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**GUIDE TO FILING  
THE RL-1 SUMMARY**  
SUMMARY OF SOURCE DEDUCTIONS  
AND EMPLOYER CONTRIBUTIONS

**2020**

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This guide must be used for 2020. It will help you complete the RL-1 summary (form RLZ-1.S-V, *Summary of Source Deductions and Employer Contributions*).

This guide does not take into account legislative amendments announced after October 31, 2020, and the information in it does not constitute a legal interpretation of the *Taxation Act* or any other legislation. You must therefore make sure that the information reflects current fiscal legislation.

For more information, contact us at one of the numbers or addresses given at the end of this guide.



# PRINCIPAL CHANGES

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## **Credit for contributions to the health services fund in respect of employees on paid leave due to the COVID-19 pandemic**

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If you qualify for the Canada Emergency Wage Subsidy (CEWS), you may be eligible for the credit for contributions to the health services fund in respect of employees on paid leave due to the COVID-19 pandemic.

For more information, see the instructions for line 32 of the RL-1 summary in section 3.5.

If you qualify for the credit and also the reduction of the contribution to the health services fund for the creation of specialized jobs in respect of an employee, you will have to deduct the portion of the employee's salary or wages used to calculate the credit for contributions to the health services fund from the eligible salary or wages for the purposes of the reduction of the contribution to the health services fund for the creation of specialized jobs.

For information on calculating the eligible amount to enter on line 37a of the RL-1 summary, see form LE-34.1.12-V, *Reduction of the Contribution to the Health Services Fund: Creation of Specialized Jobs*.



# 1 GENERAL INFORMATION

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## 1.1 Is this guide for you?

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Use this guide if you are an employer or a payer and you have to file the RL-1 summary (form RLZ-1.S-V, *Summary of Source Deductions and Employer Contributions*).

The guide provides:

- instructions and explanations regarding the amounts you have to enter on the RL-1 summary to calculate source deductions and employer contributions for the year (see Part 3);
- information on the payment methods available if you have a balance due (see Part 4).

For information on filing the RL-1 slip, see the *Guide to Filing the RL-1 Slip* (RL-1.G-V). For information on calculating and making periodic remittances of source deductions and employer contributions, see the *Guide for Employers* (TP-1015.G-V).

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## 1.2 Purpose of the RL-1 summary

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You use the RL-1 summary to compare the source deductions of income tax, QPP contributions, QPIP premiums and the contribution to the health services fund with the duties you reported for the year. You also use the RL-1 summary to calculate the contribution to the health services fund, the contribution related to labour standards, the contribution to the Workforce Skills Development and Recognition Fund (WSDRF) and the total of eligible training expenditures that may be carried forward (where applicable).

When we receive your RL-1 slips and RL-1 summary, we carry out a cursory review. If we notice that amounts reported on the RL-1 slips do not match those reported in the RL-1 summary, we will do one of two things. We may send you a notice of assessment detailing any revised amount, or we may send you one of the following forms for you to complete:

- *Statement of Employee and Employer QPP Contributions* (LMU-141-V);
- *Statement of Québec Parental Insurance Plan Premiums* (LMU-150-V);
- *Statement of Employer Contributions* (LMU-142-V).

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## 1.3 Are you required to file the RL-1 summary?

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You are required to file the RL-1 summary if any of the following applies:

- You have to file an RL-1 slip.
- You have to file an RL-2 or an RL-25 slip to report amounts on which you withheld Québec income tax.
- You withheld Québec income tax, QPP contributions or QPIP premiums.
- You are required to pay the employer QPP contribution, QPIP premium or contribution to the health services fund.
- You are required to pay the contribution related to labour standards.
- You are required to participate in workforce skills development and have to inform us of your total payroll and eligible training expenditures.
- You are required to pay the employer contribution to the WSDRF.

Even if you were not required to file the RL-1 summary for the year, your account may have remained open. If you expect your situation to be the same in the coming year, you must inform us.

**1086R1; ARAMQ (r.1) 3; AWSDR 16; ALS 39.0.4; AQPP (r. 2) 11; API (r.3) 7**

## You have more than one account number

If you have more than one employer account, you must file an RL-1 summary for each account, under the name and identification number shown on the *Remittance of Source Deductions and Employer Contributions* (form TPZ-1015.R.14.1-V, TPZ-1015.R.14.2-V, TPZ-1015.R.14.3-V or TPZ-1015.R.14.4-V, according to your remittance frequency) for each one.

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## 1.4 Explanation of references

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The information given below certain paragraphs refers to sections of different laws, regulations and interpretation bulletins. References to the *Taxation Act* consist of a number only. References to the *Regulation respecting the Taxation Act* consist of the letter “R” preceded and followed by numbers. All other letter-number references are to one of the laws or regulations, or to an interpretation bulletin listed in this section.

