

Guide to Filing the RL-1 Slip

Employment and
Other Income

2005



Notice

The information contained in this guide does not constitute a legal interpretation of Québec or federal laws or regulations. Nor does this guide contain legislative amendments announced after September 30, 2005. You should therefore verify that the texts of the guide reflect the latest fiscal legislation.

When a new fiscal measure affecting the majority of employers is announced and the measure modifies the information contained in this guide, Revenu Québec will, as a rule, send an information sheet to all employers to inform them of the changes.

For more information, contact a Revenu Québec office (see the list of offices at the end of the guide).

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Form RLZ-1.S-V, *Summary of Source Deductions and Employer Contributions*

Form LE-39.0.2-V, *Calculation of the Employer Contribution to the Financing of the Commission des Normes du Travail*

RL-1 slip, *Revenus d'emploi et revenus divers*

Form IN-1-V, *RL-1 Slip Information*

1 Introduction

1.1 Is this guide for you?

This guide is designed to help employers that are required to complete and file the RL-1 slip (*Revenus d'emploi et revenus divers*) and the *Summary of Source Deductions and Employer Contributions* (form RLZ-1.S-V) for 2005.

1.2 Explanation of references

At the end of certain paragraphs, you will find references to sections of various laws and regulations, and to interpretation bulletins. Sections of the *Taxation Act* are referred to by a number only. References to the *Regulation respecting the Taxation Act* consist of the letter "R" preceded and followed by numbers. In the case of other laws, the section numbers are preceded by an abbreviation that identifies the law. The abbreviations for laws, interpretation bulletins and regulations are listed below.

1.2.1 Laws

ADMT	<i>Act to foster the development of manpower training</i>
AIFC	<i>Act respecting international financial centres</i>
ALFIT	<i>Act to establish a legal framework for information technology</i>
ALS	<i>Act respecting labour standards</i>
AMR	<i>Act respecting the Ministère du Revenu</i>
AQPP	<i>Act respecting the Québec Pension Plan</i>
ARAMQ	<i>Act respecting the Régie de l'assurance maladie du Québec</i>

1.2.2 Interpretation bulletins

References to interpretation bulletins (published by Revenu Québec and available in English) consist of an abbreviation followed by a period, a space and a number. The following abbreviations are used to identify interpretation bulletins:

- IMP.: a bulletin concerning the *Taxation Act*
- LNT.: a bulletin concerning the *Act respecting labour standards*
- RAMQ.: a bulletin concerning the *Act respecting the Régie de l'assurance maladie du Québec*
- RRQ.: a bulletin concerning the *Act respecting the Québec Pension Plan*

1.2.3 Regulations

References to sections of regulations made under the *Act to foster the development of manpower training* (ADMT), the *Act respecting labour standards* (ALS), the *Act respecting the Québec Pension Plan* (AQPP), and the *Act respecting the Régie*

de l'assurance maladie du Québec (ARAMQ) are indicated as follows:

- *Regulation respecting eligible training expenditures*: "ADMT (r. 1)" and section number
- *Regulation respecting the determination of total payroll*: "ADMT (r. 2)" and section number
- *Regulation respecting contribution rates*: "ALS (r. 5.3)" and section number
- *Regulation respecting the assigning of a Social Insurance Number*: "AQPP (r. 1)" and section number
- *Regulation respecting contributions to the Québec Pension Plan*: "AQPP (r. 2)" and section number
- *Regulation respecting pensionable employment*: "AQPP (r. 8)" and section number
- *Regulation respecting contributions to the Québec Health Insurance Plan*: "ARAMQ (r. 1)" and section number

1.3 Abbreviations used in this guide

BDC	Biotechnology development centre
CNNTQ	Centre national des nouvelles technologies de Québec
CNT	Commission des normes du travail
CPP	Canada Pension Plan
CSST	Commission de la santé et de la sécurité du travail
FNFMQ	Fonds national de formation de la main-d'œuvre
GST	Goods and services tax
IFC	International financial centre
ITDC	Information technology development centre
NEC	New economy centre (also known as a marketplace for the new economy)
QPP	Québec Pension Plan
QST	Québec sales tax
R&D	Scientific research and experimental development
RESP	Registered education savings plan
RPP	Registered pension plan
RRSP	Registered retirement savings plan

1.4 Information on certain terms used in the guide

Below you will find information on a number of terms that we use frequently in this guide. Please note that these definitions are **specific to this guide** and do not necessarily apply in other contexts.

Employee

An employee is an individual who carries out work under a written or verbal contract of employment or who holds an office.

Employment

The term “employment” includes an office. An office is a position for which an individual is entitled to be remunerated. For example, a member of the board of directors of a corporation holds an office, even if he or she performs no administrative duties. An individual who is an elected or appointed representative also holds an office.

Employment income

Employment income includes income from an office. The expression “employment income” must therefore be read as “income from an office or employment.”

Person

A person may be a natural person or a legal entity.

Remuneration

Remuneration includes a salary or wages and any other amount paid by an employer (for example, a retiring allowance) or by a payer (for example, pension benefits).

Remuneration, salary or wages paid

When we refer to “remuneration paid” or “salary or wages paid,” this covers remuneration, salary or wages that are **paid, allocated, granted** or **awarded**.

For instance, if in a given week you pay an employee his or her regular salary of \$400 and also grant the employee a taxable benefit in kind (that is, other than in money) worth \$200, the **salary paid** is \$600. In other words, the benefit you **granted** is considered to be a salary you **paid**.

Similarly, the tips you allocate to an employee are considered to be a salary or wages that you paid to the employee.

Salary or wages

Salary or wages refers to gross employment income and may include the following amounts as well as any similar payment made to an employee:

- fees;
- taxable benefits;
- commissions;
- overtime pay;
- vacation pay;

- retroactive payments of salary or wages, including payments resulting from a collective agreement signed before the death of an employee;
- tips (including allocated tips);
- advances;
- bonuses;
- indemnities for an industrial accident that the CSST does not reimburse (or does not recognize, in the case of a self-insurer);
- indemnities paid for a precautionary cessation of work (that is, the amount paid to an employee under the *Act respecting occupational health and safety* for the first five days following the date on which the employee ceased to work);
- the portion of the salary or wages earned in the year that is to be paid in another year, under a salary deferral arrangement;
- amounts paid to an employee during a self-funded leave of absence;
- out-of-Canada living allowances;
- location incentives paid to physicians;
- directors’ fees;
- amounts paid after an employee’s death (for example, an amount equivalent to unused vacation days), provided the payments were foreseeable at the time of death;
- fees paid in connection with employment (for example, the fees paid to board or committee members).

1, 1015R1, 1015R1.0.0.1, AQPP 1, 37.1, ARAMQ 33, 33.2, ALS 1, 39.0.1, ADMT 4 and Schedule

IMPORTANT

For the purposes of this guide, the term “place of residence” means the place of residence within the meaning of the *Taxation Act*.

To determine the residency status of an individual who leaves Québec and Canada, see interpretation bulletin IMP. 22-3/R1.

2 Principal changes

2.1 Filing RL-1 slips in XML format on magnetic media or by Internet

Beginning in 2005, RL-1 data sent on magnetic media (diskettes, CD-ROMs or DVDs) or by Internet must be in XML format.

2.2 Reimbursement of salary or wages or of wage loss replacement benefits

Prior to 2005, if, pursuant to an arrangement, an employee or a former employee reimbursed you for a salary or wages or for wage loss replacement benefits that you paid in a previous year, you were required to provide the employee with a written statement indicating the total amount reimbursed, the years in which the amounts were paid, and the amount for each year. Effective January 1, 2005, you are no longer required to provide such a statement; instead, you must write a note in the centre of the employee's RL-1 slip.

2.3 Private health services plan

A number of health services plans available on the market cover expenses that do not give entitlement to the non-refundable tax credit for medical expenses. To ensure that such plans are recognized as private health services plans, the definition of "private health services plan" has been changed as of 2005 so that those plans whose main purpose is the coverage of expenses that give entitlement to the tax credit can qualify as private health services plans. Such plans must essentially cover expenses that give entitlement to the non-refundable tax credit for medical expenses, and substantially all of the premium or other consideration payable for coverage under the plans must be attributable to such expenses.

2.4 Allowance respecting the use of a motor vehicle

Effective January 1, 2005, the per-kilometre rate considered reasonable by Revenu Québec has been raised from \$0.42 to \$0.45 for the first 5,000 kilometres, and from \$0.36 to \$0.39 for each additional kilometre.

2.5 Logbook

As of 2005, if you (or a person related to you) make an automobile available to an employee (or to a person related to the employee), the employee is required to keep a logbook for recording the trips made with the automobile and give you a copy of the logbook not later than

- January 10, 2006, if the automobile was available to the employee on December 31, 2005; or
- the tenth day following the date on which the automobile was returned to you (or to a person related to you).

For more information, refer to the brochure *Taxable Benefits* (IN-253-V, version 2005-10).

2.6 Operating-costs benefit respecting an automobile made available to an employee

If you pay expenses related to the personal use of an automobile made available to an employee, you must include an operating-costs benefit in the employee's income. Effective January 1, 2005, the operating-costs benefit has been raised from \$0.17 to \$0.20 per kilometre (or from \$0.14 to \$0.17 per kilometre for employees engaged principally in the sale or lease of automobiles).

3 Should you file an RL-1 slip?

3.1 General information

The RL-1 slip is used mainly for reporting salaries or wages (see the definition in section 1.4, on page 9), and any other remuneration that an employee receives (including remuneration paid to a person employed by his or her spouse, and remuneration paid to the spouse of a member of a partnership or the spouse of a shareholder). The RL-1 slip is also used for reporting amounts deducted at source from the above-mentioned types of remuneration.

All salaries, wages and other amounts paid to an employee by the same employer should preferably be entered on a single RL-1 slip.

All salaries and wages must be reported, regardless of the amount and regardless of whether source deductions were made. However, partners and self-employed individuals must not use the RL-1 slip to report **drawings**.

All amounts entered on RL-1 slips should be in Canadian dollars. If this is not possible, indicate the type of foreign currency in the centre of the slip.

3.1.1 Salaries and wages

As a rule, the salaries and wages you must indicate on the RL-1 slip are those paid

- to an employee who reports for work at one of your establishments located in Québec; or
- to an employee who, though not required to report for work at one of your establishments (in Québec or elsewhere), is paid from one of your establishments located in Québec.

Consequently, you are not, as a rule, required to file an RL-1 slip in respect of an employee who reports for work only at one of your establishments located outside Québec. If the employee reports for work both at one of your establishments located in Québec and at one of your establishments located outside Québec, see section 3.2.1, on page 12.

However, even if you do not have to file an RL-1 slip for an employee, you may be required to pay certain employer contributions on the salary or wages you paid. This may be the case if the employee

- is not required to report for work at any of your establishments, but is paid from one of your establishments located outside Québec (see section 3.2.2, on page 12);
- is not your employee, but is the employee of an employer that does not carry on business in Québec (see section 3.2.4, on page 13);
- is posted to a country that has a social security agreement with Québec, and is paid from an establishment located outside Québec (see “Social security agreements – health services fund” in section 3.2.3, on page 12).

Employees who are not resident in Québec

The above rules also apply to an employee who is not resident in Québec. If the employee is not resident in Canada and is entitled to a five-year tax exemption, you must write certain notes on the employee's RL-1 slip (see section 5.10, on page 36).

3.1.2 Payments other than salaries and wages

The following amounts must be reported in box O of the RL-1 slip (unless the beneficiary is not resident in Québec):

- payments made by a trustee under a supplementary unemployment benefit plan;
- scholarships, bursaries, fellowships and prizes for a remarkable achievement;
- research grants paid to an individual;
- fees paid to a self-employed person, provided an amount was withheld as Québec income tax;
- amounts paid as maternity allowances or financial assistance by the Ministère de l'Emploi et de la Solidarité sociale;
- labour adjustment benefits;
- labour adjustment benefits for older workers and income assistance payments;
- payments made under the Plant Workers Adjustment Program and the Northern Cod Adjustment and Recovery Program;
- retiring allowances;
- death benefits;
- patronage dividends;
- commissions paid to a self-employed person;
- wage loss replacement benefits and top-up disability payments;
- benefits granted to a shareholder;
- benefits granted to a partner;
- amounts paid or allocated by a custodian under a retirement compensation arrangement;
- payments for services performed in Québec by a person not resident in Canada, otherwise than in the course of regular and continuous employment;
- indemnities paid as a result of an industrial accident, provided the amounts are not reimbursed by the CSST;
- amounts paid under a registered education savings plan (RESP);
- amounts paid by the Ministère de l'Emploi et de la Solidarité sociale, under the “Action emploi” program.

For more information, see section 4.17, on page 24.

IMP. 1015-1/R1, IMP. 1015-4, 1086R1, 1159.1, AQPP 7, ARAMQ 34, ALS 39.0.1, ADMT 4 and Schedule

3.2 Special cases

3.2.1 Salary or wages paid to an employee who reports to an establishment located in Québec and to an establishment located outside Québec

If an employee reports for work at one of your establishments located **in Québec** and at one of your establishments located **outside Québec**, you must file an RL-1 slip. The following rules apply:

- The salary or wages (other than those described in the point below) related to a regular pay period are subject to the contributions to the health services fund and the FNFMO, the contribution to the financing of the CNT and compensation tax only if, during this period, the employee mainly reports to one of your establishments located in Québec.
- Bonuses, retroactive pay, vacation pay and any other amount not related to a regular pay period are subject to the contributions to the health services fund and the FNFMO, the contribution to the financing of the CNT and compensation tax only if the employee **ordinarily** reports to one of your establishments located in Québec.

1159.1.1, ARAMQ 34.0.0.1, ALS 39.0.1, ADMT 4 and Schedule

3.2.2 Salary or wages paid from an establishment located outside Québec

You do not have to file an RL-1 slip with regard to an employee who is not required to report for work at one of your establishments (located in Québec or elsewhere) and is not paid from one of your establishments in Québec. However, you may be required to pay contributions to the health services fund and the FNFMO, as well as the contribution to the financing of the CNT, on the salary or wages of such an employee if, for a given pay period, it is reasonable to consider that the employee is an employee of one of your establishments located in Québec.

To determine whether the individual is an employee of one of your establishments located in Québec, Revenu Québec uses criteria such as

- the location where the employee mainly reports for work;
- the employee's principal place of residence;
- the location where the employee mainly performs his or her duties;
- the establishment from which the employee's work is supervised;
- the nature of the employment duties.

ARAMQ 34.0.0.2, ALS 39.0.1, ADMT 4 and Schedule

3.2.3 Salary or wages paid to an employee who works outside Canada

To find out if you are required to file an RL-1 slip with respect to the salary or wages you paid to an employee who works outside Canada, refer to the table below.

You are required to file an RL-1 slip	You are not required to file an RL-1 slip
The employee is not required to report to any of your establishments (in Québec or elsewhere), but is paid from one of your establishments located in Québec.	The employee reports only to one of your establishments located outside Québec.
<ul style="list-style-type: none"> • If the employee is posted to a country that has a social security agreement with Québec providing for the reciprocal coverage of health insurance plans, see "Social security agreements – health services fund" below. • If you are a specified employer, see section 5.6, on page 34. 	

Social security agreements – health services fund

If you are a Québec employer, and you posted an employee to a country that has a social security agreement with Québec providing for the reciprocal coverage of health insurance plans, you must pay the employer contribution to the health services fund on the salary or wages paid to the employee even if you are not required to indicate the salary or wages on an RL-1 slip (an example of this situation is described in the paragraph below).

If you did not pay the employee's salary or wages for the period in which the employee was posted abroad in 2005, the following rules apply:

- The employee must inform you in writing, by March 1, 2006, of the salary or wages that he or she was paid for the period.
- The salary or wages paid for the period are deemed to be salary or wages that you pay to the employee on March 1, 2006. You must therefore include the amount concerned, for 2006, in your total payroll and in your salaries or wages subject to the contribution to the health services fund.

Consequently, if you posted an employee abroad in 2004 and the employee informed you in writing, by March 1, 2005, of the salary or wages that he or she was paid in 2004, you must include the amount in your total payroll and in your salaries or wages subject to the contribution to the health services fund for 2005, even if you are not required to file an RL-1 slip (see sections 6.6.2 and 6.6.3, on page 40).

You are not required to pay the employer contribution to the health services fund on salaries or wages paid to employees who are not resident in Canada and are temporarily posted to Québec by an employer located outside Canada, provided the employee's country of origin has signed a social security agreement with Québec.

IMP 1015-1/R1, 1086R1, 1159.1, 1159.1.1, AQPP 7, ARAMQ 34, 34.0.2, ALS 39.0.1, ADMT 4 and Schedule

3.2.4. Amount paid for services performed by an employee of an employer that does not carry on business in Québec

If you are an employer with an establishment in Québec, and an individual who is not your employee but is an employee of an employer that does not have an establishment in Québec performs services for you in Québec, you may be deemed to have paid the employee's salary or wages if the following conditions are met:

- The employee reports for work at one of your establishments located in Québec.
- The service is performed as part of the employee's ordinary duties with his or her employer, in the course of your regular and ongoing activities.
- The service is of the same nature as services performed by employees of employers that carry on the same type of business as you.

