REVENU QUÉBEC

CHECKLIST FOR NEW BUSINESSES

Business name: _____

Identification and file numbers: _____ R S _____

Québec enterprise number (NEQ): _____

Source deductions and employer contributions

- You must ask each employee to complete the *Source Deductions Return* (TP-1015.3-V).
- You must withhold Québec income tax, Québec Pension Plan (QPP) contributions and Québec parental insurance plan (QPIP) premiums on the amounts and benefits you pay to your employees.
- You must remit the Québec income tax, QPP contributions and QPIP premiums withheld along with your employer QPP contribution, QPIP premium and contribution to the health services fund by the due dates that apply to your remittance frequency.
- If you are registered for My Account for businesses, you can remit the source deductions and employer contributions using:
  - your financial institution's online payment service; or
  - preauthorized debit.
- If you are not registered for My Account for businesses, but you are registered for the online payment services offered by your financial institution, you can remit the source deductions and employer contributions online from your account. Check with your institution to find out if it offers this service.
- If you make your payment at a financial institution or by mail, it must be accompanied by a duly completed copy of the form entitled *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). You must return the remittance slip to us even if you made no source deductions and are not required to remit any amount for the period concerned. If you have no remittance to make, enter "0" in each box of the remittance slip.
- You must remit your contribution related to labour standards and, where applicable, your contribution to the Workforce Skills Development and Recognition Fund (WSDRF) by the deadline for filing the RL-1 summary (see "RL-1 slips and summary" below). Use the RL-1 summary remittance slip to pay your contributions, unless you make your payment online.

For more information on source deductions and employer contributions, see the *Guide for Employers: Source Deductions and Contributions* (TP-1015.G-V) or visit our website (**revenuquebec.ca**).

RL-1 slips and summary

The deadline for filing your RL-1 slips and the duly completed RL-1 summary (form RLZ-1.S-V, *Summary of Source Deductions and Employer Contributions*) with us and distributing the RL-1 slips to your employees is the last day of February of the year following the year in which you paid an amount. If you are filing more than 50 RL-1 slips, you must file them online.

For more information on filing RL-1 slips and the RL-1 summary and on paying amounts due, refer to the *Guide to Filing the RL-1 Slip: Employment and Other Income* (RL-1.G-V).

Additional information

- You have to contact the Canada Revenue Agency to open a payroll program account.
- You have to register your business with the Commission des normes, de l'équité, de la santé et de la sécurité du travail (CNESST) and make periodic payments of the occupational health and safety insurance premium to us at the same time as your source deductions and employer contributions. We remit the premium to the CNESST. For more information, visit the CNESST website (**cnesst.gouv.qc.ca**).

This checklist is provided for information purposes only. The information it contains does not constitute a legal interpretation of the *Taxation Act* or any other legislation.