### Laws

ALS	<i>Act respecting labour standards</i>
ARAMQ	<i>Act respecting the Régie de l'assurance maladie du Québec</i>
AWSDR	<i>Act to promote workforce skills development and recognition</i>
TAA	<i>Tax Administration Act</i>

### Interpretation bulletins

RAMQ.	Revenu Québec interpretation bulletin concerning the <i>Act respecting the Régie de l'assurance maladie du Québec</i>
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### Regulations

ALS (r. 5)	<i>Regulation respecting contribution rates</i>
API (r. 3)	<i>Regulation respecting parental insurance plan premiums</i>
AQPP (r. 2)	<i>Regulation respecting contributions to the Québec Pension Plan</i>
ARAMQ (r. 1)	<i>Regulation respecting contributions to the Québec Health Insurance Plan</i>
AWSDR (r. 3)	<i>Regulation respecting eligible training expenditures</i>
AWSDR (r. 5)	<i>Regulation respecting the exemption applicable to a holder of a training initiative quality certificate</i>
AWSDR (r. 7)	<i>Regulation respecting training mutuals</i>

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## 1.5 Abbreviations

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CNESST	Commission des normes, de l'équité, de la santé et de la sécurité du travail
FTQ	Fédération des travailleurs et travailleuses du Québec
NAICS	North American Industry Classification System
QPIP	Québec parental insurance plan
QPP	Québec Pension Plan
WSDRF	Workforce Skills Development and Recognition Fund



## 2 FILING THE RL-1 SUMMARY

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### 2.1 Filing methods

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You must file the RL-1 summary in the prescribed form.

To file, you can use:

- the paper form (either the form we mail to you each year or the form you order from us online or by contacting us);
- the online services in My Account for businesses;
- the PDF summary that can be completed onscreen (available on our website); or
- software you purchased or developed.

### 2.2 Deadline for filing

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The deadline for filing the RL-1 summary with us is **the last day of February of the year following the year covered by the summary**.

The same deadline applies if you temporarily stop making periodic remittances of source deductions and employer contributions, but continue carrying on your business.

The deadline will be different in the following situations:

- You stop carrying on your business (see section 5.1).
- You permanently stop making periodic remittances of source deductions and employer contributions, but continue carrying on your business (see section 5.2).
- The person required to file the RL-1 summary dies (see section 5.3).

All RL-1, RL-2 and RL-25 slips must be filed by the last day of February of the year following the year covered by the slips.

*1086R65, 1086R67, 1086R68, 1086R70, 1086R71; ALS 39.0.3; AWSDR 15; ARAMQ 34.0.0.0.1; API (r.3) 7.2; AQPP (r.2) 11.2*



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## 2.3 Filing the RL-1 summary

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If your business is registered for My Account for businesses, you can use the services to complete and file the RL-1 summary online. If you do not file the RL-1 summary online, you must send it to us on paper (even if you filed your RL-1, RL-2 and RL-25 slips online, in an XML file).

Copy 1 of any paper RL-1, RL-2 and RL-25 slips must be enclosed with the RL-1 summary, unless you file the slips or the summary online.

Documents that are not filed online must be mailed to us at one of the following addresses:

**Montréal, Laval, Laurentides,  
Lanaudière and Montérégie :**

Revenu Québec  
C. P. 6700, succursale Place-Desjardins  
Montréal (Québec) H5B 1J4

**Québec City and other regions :**

Revenu Québec  
C. P. 25666, succursale Terminus  
Québec (Québec) G1A 1B6

Additional information on filing the RL-1 summary can be found in guide ED-425-V, *Tax Preparers' Guide: RL Slips*.

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## 2.4 Penalties

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Under the *Tax Administration Act*, you are liable to a penalty if you file the RL-1 summary late.

**TAA 59, 59.0.2**



# 3 HOW TO COMPLETE THE RL-1 SUMMARY

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## 3.1 Identification

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Enter your name, address and identification number as shown on the remittance forms (TPZ-1015.R.14.1-V, TPZ-1015.R.14.2-V, TPZ-1015.R.14.3-V or TPZ-1015.R.14.4-V) that you use to make periodic remittances of source deductions and employer contributions.

If you are filing the RL slips online (in an XML file), enter the transmitter number in the box provided on the summary. The transmitter number is made up of the letters NP followed by 6 digits.

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## 3.2 Number of RL-1, RL-2 and RL-25 slips filed

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Enter the number of RL-1, RL-2 and RL-25 slips you are filing:

- by mail, on paper;
- online (including those you are filing using the services in My Account for businesses).

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## 3.3 Statement of duties (by month)

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In the box in Part 1 of the RL-1 summary, enter the total of all source deductions of Québec income tax, QPP contributions, QPIP premiums and contributions to the health services fund that you have to report **for each** remittance period of the year covered. The amount you have to enter for a remittance period is generally the amount you entered in box E of the *Remittance of Source Deductions and Employer Contributions* (form TPZ-1015.R.14.1-V, TPZ-1015.R.14.2-V, TPZ-1015.R.14.3-V or TPZ-1015.R.14.4-V, according to your remittance frequency).

**Do not** include the periodic CNESST payments (relating to occupational health and safety) that you make to Revenu Québec.

Check any pre-printed amounts that are shown in Part 1 of the summary. If the amounts do not match the duties paid or assessed, make the necessary corrections and send us the supporting documents.

If Part 1 of the summary does not show an amount for a given remittance period (for example, for the month of December), calculate the source deductions of Québec income tax, QPP contributions, QPIP premiums and contribution to the health services fund that you have to report for that period, and enter the total in Part 1, even if you have not yet paid the amounts.



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## 3.4 Summary of deductions and contributions payable

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### 3.4.1 QPP contributions

#### Line 1 Employee contributions

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Enter the total of box B from all the RL-1 slips you filed. The employee QPP contribution must include the base contribution and the first additional contribution.

#### Line 2 Employer contribution

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Enter the amount from line 1 because you have to contribute an amount equal to the QPP contributions you withheld from your employees' pensionable salaries and wages. Your employer QPP contribution must include the base contribution and the first additional contribution.

### 3.4.2 QPIP premiums

#### Line 7 Employee premiums

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Enter the total of box H from all the RL-1 slips you filed.