If these conditions are met, you are not required to file an RL-1 slip but you must take into account the employee's salary or wages in calculating your contribution to the health services fund and your contribution to the financing of the CNT. You must also include the salary or wages in your total payroll used to calculate your contribution to the FNFMO, but not in your total payroll used to determine your rate of contribution to the health services fund.

ARAMQ 34.0.0.3, 34.0.0.4, ALS 39.0.1, ADMT 4 and Schedule

3.3 Method of filing

Most employers and payers submit the required information respecting employment and other income by completing the RL-1 slip prescribed by the Deputy Minister of Revenue. The *Summary of Source Deductions and Employer Contributions* (form RLZ-1.S-V) must be included with the RL-1 slips sent to Revenu Québec. For information on how to complete and file form RLZ-1.S-V, see Chapter 6.

The prescribed RL-1 slip is available on carbonless copy paper (four attached copies of each slip) or in a version for laser or ink-jet printers (three copies of the slip printed on the same page). You may also use facsimiles (see section 3.3.1 below) or the version available on our Web site (see section 3.3.2 below).

3.3.1 Facsimiles

Before you submit facsimiles, you must first have a sample approved by Revenu Québec. Send **two original copies of your sample** to the following address: Groupe de promotion de l'EDI et d'acquisition des données électroniques, Revenu Québec, 3800, rue de Marly, secteur 2-2-0, Sainte-Foy (Québec) G1X 4A5. For more information, contact Revenu Québec at 418 659-1020 or, toll-free, at 1 866 814-8392.

If you are not using the prescribed slips, please ensure that your printing program is compatible with the facsimiles you use, as poor printing quality may result in processing delays.

Revenu Québec offers no monetary compensation to persons that provide their own RL-1 slips.

For more information, refer to the publication *Requirements for Facsimiles of RL Slips* (IN-412-V).

1086R1

3.3.2 Clic Revenu electronic services

If you are registered for Clic Revenu, you can file your employees' RL-1 slips using one of the electronic services available.

However, you cannot use Clic Revenu if

- you ceased to carry on your business during the year;
- you permanently ceased to make remittances because you no longer have employees;
- you wish to amend or cancel an RL-1 slip already submitted to Revenu Québec.

Clic Revenu allows you to

- enter RL-1 data onscreen;
- validate certain data (messages help you avoid errors and inconsistencies in your RL-1 slips);
- be guided through the process of completing your RL-1 slips;
- have RL-1 totals automatically calculated and carried to the *Summary of Source Deductions and Employer Contributions* (RLZ-1.S-V), which prevents errors in calculating and transcribing RL-1 slip data;
- print RL-1 slips;
- view and print a list of all the RL-1 slips completed;
- keep data until they are transmitted;
- transmit data by Internet;
- receive confirmation of your transmission within minutes;
- continue to consult the data transmitted for a certain period of time;
- retrieve employee identification data that you entered using Clic Revenu in 2004.

We use state-of-the-art technology and equipment to safeguard our Web site and to protect the confidential nature of tax and financial data transmitted online.

For more information on Clic Revenu electronic services, visit our Web site at www.revenu.gouv.qc.ca.

3.3.3 Paper RL-1 slips (including dynamic forms)

You can go to our Web site at www.revenu.gouv.qc.ca to complete your employees' RL-1 slips onscreen, even if you are not registered for Clic Revenu. However, you cannot file your completed slips by Internet; you must print them out and mail them to Revenu Québec.

IMPORTANT

If you ordered sheets of RL-1 slips on carbonless copy paper (four attached copies of each slip), please separate the sheets of RL-1 slips into pages of three slips in order to facilitate processing.

3.3.3.1 Copy 1

Copy 1 of each RL-1 slip must be attached to the *Summary of Source Deductions and Employer Contributions* (form RLZ-1.S-V) and mailed to the Sainte-Foy or Montréal office of Revenu Québec by February 28, 2006.

3.3.3.2 Copies 2 and 3

Copies 2 and 3 must be remitted or mailed to the employees or beneficiaries by February 28, 2006.

3.3.3.3 Copy 4

You must keep for your files copy 4 of the RL-1 slips and a copy of the *Summary of Source Deductions and Employer Contributions* (form RLZ-1.S-V).

NOTE

If you use the RL-1 slip designed for laser or ink-jet printers, you must photocopy or microfilm copy 1 of the slips for your files.

1086R13, 1086R17, AMR 34, 35.1

3.3.4 RL-1 slips in XML format

If you have a computerized payroll system, and if you decide to submit your RL-1 data by Internet or on magnetic media (diskettes, CD-ROMs or DVDs), your data files must be in XML format. Please note that the *Summary of Source Deductions and Employer Contributions* (form RLZ-1.S-V) must be sent **by mail**, under separate cover, to our Sainte-Foy or Montréal office.

Are you filing more than 500 RL slips?

If you file more than 500 RL-1, RL-2 or RL-25 slips, you must submit your RL data in XML format on magnetic media or by Internet.

3.3.4.1 Employee copies

Two copies of the slip must be remitted or mailed to the employees or beneficiaries by February 28, 2006.

3.3.4.2 File copy

If you submit your RL-1 data in XML format to Revenu Québec on magnetic media or by Internet, you must keep a copy of the data in electronically readable format on the same medium.

1086R13, 1086R17, AMR 34, 35.1

For more information concerning RL-1 slips filed in XML format, contact

Groupe de promotion de l'EDI
et d'acquisition des données électroniques
Revenu Québec

3800, rue de Marly, secteur 2-2-0
Sainte-Foy (Québec) G1X 4A5

Telephone: 418 659-1020 or 1 866 814-8392

Fax: 418 646-0713

E-mail: edi@mrq.gouv.qc.ca

Further information on this subject is given in the *Guide for Transmitting RL-Slip Data: General and Technical Information* (IN-800-V) and in *Specifications for Filing RL-1 Slip Data* (IN-801-V). (Please note that the latter guide is available only on our Web site.)

AMR 37.1.1

3.3.5 Employers that have more than one account number

If you have more than one establishment (for example, your business has several branch offices) and each establishment remits source deductions and contributions to Revenu Québec under its own employer account number, each establishment must file its RL-1 slips and form RLZ-1.S-V under the name and identification number shown on the form *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).

However, all data pertaining to the business's FNFMO contribution must be included on a single RLZ-1.S-V form, since the contribution must be calculated for the business as a whole and not for individual establishments.

ADMT 3

3.3.6 Employers that cease to carry on their business

If you cease to carry on your business during the year, you are required to file, within 30 days after the cessation of your business activities,

- RL-1 slips (form RL-1.T, or form RL-1.TL for laser or ink-jet printers); and
- a copy of the *Summary of Source Deductions and Employer Contributions* (form RLZ-1.ST-V, version 2005-01; or form RLZ-1.S-V, version 2005-10, if you cease your business activities during the month of October, November or December 2005 and version 2005-10 of the form is available at that time).

You must remit copies 2 and 3 of the RL-1 slips to your former employees within the same 30-day period.

You may have to file a second RLZ-1.S-V form by February 28, 2006, covering the contribution to the health services fund. For more information, see section 6.2, on page 38.

For information concerning the filing of your remittance 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), refer to the *Guide for Employers* (TP-1015.G-V).

1086R14, ADMT 15, 16, ALS 39.0.4, ARAMQ (r. 1) 3, AQPP (r. 2) 11

3.3.7 Employers that cease to make remittances but continue to carry on their business

3.3.7.1 Employers that temporarily cease to make remittances

If you temporarily cease to make remittances of source deductions and contributions in 2005, you must file your RL-1 slips and the *Summary of Source Deductions and Employer Contributions* (form RLZ-1.S-V or RLW-1.S-V) by February 28, 2006.

1086R13

For information concerning the filing of your remittance 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), refer to the *Guide for Employers* (TP-1015.G-V).

3.3.7.2 Employers that permanently cease to make remittances

If you continue to carry on your business, but permanently cease to make remittances of source deductions and contributions because you no longer have employees, you are required to file, by the 20th day of the month following the month in which you made your final remittance,

- RL-1 slips (form RL-1.T, or form RL-1.TL for laser or ink-jet printers); and
- a copy of the *Summary of Source Deductions and Employer Contributions* (form RLZ-1.ST-V, version 2005-10; or form RLZ-1.S-V, version 2005-10, if you cease to make remittances during the month of October, November or December 2005 and version 2005-10 of the form is available at that time).

You must remit copies 2 and 3 of the RL-1 slips to your former employees within the same period.

You may have to file a second RLZ-1.S-V form by February 28, 2006, for purposes of the contribution to the health services fund. For more information, see section 6.2, on page 38.

For information concerning the filing of your remittance 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), refer to the *Guide for Employers* (TP-1015.G-V).

1086R18, ADMT 15, 16, ALS 39.0.4, ARAMQ (r. 1) 3, AQPP (r. 2) 11

3.4 Late-filing penalty

A penalty may be imposed if you file copy 1 of the RL-1 slips, or the RL-1 data in XML format, after the prescribed deadline for filing. The penalty for non-compliance is \$25 per day, to a maximum of \$2,500. This penalty also applies if you file form RLZ-1.S-V, form RLZ-1.ST-V or form RLW-1.S-V after the prescribed deadline.

AMR 59

3.5 Amending or cancelling an RL-1 slip

If you wish to change information on an RL-1 slip already submitted to Revenu Québec, file an amended RL-1 slip clearly marked as such. Either submit a slip bearing the pre-printed indication “**Modifié**” (form RL-1.M, available from Revenu Québec), or enter the correct information on a standard RL-1 slip and write “**Amended**” on the front. Enter the revised amounts in the appropriate boxes. Be sure to enter the other amounts appearing in the boxes on the original RL-1 slip in the corresponding boxes on the amended slip, and indicate on the amended slip the number appearing in the upper right-hand corner of the original slip. If you use form RL-1.M, write your identification number clearly in the box provided for this purpose.

If you wish to cancel an RL-1 slip that you have already submitted to Revenu Québec, send a photocopy of the slip in question, clearly marked “**Cancelled**.” Make sure the number appearing in the upper right-hand corner of the slip is legible on the photocopy.

Please indicate your reasons for cancelling or amending the slip.

If you wish to amend or cancel an RL-1 slip and you have already submitted the *Summary of Source Deductions and Employer Contributions* (form RLZ-1.S-V or RLZ-1.ST-V), you must file an amended copy of the summary, incorporating the changes made to the slips.

IMPORTANT

If you wish to amend or cancel RL-1 slip data submitted in XML format on magnetic media or by Internet (other than data transmitted using Clic Revenu electronic services), consult guides IN-800-V and IN-801-V. (Please note that the latter guide is available only on our Web site.)

3.6 Lost or destroyed slips

If an employee loses or destroys his or her copy of an RL-1 slip already submitted to Revenu Québec, do not file a new slip. Give the employee a photocopy of the copy you retained for your files, clearly marked “**Duplicate**.” Make sure the number appearing in the upper right-hand corner of the slip is legible on the photocopy.

4 Information to be provided on the RL-1 slip

4.1 General information

Complete the RL-1 slips in alphabetical order, according to last names of the employees or beneficiaries.

When filling out the slips, please print or type the information. **Where there is no amount to be reported, leave the box blank.** When an amount does not take up the entire box, do not use other symbols, such as asterisks, to fill it. Such symbols make it difficult for the numbers to be read. If you have notes to write in the centre of the slip, and the space is insufficient, attach a separate sheet with the required information.

The sequential number in the upper right-hand corner of the slip must not be used for more than one employee. Unless you have received authorization from Revenu Québec, do not enter a second sequential number in the box.

4.2 Identification

4.2.1 Identification of the individual

In the space marked “Nom de famille, prénom et adresse,” enter the individual’s last name, followed by the first name and last known address (in full, including the postal code). Be sure to enter the name exactly as it is shown on the individual’s social insurance card.

The social insurance number is used to identify the individual. It is therefore essential that you enter each individual’s number on the RL-1 slip exactly as it is shown on his or her social insurance card. **Errors or omissions could prevent the Régie des rentes du Québec from recording contributions with respect to the individual in the Record of Earnings.**

4.2.1.1 Obligation concerning the social insurance card

Under the *Act respecting the Québec Pension Plan*, you must ask each of your employees who works in Québec to show you his or her social insurance card within 30 days following the date on which the employee takes up employment. If the employee is under 18, request the card during the month following the month of his or her 18th birthday.

You are also obliged to provide new employees who do not yet have a social insurance card with information on how they can obtain one. This information is available from any Human Resources Centre of Canada.

AQPP 197, AQPP (r. 1) 8

4.2.1.2 Obligation concerning the social insurance number

Individuals are required, under the *Act respecting the Ministère du Revenu*, to provide their social insurance number to the person filing an RL-1 slip on their behalf. As well, the person who

completes and files the RL-1 slip must make a reasonable effort to obtain the number from the individual. Failure to indicate the individual’s social insurance number may result in penalties for both the individual and the person completing the slip. Persons to whom a social insurance number has been communicated are prohibited from using or disclosing it for purposes other than those provided for (unless they have obtained the individual’s written consent), and may be fined for doing so.

Where you were unable, despite all reasonable efforts, to obtain the individual’s social insurance number, you must provide Revenu Québec with the individual’s last name, first name and address. A penalty of \$100 may be imposed if you neglect to provide information required on a prescribed form.

AMR 58.1, 58.1.1, 58.2, 59.0.2, 59.0.3, 69

4.2.2 Identification of the employer

Enter on each RL-1 slip, in the space marked “Nom et adresse de l’employeur ou du payeur,” your name and full address, exactly as they appear on 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. (You use one of these forms to remit source deductions and employer contributions to Revenu Québec.)

4.2.3 Reference number (optional)

In the space marked “Numéro de référence (facultatif),” you may include a reference number as an additional means of identifying the employee.

4.3 Box A – Employment income before source deductions

Enter the following amounts in box A:

- salaries and wages (see the definition in section 1.4, on page 9);
- amounts paid by a custodian under an employee benefit plan (see section 4.3.4, on page 17);
- amounts allocated by a trustee of an employee trust (see section 4.3.5, on page 18).

We also suggest you read the sections of the guide pertaining to boxes H through M and boxes P, S and T before you complete box A, as the amounts to be entered in these boxes must also be included in box A.

Before completing box A, you should read Chapter 5 if

- you paid an indemnity further to a precautionary cessation of work (see page 31);
- you paid workers’ compensation (CSST) (see page 31);
- you paid amounts after the death of an employee, and the payments were foreseeable (see page 32);

- you paid a salary or wages to an Indian or a person of Indian ancestry (see page 32);
- the employee used a chain saw or a brush cutter (see page 34);
- the employee worked outside Canada for a specified employer (see page 34);
- the employee was a Québec sailor engaged in international freight transportation (see page 35);
- the employee was a member of the Canadian Forces or a police officer and was assigned to a recognized special mission (see page 35);
- you paid a salary or wages to an IFC employee other than a foreign specialist (see page 35);
- you paid a salary or wages to a foreign employee who is entitled to a five-year exemption (see page 36).

4.3.1 Directors' fees

If you paid directors' fees to a member of a board of directors in 2005, enter the amount in box A.

Directors' fees paid to a non-resident director must be entered in box A of the slip, not in box O.

1015, 1015R8, 1086R1, 1159.1 ("wages"), AQPP 45, ARAMQ 33 ("wages"), ALS 39.0.1 ("remuneration"), ADMT 4 and Schedule

4.3.2 Salary deferral arrangements

If you made a salary deferral arrangement with an employee and, under the arrangement, part of the salary or wages earned in 2005 is paid in another year, you must enter in box A the total salary or wages earned in the year, not only the amount paid. Consequently, when the deferred amount is actually paid to the employee, you will not have to include it in box A.

When the deferred amounts are not held by a trust, you must also include in box A the interest accrued for the employee's benefit during the year.

Example			
Salary or wages earned in 2005 and deferred to 2007			\$3,000
Interest accrued in 2005			\$100
Interest accrued in 2006			\$150
Amount paid in 2007			\$3,250
The amounts to be included in box A of the RL-1 slips for the years 2005 through 2007 are as follows:			
Year	2005	2006	2007
Box A	\$3,100	\$150	—

Salary deferral arrangement

Generally, a plan or arrangement entered into by an employer and an employee, under which a portion of the employee's salary or wages for a given year is paid in another year or in other years.

47.10, 47.11, 47.12, 47.15 to 47.17, 1086R1, 1159.1 ("wages"), AQPP 45, ARAMQ 33 ("wages"), ALS 39.0.1 ("remuneration"), ADMT 4 and Schedule

4.3.3 Self-funded leaves of absence

Amounts, including accrued interest, that you paid to an employee under a plan providing for a self-funded leave of absence (as described in section 47.16R1 of the *Regulation respecting the Taxation Act*, which establishes that such plans do not constitute salary deferral arrangements) must be reported in box A in the year in which the payment is made to the employee. This also applies to certain arrangements that allow professional athletes to defer their salary or wages.

47.16R1, 47.16R2, IMP 47.16-1/R1, 1086R1, 1159.1 ("wages"), AQPP 45, ARAMQ 33 ("wages"), ALS 39.0.1 ("remuneration"), ADMT 4 and Schedule

4.3.4 Employee benefit plans

You must include in box A any amounts you paid as a custodian of an employee benefit plan under the plan or further to the disposition of an interest in such a plan, with the exception of the following amounts:

- refunds of employee contributions (such refunds are tax-exempt);
- death benefits (to be reported in box O);
- pension benefits for services performed by a person during a period in which he or she was not resident in Canada (to be reported on the RL-2 slip).

You must also write the note "Box A – Employee benefit plan" (or "Case A : régime de prestations aux employés") in the centre of the RL-1 slip, followed by the amount. **As this amount is not subject to QPP contributions, you must enter "0" in box G of the slip.**

Employee benefit plan

An arrangement under which an employer, or a person with whom the employer does not deal at arm's length, remits contributions to another person (the "custodian" of the employee benefit plan) for the purpose of financing payments to or for the benefit of

- employees or former employees; or
- persons not dealing at arm's length with employees or former employees.

47.1 to 47.6, 1086R1, 1159.1 ("wages"), AQPP 45, RRQ 50-2/R1, ARAMQ 33 ("wages"), RAMQ 34-2/R2, ALS 39.0.1 ("remuneration"), ADMT 4 and Schedule

4.3.5 Employee trusts

You must include in box A any amounts you allocated, as a trustee of an employee trust, to a beneficiary of the trust. Write the note "Box A – Employee trust" (or "Case A : fiducie pour employés") in the centre of the RL-1 slip, followed by the amount. As this amount is not subject to QPP contributions, you must enter "0" in box G of the slip.

Employee trust

An arrangement established after 1979, which the trustee has elected to designate as an employee trust. Under the arrangement, the employer remits amounts to the trustee for the sole purpose of providing for the payment of benefits to the employees or former employees of the employer or of a person with whom the employer does not deal at arm's length.

NOTE

To retain its status, an employee trust must allocate to the beneficiaries (employees), each year, any income that is not derived from a business, including the employer's contributions.

47.1, 47.7 to 47.9, 1159.1 ("wages"), AQPP 45, ARAMQ 33 ("wages"), ALS 39.0.1 ("remuneration"), ADMT 4 and Schedule

4.3.6 Contributions to a multi-employer insurance plan

Payments that you made to the administrator of a multi-employer insurance plan, and the related tax, must be indicated in boxes A and P.

43.1, 43.2

4.3.7 Reimbursement of salary or wages

If, pursuant to an arrangement, an employee or a former employee reimbursed you in 2005 for a salary or wages (covered in box A) that you paid for a period throughout which he or she did not perform the duties related to his or her office or employment, follow the instructions below.

- If you were reimbursed for a salary or wages paid **in 2005**, enter in box A the result of the following calculation: the amount of remuneration paid during the year minus the gross amount reimbursed.
- If you were reimbursed for a salary or wages paid **before 2005**, write the note "Reimbursement of salary or wages" (or "Remboursement de salaire") in the centre of the slip, followed by the amount. The employee may then claim a deduction in his or her 2005 income tax return. The amount in the centre of the slip must pertain to a salary or wages paid before 2005 only.

These instructions apply, for example, where the CSST has not reimbursed (or, in the case of a self-insurer, has not recognized) all or part of the indemnities for an industrial accident that you paid to an employee during a previous year.

78.1

Self-insurer

An employer that does not pay CSST contributions but that guarantees, out of its own funds, the payment of indemnities recognized by the CSST, in the case of industrial accidents.

4.3.8 Employment income paid by mistake

Employment income that you paid by mistake and that was subsequently reimbursed to you by the employee does not constitute income for the year in which it was received.

If the employee reimburses the amount in the year it was received, or at any time before you file the RL-1 slip for that year, you must enter in box A the actual amount of the employment income (that is, minus the reimbursement).

If, at the time the employee makes the reimbursement, you have already filed an RL-1 slip including the employment income paid by mistake, you must file an amended slip for that year and enter the actual employment income in box A.

IMP. 32-1

4.3.9 Retroactive payments

If, in 2005, you make a retroactive payment further to a court judgment, an arbitration award or a settlement between the parties in legal proceedings, and the payment applies in part to previous years, you must remit to the employee a statement indicating the total amount that applies to previous years, the years in question, and the amount that applies to each year. This will enable the employee to request an income tax adjustment when filing his or her 2005 income tax return.

4.4 Box B – Contributions to the Québec Pension Plan (QPP)

Enter in box B the total of the amounts you withheld as contributions to the QPP. Do not correct the amount if it is too high. Leave the box blank if you did not withhold QPP contributions. **Do not enter in box B any amounts you withheld as contributions to the Canada Pension Plan (CPP); instead, write the note "CPP contributions" (or "Cotisations au RPC") in the centre of the slip, followed by the amount.**

If you succeeded another employer following the formation or winding-up of a corporation or following the acquisition of the major portion of the property of an undertaking or of a separate part of an undertaking, and there was no interruption of the employee's service, you were required to take into account the QPP contributions withheld by the previous employer when determining the amount of the employee's QPP contributions. Do not include the contributions withheld by the previous employer on the RL-1 slip that you file in respect of the employee. They must instead be entered on the RL-1 slip that the former employer is required to file for 2005 respecting the employee.

Special rules apply in the case of amalgamated corporations (see section 4.9.3, on page 21).

Recovery of QPP contributions

Do not indicate, on the RL-1 slip for 2005, QPP contributions that you recovered in 2005 but should have withheld in a previous year. Instead, you must file an amended slip for the previous year.

752.0.18.1, AQPP 50, 50.0.1, 52.1, 61

4.5 Box C – Employment insurance premiums

Enter in box C the total of the amounts withheld as employment insurance premiums during the year. Leave the box blank if no amount was withheld.

752.0.18.1

4.6 Box D – Contributions to a registered pension plan (RPP)

Enter in box D the total amount withheld as contributions to an RPP during the year, for service in the current year or previous years. If this total includes contributions for service before 1990, write the note “Contributions for service before 1990, included in box D” (or “Cotisations pour services rendus avant 1990 incluses dans la case D”) in the centre of the slip, followed by the amount. Also write “Employee contributor” (or “Employé cotisant”) or “Employee non-contributor” (or “Employé non cotisant”), as applicable.

Write “Employee contributor” (or “Employé cotisant”) where one of the following conditions is met:

- The contributions were made with respect to service during a year in which the employee contributed **to the RPP in question**.
- The contributions were made with respect to service during a year in which the employee contributed **to another RPP**, and the employee had not signed an agreement prior to March 28, 1988, respecting the payment of the contributions.

Write “Employee non-contributor” (or “Employé non cotisant”) where one of the following conditions is met:

- The contributions were made with respect to service during a year in which the employee **did not contribute to an RPP**.
- The contributions were made with respect to service during a year in which the employee contributed **to another RPP**, and the contributions were made pursuant to an agreement signed before March 28, 1988.

Also enter in box D the interest paid to offset the actuarial loss sustained when contributions are redeemed in instalments, and the interest paid as carrying charges with respect to the instalments. Such interest is considered to be a contribution to the RPP.

4.6.1 RRSP contributions

Do not include in box D amounts withheld from remuneration as contributions to an RRSP. The plan issuer must provide an official receipt to the employee so that he or she can claim a deduction for these contributions in his or her income tax return.

However, an amount that was not withheld from the employee's remuneration, but was instead paid directly to the issuer of an RRSP of which the employee or his or her spouse is the annuitant, is considered a taxable benefit and must be reported in boxes A and L. The plan issuer will provide the employee with an official receipt indicating the amount that may be claimed as a deduction in the employee's income tax return.

70(c), 965.03, IMP. 160-2/R2

4.6.2 Contributions to retirement compensation arrangements

Enter in box D the contributions you withheld from the employee's remuneration respecting a retirement compensation arrangement. Write the note “Box D – Retirement compensation arrangement” (or “Case D : convention de retraite”) in the centre of the slip, followed by the amount.

NOTE

Contributions paid on behalf of the employee to the custodian of the retirement compensation arrangement do not constitute a taxable benefit for the employee. Such contributions should not be indicated on the RL-1 slip.

38, 70.2

4.7 Box E – Québec income tax withheld at source

Enter in box E the total amount of Québec income tax withheld at source in 2005. Do not include amounts withheld pursuant to a seizure by garnishment or a formal demand for payment regarding income tax owing with respect to a previous year. Leave the box blank if no Québec income tax was withheld at source.

1015

4.8 Box F – Union dues

Amounts withheld as union dues should be included in box F only if you have entered into an agreement with an entity of which your employees are members and the agreement provides that the entity is to issue no receipts respecting such contributions. The entities referred to are as follows: unions; employee associations recognized by Revenu Québec; parity committees, advisory committees and similar groups; and the Commission de la construction du Québec.

752.0.18.3 to 752.0.18.6

4.9 Box G – Pensionable earnings under the Québec Pension Plan (QPP), if different from the total of the amounts in boxes A, Q and U

As a rule, the pensionable earnings under the QPP correspond to the total of the amounts in box A, box Q (deferred salary or wages) and box U (salary or wages deemed paid under a phased retirement arrangement).

However, the following amounts included in box A must not be entered in box G:

- remuneration paid to the employee for excepted employment (for a definition of “excepted employment,” see section 4.9.4, on page 21);
- remuneration paid to the employee prior to and during the month in which he or she reached age 18;
- amounts allocated under an employee trust;
- amounts paid by a custodian under an employee benefit plan;
- the value of the taxable benefit (including an allowance) in respect of a residence or lodgings provided to a member of the clergy or a religious order, or to a regular minister of a religious denomination, provided the person is entitled, under the *Taxation Act*, to a deduction in respect of this benefit;
- remuneration paid to the employee starting in the month following the month in which the employee became disabled (date set by the Régie des rentes du Québec);
- the value of a taxable benefit paid in kind (that is, other than in money), if no remuneration was paid in cash or by cheque to the employee for the pay period during which the benefit was granted.

Even if you are not required to withhold or remit QPP contributions on the value of a taxable benefit you paid in kind **for a pay period during which you paid the employee no remuneration in cash or by cheque**, the benefit represents pensionable earnings. Consequently, if the employee has not reached the maximum QPP contribution for 2005 (that is, \$1,861.20), you must inform the employee that he or she may make optional QPP contributions respecting the value of the benefit when filing the income tax return (line 445). You must also write the note “QPP – Taxable benefit in kind” (or “RRQ : avantage imposable en nature”) in the centre of the slip, followed by the amount.

Enter in box G the total of the following amounts:

- the amount in box A, minus the total of the excepted amounts referred to above;
- the amount in box Q, minus the total payments included in that box that were made with regard to an employee before and during the month he or she turned 18;
- the amount in box U.

If the result is equal to zero, enter “0” in box G.

If the result is equal to the total of the amounts in boxes A, Q and U, leave box G blank.

Example 1

Mark is 17 years old. His total earnings for 2005 were \$10,000. The amount is not considered to be pensionable earnings because Mark has not reached 18 years of age. Enter “0” in box G.

Example 2

Steve is 57 years old. He earned \$30,000 in 2005. Of that amount, \$2,000 was not pensionable earnings under the QPP. You contributed \$1,000 on his behalf to an employee benefit plan (box Q). The amount deemed to be salary or wages on which you calculated additional contributions to the QPP under a phased retirement arrangement (box U) is \$3,000. Steve’s pensionable earnings are therefore \$32,000 $(\$30,000 - \$2,000) + \$1,000 + \$3,000$. Enter \$32,000 in box G, since the amount of pensionable earnings is different from the total of the amounts in boxes A (\$30,000), Q (\$1,000) and U (\$3,000).

Example 3

Mike is 20 years old. He earned \$3,016 in 2005 (\$58 per week). You did not withhold QPP contributions because Mike’s weekly wages were less than the amount of the exemption (\$67.30). Leave box G blank, since the amount of pensionable earnings (\$3,016) is equal to the total of the amounts in boxes A (\$3,016), Q and U.

Example 4

Louise earned \$70,000 in 2005; of that amount, \$10,000 is not considered to be pensionable earnings. You withheld \$1,861.20 in QPP contributions for the year (the maximum amount for 2005). Enter \$60,000 in box G, since the amount of pensionable earnings $(\$70,000 - \$10,000)$ is different from the total of the amounts in boxes A (\$70,000), Q and U.

4.9.1 Employees who receive a retirement pension or are 70 or older in 2005

Under a measure that took effect on January 1, 1998, QPP contributions must be withheld from remuneration paid to an employee during the year, even if the employee is 70 or older or receives a retirement pension under the QPP or the CPP.

4.9.2 Employer that succeeds another employer

If you succeeded another employer following the formation or winding-up of a corporation or following the acquisition of the major portion of the property of an undertaking or of a separate part of an undertaking, and there was no interruption of the employees’ service, you must take into account the pensionable earnings calculated by the previous employer when determining the amount to report in box G.

Calculation of pensionable earnings in the case of an employer that succeeds another employer

If the pensionable earnings calculated by the previous employer exceed \$41,100, enter "0" in box G. Otherwise, enter the **lower of the following amounts**:

- the pensionable earnings that you paid to the employee (calculated according to the instructions in the box on page 20); or
- \$41,100, **minus** the pensionable earnings calculated by the previous employer.

If the lower amount is equal to zero, enter "0" in box G.

If the lower amount is equal to the total of the amounts in boxes A, Q and U, leave box G blank.

Example 1

John earned \$60,000 in 2005; of this amount, \$50,000 was paid by his previous employer. The total amount of \$60,000 constitutes pensionable earnings under the QPP. Enter "0" in box G, since the pensionable earnings calculated by the previous employer exceed \$41,100.

Example 2

Richard earned \$50,000 in 2005; of this amount, \$10,000 was paid by his previous employer. The total amount of \$50,000 constitutes pensionable earnings under the QPP. You must calculate the lower of the following amounts:

- the pensionable earnings that you paid to Richard, that is, \$40,000;
- \$41,100, minus the pensionable earnings calculated by the previous employer (\$10,000), that is, \$31,100.

Since the lower amount (\$31,100) is different from the total of the amounts in boxes A (\$40,000), Q and U, you must enter \$31,100 in box G.

Example 3

Sarah earned \$29,000 in 2005; of this amount, \$19,000 was paid by her previous employer. The total amount of \$29,000 constitutes pensionable earnings under the QPP. You must calculate the lower of the following amounts:

- the pensionable earnings that you paid to Sarah, that is, \$10,000;
- \$41,100, minus the pensionable earnings calculated by the previous employer (\$19,000), that is, \$22,100.

Since the lower amount (\$10,000) is equal to the total of the amounts in boxes A (\$10,000), Q and U, leave box G blank.

Do not indicate, on the RL-1 slip for 2005, QPP contributions that you recovered in 2005 but should have withheld in a previous year. Instead, you must file an amended slip for the previous year.

4.9.3 Corporate amalgamation

As a rule, a corporation resulting from the amalgamation of two or more other corporations does not constitute a new employer for the purposes of QPP contributions where the corporations are amalgamated

- under Part 1A of the *Companies Act*, in the case of corporations governed by the Act;
- under the *Canada Business Corporations Act* (Statutes of Canada);
- under the *Cooperatives Act*;
- under section 323 of the *Act respecting health services and social services*;
- under the *Act respecting trust companies and savings companies*; or
- under a statute of another province of Canada which provides that the new corporation is to continue the legal existence of any of the corporations it replaces.

Consequently, the new employer must take into account the pensionable earnings calculated by the former employer to determine the amount to enter in box G.

Moreover, where an employee changes employers further to an incorporation, amalgamation, annexation, division or regrouping, and the former employer is a municipality, a metropolitan community, a school board, a CEGEP, a public institution or a private institution under agreement within the meaning of the *Act respecting health services and social services* or the *Act respecting health services and social services for Cree Native persons*, the new employer must take into account the pensionable earnings calculated by the previous employer when determining the amount to report in box G.

The new corporation must file a single set of RL-1 slips respecting the QPP contributions remitted by the new corporation and by the predecessor corporations. In all other cases where one employer succeeds another, both employers (new and former) must file RL-1 slips for the period concerning them.