#### Line 8 Employer premium

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Enter the result of the following calculation: the total of box I from all the RL-1 slips you filed **multiplied** by the employer's premium rate for the year, which is 0.692%.

### 3.4.3 Québec income tax

#### Line 10 RL-1 and RL-25 slips

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Enter the combined total of box E from all the RL-1 slips you filed and of box I from all the RL-25 slips you filed.

#### Line 11 RL-2 slips

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Enter the total of box J from all the RL-2 slips you filed.

### 3.4.4 Source deductions and employer contributions

#### Line 26 Source deductions and employer contributions paid or payable in the year for the QPP, the QPIP and income tax

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Enter the total of all source deductions of Québec income tax, QPP contributions, QPIP premiums and contributions to the health services fund that you have to report for the year, even if you have not yet paid the amounts.

The amount you have to enter is generally the total of boxes A, B and D from all copies of the *Remittance of Source Deductions and Employer Contributions* form (form TPZ-1015.R.14.1-V, TPZ-1015.R.14.2-V, TPZ-1015.R.14.3-V or TPZ-1015.R.14.4-V, according to your remittance frequency) that you filed for the year.

The total of lines 26 and 38 **must be the same as** the total shown in Part 1 of the summary (including any amounts you added).



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**Line 27 QPP contributions, QPIP premiums and source deductions of income tax**

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Subtract line 26 from line 25. Enter the result.

**Overpayments**

You can **only** request a refund of overpaid source deductions of income tax, employee QPP contributions and QPIP premiums if an employee has repaid you an amount equal to net income you paid by mistake in a previous year. For more information, see the *Guide to Filing the RL-1 Slip* (RL-1.G-V).

An employee can request a refund of an overpaid contribution when filing an income tax return.

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**3.5 Contribution to the health services fund**

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**Line 28 Total payroll for the purpose of determining the contribution rate that applies in your situation**

Enter the total of **box A** from all the RL-1 slips you filed. **Do not enter** the total if one of the following situations applies to you:

- You are associated with other employers on December 31 of the year covered (regardless of where the associated employers carry on their activities and of whether they are subject to the *Taxation Act*).
- You paid a salary or wages to an employee who is an Indian.
- One of your Québec employees is temporarily posted outside Canada.
- You paid a salary or wages to a foreign employee who is temporarily posted to Québec.
- You paid or allocated an amount under an employee benefit plan, a profit-sharing plan or an employee trust.
- You paid an amount to acquire, on behalf of an employee, a share or a fraction of a share issued by the Fonds de solidarité FTQ or by Fondation.
- You paid fees to a member of a commission or a committee established under a Québec statute.

If one of the above situations applies to you, complete the work chart in Appendix 1 to calculate the total payroll you have to enter on line 28.

The amount on line 28 is used only to determine your health services fund contribution rate.

**ARAMQ 33 ("total payroll"), 33.0.2–33.0.4**

**Associated employers**

Subject to certain adaptations, the rules set forth in the *Taxation Act* respecting associated corporations must be applied to determine whether two or more corporations are considered to be associated employers on December 31 of the year. For more information on associated corporations, see the *Guide de la déclaration de revenus des sociétés* (CO-17.G) (available in French only).



## Line 29 NAICS code

If your total payroll (amount on line 28) is less than \$6 million and more than 50% of that payroll is attributable to activities in the primary and manufacturing sectors, enter the NAICS code below for your sector of activity.

Enter:

- code 11, if more than 50% of your total payroll is attributable to activities in the agriculture, forestry, fishing and hunting sector;
- code 21, if more than 50% of your total payroll is attributable to activities in the mining, quarrying and oil and gas extraction sector;
- code 31, 32 or 33, if more than 50% of your total payroll is attributable to activities in the manufacturing sector.

Descriptions of the codes are available on the Statistics Canada website.

*ARAMQ 33 ("specified employer")*

### Total payroll attributable to activities in the primary and manufacturing sectors

When calculating the total payroll attributable to activities in the primary and manufacturing sectors, take into account the salaries and wages of employees whose functions are related to those activities.

#### Example 1

An administrative assistant works for a small business in the manufacturing sector. The assistant's salary **must be** included in the total payroll attributable to activities in the primary and manufacturing sectors because the assistant's functions are related to those activities.

#### Example 2

A medium-sized business in the manufacturing sector has a division that delivers finished products. The wages the division pays an employee who delivers the products **must not be** included in the total payroll attributable to activities in the primary and manufacturing sectors, because the employee's functions are not related to such activities.

## Line 30 Salary and wages subject to the contribution

Enter the total of **box A** from all the RL-1 slips you filed. **Do not enter** the total if one of the following situations applies to you:

- You paid a salary or wages to an employee who is an Indian.
- One of your Québec employees is temporarily posted outside Canada.
- You paid a salary or wages to a foreign employee who is temporarily posted to Québec.
- You paid or allocated an amount under an employee benefit plan, a profit-sharing plan or an employee trust.
- You paid an amount to acquire, on behalf of an employee, a share or a fraction of a share issued by the Fonds de solidarité FTQ or by Fondation.
- You paid fees to a member of a commission or a committee established under a Québec statute.

If one of the above situations applies to you, complete the work chart in Appendix 1 to calculate the salary and wages subject to the contribution to the health services fund that you have to enter on line 30.

*ARAMQ 33, 33.2, 34, 34.0.0.1–34.0.0.3, 34.0.2; RAMQ. 34-2/R2*



## **Line 32 Salary and wages eligible for the credit for contributions to the health services fund**

Enter the total of the salaries and wages eligible for the credit for contributions to the health services fund.