4.9.4 Excepted employment

The following categories of employment are considered "excepted employment" and are not subject to QPP contributions:

- employment in agriculture or an agricultural enterprise, horticulture, fishing, hunting, trapping, forestry, logging or lumbering if
 - you pay the employee less than \$250 cash remuneration during the year, or
 - you hire the employee in return for cash remuneration, for fewer than 25 working days during the year;
- work performed by your child or dependant, for which no cash remuneration is paid;

- work performed by a member of a religious order who has taken a vow of poverty and whose remuneration is paid to the religious order either directly by you or by the member of the order, provided an application to this effect was submitted in the prescribed manner before January 1, 1998;
- casual or short-term employment (excluding employment as an entertainer or performer) in a circus, show, exhibition or similar activity, where the employee
 - is not regularly employed by you, **and**
 - is employed by you for fewer than seven days in the year;
- casual or short-term employment carried out on the occasion of a referendum or an election, on behalf of the federal government, a provincial government, a municipality or a school board, where the employee
 - is not regularly employed by you, **and**
 - is employed by you for **fewer than 35 hours** in the year in order to work on the referendum or election;
- casual or short-term employment respecting disaster relief or rescue operations, if the employee is not employed regularly by you;
- employment in a teaching position, further to an exchange, of a person from a country other than Canada;
- employment conferring the right to a pension under a pension plan established by the *Courts of Justice Act* or the *Judges Act* (Statutes of Canada);
- employment as a member of the Canadian Forces or the Royal Canadian Mounted Police;
- employment in Québec by an employer that, under a social security agreement, is exempted from paying QPP contributions;
- employment in Québec by another government or by an international organization, other than employment covered by an agreement reached with the Régie des rentes du Québec;
- employment of a worker who is an Indian or a person of Indian ancestry and whose income gives entitlement to the deduction for employment income situated on a reserve or premises;
- employment in Québec by an employer that does not have an establishment in Québec, unless the employer has made an arrangement with the Régie des rentes du Québec regarding the payment of contributions in respect of the employment, for employees resident in Canada who receive their remuneration from an establishment of the employer located outside Canada.

Employment in a transportation enterprise which is performed partly in Québec and partly outside Canada may also, in some cases, be considered excepted employment. For more information, contact Revenu Québec.

AQPP 3, 4, 5, 6, 41, 43, 44, 45, 50.0.1, 52.1, 81(h), 215, AQPP (r. 2) 10, AQPP (r. 8) 1 to 20, R.R.Q. 45-2/R2, R.R.Q. 52-1/R3

4.10 Box H – Meals and accommodation

Enter in boxes A and H the allowances granted to the employee for meals and accommodation and the value of any meals and accommodation you provided to the employee. For information on how to calculate these benefits, refer to the brochure *Taxable Benefits* (IN-253-V).

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4.11 Box I – Use of a motor vehicle for personal purposes

Enter in boxes A and I the following amounts:

- the stand-by charge (value of the right to use an automobile for personal purposes) respecting an automobile made available to an employee or to a person related to the employee;
- the operating-costs benefit respecting an automobile made available to an employee or to a person related to the employee;
- the value of the benefit related to the personal use of an automobile (other than an automobile made available to an employee);
- the value of the benefit related to the personal use of a motor vehicle other than an automobile.

Do not enter in boxes A and I the benefit granted to a **shareholder** who is not an employee; enter the value of such a benefit in box O only.

For information on how to calculate these benefits, refer to the brochure *Taxable Benefits* (IN-253-V).

37, 38, 40.1 to 41.4, 111, 117, IMP. 37-6, IMP. 37-7/R2, IMP. 41-1/R6, IMP. 41.1.1-1/R1

4.12 Box J – Contributions paid by the employer under a private health services plan

Enter in boxes A and J the amount of the contributions you paid in respect of a current, past or future employee, under a private health services plan, for the coverage that the employee received during the year.

If the private health services plan is also a multi-employer insurance plan, enter the contributions in box P (not in box J).

For more information, refer to the brochure *Taxable Benefits* (IN-253-V).

Private health services plan

A medical care insurance plan or hospital care insurance plan (or both) or a contract of insurance in respect of medical expenses, hospital expenses or any combination of such expenses, provided the plan or contract

- covers only services or expenses that give entitlement to the non-refundable tax credit for medical expenses; or
- essentially covers services or expenses that give entitlement to the non-refundable tax credit for medical expenses, and substantially all of the premium or other consideration payable for coverage is attributable to the above-mentioned expenses.

A private health services plan does not include a plan or contract that is established or provided for under a law of a province that, pursuant to fiscal agreements, receives contributions from the federal government for health services that are provided under the plan or contract.

NOTES

- This definition includes **group insurance plans** that cover such services or such medical expenses, as well as contracts and plans that provide full or partial coverage of dental expenses or expenses incurred for vision care.
- To qualify as a private health services plan, a plan must provide for a person to indemnify another person, for an agreed consideration, regarding a loss or liability in respect of an event that may or may not occur. If an employer has made an arrangement to reimburse employees for expenses they or their dependants incur for medical, hospital or dental care, this arrangement may qualify as a private health services plan.

1, 37.0.1.1 to 37.0.1.6, 37.0.1.2R1, 37.0.1.5R1

4.13 Box K – Trips made by a resident of a designated remote area

If you have an employee who is a resident of a designated remote area, and you paid, in 2005, on behalf of the employee or a member of the employee's household, the cost of trips made to obtain medical care that was not available in the employee's area and the cost of other trips, enter in boxes A and K the total value of the benefit related to the trips (including GST and QST). In the case of trips for medical care, write the note "Box K – Trips for medical care" (or "Case K : voyages pour soins médicaux") in the centre of the slip, followed by the amount.

For more information, and for a list of the areas concerned, refer to the guide entitled *Deduction for Residents of Designated Remote Areas* (TP-350.1.G-V).

350.1 to 350.6

4.14 Box L – Other benefits

The value of all other taxable benefits granted to an **employee** must be reported in boxes A and L, unless a provision of the *Taxation Act* states otherwise. Do not enter in box L the value of any taxable benefits to be included in box H, I, J, K or P. In the case of an individual who is a **shareholder** of the business (and is not an employee), the amount of the benefits should be entered in box O only.

4.14.1 Allowance respecting the use of a motor vehicle

An allowance received by an employee respecting the use of a motor vehicle is deemed to be **reasonable**, and does not have to be included on the RL-1 slip, if all of the following conditions are met:

- The use of the vehicle is evaluated solely on the basis of the number of kilometres for which the vehicle is actually used in the performance of the individual's duties.
- The per-kilometre rate is reasonable (as a rule, \$0.45 for the first 5,000 kilometres and \$0.39 for each additional kilometre).
- You do not pay an allowance respecting the use of the vehicle, in addition to reimbursing the employee for some or all of the expenses respecting its use. However, where the reimbursement is in respect of supplementary business insurance, tolls or ferry charges, and the allowance does not cover these expenses, the allowance will be considered reasonable if the two previous conditions are met.

If an allowance respecting the use of a motor vehicle is **not considered reasonable**, the full amount of the allowance must be included in boxes A and L. The employee may, however, claim a deduction in his or her income tax return for expenses related to the use of his or her motor vehicle, as long as the requirements of the *Taxation Act* are met. To claim the deduction, the employee must have you sign a copy of form TP-64.3-V, *General Employment Conditions*, to certify that the general conditions of employment have been fulfilled, and must enclose this form with his or her income tax return.

Where the employee receives, for the use of the same motor vehicle, both a lump-sum allowance and an allowance based on kilometres **actually** travelled, you must include both allowances in the employee's income. Enter the allowances in boxes A and L.

37, 40.1

4.14.2 Allowance for travel expenses (employment duties related to the sale of property or the negotiation of contracts)

Do not include on the RL-1 slip **reasonable** allowances that you granted to the employee to cover travel expenses (including those related to the use of a motor vehicle) incurred during periods when the employee's duties consisted in selling property or negotiating contracts on your behalf.

If the allowance is **not reasonable**, you must include the full amount in boxes A and L.

40(a), IMP. 40-1/R1

4.14.3 Allowance for travel expenses (employment duties not related to the sale of property or the negotiation of contracts)

Do not include on the RL-1 slip the **reasonable** allowances that you granted to the employee

- with regard to the use of a motor vehicle, if the employee was required to travel in the course of his or her employment duties; or
- to cover any other travel expenses (that is, other than those related to the use of a motor vehicle) incurred during trips outside the local municipal territory or metropolitan area where your establishment at which the employee ordinarily worked (or to which he or she was ordinarily assigned) is located.

If the allowance is **not reasonable**, the full amount must be included in boxes A and L.

40(b), 40(c), IMP. 40-1/R1

4.14.4 Professional membership dues

If you paid professional membership dues on behalf of an employee, or reimbursed an employee for the membership dues that he or she paid, the employee is considered to have received a taxable benefit. Enter in boxes A and L the amount that you paid, including GST and QST, minus any amount reimbursed by the employee.

For more information, refer to the brochure *Taxable Benefits* (IN-253-V)

37, IMP. 37-2/R2

4.14.5 Employee QPP contributions

Enter in boxes A and L any employee QPP contributions that you paid.

4.14.6 Gifts and rewards

Where **non-monetary** gifts are given to an employee for a special occasion (for example, a Christmas, birthday or wedding gift), the **first \$500** (including taxes) per year is not considered a taxable benefit. The same is true of **non-monetary** rewards given to an employee in recognition of certain accomplishments, such as a certain number of years of service.

Gifts and rewards paid in cash (or easily convertible into cash) are taxable benefits. Please note that gift certificates and smart cards that must be used to purchase goods or services from a particular business or list of businesses are not considered to be easily convertible into cash.

For example, if you gave an employee a gift worth \$100 for his birthday and another worth \$450 for Christmas, you must enter \$50 [(\$100 + \$450) – \$500] in boxes A and L of the RL-1 slip.

If the gifts are monetary gifts, you must enter \$550 in boxes A and L of the RL-1 slip.

The value of the gifts and rewards covered by this measure (including gifts and rewards to which the \$500 exemption applies) is wholly deductible in the calculation of your income, provided the amount is reasonable under the circumstances.

NOTE

Gift certificates whose amount is based on the employee's sales are **taxable benefits**, since they are received in exchange for the performance of work.

37, 37.1.5

4.14.7 RRSP contributions made by the employer

Contributions that you made to a registered retirement savings plan (RRSP) of which the employee or the employee's spouse is the annuitant, and that were not withheld from the employee's remuneration, are considered a taxable benefit and must be included in boxes A and L.

4.14.8 Other benefits

The other benefits that must be included in boxes A and L are explained in the brochure *Taxable Benefits* (IN-253-V).

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4.15 Box M – Commissions included in the amount in box A or box R

Enter in box M the gross amount of any commissions paid to the employee in 2005. In the case of a self-employed person, the commissions must be entered in box O only.

4.16 Box N – Donations and gifts

Enter in box N the aggregate of any amounts withheld for this purpose in 2005 and paid on behalf of the employee to a registered charity or other recognized organization. Special rules apply if the employee, because of the donation or gift, received a benefit from the charity or organization. For more information, contact Revenu Québec.

752.0.10.3, 752.0.10.3R4

4.17 Box O – Other income not included in box A

Box O is used to report income that cannot be reported elsewhere on the RL-1 slip. Enter in the "Code (case O)" box the appropriate alphabetic code to indicate income type (the codes are shown in brackets after each type of income listed below).

If you paid any of the following types of income to an Indian or a person of Indian ancestry, you may be required to enter all or part of the income in box R (see section 4.20, on page 29).

4.17.1 Payments received under a supplementary unemployment benefit plan (code: RA)

If you are the **trustee** of a supplementary unemployment benefit plan, include in box O the payments you made to the beneficiary under the plan.

NOTE

Contributions that an employer pays on behalf of an employee under a supplementary unemployment benefit plan do not constitute a taxable benefit for the employee, and should not be indicated on the RL-1 slip.

Supplementary unemployment benefit plan

An arrangement under which an employer pays to a trust sums of money that are to be used to pay benefits to an employee or former employee who is laid off for a temporary or indefinite period.

311(f), 962, 965, 1015(e.2), 1086R1

4.17.2 Scholarships, bursaries, fellowships and prizes (code: RB)

Enter in box O of the RL-1 slip of an individual who is not your employee any amounts you paid as scholarships, bursaries, fellowships, and prizes for a remarkable achievement. If the amount is paid to an employee, it may constitute a taxable benefit and must therefore be entered in boxes A and L. If the amount does not constitute a taxable benefit, it should not appear on the RL-1 slip.

Also include in this box publicly recognized prizes awarded for meritorious achievement in the arts, the sciences or service to the public, and amounts granted by the Ministère de l'Éducation, du Loisir et du Sport du Québec, under the Fellowship for Excellence Program, to a foreign national carrying out post-doctoral research in Québec. These amounts may nonetheless give entitlement to a deduction in the calculation of taxable income.

Do not enter the following amounts on the RL-1 slip:

- amounts paid under the bursary program for students with major functional disabilities, and intended to defray certain expenses related to the student's disability. Write the note "Allowance received by a student with a major functional disability" (or "Allocation reçue par un étudiant gravement handicapé") in the centre of the slip, followed by the amount;
- financial assistance, paid under the rules set by the Ministère des Transports in applying the provisions of the *Education Act for Cree, Inuit and Naskapi Native Persons*, to pay transportation costs for students from northern villages who must live away from home because they are enrolled in a program of study that is not offered in their home community.

312(g), 312(h), 488R1(w), 725(c.0.1), 725(c.1), 1086R1(a), IMP. 312-2

4.17.3 Research grants paid to an individual (code: RC)

Enter in box O of an individual's RL-1 slip the amount of the research grants paid to the individual.

312(h), 1086R1(b), IMP. 312-1/R1, IMP. 312-2

4.17.4 Fees for services rendered (code: RD)

Fees and other amounts paid to an individual who is self-employed must be reported in box O if Québec income tax was deducted. The GST and QST are not included in such fees or other payments.

87, 1015(g), 1086R1

4.17.5 Maternity allowance (code: RF)

The maternity allowance paid by the Ministère de l'Emploi et de la Solidarité sociale to a woman who has stopped working because of pregnancy is taxable.

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4.17.6 Labour adjustment benefits (code: RG)

Enter in box O the amount of the benefits paid under the *Labour Adjustment Benefits Act* (Statutes of Canada).

311(e), 311R2(a), 1086R1(e)

4.17.7 Labour adjustment benefits for older workers and income assistance payments (code: RH)

Enter in box O the amount of the benefits granted to older workers under the Program for Older Worker Adjustment and the income assistance payments granted to such workers under the *Department of Labour Act* (Statutes of Canada).

311(e), 311R2(b), 1086R1(e)

4.17.8 Payments made under the Plant Workers Adjustment Program and the Northern Cod Adjustment and Recovery Program (code: RI)

Enter in box O the payments made under these programs.

311(e), 311R2(c), 1086R1(e)

4.17.9 Retiring allowance (code: RJ)

A retiring allowance paid on or after the retirement of an individual in recognition of long service is taxable, as is an amount paid in respect of the loss of an office or employment.

A retiring allowance may include an amount paid as an indemnity in lieu of notice. It may also include unused sick-leave credits refunded to the employee upon retirement or termination of employment. Any amount related to vacation days accumulated to the date of retirement is considered salary or wages and must be entered in box A.

Indemnity in lieu of notice

An indemnity that you pay to an employee where you terminate his or her employment contract without first giving written notice as provided by law, or where you fail to respect the required period of notice before terminating the employment contract.

1, 311(a), 1015(c), 1086R1, IMP. 311-1/R3

4.17.10 Death benefit (code: RK)

The gross amount of a death benefit paid to a beneficiary in recognition of services rendered by a deceased employee is taxable. This amount may include unused sick-leave credits accumulated to the date of death. Any amount related to vacation days accumulated to the date of death is considered salary or wages and must be entered in box A.

3, 1015(d), 1086R1, IMP. 3-1/R1

4.17.11 Patronage dividends (code: RL)

If an amount of more than \$100 in patronage dividends was paid during the year, the total amount must be included in box O.

Individuals or corporations that receive a patronage dividend in the form of preferred shares in a qualified co-operative may deduct the dividend in the calculation of their taxable income. The qualified co-operative must enter, in box O of the RL-1 slip issued in respect of the individual or corporation, the amount of the patronage dividends giving entitlement to the deduction. The note "Deduction for patronage dividends" (or "Dédution pour ristournes") must also be written in the centre of the slip, followed by the amount.

If the patronage dividends are paid to a partnership, the RL-1 slip must be issued in the name of the partnership rather than in the names of the partners. Consequently, no social insurance number should be entered on the slip. The partnership must refer to the *Guide to Filing the Partnership Information Return* (TP-600.G-V) to find out how its members may claim the deduction for patronage dividends.

Please note that a patronage dividend in respect of property or services is not taxable if the taxpayer is unable to deduct the cost of the property or services in the calculation of business or property income.

Redemption of preferred shares

Where a co-operative redeems a preferred share that was previously issued as a qualified patronage dividend, the note "Redemption of a preferred share" (or "Rachat d'une part privilégiée") must be written in the centre of the slip, followed by the amount.

Qualified co-operative

A co-operative that has received a certificate from the Ministère du Développement économique, de l'Innovation et de l'Exportation, confirming that it meets all of the conditions to be recognized as a qualified co-operative.

795, 796, 1086R22

4.17.12 Commissions paid to a self-employed person (code: RM)

Commissions paid to a self-employed person are taxable and must be reported in box O, even if no Québec income tax was deducted at source. The GST and QST are not included in commissions.

87, 1015(g), 1086R1

4.17.13 Benefits paid under a wage loss replacement plan (code: RN)

If you are an insurer, enter in box O the amount of the benefits that you paid in the year under a wage loss replacement plan, provided the following conditions are met:

- You paid the benefits under a wage loss replacement plan (health insurance, accident insurance, disability insurance or income insurance) because of the full or partial loss of the beneficiary's employment income.
- The beneficiary's employer paid contributions to the plan.

Do not deduct from the amount in box O the contributions paid by the employer and the employee.

The contributions that the employer paid under a wage loss replacement plan (that is, the employer's share of the contributions) do not constitute a taxable benefit for the employee. Consequently, they should not be entered on the RL-1 slip.

IMPORTANT

If you are not an insurer and you paid amounts to one of your employees because of the full or partial loss of the employee's employment income, these amounts may be considered benefits paid under a wage loss replacement plan. For more information, contact Revenu Québec.

38, 43, 1086R1(f), IMP. 43-1/R1

4.17.13.1 Reimbursement of benefits paid under a wage loss replacement plan

If, pursuant to an arrangement, an employee or a former employee reimbursed you in 2005 for benefits paid under a wage loss replacement plan, follow the instructions below.

- If you were reimbursed for benefits paid **in 2005**, enter in box O the result of the following calculation: the amount of benefits paid during the year **minus** the gross amount reimbursed.
- If you were reimbursed for benefits paid **before 2005**, write the note "Reimbursement of wage loss replacement benefits" (or "Remboursement de prestations d'assurance salaire") in the

centre of the slip, followed by the amount. The employee may then claim a deduction in his or her 2005 income tax return. **The amount in the centre of the slip must pertain to wage loss replacement benefits paid before 2005 only.**

78.1

4.17.13.2 Top-up disability payments

Enter in box O (code RN) any top-up disability payments that you made to an employee, **if you contributed to a group insurance plan.**

If the employee reimbursed you in 2005 for top-up disability payments you made in 2005, enter in box O the net amount paid to the employee (that is, minus the reimbursement). If you were reimbursed for top-up disability payments made before 2005, provide the employee with a written statement indicating the amount reimbursed in 2005, so that the employee may claim a deduction in his or her 2005 income tax return.

Top-up disability payments

An amount that is paid by an employer to an employee (or former employee) in the following circumstances:

- Under a group insurance plan covering full or partial loss of employment income, the amount replaces all or part of the periodic payments that the employee (or former employee) would have received, had the insurer not become insolvent.
- The amount is paid under an arrangement whereby the employee (or former employee) is required to reimburse the employer in the event that one or more of the periodic payments replaced by the employer are subsequently recovered from the insolvent insurer or another insurer.

43, 43.0.1, 43.0.2, 78.1.1

4.17.14 Benefits received by a shareholder (code: RO)

The following benefits received by a shareholder are taxable and their value must be reported in box O:

- the benefit received as a stand-by charge with respect to an automobile made available to the shareholder (or to a person related to the shareholder) by a corporation, **provided the shareholder is not an employee of the corporation;**
- the operating-costs benefit respecting the automobile; and
- the benefit related to a low-interest loan granted to the shareholder.

Where a low-interest loan is granted to a person related to the shareholder, the value of the benefit must be entered in box O of the related person's RL-1 slip.

For information on how to calculate these benefits, refer to the brochure *Taxable Benefits* (IN-253-V).

111, 111.1, 117, 119.1, 487.3, 1086R1

4.17.15 Benefits received by a partner (code: RP)

The benefit received by a partner or by an employee of a partner as a stand-by charge with respect to an automobile made available by a partnership to the partner, an employee of the partner, or a person related to either the partner or the employee is taxable. You must enter the value of this benefit in box O of the partner's or employee's RL-1 slip, as applicable.

For information on how to calculate these benefits, refer to the brochure *Taxable Benefits* (IN-253-V).

87(x), 1086R1

4.17.16 Amounts allocated under a retirement compensation arrangement (code: RQ)

If you are the custodian of a retirement compensation arrangement, enter in box O the amounts that you paid or allocated under the arrangement.

Retirement compensation arrangement

A plan or arrangement under which contributions are made by an employer or former employer, or by a person with whom the employer or former employer does not deal at arm's length, to a custodian, in connection with benefits that are to be paid to the employee or to any other person, either when the employee retires or ceases to be employed by the employer or when any substantial change is made in the services provided by the employee.

NOTE

A custodian may be a person or a partnership.

313.5, 890.1 to 890.11, 1015(q), 1086R1

4.17.17 Payments for services rendered in Québec by a person not resident in Canada (code: RR)

Enter in box O any payments (fees, commissions and other amounts) you made with respect to services performed in Québec by a person (including a corporation) not resident in Canada, **otherwise than in the course of regular and continuous employment.**

NOTE

- For the purposes of the preceding paragraph, the term "employment" does not include an office.
- Directors' fees paid to a non-resident director must be entered in box A of the slip, not in box O.

1015, 1015R8, 1086R1

4.17.18 Financial assistance (code: RS)

Enter in box O the financial assistance paid by the Ministère de l'Emploi et de la Solidarité sociale.

311(e.2), 311(e.3), 311(e.4), 1015(e.1)

4.17.19 Other indemnities paid by the employer as a result of an industrial accident (code: RT)

Include in box O the net salary and wages you paid for each day or part of a day during which the employee was obliged to miss work in order to receive care, undergo medical tests (except those required by you) or carry out activities as part of a personalized rehabilitation program, provided the amount was not reimbursed by the CSST. The employee may, however, claim a deduction equal to this amount in his or her income tax return.

311(k.1), 725(b), 1086R8.11

4.17.20 Amounts paid to the beneficiary under a registered education savings plan (RESP) (code: RU)

Enter in box O the educational assistance payments made to the beneficiary under an RESP.

311(i), 890.15, 904, 1015(r), 1086R1, 1086R12

4.17.21 Amounts paid to a subscriber under a registered education savings plan (RESP) (code: RV)

Enter in box O the accumulated income payment made to a subscriber under an RESP.

The accumulated income payment is the result of the following calculation: the amount paid to the subscriber minus the total contributions that the subscriber made to the RESP.

311(i), 890.15, 904.1, 1015(r), 1086R1, 1086R12

4.17.22 "Action emploi" program (code: RW)

Amounts received from the Ministère de l'Emploi et de la Solidarité sociale under the "Action emploi" program must be entered in box O.

311(e.2)

4.17.23 Amount derived from more than one source (code: RZ)

If more than one code applies to the amount in box O, enter the letters "RZ" in the "Code (code O)" box and indicate, in the centre of the slip, the code corresponding to each type of income covered in box O, and the amount attributable to each type.

For example, if you paid a retiring allowance (code: RJ) of \$10,000 and a research grant (code: RC) of \$5,000 to the individual, you must

- enter \$15,000 in box O;
- enter the code "RZ" in the "Code (code O)" box; and
- write "RJ \$10,000" and "RC \$5,000" in the centre of the slip.

4.18 Box P – Contributions to a multi-employer insurance plan

Enter in boxes A and P the portion of the contributions (and of the related tax) that you paid to the administrator of a multi-employer insurance plan for the coverage received by an employee under a plan providing insurance of persons (other than coverage respecting the full or partial loss of employment income), and that pertained to the work carried out by the employee during the year.

Even if the multi-employer insurance plan is a plan providing insurance of persons, do not enter an amount in box J or box L of the RL-1 slip, since the **administrator** of the multi-employer insurance plan is responsible for filing an **RL-22 slip** in order to report the value of all coverage received by the employee with respect to the plans covered in boxes J and L.

Refer to the "Guide to Filing the RL-22 Slip and the RL-22 Summary" section of the *Statement of Employment Income Related to a Multi-Employer Insurance Plan* (form RL-22.S-V) if you are the administrator of such an insurance plan.

43.1 to 43.3, 78.6, 1086R1(i)

4.19 Box Q – Deferred salary or wages

4.19.1 Employee benefit plans, profit-sharing plans and employee trusts

Enter in box Q the amount of any payments you made to a custodian or a trustee under an employee benefit plan, a profit-sharing plan or an employee trust. Such payments must be entered in a separate box because they are subject to employer and employee QPP contributions, the employer contribution to the health services fund and the FNFMO, and compensation tax. When the custodian or trustee allocates or pays amounts to beneficiaries, these amounts are not subject to the above-mentioned contributions or to compensation tax.

NOTE

These payments do not constitute a taxable benefit for the employee and, consequently, should not be entered in boxes A and L of the employee's RL-1 slip.

38, AQPP 45(b), ARAMQ 34, ADMT 3, 4 and Schedule

4.19.2 Security option respecting which an election was made

Enter in box Q of the employee's RL-1 slip the value of the benefit received as a result of the exercise of a security option respecting listed common shares or units of a mutual fund trust, if the employee elected, for the purposes of the *Income Tax Act* (Statutes of Canada), to defer taxation of the value of the benefit to the year in which the security is disposed of. Write the note "Security option respecting which an election was made" (or "Option d'achat de titres ayant fait l'objet d'un choix") in the centre of the slip, followed by the amount.

The value of the benefit must be entered in a separate box because the benefit is subject, for the year in which the securities are acquired (rather than for the year of disposition), to

- employee and employer QPP contributions;
- the employer contribution to the health services fund;
- compensation tax;
- the contribution to the financing of the CNT; and
- the FNFMO contribution.

Consequently, the value of the benefit is not subject to the above-mentioned contributions or to compensation tax in the year the securities are disposed of. Moreover, no amount should be entered in box A or box L in this regard for either the year of acquisition or the year of disposition of the securities.

NOTE

If more than one corporation is concerned (for example, where the corporation granting the option and the corporation whose shares are acquired by an employee are not the same), the corporations are jointly liable for reporting the deferred benefit on the employee's RL-1 slip for the year in which the securities are acquired. However, as soon as one corporation fulfils the obligation to report, all others are considered to have fulfilled the obligation.

For more information, refer to the brochure *Taxable Benefits* (IN-253-V).

4.20 Box R – Income situated on a reserve or premises

4.20.1 Salary or wages derived from employment duties performed partly or entirely on a reserve or premises

Enter in box R the **employment income** (or portion thereof) that you paid to an Indian or a person of Indian ancestry **and that gives entitlement to the deduction for employment income situated on a reserve or premises**. Include allowances and benefits to be entered in boxes H, I, J, K, L and P, commissions to be included in box M, and tips to be included in box S or T.

IMPORTANT

Employment income entered in box R **must not be entered in box A**. If you enter employment income in box R, **you must write the note “Box R – Employment income” (or “Case R : revenu d’emploi”) in the centre of the slip, followed by the amount.**

Please note that income entered in box R does not constitute pensionable earnings under the QPP.

For more information, see section 5.4.1, on page 32.

4.20.2 Other income relating to employment duties performed partly or entirely on a reserve or premises

Certain amounts included in box O (such as retiring allowances and benefits paid under a wage loss replacement plan) that are received by an Indian or a person of Indian ancestry give entitlement to a deduction only if they are attributable to employment income that gives entitlement to the deduction for employment income situated on a reserve or premises. In this case, enter in box R the portion of the amounts **already included** in box O that give entitlement to a deduction.

If only a portion of the employment income gives entitlement to the deduction, enter in box R an equivalent portion of the amounts included in box O.

For more information, see section 5.4.2, on page 33.

4.21 Box S – Tips received

Enter in boxes A and S (or R and S, as applicable) the tips that you added to the employee's regular salary or wages, that is,

- all tips (regardless of whether they were made on tippable sales) that are reported to you by the employee in his or her *Register and Statement of Tips* (TP-1019.4-V) or an equivalent document;
- tips that, because they constitute service charges added to the customer's bill, are distributed to the employee and do not have to be reported on the statement of tips.

For more information, refer to the brochure *Tax Measures Respecting Tips* (IN-250-V).

42.6 to 42.9, 1019.3 to 1019.7

4.22 Box T – Tips allocated by the employer

Enter in boxes A and T (or R and T, as applicable) the tips that you allocated to the employee and added to his or her regular salary or wages.

The tips allocated are those you were required to allocate to the employee because the amount of tips the employee reported was less than 8% of his or her tippable sales, not including GST or QST. (Note that this percentage may be lower than 8% where Revenu Québec has granted a request for a rate reduction.)

For more information, refer to the brochure *Tax Measures Respecting Tips* (IN-250-V).

42.10 to 42.15, 1019.3, 1019.6, 1019.7

4.23 Box U – Phased retirement

Enter in box U the deemed salary or wages paid under a phased retirement arrangement that has been approved by the Régie des rentes du Québec.

Deemed salary or wages are subject to employee and employer contributions to the QPP. The amount must be entered in a separate box so that additional QPP contributions can be calculated.

AQPP 37.2, 37.3, 45, 195.1

4.24 “Code (case O)” box

Enter in the “Code (case O)” box the appropriate alphabetic code to indicate the type of income reported in box O. The codes are indicated in brackets after each type of income in the section of the guide pertaining to box O.

If more than one code applies to the amount in box O, enter the letters “RZ” in the “Code (code O)” box and indicate, in the centre of the slip, the code corresponding to each type of income covered in box O, and the amount attributable to each type (see the example in section 4.17.23).

5 Special cases

5.1 Indemnity paid further to a precautionary cessation of work

You must include, in box A of an employee's RL-1 slip, the basic remuneration that you paid to the employee under the *Act respecting occupational health and safety* for the **first five days after the employee ceased to work**. This indemnity is not reimbursed by the CSST.

Since 1999, employees have not been entitled to a deduction equal to this amount in their income tax return.

5.2 Workers' compensation (CSST)

In this section of the guide, "net salary or wages" means the net salary or wages defined in the *Act respecting industrial accidents and occupational diseases*. The term "self-insurer" is defined in section 4.3.7, on page 18.

Do not include in box A the amount of any **deemed indemnities** paid to an employee in the year under the *Act respecting industrial accidents and occupational diseases*. A deemed indemnity is the **net salary or wages** paid for each day or part of a day during which the employee was obliged to miss work in order to receive care, undergo medical tests (except those required by you) or carry out activities as part of a personalized rehabilitation program. If this amount is not reimbursed by the CSST, it must be entered in box O (see section 4.17.19, on page 28).

Do not enter the following deemed indemnities in box A if the CSST has not yet decided whether to grant an indemnity:

- 90% of the net salary or wages paid to an employee during a period of not more than 14 days following the date on which he or she became unable to work;
- any amount paid to an employee after the 14-day period, to a maximum of his or her regular remuneration.

If all of the amounts referred to in the previous paragraph are reimbursed (or, in the case of a self-insurer, recognized) by the CSST, **these amounts do not constitute employment income and must not be indicated on the RL-1 slip**. However, if the CSST reimburses (or recognizes) only part of the amounts in question, the part that is not reimbursed (or that is not recognized) constitutes employment income and must be reported as indicated in the following sections. If no amount is reimbursed (or recognized) by the CSST, all of the amounts you paid constitute employment income and must be reported as indicated in the following sections.

Amounts that are not reimbursed (or, in the case of a self-insurer, that are not recognized) by the CSST and that constitute employment income are, in the year you paid them, subject to

- employer and employee QPP contributions;

- the employer contribution to the health services fund;
- compensation tax;
- the contribution to the financing of the CNT; and
- the FNFMO contribution.

5.2.1 Indemnity reimbursed (or recognized) in part by the CSST

If the indemnity was reimbursed (or recognized) in part by the CSST with respect to an amount paid **in 2005**, enter in box A the amounts you paid in 2005 (except the **net salary or wages** paid under the circumstances described above in the second paragraph of section 5.2), minus the aggregate of the following amounts:

- any reimbursement made in 2005 by the employee with respect to these amounts. In this case, write the note "Amount reimbursed by the employee for 2005" (or "Somme remboursée par l'employé pour l'année 2005") in the centre of the slip, followed by the amount; and
- the amount reimbursed (or recognized) by the CSST.

If the indemnity that was reimbursed (or recognized) in part by the CSST pertains to an amount that you paid **prior to 2005**, file an RL-1 slip for the year in question, or file an amended RL-1 slip if the slip for that year has already been filed. Indicate in box A the amounts that you paid to the employee (except the **net salary or wages** paid under the circumstances described above in the second paragraph of section 5.2), minus the amount reimbursed (or recognized) by the CSST in 2005.