### **Employees on paid leave due to the COVID-19 pandemic**

If you are an employer who qualifies for the Canada Emergency Wage Subsidy (CEWS) and you have an establishment in Québec, you may be eligible for a credit for contributions to the health services fund in respect of an employee on paid leave due to the COVID-19 pandemic.

To claim the credit:

- Enter "19" in box 31.
- On line 32, enter the portion of the salary and wages subject to the contribution to the health services fund on line 30 that was paid to an employee on paid leave, for a week included in a qualifying period (other than to an employee who received no remuneration for at least 14 consecutive days during a qualifying period ending on or before July 4, 2020).

The qualifying periods are as follows:

- March 15 to April 11, 2020
- April 12 to May 9, 2020
- May 10 to June 6, 2020
- June 7 to July 4, 2020
- July 5 to August 1, 2020
- August 2 to 29, 2020
- August 30 to September 26, 2020
- September 27 to October 24, 2020
- October 25 to November 21, 2020
- November 22 to December 19, 2020
- December 20, 2020 to January 16, 2021

We may contact you to ensure you qualify for the credit.

### **Eligible activities relating to a large investment project**

If you hold an annual certificate issued by the Minister of Finance for a given year confirming that a project qualifies as a large investment project and certifying that the project is being carried out in that year, you may be eligible for a credit for contributions to the health services fund in respect of eligible activities relating to the large investment project.

To claim the credit:

- Enter "06" in box 31 (or "00" if you are claiming a credit in respect of eligible activities relating to a large investment project and also a credit in respect of an employee on paid leave due to the COVID-19 pandemic).
- On line 32, enter the total of the following amounts:
  - the portion of the salary and wages subject to the contribution from line 30 that was paid to an employee on paid leave due to the COVID-19 pandemic, for a week included in a qualifying period (see the instructions above) (if you entered "00" in box 31),
  - the portion of the amount on line 30 that relates to eligible activities under the large investment project and that is included in the exemption period (do not include the portion that also relates to an employee on paid leave due to the COVID-19 pandemic with regard to whom you are claiming a credit for contributions to the health services fund).

Do not include the following on line 32:

- directors' fees paid to a director;
- bonuses and incentives;
- taxable benefits;
- commissions.



The tax assistance that a corporation, a partnership or a corporation that is a member of a partnership may receive, for a given year, in respect of a large investment project, cannot exceed an amount corresponding to its tax assistance limit. For more information, see the *Guide de la déclaration de revenus des sociétés* (CO-17.G) (available in French only). **771.1, 771.12; ARAMQ 33 (“exempt employer,” “eligibility period,” “exemption period,” “qualified corporation”), 34, 34.0.0.0.3, 34.1.0.1**

### Documents to enclose

If you entered “06” or “00” on line 31 of the summary, you have to enclose the following documents with the summary when you file it:

- a copy of the annual certificate issued by the Minister of Finance;
- a copy of the sharing agreement for the year concerned, if you are a member of a partnership that is carrying out a large investment project and the partnership elected to allocate a portion or all of its tax assistance limit to its members.

### Line 36 Contribution rate

The table below shows the rate you have to enter on line 36 to calculate your contribution to the health services fund.

	Total payroll (line 28)		
	\$1,000,000 or less	\$1,000,001 to \$5,999,999 <sup>1</sup>	\$6,000,000 or more
Health services fund contribution rate (%) for employers whose total payroll is more than 50% attributable to activities in the primary and manufacturing sectors	1.25	$0.6480 + \frac{(0.6020 \times \text{amount from line 28})}{\$1,000,000}$	4.26
Health services fund contribution rate (%) for all employers <b>except</b> : <ul style="list-style-type: none"> <li>• Employers whose total payroll is more than 50% attributable to activities in the primary and manufacturing sectors</li> <li>• Public sector employers</li> </ul>	1.65	$1.1280 + \frac{(0.5220 \times \text{amount from line 28})}{\$1,000,000}$	4.26
Health services fund contribution rate (%) for public sector employers	4.26		

1. The result must be rounded off to the second decimal place. If the number in the third decimal place is 5 or more, round up the number in the second decimal place.

“Public sector employer” means:

- the government of Canada or of a province;
- a Canadian municipality;
- a mandatory body of the State, of the Government of Canada, of a province or of a Canadian municipality;
- a municipal or public body (for example, a school board) that performs a function of government and that is exempt from income tax at a given time in the calendar year;
- a corporation, commission or association that is exempt from income tax at a given time in the calendar year pursuant to section 985 of the *Taxation Act* (in particular, a corporation at least 90% owned by the State).

**ARAMQ 33 (“specified employer”), 34**



### Line 37a Amount eligible for the reduction

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You may be able to claim a reduction in the contribution to the health services fund for the creation of specialized jobs if you meet the following conditions:

- Your total payroll (amount on line 28) is less than \$6 million.
- You paid an eligible employee hired after June 4, 2014, eligible salary or wages, and the employee holds a recognized full-time job in Québec in the natural and applied sciences sector, under an employment contract.

For more information and to calculate the amount you have to enter on line 37a, complete form LE-34.1.12-V, *Reduction of the Contribution to the Health Services Fund: Creation of Specialized Jobs*, for the year concerned. Enter the amount from line 28 of form LE-34.1.12-V on line 37a of the RL-1 summary.

### Document to enclose

If you enter an amount on line 37a of the summary, you have to enclose a duly completed copy of form LE-34.1.12-V with the summary when you file it.

### Line 37b Reduction rate

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Enter the rate of the reduction of the health services fund contribution for the creation of specialized jobs shown on line 29 of form LE-34.1.12-V.

### Line 37c Reduction of the contribution to the health services fund for the creation of specialized jobs

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Enter the result of the following calculation: the amount from line 37a **multiplied** by the rate from line 37b.

The amount on line 37c of the RL-1 summary and the amount on line 30 of form LE-34.1.12-V must be the same.

### Line 38 Contribution to the health services fund paid or payable in the year

---

Enter the contribution to the health services fund that you have to report for the year, even if you have not yet paid the amount.

The amount you have to enter is generally the total of box C from all copies of the *Remittance of Source Deductions and Employer Contributions* form (form TPZ-1015.R.14.1-V, TPZ-1015.R.14.2-V, TPZ-1015.R.14.3-V or TPZ-1015.R.14.4-V, according to your remittance frequency) that you filed for the year.

The total of lines 26 and 38 **must be the same as** the total shown in Part 1 of the summary (including any amounts you added).

*ARAMQ 34, 34.0.0.0.1, 34.0.0.0.2, 34.0.0.0.3*

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## 3.6 Contribution related to labour standards

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### Line 40 Remuneration subject to the contribution

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If you are an employer that is subject to the contribution related to labour standards, complete form LE-39.0.2-V, *Calculation of the Contribution Related to Labour Standards*, for the year concerned. Enter the amount from line 33 of form LE-39.0.2-V on line 40 of the RL-1 summary.

You **are not** required to enclose form LE-39.0.2-V with the summary when you file it. However, you must keep it in case we ask for it.

*ALS 1, 3, 39.0.1 ("remuneration," "remuneration subject to contribution"), 39.0.2; ALS (r. 5) 1*





### Line 41

Enter the result of the following calculation: the amount from line 40 **multiplied** by the employer's contribution rate for the year, which is 0.07%.

The amount on line 41 of the RL-1 summary and the amount on line 35 of form LE-39.0.2-V must be the same.

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## 3.7 Contribution to the WSDRF

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### Line 50 Total payroll

Enter your total payroll only if it exceeds \$2 million. If you have more than one establishment or if you hold a training initiative quality certificate, see section 3.7.2.

Your total payroll corresponds to the total of **box A** from all the RL-1 slips you filed. **Do not enter** the total if one of the following situations applies to you:

- You paid a salary or wages to an employee who is an Indian.
- One of your Québec employees is temporarily posted outside Canada.
- You paid or allocated an amount under an employee benefit plan, a profit-sharing plan or an employee trust.
- You paid an amount to acquire, on behalf of an employee, a share or a fraction of a share issued by the Fonds de solidarité FTQ or by Fondation.
- You paid fees to a member of a commission or a committee established under a Québec statute.

If one of the above situations applies to you, complete the work chart in Appendix 1 to calculate your total payroll.

*AWSDR 4 and Schedule*

### Line 51

Enter the result of the following calculation: the amount from line 50 **multiplied** by 1%.

*AWSDR 3*

### Line 52 Eligible training expenditures

Complete the work chart at the bottom of page 2 of the RL-1 summary. Enter the amount from line 78 of the work chart on line 52 of the summary.

*AWSDR 5-9; AWSDR (r. 3) 1, 4; AWSDR (r. 7) 1*

### Balance of eligible training expenditures carried forward from previous years to the current year (line 75 of the work chart)

If applicable, enter the amount from line 79 of the work chart on the RL-1 summary you completed for the previous year.

If your total payroll on line 50 exceeds \$2 million for the year and it did not for the previous year, you can enter the eligible training expenditures incurred in the previous year on line 75 of the work chart.

*AWSDR 11*



### Example

Over the last three years, your employees took part in training courses offered by a vocational training centre.

- For 2018, your training expenditures were \$1,500 and your total payroll was \$600,000.
- For 2019, your training expenditures were \$3,000 and your total payroll was \$900,000.
- For 2020, your training expenditures were \$20,000 and your total payroll was \$2,500,000.

For 2018 and 2019, you were not required to contribute to the WSDRF, since your total payroll was less than \$2 million.

For 2020, your contribution to the WSDRF is \$2,000 (see the table below). You can carry the training expenditure of \$3,000 from 2019 forward to 2020, because your total payroll for 2020 is more than \$2 million.

<b>Work chart – Eligible training expenditures that can be carried forward</b>		<b>2020</b>
Balance of eligible training expenditures carried forward from previous years to the current year	75	\$3,000
Eligible training expenditures for the current year	+ 76	\$20,000
<b>Total</b>	= 77	\$23,000
Amount used to reduce or cancel the contribution to the WSDRF	- 78	\$23,000
Eligible training expenditures that can be carried forward to subsequent years	= 79	\$0
<b>Contribution to the WSDRF</b>		
Total payroll, if over \$2,000,000	50	\$2,500,000
Participation rate	×	1%
Amount used to calculate the contribution to the WSDRF	= 51	\$25,000
Amount used to reduce or cancel the contribution to the WSDRF	- 52	\$23,000
Contribution to the WSDRF	= 53	\$2,000

### Eligible training expenditures for the current year (line 76 of the work chart)

Enter the result of the following calculation:

- the total of all eligible training expenditures incurred in the year (for training intended to improve the qualifications and skills of employees);

#### minus

- any government assistance (subsidy, grant, forgivable loan, tax credit, investment allowance or other) that you received in respect of the expenditures.