If the employee made a reimbursement in 2005 with respect to these amounts, write the note "Amount reimbursed by the employee for previous years" (or "Somme remboursée par l'employé pour les années antérieures") in the centre of the slip, followed by the amount. The employee may then claim a deduction in his or her 2005 income tax return. **The amount in the centre of the slip must pertain to a reimbursement of amounts paid before 2005 only.**

Also write one of the following notes in the centre of the slip, followed by the amount concerned:

- "Indemnity reimbursed by the CSST, not included in box A" (or "Indemnité remboursée par la CSST, non incluse à la case A");
- "Self-insurer. Indemnity recognized by the CSST, not included in box A" (or "Autoassureur. Indemnité reconnue par la CSST, non incluse à la case A").

The amount indicated in the centre of the slip must correspond to the amount reimbursed (or recognized) by the CSST with respect to the year for which the slip is being completed.

78.1, 311(k.1), 725(b), IMP. 32-2/R2, RRQ. 45-5/R1

5.2.2 Indemnity not reimbursed (or not recognized) by the CSST

If an indemnity that was not reimbursed (or that was not recognized) by the CSST pertains to an amount you paid **in 2005**, enter in box A the result of the following calculation:

- the total of the amounts you paid to the employee in 2005 (except the **net salary or wages** paid under the circumstances described in the second paragraph of section 5.2);
- minus any reimbursement made in 2005 by the employee with respect to these amounts. In this case, write the note "Amount reimbursed by the employee for 2005" (or "Somme remboursée par l'employé pour l'année 2005") in the centre of the slip, followed by the amount.

If an indemnity that was not reimbursed (or that was not recognized) by the CSST pertains to an amount you paid **prior to 2005**, file an RL-1 slip for the year in question, or file an amended RL-1 slip if the slip for that year has already been filed. Indicate in box A the amounts that you paid to the employee (except the **net salary or wages** paid under the circumstances described in the second paragraph of section 5.2).

If the employee made a reimbursement in 2005 with respect to these amounts, write the note "Amount reimbursed by the employee for previous years" (or "Somme remboursée par l'employé pour les années antérieures") in the centre of the slip, followed by the amount. The employee may then claim a deduction in his or her 2005 income tax return. **The amount in the centre of the slip must pertain to a reimbursement of amounts paid before 2005 only.**

78.1, 311(k.1), 725(b), IMP. 32-2/R2, RRQ. 45-5/R1

5.3 Amounts paid after the death of an employee

Enter in box A of the deceased employee's RL-1 slip all amounts to which the employee was entitled and which he or she would have **received** during the year (for example, the amount of vacation pay accumulated at the time of death or retroactive salary or wages paid under a collective agreement signed before the employee's death).

However, if, at the time of the employee's death, the payment of a given amount was **unforeseeable** (for example, a lump sum paid under a collective agreement signed **after** the employee's death), do not report the amount on the deceased employee's RL-1 slip or on the beneficiary's slip, as the amount is tax-exempt.

Do not include in box A a death benefit paid in recognition of services rendered by the employee (see section 4.17.10, on page 26).

428, RRQ. 45-3

5.4 Indians

5.4.1 Salary or wages derived from employment duties performed partly or entirely on a reserve or premises

If an Indian (or person of Indian ancestry) performs his or her employment duties partly or entirely on a reserve or premises, you must enter in box R of his or her RL-1 slip **the employment income (or portion thereof) that gives entitlement to the deduction for employment income situated on a reserve or premises.**

If the conditions given in the following table are met, **all** the employment income earned by an Indian (or person of Indian ancestry) gives entitlement to the deduction. Otherwise, only the **portion** of the income attributable to the employment duties performed on the reserve or premises gives entitlement to the deduction for employment income situated on a reserve or premises. This portion is to be entered in box R.

Description of employment	Conditions for all income from the employment to give entitlement to a deduction
The employment duties are part of the employer's non-commercial activities intended for the greater welfare of Indians (and persons of Indian ancestry) living on the reserve.	<ul style="list-style-type: none"> The employer manages and administers the business on a reserve or premises. and <ul style="list-style-type: none"> The employer is an Indian band that owns a reserve, a band council that represents one or more Indian bands that own reserves, or an Indian organization that falls within the jurisdiction of one or more similar bands or band councils and that is exclusively devoted to the social, cultural, educational or economic development of Indians who, for the most part, live on reserves.
At least 90% of the employment duties are performed on a reserve or premises .	None
More than 50% (but less than 90%) of the employment duties are performed on a reserve or premises .	<ul style="list-style-type: none"> The Indian (or person of Indian ancestry) lives on a reserve. or <ul style="list-style-type: none"> The employer manages and administers the business on a reserve or premises.
More than 50% of the employment duties are performed outside a reserve or premises .	<ul style="list-style-type: none"> The Indian (or person of Indian ancestry) lives on a reserve. and <ul style="list-style-type: none"> The employer manages and administers the business on a reserve or premises.

Example

In 2005, an employer that manages and administers a business on a reserve pays an Indian employee a gross annual salary of \$26,000. 40% of the employee's duties are performed on the reserve and 60% are performed outside the reserve. The employee does not live on a reserve.

In this case, the conditions for **all** the employment income to give entitlement to the deduction have not been met. Where more than 50% of the employment duties are performed outside a reserve or premises, the Indian (or person of Indian ancestry) must live on a reserve for the full amount of employment income to be deducted in the calculation of his or her taxable income. Only the portion of the income attributable to the duties performed on the reserve (40% of \$26,000 = \$10,400) is considered to be income situated on a reserve or premises and therefore gives entitlement to the deduction.

Consequently, the employer must enter \$10,400 in box R; the other portion of the employment income (\$15,600) must be entered in box A.

If the employee had lived on a reserve, the employer would have entered **all** the employment income (\$26,000) in box R because the conditions would have been met and the full amount of employment income would have given entitlement to the deduction.

5.4.2 Other income relating to employment duties performed partly or entirely on a reserve or premises

As a rule, certain amounts you enter in box O must **also** be entered in box R if they were paid to an Indian (or person of Indian ancestry) and are attributable to **employment income giving entitlement to the deduction for employment income situated on a reserve or premises**. Such amounts include

- a retiring allowance;
- benefits paid under a wage loss replacement plan to which the beneficiary's employer contributed.

Where, as in the example above, only a portion of the employment income gives entitlement to the deduction for employment income situated on a reserve or premises, only an equivalent portion of the amounts referred to in the preceding paragraph also gives entitlement to the deduction in the calculation of taxable income of the Indian (or person of Indian ancestry). Enter in box R the portion of the amount that gives entitlement to a deduction and, in box O, the total amount paid to the employee.

5.4.3 Indian employers

If you are an employer that is an Indian, an Indian band, a band council or an Indian organization, see sections 6.4.3, 6.6.7, 6.7.5 and 6.8.6.

5.4.4 Definitions

Dwelling

A house, an apartment or a similar place in which a person ordinarily eats and sleeps, and which is equipped with kitchen and bathroom facilities.

NOTE

A room in a boarding house or hotel, a bunkhouse, or a dormitory is not a dwelling.

Indian

A person who is an Indian within the meaning of the *Indian Act* (Statutes of Canada), that is, an individual who is registered as an Indian with Indian and Northern Affairs Canada or is entitled to be so registered.

Indian or person of Indian ancestry who lives on a reserve

An Indian or a person of Indian ancestry who lives in a dwelling situated on a reserve, if the dwelling is his or her principal place of residence and the centre of his or her daily routine.

Person of Indian ancestry

A person whose mother or father is an Indian, where the person normally lives on a reserve or holds employment on a reserve.

Premises

A place in Québec used exclusively for negotiations between the Québec government and an agency representing Indians of Québec and so designated by the government of Québec.

Reserve

A territory reserved for Indians that is

- a reserve within the meaning of subsection 2(1) of the *Indian Act* (Statutes of Canada);
- category IA or IA-N lands within the meaning of the *Cree-Naskapi (of Quebec) Act* (Statutes of Canada);
- the Indian settlements of Hunter's Point, Kitcisakik (Grand-Lac-Victoria), Pakuashipi (Saint-Augustin) and Winneway (Longue-Pointe);
- the Indian settlements referred to in the *Indians and Bands on Certain Indian Settlements Remission Order* and in the *Indians and Bands on Certain Indian Settlements Remission Order (1997)*; or
- Sechelt lands within the meaning of the *Sechelt Indian Band Self-Government Act* (Statutes of Canada).

For definitions of the terms "band" and "band council," contact Revenu Québec.

725(e), 725.0.1, 725.0.2, IMP 725-1 to 725.5, RAMQ 34-5/R1, 87 Indian Act

5.5 Employees using a chain saw or a brush cutter

If an employee was obliged to provide a chain saw or a brush cutter for work, enter in box A (and, where applicable, in other boxes on the RL-1 slip, according to the instructions given in Chapter 4) the total remuneration paid to the employee, including the allowances related to the work.

If, during the year, you made sales to the employee that were related to the use and maintenance of the chain saw or brush cutter (to cover gas, oil, repairs, etc.), write the note "Chain saw expenses" (or "Frais de scie mécanique") or "Brush cutter expenses" (or "Frais de débroussaillage") in the centre of the slip, followed by the amount of the sales.

The employee may claim a deduction for expenses related to the use and maintenance of a chain saw or brush cutter. To claim the deduction, the employee must have you sign a copy of form TP-78-V, *Expenses Respecting Instruments or Tools*, to certify that the general conditions of employment were fulfilled during the year, and must enclose this form with his or her income tax return.

64.3, 78, IMP 78-2

5.6 Employees who work for a specified employer

An employee who was resident in Québec in 2005, but who performed substantially all of his or her duties outside Canada for a period of at least 30 consecutive days beginning in 2005 or 2004, may deduct in the calculation of his or her taxable income the salaries, wages and allowances received during the time spent outside Canada if the following conditions are met:

- The employee worked for a specified employer.
- The employee's duties were performed for the purpose of obtaining a contract for the specified employer, or in connection with a contract already signed by the specified employer, under which the specified employer carried on a business, outside Canada, with respect to
 - the exploration for or development of petroleum, natural gas, minerals or similar resources;
 - an agricultural, construction, engineering or installation activity;
 - an activity consisting in the implementation of a computer, telematic or office automation system, or a similar system, if the activity concerned was the principal object of the contract;
 - a scientific or technical services activity;
 - a management or administration activity related to one of the above-mentioned activities.

If you are a specified employer, you must report the full amount of the employee's remuneration, including taxable benefits, in box A of the RL-1 slip. Taxable benefits that must be reported in box A and another box include

- out-of-Canada living allowances, which must also be entered in box H;
- the value of board and lodging, which must also be entered in box H; and
- the value of transportation, which must also be entered in box L.

Enter "0" in box G if you did not have to remit QPP contributions with respect to the employee.

You must also file an RL-17 slip for each employee by the deadline for filing RL-1 slips. For more information on how to complete the slip, on the required calculations and on the conditions to be met, refer to the *Guide to Filing the RL-17 Slip* (RL-17.G-V).

Specified employer

An employer that is

- a person resident in Canada;
- a corporation that is a foreign affiliate of such a person; or
- a partnership, where more than 10% of the fair market value of the interests in the partnership is attributable to interests belonging to its members resident in Canada (including members that are corporations controlled by persons resident in Canada).

42, 737.24 to 737.26, 737.25R1, 1086R1, 1159.1 ("wages"), IMP. 22-3/R1, IMP. 42-1/R1, IMP. 737.25-1, AQPP 45, ARAMQ 33 ("wages"), ALS 39.0.1 ("remuneration"), ADMT 4 and Schedule

5.7 Québec sailors engaged in international freight transportation

If you are an eligible shipowner and, in 2005, you employed a sailor who was resident in Québec, the sailor may be entitled to a deduction of 75% of the salary or wages received in 2005 for the period during which he or she worked on a vessel engaged in international freight transportation.

To be eligible for the deduction, the sailor must meet several conditions, and you must obtain a certificate from the Ministère des Transports in the sailor's regard. The certificate will be issued only if the Ministère des Transports concludes that the conditions it is required to verify have been met.

Documents to be provided to the employee

If you had such an employee in 2005, you must issue an RL-1 slip in the usual way. Write, in the centre of the slip, "Remuneration received by a Québec sailor" (or "Rémunération reçue par un marin québécois"), followed by the amount that gives entitlement to the deduction (that is, 75% of the gross remuneration you paid).

You must also provide the employee with a copy of the certificate you received from the Ministère des Transports. The employee needs the certificate in order to claim the deduction to which he or she is entitled in the 2005 income tax return.

Eligible shipowner

A shipowner that is

- a person resident in Canada;
- a corporation that is a foreign affiliate of such a person; or
- a partnership, where more than 10% of the fair market value of the interests in the partnership is attributable to interests belonging to its members resident in Canada (including members that are corporations controlled by persons resident in Canada).

737.27, 737.28, 737.28.1, 1015.0.1, 1086R1, 1159.1 ("wages"), AQPP 45, ARAMQ 33 ("wages"), ALS 39.0.1 ("remuneration"), ADMT 4 and Schedule

5.8 Canadian Forces personnel and police

Canadian Forces personnel or police officers who are assigned to a recognized special mission can claim a deduction, in the calculation of their taxable income, with regard to their employment income from the mission. The deduction is limited to the maximum rate of pay earned by a non-commissioned member of the Canadian Forces.

For such an employee, write the note "Deduction for Canadian Forces personnel" (or "Déduction pour le personnel des Forces canadiennes") or "Deduction for police officers" (or "Déduction pour le personnel d'une force policière") in the centre of the slip, followed by the amount.

5.9 Employees of an IFC (other than foreign specialists)

An IFC employee who is not entitled to the deduction for foreign specialists may be entitled to a deduction for employees of an IFC. This deduction is equal to the lower of the following amounts:

- 37.5% of the result of the following calculation: the remuneration you paid to the employee in the year minus certain expenses the employee was required to assume under his or her employment contract; and
- \$50,000.

To be eligible for the deduction, the employee must meet several conditions, and you must obtain a certificate from the Ministère des Finances in the employee's regard. The certificate will be issued only if the Ministère des Finances concludes that the conditions it is required to verify have been met.

Documents to be provided to the employee

You must provide the employee with a copy of the certificate issued by the Ministère des Finances, so that the employee can claim the deduction in his or her 2005 income tax return. You must also provide the employee with a letter containing the following information:

- the period during which the employee worked for the IFC;
- any other pertinent information concerning the deduction to which the employee is entitled.

NOTE

You must issue an RL-1 slip with regard to the employee in the usual way.

737.16, 737.16.1, 737.18, 737.18.0.1, 1086R1, 1159.1 ("wages"), AIFC 19 to 21, 51, 63 to 73, 104, 108, AQPP 45, ARAMQ 33 ("wages"), ALS 39.0.1 ("remuneration"), ADMT 4 and Schedule

5.10 Foreign employees who are entitled to a five-year tax exemption

As a rule, an individual who is not resident in Canada and who comes to Québec to work in certain specialized sectors of activity (hereinafter called an "employee") is entitled to a full or partial tax exemption for a period of five years. The exemption covers the employee's salary or wages or the employee's income from all sources, as applicable, and consists in a **deduction in the calculation of taxable income**. The deduction is equal to 100%, 75%, 50%, 37.5% or 25%, as applicable, of the salary or wages or the income from all sources.

To be eligible for the deduction, the employee must meet several conditions, and you must obtain a certificate or a qualification certificate from the Québec government in the employee's regard. The certificate will be issued only if the government body responsible concludes that the conditions it is required to verify have been met. For more information, refer to the *Guide for Employers* (TP-1015.G-V).

If you had such an employee in 2005, you must issue an RL-1 slip in the usual way. Indicate the type of deduction in the centre of the slip (for example, "Deduction for foreign specialists" or "Déduction pour spécialiste étranger"), followed by the exemption rate (100%, 75%, 50%, 37.5% or 25%, as applicable) and the amount of the deduction, that is, the portion of the remuneration that you subtracted from the employee's gross remuneration in calculating the remuneration subject to source deductions of income tax.

The types of deduction to be indicated in the centre of the RL-1 slip are as follows:

- "Deduction for foreign specialists" (or "Déduction pour spécialiste étranger") if the employee was a specialist who worked at an innovation centre, in a BDC, an ITDC or an IFC, at a designated site specialized in biotechnology, in E-Commerce Place, in the Cité du multimédia, in a NEC, in designated premises of the CNNTQ, in the nutraceuticals and functional foods sector in the Québec City area, in the E-Commerce Zone or in the Montréal international trade zone at Mirabel;

- "Deduction for foreign researchers" (or "Déduction pour chercheur étranger") if the employee was a researcher who worked for a business in Canada that carried out R&D (or had R&D carried out on its behalf) in Québec;
- "Deduction for foreign researchers on a post-doctoral internship" (or "Déduction pour chercheur étranger en stage postdoctoral") if the employee was a researcher on a post-doctoral internship and worked for a university entity or public research centre;
- "Deduction for foreign experts" (or "Déduction pour expert étranger") if the employee was an expert who worked for a corporation that operated a stock exchange business or a securities clearing-house business, or who worked for a business in Canada that carried out R&D (or had R&D carried out in its behalf) in Québec; or
- "Deduction for foreign professors" (or "Déduction pour professeur étranger") if the employee was a professor who worked at a Québec university.

Documents to be provided to the employee

You must provide the employee with a copy of the certificate or qualification certificate you received in his or her regard from the Québec government. If the employee is a specialist who worked in the Montréal international trade zone at Mirabel, you must provide the employee with two copies of the certificate or qualification certificate.

If the employee is entitled to an exemption on income from all sources, you must also provide the employee with a letter containing the following information:

- the period in the year during which he or she was your employee;
- the period in the year included in his or her exemption period and the gross remuneration paid during the period; and
- any other pertinent information concerning the deduction to which the employee is entitled.

The employee needs these documents in order to claim the deduction to which he or she is entitled in the 2005 income tax return.

NOTE

The following employees are entitled to an exemption on income from all sources:

- foreign specialists working for a corporation (or partnership) that operates an IFC;
- foreign specialists working for a corporation that operates a stock exchange business or securities clearing-house business;
- foreign specialists working for a corporation (or partnership) that operates a business in the Montréal international trade zone at Mirabel.

737.16, 737.18, 1015.0.1, 1086R1, 1159.1 ("wages"), AIFC 19, 63, 65 to 70, 104, 108, AQPP 45, ARAMQ 33 ("wages"), ALS 39.0.1 ("remuneration"), ADMT 4 and Schedule

6 Filing the *Summary of Source Deductions and Employer Contributions* (form RLZ-1.S-V)

6.1 Method of filing

The *Summary of Source Deductions and Employer Contributions* (form RLZ-1.S-V) is a statement used to compare income tax withholdings, contributions to the Québec Pension Plan (QPP), the contribution to the health services fund and compensation tax (for specified financial institutions other than corporations) with the amounts that you reported for the year.

You must file form RLZ-1.S-V for 2005 if, during the year,

- you withheld Québec income tax;
- you withheld contributions to the QPP;
- you were required to make employer contributions to the QPP or the health services fund; or
- you were required to pay compensation tax.

NOTE

Even if you had no remittances to make because you had no employees and did not file RL-1 slips in 2005, your account may have remained open. If you expect your situation to be the same in 2006, contact Revenu Québec so that we can close your account.

Form RLZ-1.S-V is also used to calculate your contribution to the financing of the Commission des normes du travail (CNT), your contribution to the Fonds national de formation de la main-d'œuvre (FNFMO) and your total eligible training expenditures (where applicable).

A copy of form RLZ-1.S-V is provided at the end of this guide. You may use this copy to transcribe the data you entered on the original RLZ-1.S-V form, before sending the original to Revenu Québec. You may also print out a copy of the form from our Web site at www.revenu.gouv.qc.ca.

For 2005, you must file the RL-1 slips and the *Summary of Source Deductions and Employer Contributions* (RLZ-1.S-V), the RL-2 slips and the RL-2 summary, or the RL-25 slips and the RL-25 summary, as applicable, by February 28, 2006.

If you do not file these documents (and form RLZ-1.ST-V, where applicable) by the prescribed deadline, you will be liable to a penalty of \$25 per day, to a maximum of \$2,500. You may also be subject to a fine.

IMPORTANT

If you do not prepare and file your own RL-1, RL-2 or RL-25 slips, make sure that the person filing the slips for you also files form RLZ-1.S-V and, if applicable, the RL-2 or RL-25 summary; otherwise, you must file them yourself. You remain responsible for seeing that the proper documents are filed, even if you delegate another person to file them.

1086R1, 1086R13, AMR 59, 59.0.2, 59.1, 59.2, 59.3 to 59.5, 59.5.9, 59.6, 60 to 61.0.0.2, 61.1 to 64

6.1.1 Filing form RLZ-1.S-V by Internet

You can file form RLZ-1.S-V by Internet, provided you are registered for Clic Revenu electronic services.

Please note that you cannot use this service if

- you ceased to carry on your business during the year;
- you permanently ceased to make remittances because you no longer have employees;
- you wish to amend or cancel an RLZ-1.S-V form already submitted to Revenu Québec.

Clic Revenu allows you to

- enter RLZ-1.S-V data onscreen;
- verify amounts paid or payable;
- be guided through the process of completing form RLZ-1.S-V;
- have RL-1 totals automatically calculated and carried to form RLZ-1.S-V, which prevents errors in calculating and transcribing RL-1 slip data;
- print form RLZ-1.S-V;
- keep data until they are transmitted;
- transmit data by Internet;
- receive confirmation of your transmission within minutes;
- make an online payment if form RLZ-1.S-V indicates that you have a balance due;
- continue to consult the data transmitted for a certain period of time.

We use state-of-the-art technology and equipment to safeguard our Web site and to protect the confidential nature of tax and financial data transmitted online.

For more information on Clic Revenu electronic services, visit our Web site at www.revenu.gouv.qc.ca.

6.1.2 Employers that have more than one account number

If you have more than one employer account number, you must file form RLZ-1.S-V (and the RL-1 slips) under the names and identification numbers shown on the form *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).

However, all the data pertaining to your minimum participation in the development of worker training must be included on a single RLZ-1.S-V form.

Example

Company A has two establishments. The total payroll for the first establishment is \$600,000; the total payroll for the second establishment is \$700,000. The grand total for Company A is therefore \$1,300,000. Since its total payroll exceeds \$1,000,000, the company is subject to the *Act to foster the development of manpower training*. Company A must therefore provide, on a single RLZ-1.S-V form, all information concerning its minimum participation in the development of worker training for both of its establishments.

ADMT 3

6.2 Filing deadline

As a rule, form RLZ-1.S-V must be filed by February 28, 2006. However, please note the special cases described below.

6.2.1 You ceased to carry on your business in 2005

In this case, you must file form RLZ-1.ST-V (or form RLZ-1.S-V, as applicable) by the 30th day following the date on which the activities of the business ceased. Indicate the amount of your source deductions, compensation tax (for specified financial institutions other than corporations) and employer contributions on the appropriate lines.

When determining your total payroll for the purposes of calculating your contribution to the health services fund, take into account only the salaries and wages paid from January 1, 2005, to the date your business ceased to operate. Do not take into account the salaries and wages paid by employers with which you were associated on that date.

However, if you were carrying on another business by the end of the year (December 31, 2005), you must recalculate the total payroll to include the aggregate of the salaries and wages paid in 2005 by you and by any employers associated with you at the end of the year. If the contribution rate you calculate differs from the one entered on the initial summary you completed (form RLZ-1.ST-V or RLZ-1.S-V, as applicable), you must recalculate the

contribution and file a second summary (form RLZ-1.S-V) by February 28, 2006. On the second summary, complete only lines 28 to 37 and line 70; on the remittance slip (Part 4), complete lines 90, 92 and 95.

To facilitate processing of the second summary, please write “Amended” at the top of page 1.

6.2.2 You permanently ceased to make remittances in 2005, but continue to carry on your business

In this case, you must file an initial summary (form RLZ-1.ST-V or RLZ-1.S-V, as applicable) by the 20th day of the month following the month during which you made your last remittance. Indicate the amount of your source deductions, compensation tax (for specified financial institutions other than corporations) and employer contributions on the appropriate lines.

For the purposes of the contribution to the health services fund, you must file a second summary (form RLZ-1.S-V) by February 28, 2006, only if the actual contribution rate differs from the rate you used to calculate your contribution on the initial summary. On the second summary, complete only lines 28 to 37 and line 70; on the remittance slip (Part 4), complete lines 90, 92 and 95.

To facilitate processing of the second summary, please write “Amended” at the top of page 1.

6.2.3 The person required to file form RLZ-1.S-V is deceased

In this case, the deceased's legal representatives must file the form by the 90th day following the date of death.

1086R13, 1086R14, 1086R15, 1086R18, 1159.3, ADMT 14, 15, ALS 39.0.4, ARAMQ 33, 34.0.0.0.1, ARAMQ (r. 1) 3, AQPP (r. 2) 11

6.3 Part 1 of form RLZ-1.S-V

In the appropriate box near the top of form RLZ-1.S-V, enter the number of RL-1, RL-2 and RL-25 slips you are filing, as applicable, and indicate whether they are being filed as paper slips (in which case they must be filed with form RLZ-1.S-V), on magnetic media, or by Internet. If your RL-slip data are in XML format and are being submitted on magnetic media or by Internet (but not through Clic Revenu electronic services), enter, where applicable, the transmitter number in the box provided.

Statement of duties (by month)

In the box in Part 1, indicate the duties for 2005 that you reported to Revenu Québec and that are not shown on form RLZ-1.S-V (such as duties for the month of December), even if they have not yet been paid. If the pre-printed entries shown in Part 1 do not reflect the duties actually remitted or assessed, please advise Revenu Québec of the corrections to be made and send supporting documents. The total of the amounts entered on lines 26 and 38 of form RLZ-1.S-V must correspond to the total of the amounts entered in the box in Part 1 (including the amounts you added).

6.4 Compensation tax (lines 20 and 21)

If, in 2005, you operated a specified financial institution that was not a corporation or a deemed corporation, you must pay compensation tax for the year. To calculate the amount, multiply the wages subject to compensation tax (line 20) by 1% and enter the result on line 21 of form RLZ-1.S-V.

6.4.1 Liability

Salaries and wages are subject to compensation tax if they are paid to an employee who

- reports for work at one of your establishments located in Québec; or
- is not required to report for work at one of your establishments (in Québec or elsewhere), but is paid from one of your establishments located in Québec.

However, salaries and wages that you pay to an employee who reports for work at one of your establishments located outside Québec are not subject to compensation tax.

6.4.2 Wages subject to compensation tax (line 20)

Enter on line 20 the result of the following calculation:

- the total of the amounts in boxes A and Q of the RL-1 slips;
plus
- the salaries or wages that you paid to employees who are Indians or persons of Indian ancestry and that give entitlement to the deduction for employment income situated on a reserve or premises. As a rule, the amount of these salaries or wages is shown in the centre of the RL-1 slip, after the note "Box R – Employment income" (or "Case R : revenu d'emploi");
minus
- the amounts you paid under an employee benefit plan, **if you are the custodian of such a plan**. The amount is shown in the centre of the RL-1 slip after the note "Box A – Employee benefit plan" (or "Case A : régime de prestations aux employés");
- the amounts you allocated under an employee trust, **if you are the trustee of such a trust**. The amount is shown in the centre of the RL-1 slip after the note "Box A – Employee trust" (or "Case A : fiducie pour employés");
- the salaries or wages that were paid to employees posted to a country that has a social security agreement with Québec providing for the reciprocal coverage of health insurance plans, under which the employees concerned are subject only to the legislation of the foreign country to which reciprocity applies.

6.4.3 Indian employers

An employer that is an Indian, an Indian band or a band council is not obliged to pay compensation tax with regard to salaries or wages paid to employees of an establishment located on a reserve, regardless of whether the employees are Indians.

1159.1, 1159.1.1, 1159.2, 1159.3

6.5 Total (line 27)

If you have a balance due for 2005 on line 27 because the remittances you made were lower than they should have been, the balance is subject to interest charges from the due date of each deficient payment.

However, if you have a balance due because you were obliged to rely on estimates in calculating your periodic remittances (for example, you used estimates in calculating the value of the taxable benefit related to the stand-by charge respecting an automobile made available to an employee), you must pay the balance **when you make your last remittance of source deductions and employer contributions for the month of December 2005**. Do not wait until you file the *Summary of Source Deductions and Employer Contributions* (form RLZ-1.S-V), or interest will be added to the amount payable and a penalty may be imposed.

On line 26 of form RLZ-1.S-V, you must take into account the remittance you made for December 2005 using 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 are liable to a penalty if you do not remit, by the prescribed deadline, your total source deductions, compensation tax and employer QPP contributions using one of the above-mentioned forms. The penalty rate is based on the number of days of non-compliance. From the first to the seventh day, the rate is 7% of the amount owing; from the eighth to the fourteenth day, 11%; and, as of the fifteenth day, 15%.

A specified financial institution that is a corporation must, as a rule, remit compensation tax when it makes remittances of income tax and tax on capital (not when it remits source deductions).

AMR 28, 59, 59.2, AMR (r. 1) 28R1, 28R2, 28R3

The amount on line 27 of form RLZ-1.S-V must be carried to line 91 of the remittance slip (Part 4 of form RLZ-1.S-V).

6.6 Contribution to the health services fund (lines 28 to 39)

To calculate your contribution to the health services fund for 2005, multiply the wages subject to the contribution (line 34) by the rate (line 36) determined on the basis of your total payroll.

6.6.1 Total payroll (line 28)

Your total payroll is used **only** for the purposes of calculating your rate of contribution to the health services fund. It corresponds to the total salaries or wages paid in 2005 by you and by any employer associated with you on December 31, 2005, even if the associated employers carry out their activities outside Québec. In other words, your total payroll is equal to the sum of the following amounts:

- the amount entered on line 30 of your RLZ-1.S-V form (or the amount that would have been entered on line 30 had you carried out all of your activities in Québec);

- the total of the amounts that the employers associated with you on December 31, 2005, entered on line 30 of their RLZ-1.S-V forms (or would have entered on line 30 had they carried out all of their activities in Québec);
- the total salaries and wages paid to employees working in an IFC, or to employees posted to another country, where the salaries or wages **were subtracted** in the calculation of the amounts referred to in the two previous points.

Subject to certain adaptations, the rules set forth in the *Taxation Act* respecting **associated corporations** must be applied to determine whether two or more employers are considered to be associated on December 31, 2005.

The exempt wages (line 32) must be included in your total payroll.

The total payroll must be entered on line 28 of form RLZ-1.S-V and on line 90 of the remittance slip (Part 4 of form RLZ-1.S-V).

ARAMQ 33 ("total payroll"), 33.0.2 to 33.0.4

6.6.2 Liability

Salaries and wages are subject to the contribution to the health services fund if they are paid to an employee who

- reports for work at one of your establishments located in Québec; or
- is not required to report for work at one of your establishments (in Québec or elsewhere), but is paid from one of your establishments located in Québec.

However, salaries or wages that you pay to an employee who reports for work at one of your establishments located outside Québec are not subject to the contribution to the health services fund.

ARAMQ 33, 33.2, 34, 34.0.0.1, 34.0.0.2

6.6.3 Wages subject to the contribution (line 30)

Enter on line 30 the result of the following calculation:

- the total of the amounts in boxes A and Q of the RL-1 slips;
- plus**
- the salaries or wages you paid to employees for whom you are not required to file an RL-1 slip, that is,
 - the salaries or wages paid in 2004 to employees posted to a country that has a social security agreement with Québec (see "Social security agreements – health services fund" in section 3.2.3, on page 12);
 - the salaries or wages paid for services performed for you by employees of an employer that does not carry on business in Québec (see section 3.2.4, on page 13);
 - the salaries or wages paid to employees who are not required to report for work at one of your establishments located in Québec and whose salary or wages are not paid from such an establishment (see section 3.2.2, on page 12);

- the salaries or wages that you paid to employees who are Indians or persons of Indian ancestry and that give entitlement to the deduction for employment income situated on a reserve or premises. As a rule, the amount of these salaries or wages is shown in the centre of the RL-1 slip, after the note "Box R – Employment income" (or "Case R : revenu d'emploi"). If you are an Indian employer, see section 6.6.7, on page 47;

minus

- the amounts you paid under an employee benefit plan, if you are the custodian of such a plan. The amount is shown in the centre of the RL-1 slip after the note "Box A – Employee benefit plan" (or "Case A : régime de prestations aux employés");
- the amounts you allocated under an employee trust, if you are the trustee of such a trust. The amount is shown in the centre of the RL-1 slip after the note "Box A – Employee trust" (or "Case A : fiducie pour employés");
- the salaries or wages not subject to the contribution to the health services fund, if you operated an IFC (see "Salaries or wages paid to employees of an IFC" below);
- the salaries or wages that were paid to employees posted to a country that has a social security agreement with Québec providing for the reciprocal coverage of health insurance plans, under which the employees concerned are subject only to the legislation of the foreign country to which reciprocity applies.

ARAMQ 33, 33.2, 34, 34.0.0.1 to 34.0.0.3, 34.0.1, ARAMQ (r. 1) 1.1, RAMQ 34-2/R2

Salaries or wages paid to employees of an IFC

If your business is a corporation or partnership that operates an IFC, the following salaries or wages are not subject to the employer contribution to the health services fund:

- 75% of the salaries or wages paid to employees who hold a certificate issued by the Ministère des Finances;

plus

- 75% of the portion of the salaries or wages paid to other employees that relates to duties concerning the operations of the IFC.

For salaries or wages relating to a period prior to June 13, 2003, the rate is 100%, even if the amounts were paid after June 12, 2003.