**Do not** subtract government assistance received in respect of eligible training expenditures incurred in the year if you are a childcare centre (CPE), a day care centre, a home childcare coordinating office, a job integration company, an ambulance service, the Corporation d'urgences-santé, or a non-profit organization or cooperative that is a certified adapted business.



The following are eligible training expenditures:

- the salaries and wages paid to employees for the hours they spend on training activities (whether they are attending a training activity or leading it);
- the salaries and wages paid to trainees from a recognized educational institution during their training session;
- the salaries and wages paid to supervisors of interns and guides for teachers doing refresher training in the workplace, for the hours they devote exclusively to supervision and support activities;
- any expenses related to training activities (for example, travel expenses, cost of the training, payments you make to or expenditures you incur with a recognized training mutual).

For more information on calculating eligible training expenditures, see the *Guide sur les dépenses de formation admissibles* (available in French only) on the website of the Commission des partenaires du marché du travail, or contact us.

**AWSDR (r. 3) 1–7**

### **Amount used to reduce or cancel the contribution to the WSDRF (line 78 of the work chart)**

Enter the **lesser** of:

- the amount on line 51 of the summary; and
- the amount on line 77 of the work chart.

### **Eligible training expenditures that can be carried forward to subsequent years (line 79 of the work chart)**

Enter the result of the following calculation: the amount from line 77 **minus** the amount from line 78.

#### **Line 53**

If you entered an amount on line 50, enter the result of the following calculation on line 53: the amount from line 51 **minus** the amount from line 52. If the result is \$0, you do not have to contribute to the WSDRF for the year. Enter “0” on line 53.

If you did not enter an amount on line 50, you do not have to contribute to the WSDRF for the year. Enter “0” on line 53.

## **3.7.1 Statement of training activities**

If your total payroll on line 50 exceeds \$2 million, you must inform the Commission des partenaires du marché du travail of the means you used to carry out your eligible training activities. To do this, you must complete the form *Déclaration des activités de formation*. For more information or to get a copy of the form, go to the Commission’s website at [cpmt.gouv.qc.ca](http://cpmt.gouv.qc.ca).

**AWSDR (r. 3) 3**

## **3.7.2 Special cases**

### **3.7.2.1 You have more than one establishment**

If you have more than one establishment, enter the combined total payroll of all your establishments on line 50 if it is more than \$2 million.

You have to file an RL-1 summary for each establishment that has an employer account. However, since the contribution to the WSDRF must be calculated for the business as a whole (and not for individual establishments), include all data pertaining to the contribution on lines 50 through 53 of only one of the RL-1 summaries you are filing.



### Example

A corporation has two establishments. One establishment has a total payroll of \$1,600,000 and the other of \$700,000, for a combined total payroll of \$2,300,000. Since the total payroll is over \$2,000,000, the corporation is subject to the *Act to promote workforce skills development and recognition*. The corporation must enter \$2,300,000 on line 50 and complete lines 51 through 53 on the RL-1 summary it is filing for one of its establishments and leave lines 50 through 53 blank on the RL-1 summary it is filing for the other establishment.

### 3.7.2.2 You hold a training initiative quality certificate

If you hold a training initiative quality certificate issued by the Commission des partenaires du marché du travail, which is valid for three years, leave lines 50 through 53 blank. You do not have to contribute to the WSDRF for the year.

*AWSDR (r. 5) 1*

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## 3.8 Refund or balance due

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### Line 71 Refund

Enter the amount from line 70, if it is negative. This is the refund to which you are entitled.

### Line 72 Balance due

Enter the amount from line 70, if it is positive. This is the amount you have to pay. You are not required to pay a balance of less than \$2.

Remember to complete the remittance slip.

See Part 4 for information on paying a balance due and filing the RL-1 summary remittance slip.

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## 3.9 Certification

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The RL-1 summary must be signed by the person who provided the requested information.



# 4 MAKING YOUR PAYMENT

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## 4.1 How to complete the remittance slip

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If you have a balance due on line 72, complete the RL-1 summary remittance slip as follows:

- In box 90, enter the amount from line 28.
- In box 91, enter the amount from line 27.
- In box 92, enter the amount from line 39.
- In box 93, enter the amount from line 41.
- In box 94, enter the amount from line 53.
- In box 95, enter the total of boxes 91 through 94.

### Periodic CNESST payments

Do not add information regarding the periodic CNESST payments that you make to Revenu Québec to the remittance slip of the RL-1 summary. Do not include any amounts relating to the payment of the occupational health and safety insurance premium with the remittance slip.

To report and remit amounts for the CNESST, use the remittance slip attached to the *Remittance of Source Deductions and Employer Contributions* (form TPZ-1015.R.14.1-V, TPZ-1015.R.14.2-V, TPZ-1015.R.14.3-V or TPZ-1015.R.14.4-V, according to your remittance frequency) that we have sent you.

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## 4.2 Payment methods

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### 4.2.1 Online payment

If you are registered for the online payment services offered by a participating financial institution, you can make your payment online from your account. For more information, contact the Division de l'acquisition des données électroniques by telephone at 418 659-1020 or, toll-free, at 1 866 814-8392, or by email at [edi@revenuquebec.ca](mailto:edi@revenuquebec.ca).

If your business is registered for My Account for businesses and you report source deductions and employer contributions online, you can use:

- a participating financial institution's online payment service;
- preauthorized debit (if your business has an account at a participating financial institution).

If you make your payment online, you do not have to send us the RL-1 summary remittance slip.

*TAA 12.0.1, 27.1*

### 4.2.2 Payment by mail

If you make your payment by mail, send us the duly completed RL-1 summary remittance slip and a cheque or money order made payable to the Minister of Revenue of Québec.

### 4.2.3 ATM payment

If you use an automatic teller machine (ATM) to make your payment, place the duly completed RL-1 summary remittance slip in the envelope provided by your financial institution (where applicable).

The effective date of payment is the day on which the financial transaction is made at the ATM.



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### 4.3 Payment deadline

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Your payment must be received by Revenu Québec or by a financial institution no later than the filing deadline for the RL-1 summary (see section 2.2).

**TAA 27.1; AWSDR 15, 19**

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### 4.4 Interest on insufficient periodic payments

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The Québec income tax, QPP contributions and QPIP premiums you withhold from the remuneration you pay and your employer QPP contributions, QPIP premiums and contributions to the health services fund must be remitted to us periodically using the *Remittance of Source Deductions and Employer Contributions* (form TPZ-1015.R.14.1-V, TPZ-1015.R.14.2-V, TPZ-1015.R.14.3-V or TPZ-1015.R.14.4-V, according to your remittance frequency). If your periodic payments are less than what is required, the balance is subject to interest charges from the due date of each payment.

This means that a positive amount (balance due) entered on line 27 or line 39 of the RL-1 summary is subject to interest charges from the due date of each payment.

Note, however, that if a portion of a balance due on line 39 results from the difference between the actual health services fund contribution rate (line 36) and the estimated health services fund contribution rate (the rate you would have entered on line 36 had your total payroll been the same as that of the previous year), that portion is subject to interest charges from the filing deadline for the RL-1 summary. The remaining portion of the balance due is subject to interest charges from the due date of each payment.

For more information regarding the periodic payment of source deductions and employer contributions, see the *Guide for Employers* (TP-1015.G-V).

**TAA 28; TAA (r. 1) 28R1, 28R2, 28R3**

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### 4.5 Penalties

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Under the *Tax Administration Act*, you are liable to a penalty if you:

- file a remittance slip late;
- are late in paying an amount you should have paid before filing the RL-1 summary.

If you fail to pay or remit an amount you withheld or collected under a tax law by the prescribed deadline, the rate of the penalty will be determined based on the number of days the payment or remittance is late. From the 1st to the 7th day, the rate is 7% of the amount owing; from the 8th to the 14th day, it is 11% of the amount owing; and, as of the 15th day, it is 15% of the amount owing.

**TAA 59, 59.2**



# 5 SPECIAL CASES

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## 5.1 You stop carrying on your business

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If you stop carrying on your business, you must file the RL-1 summary for the year **within 30 days after the date on which your business activities stopped**. Your payment of any amount shown on line 72 of the summary must also be received by Revenu Québec or by a financial institution within that time.

### **You were associated with other employers**

If you were associated with other employers, you must calculate your total payroll on **line 28** taking into account only the salaries and wages that you paid to your employees in the year from January 1 to the date your business stopped operating. Do not take into account the salaries and wages paid by employers with whom you were associated on that date.

You must file an amended RL-1 summary for the year **by the last day of February of the year following the year covered by the summary** in the following situations:

- You were carrying on another business on December 31 of the year concerned.
- The health services fund contribution rate on line 36 of the RL-1 summary you filed is different from the rate determined based on your total payroll for the year (taking into account the combined total of the salaries and wages paid in the year by you and by any employers with whom you were associated on December 31 of the year concerned).

On the RL-1 amended summary, complete only lines 28 through 39 and line 70; on the remittance slip, complete boxes 90, 92 and 95.

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## 5.2 You permanently stop making remittances, but continue carrying on your business

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If you permanently stop making periodic remittances of source deductions and employer contributions because you no longer have employees, you must file the RL-1 summary for the year **by the 20th day of the month following the month in which you made your final remittance**. Your payment of any amount shown on line 72 of the summary must also be received by Revenu Québec or by a financial institution within that time.

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## 5.3 The person required to file the RL-1 summary dies

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If the person required to file the RL-1 summary dies, that person's legal representatives must file the summary **by the 90th day following the date of death**. Payment of any amount shown on line 72 of the summary must also be received by Revenu Québec or by a financial institution within that time.

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## 5.4 Employer in the restaurant, bar or hotel sector

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If you are an employer in the restaurant, bar or hotel sector, complete form TP-1086.R.1-V, *Employer's Statement of Tips and Tippable Sales*, to report your employees' tips and tippable sales for a given year.

For more information about tips, see IN-250-V, *Tax Measures Respecting Tips*.

### **Document to enclose**

When you file your RL-1 summary, enclose a completed copy of form TP-1086.R.1-V for each of your establishments.

# APPENDIX 1

## WORK CHART – LINES 28, 30 AND 50 OF THE RL-1 SUMMARY

### Employment income

Total of the amounts in box A of the RL-1 slips 1

### Indian employees

Total of the amounts entered after "R-1" on the RL-1 slips + 2

Add lines 1 and 2. = 3

### Employee benefit plan, profit-sharing plan and employee trust

Total of the amounts in box Q of the RL-1 slips + 4

Add lines 3 and 4. = 5

Total of the amounts entered after "A-1" on the RL-1 slips 6

Total of the amounts entered after "A-2" on the RL-1 slips + 7

Add lines 6 and 7. = 8

Subtract line 9 from line 5. ▶ 9

= 10

### Fonds de solidarité FTQ and Fondation shares

Value of a taxable benefit from an amount you paid to acquire, on behalf of an employee, a share or a fraction of a share issued by the Fonds de solidarité FTQ or by Fondation - 11

### Member of a commission or a committee established under a Québec statute

Fees that are paid to a person who is appointed:

- by the government as a member of a commission, including a public inquiry commission, an evaluation committee, a committee or panel of experts or a working group created for a set period;
- as a member of a candidate selection or review committee established for that purpose under a Québec statute.

- 12

### Québec employees temporarily posted to a country that has a social security agreement with Québec providing for reciprocal coverage of pension plans

Salaries and wages paid to employees who were resident in Québec at the time of their posting to a country that has a social security agreement with Québec providing for reciprocal coverage of **only** pension plans 13

Salaries and wages paid to employees who were resident in Québec at the time of their posting to a country that has a social security agreement with Québec providing for reciprocal coverage of **both** pension plans and health insurance plans<sup>1</sup> + 14

Add lines 13 and 14. = 15

Subtract lines 11, 12 and 16 from line 10. ▶ 16

Enter the amount on line 50 of the RL-1 summary if it is over \$2,000,000.<sup>2</sup> = 17

**Total payroll used to calculate the contribution to the WSDRF**

Continue your calculations on the next page.





Amount from line 17		18	
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**Québec employees temporarily posted to a country that has a social security agreement with Québec providing for reciprocal coverage of health insurance plans**

Amount from line 14	+	19	
Salaries and wages paid to employees who were resident in Québec at the time of their posting to a country that has a social security agreement with Québec providing for reciprocal coverage of <b>only</b> health insurance plans, <b>provided you did not pay the salaries and wages</b> <sup>3</sup>	+	20	
Add lines 18 through 20.	=	21	

**Foreign employees temporarily posted to Québec**<sup>4</sup>

Salaries and wages paid to employees who, at the time of their posting to Québec, were resident in a country that has a social security agreement with Québec providing for reciprocal coverage of health insurance plans	-	22	
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Subtract line 22 from line 21.

Enter the amount on line 30 of the RL-1 summary.

<b>Salaries and wages subject to the contribution to the health services fund</b>	=	23	
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Amount from line 13	+	24	
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Amount from line 22	+	25	
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**Associated employers**<sup>5</sup>

Total of the amounts entered on line 17 of the work chart by the employers with whom you were associated on December 31 of the year, or total of the amounts that would have been entered on line 17 had they carried on all their activities in Québec	+	26	
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Add lines 23 through 26.

Enter the amount on line 28 of the RL-1 summary.

<b>Total payroll used to determine the health services fund contribution rate</b>	=	27	
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1. Québec currently has a social security agreement providing for reciprocal coverage of **both** pension plans and health insurance plans with Belgium, Denmark, Finland, France, Greece, Luxembourg, Norway, Portugal, Romania and Sweden.
2. If you have to file more than one RL-1 summary because you have more than one establishment, **do not enter** the amount from line 17 of the work chart completed for each establishment on line 50 of each RL-1 summary. Instead, enter the total of line 17 from all work charts completed on the RL-1 summary completed for **one of your establishments**, if the total is more than \$2,000,000. For more information, see section 3.7.2.1.
3. Your employees must inform you in writing, by March 1 of the year following the year in which they were posted outside Canada, of the salary or wages that they were paid while they were outside Canada.
4. Québec currently has a social security agreement providing for reciprocal coverage of health insurance plans with Belgium, Denmark, Finland, France, Greece, Luxembourg, Norway, Portugal, Romania and Sweden.
5. To determine if you were associated with other employers on December 31 of the year (regardless of where the associated employers carried on their activities and of whether they are subject to the *Taxation Act*), see the instructions for line 28 in section 3.5.



# TO CONTACT US

## Online

revenuquebec.ca



## By telephone

### Individuals and individuals in business

Monday to Friday: 8:30 a.m. to 4:30 p.m.

Québec City

418 659-6299

Montréal

514 864-6299

Elsewhere

1 800 267-6299 (toll-free)

### Businesses, employers and agents for consumption taxes

Monday, Tuesday, Thursday and Friday: 8:30 a.m. to 4:30 p.m.

Wednesday: 10:00 a.m. to 4:30 p.m.

Québec City

418 659-4692

Montréal

514 873-4692

Elsewhere

1 800 567-4692 (toll-free)

### Complaints – Bureau de la protection des droits de la clientèle

Monday to Friday: 8:30 a.m. to noon and 1:00 p.m. to 4:30 p.m.

Québec City

418 652-6159

Elsewhere

1 800 827-6159 (toll-free)

### Individuals with a hearing impairment

Montréal

514 873-4455

Elsewhere

1 800 361-3795 (toll-free)

## By mail

### Individuals and individuals in business

#### Montréal, Laval, Laurentides, Lanaudière and Montérégie

Direction principale des relations avec la clientèle des particuliers

Revenu Québec

C. P. 3000, succursale Place-Desjardins

Montréal (Québec) H5B 1A4

#### Québec City and other regions

Direction principale des relations avec la clientèle des particuliers

Revenu Québec

3800, rue de Marly

Québec (Québec) G1X 4A5

### Businesses, employers and agents for consumption taxes

#### Montréal, Laval, Laurentides, Lanaudière, Montérégie, Estrie and Outaouais

Direction principale des relations avec la clientèle des entreprises

Revenu Québec

C. P. 3000, succursale Place-Desjardins

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#### Québec City and other regions

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2020-03

Cette publication est également disponible en français et s'intitule *Guide du sommaire 1 – Sommaire des retenues et des cotisations de l'employeur* (RLZ-1.S.G).