AIFC 64, ARAMQ 33 ("wages"), RAMQ 34-2/R2

6.6.4 Exempt wages (line 32)

If you are an employer that was entitled to an exemption from the contribution to the health services fund in 2005, enter on line 32 the total salaries or wages you paid in 2005 that are exempted from the contribution.

NOTE

Remember to include exempt salaries or wages in the total payroll used to determine your rate of contribution to the health services fund.

If you enter exempt salaries or wages on line 32, enter on line 31 the number below that corresponds to your situation in 2005.

- 01 Corporation entitled to a five-year exemption
- 02 Corporation carrying out an innovative project in an ITDC
- 03 Corporation carrying out an innovative project in a BDC
- 04 Corporation carrying out an innovative project in a NEC
- 05 Corporation or partnership operating a business in the Montréal international trade zone at Mirabel
- 06 Corporation or partnership operating a business carrying out a major investment project in Québec
- 07 Corporation operating a manufacturing business in a remote resource region of Québec
- 08 Corporation operating a stock exchange business or securities clearing-house business in an establishment located within the territory of the Ville de Montréal

Then enter the following amounts on line 32:

- the exempt salaries or wages that you calculated on form LE-34-V (version 2004-12), *Application for an Exemption from the Contribution to the Health Services Fund*, if the corporation is entitled to the five-year exemption;
- the portion of the amount indicated on line 30 of form RLZ-1.S-V that relates to your exemption period, if your business carried out an innovative project in an ITDC;
- the portion of the amount indicated on line 30 of form RLZ-1.S-V that is included in your exemption period and relates to eligible activities, if your business carried out a major investment project in Québec;
- the amount indicated on line 30 of form RLZ-1.S-V, if your business carried out an innovative project in a NEC;
- the portion of the amount indicated on line 30 of form RLZ-1.S-V that is exempted from the contribution to the health services fund, if your business carried out an innovative project in a BDC. To find out what portion of the salaries or wages is exempted from the contribution to the health services fund, see section 6.6.4.3 on page 42, or consult form CO-771.12, *Exemptions pour une société qui réalise un projet novateur dans un CDTI, un CNE ou un CDB*;
- the portion of the amount indicated on line 30 of form RLZ-1.S-V that relates to salaries or wages paid to employees who performed at least 75% of their duties in the Montréal international trade zone at Mirabel, if you operated a business in the trade zone;
- the amount of the exempt salaries or wages indicated on form LE-33, *Exemption de la cotisation au FSS pour une société qui exploite une entreprise de bourse de valeurs ou de chambre de compensation de valeurs*, if you operated a stock exchange business or securities clearing-house business in an establishment located within the territory of the Ville de Montréal;

- the amount that you calculated on line 7 of the work chart "Salaries or wages exempted from the contribution to the health services fund" (on page 45) if the corporation operated a manufacturing or processing business in a remote resource region of Québec.

737.18.14, 737.18.18 ("eligible region"), 771.1, 771.12, ARAMQ 33 ("exempt employer," "eligibility period," "exemption period," "qualified corporation"), 33.0.1, 34, 34.0.0.0.3, 34.1.0.1

6.6.4.1 Corporation entitled to a five-year exemption (01)

A new corporation whose taxation year began before March 30, 2004 (but after March 25, 1997), and whose paid-up capital does not exceed \$15 million, may **under certain conditions** be exempted from the contribution to the health services fund for a period of five years. The five-year period begins on the first day of the first taxation year. For example, if the corporation's first taxation year begins on February 1, 2004, you can claim an exemption with respect to salaries or wages paid from that date to January 31, 2009.

For a taxation year beginning **after June 12, 2003**, the exemption applies to 75% of the **first** \$700,000 of salaries or wages paid.

If the taxation year is shorter than 51 weeks, you must multiply the \$700,000 ceiling by the ratio between the number of days in the taxation year and 365. For instance, if the taxation year was 200 days long, the ceiling would be reduced to \$383,562 (\$700,000 x 200/365).

Similarly, if the end of the last taxation year for which the exemption may be claimed does not coincide with the end of the five-year exemption period, the \$700,000 ceiling must be reduced in proportion to the number of days in the taxation year that are included in the exemption period.

The exemption must be calculated on form LE-34-V (version 2004-12), *Application for an Exemption from the Contribution to the Health Services Fund*. You are not required to submit form LE-34-V, but you must keep it for your files.

NOTE

If, at any time during your first taxation year or before the end of your exemption period, you cease to meet the requirements to be considered a new corporation, you may nonetheless, under certain circumstances, be exempted from the contribution to the health services fund. For more information, contact Revenu Québec.

ARAMQ 33 ("eligible employer," "exemption amount," "exemption period"), 33.0.1, 34

6.6.4.2 Corporation carrying out an innovative project in an ITDC (02)

A corporation carrying out an innovative project in an ITDC may, under certain conditions, be entitled to a full exemption from the employer contribution to the health services fund. The exemption applies to the salaries or wages paid during the five-year period beginning on the first day of the corporation's first taxation year.

NOTE

This exemption was eliminated on June 12, 2003. Consequently, only the following corporations continue to be eligible for the exemption under the previous terms:

- corporations that held a qualification certificate on June 12, 2003;
- corporations that have received a certificate from Investissement Québec, pursuant to a written application made to that body before June 12, 2003.

Conditions that must be met

The corporation is not required to pay the contribution to the health services fund respecting the salaries or wages it pays during its exemption period, provided it is an **exempt corporation for the taxation year** in which the salaries or wages are paid.

As a rule, the corporation is an **exempt corporation for a taxation year** if all of the following conditions are met:

- The corporation does not result from an amalgamation or merger of two or more corporations.
- The corporation holds an unrevoked qualification certificate issued by the Ministère des Finances or Investissement Québec, as applicable, confirming that it operates or may operate a business that is carrying out an innovative project in an ITDC.
- All or substantially all of the corporation's activities in the taxation year and in any preceding year consist in operating an eligible business.
- The corporation's taxation year is included in whole or in part in its exemption period.
- The corporation has submitted a copy of its qualification certificate to Revenu Québec.

NOTE

Where another corporation acquires control of a corporation that is entitled to the exemption for a corporation carrying out an innovative project in an ITDC, see section 6.6.4.9.

For more information, see form CO-771.12, *Exemptions pour une société qui réalise un projet novateur dans un CDTI, un CNE ou un CDB*.

771.1, 771.12, ARAMQ 33 ("exempt employer" and "eligibility period"), 33.0.1, 34

6.6.4.3 Corporation carrying out an innovative project in a BDC (03)

A corporation carrying out an innovative project in a BDC may, under certain conditions, be exempted from the employer contribution to the health services fund. The exemption applies to the salaries or wages paid during the five-year period beginning on the first day of the corporation's first taxation year. The exemption rate varies according to the date on which the corporation applied to Investissement Québec for a qualification certificate confirming that it operates or may operate a business that carries out an innovative project in a BDC.

NOTE

This exemption was eliminated on March 30, 2004. Consequently, only the following corporations continue to be eligible for the exemption under the previous terms:

- corporations that were carrying out an innovative project in a BDC on March 30, 2004;
- corporations that have received a certificate from Investissement Québec, pursuant to a written application made to that body before March 30, 2004.

Conditions that must be met

The corporation is not required to pay the contribution to the health services fund respecting the salaries or wages it pays during its exemption period, provided it is an **exempt corporation for the taxation year** in which the salaries or wages are paid.

As a rule, the corporation is an **exempt corporation for a taxation year** if all of the following conditions are met:

- The corporation does not result from an amalgamation or merger of two or more corporations.
- The corporation holds an unrevoked qualification certificate issued by Investissement Québec confirming that it operates or may operate a business that carries out an innovative project in a BDC.
- All or substantially all of the corporation's activities in the taxation year and in any preceding year consist in operating an eligible business.
- The corporation's taxation year is included in whole or in part in its exemption period.
- The corporation has submitted a copy of its qualification certificate to Revenu Québec.

Exemption rate

As stated above, the corporation must hold a qualification certificate in order to be exempted from the contribution to the health services fund. The exemption rate varies according to the date on which the corporation applied for the certificate.

For a corporation that submitted its application before June 12, 2003, the exemption rate is 100%. The corporation is therefore entitled to a full exemption respecting the salaries or wages

paid during its exemption period. However, the rate is 75% if, after June 11, 2003, but before March 31, 2004, control of the corporation was acquired by a corporation that is not an exempt corporation.

For a corporation that submitted its application after June 11, 2003, the exemption rate is 75%. For example, if the corporation paid \$100,000 in salaries or wages in 2005, it may claim an exemption with regard to \$75,000. It must therefore pay the contribution to the health services fund on \$25,000. If the corporation's contribution rate is 4%, the contribution to the health services fund for 2005 will therefore be \$1,000 (\$25,000 x 4%).

NOTE

Where another corporation acquires control of a corporation that is entitled to the exemption for a corporation carrying out an innovative project in a BDC, see section 6.6.4.9.

For more information, see form CO-771.12, *Exemptions pour une société qui réalise un projet novateur dans un CDTI, un CNE ou un CDB*.

771.1, 771.12, ARAMQ 33 ("exempt employer" and "eligibility period"), 33.0.1, 34

6.6.4.4 Corporation carrying out an innovative project in a NEC (04)

A corporation carrying out an innovative project in a NEC may, under certain conditions, be entitled to a full exemption from the employer contribution to the health services fund. The exemption applies to the salaries or wages paid during the five-year period beginning on the first day of the corporation's first taxation year.

NOTE

This exemption was eliminated on June 12, 2003. Consequently, only the following corporations continue to be eligible for the exemption under the previous terms:

- corporations that held a qualification certificate on June 12, 2003;
- corporations that have received a certificate from Investissement Québec, pursuant to a written application made to that body before June 12, 2003.

Conditions that must be met

The corporation is not required to pay the contribution to the health services fund respecting the salaries or wages it pays during its exemption period, provided it is an **exempt corporation for the taxation year** in which the salaries or wages are paid.

As a rule, the corporation is an **exempt corporation for a taxation year** if all of the following conditions are met:

- The corporation does not result from an amalgamation or merger of two or more corporations.
- The corporation holds an unrevoked qualification certificate issued by the Ministère des Finances or Investissement Québec, as applicable, confirming that it operates or may operate a business that carries out an innovative project in a NEC.

- All or substantially all of the corporation's activities in the taxation year and in any preceding year consist in operating an eligible business.
- The corporation's taxation year is included in whole or in part in its exemption period.
- The corporation has submitted a copy of its qualification certificate to Revenu Québec.

NOTE

Where another corporation acquires control of a corporation that is entitled to the exemption for a corporation carrying out an innovative project in a NEC, see section 6.6.4.9.

For more information, see form CO-771.12, *Exemptions pour une société qui réalise un projet novateur dans un CDTI, un CNE ou un CDB*.

771.1, 771.12, ARAMQ 33 ("exempt employer" and "eligibility period"), 33.0.1, 34

6.6.4.5 Corporation or partnership operating a business in the Montréal international trade zone at Mirabel (05)

A corporation or partnership that operates a business in the Montréal international trade zone at Mirabel may, under certain conditions, be exempted from the employer contribution to the health services fund. The exemption applies, until December 31, 2013, to **all salaries or wages paid to employees who perform at least 75% of their duties in the trade zone**.

NOTE

This exemption was eliminated on June 12, 2003. Consequently, only the following corporations and partnerships continue to be eligible for the exemption under the previous terms:

- those that held a qualification certificate on June 12, 2003;
- those that obtained a qualification certificate after June 11, 2003, because they were in a special situation (for example, further to a corporate reorganization);
- those that have received a qualification certificate pursuant to an application filed before June 12, 2003.

Conditions that must be met

As a rule, the corporation or partnership is entitled to the exemption if both of the following conditions are met:

- The corporation or partnership holds a certificate issued by the Ministère des Finances or Investissement Québec confirming that its activities relate to the activities indicated on the certificate.
- The salaries or wages are paid during the exemption period (that is, the period covered by the certificate).

NOTE

Where another corporation acquires control of a corporation that is entitled to the exemption for a corporation operating a

business in the Montréal international trade zone at Mirabel, see section 6.6.4.9.

ARAMQ 34

6.6.4.6 Corporation or partnership operating a business carrying out a major investment project in Québec (06)

A corporation or partnership that operates a business carrying out a major investment project in Québec may, as a rule, be exempted from the employer contribution to the health services fund, if it has obtained, from the Ministère des Finances, an annual qualification certificate for the taxation year concerned. The exemption applies to salaries or wages that are paid for pay periods included in the exemption period and that are related to eligible activities.

Where a pay period is not entirely included in the exemption period, the exemption may be claimed only with regard to the portion of the salaries or wages related to the exemption period.

The exemption may be claimed for a maximum of 10 years.

NOTE

This exemption is under review. Consequently, only the following corporations and partnerships continue to be eligible for the exemption:

- those that, on June 12, 2003, held an initial qualification certificate from the Ministère des Finances, and that also hold, for the taxation year, an annual qualification certificate from the Ministère;
- those that have received an initial qualification certificate from the Ministère des Finances, pursuant to an application filed before June 12, 2003, and that also hold, for the taxation year, an annual qualification certificate from the Ministère.

For more information, contact Revenu Québec.

737.18.14, ARAMQ 34

6.6.4.7 Corporation operating a manufacturing business in a remote resource region of Québec (07)

If your corporation operates a manufacturing or processing business in a remote resource region of Québec, you may, under certain conditions, be exempted from the employer contribution to the health services fund until December 31, 2010.

NOTE

Even if you have one or more establishments that are not located in a remote resource region, you may be exempted from the contribution to the health services fund if all or substantially all (90% or more) of your total payroll for the taxation year in question is attributable to employees who work in your establishments located in remote resource regions.

If you are eligible for the five-year exemption for new corporations, you may elect to claim instead the temporary exemption for manufacturing businesses (which applies not only to the employer contribution to the health services fund, but also to income tax and tax on capital). To make the election, complete Part I of form CO-737.18.18, *Exonération pour les PME manufacturières des régions ressources éloignées*. This election is **irrevocable**.

Remote resource regions

The following administrative regions and regional county municipalities are remote resource regions:

- Bas-Saint-Laurent (region 01)
- Saguenay–Lac-Saint-Jean (region 02)
- Abitibi-Témiscamingue (region 08)
- Côte-Nord (region 09)
- Nord-du-Québec (region 10)
- Gaspésie–Îles-de-la-Madeleine (region 11)
- the regional county municipalities of Haut-Saint-Maurice and Mékinac in the Mauricie region (region 04)
- the regional county municipalities of La-Vallée-de-la-Gatineau and Pontiac in the Outaouais region (region 07)
- the regional county municipality of Antoine-Labelle in the Laurentides region (region 15)

Salaries or wages exempted from the contribution to the health services fund

The calculation that you are required to make in order to determine the exempt salaries or wages for a taxation year included in your exemption period will vary depending on your paid-up capital (calculated on a consolidated basis) for the preceding taxation year and the date on which the salaries or wages are paid. For more information on paid-up capital, see “Paid-up capital calculated on a consolidated basis,” on page 46.

Paid-up capital (calculated on a consolidated basis) for the preceding taxation year	Salaries or wages exempted for a taxation year
\$20 million or less	75% of salaries or wages paid
More than \$20 million but less than \$30 million	75% of qualified salaries or wages ¹
\$30 million or more	No exemption ²
<p>1. Use the following formula to calculate qualified salaries or wages:</p> $\text{Salaries or wages paid} \times \frac{\text{paid-up capital (calculated on a consolidated basis) for the preceding taxation year} - \$20 \text{ million}}{\$10 \text{ million}}$	
<p>2. Even if you cannot claim the exemption for a particular taxation year, you can do so for a subsequent taxation year if your paid-up capital (calculated on a consolidated basis) for the preceding taxation year is less than \$30 million.</p>	

Example

Basic data

Taxation year of the corporation June 1, 2004, to May 31, 2005

Paid-up capital (calculated on a consolidated basis) for the taxation year ending on May 31, 2004 \$24,000,000

Salaries or wages paid from June 1, 2004, to May 31, 2005 \$260,000

Qualified salaries or wages for the taxation year

$$\$260,000 \times \frac{\$30,000,000 - \$24,000,000}{\$10,000,000} = \$156,000$$

Salaries or wages exempted for the taxation year

$$75\% \times \$156,000 = \$117,000$$

Complete the work chart below to determine your exempt salaries or wages for 2005. You are not required to submit the work chart with form RLZ-1.S-V, but you must keep it for your files.

Work chart – Salaries or wages exempted from the contribution to the health services fund		
Salaries or wages paid from January 1, 2005, to the end of the taxation year ending in 2005	1	
<ul style="list-style-type: none"> If the paid-up capital calculated for the preceding taxation year is \$20 million or less, enter 75% on line 2. If it is more than \$20 million but less than \$30 million, do the following calculation and enter the result on line 2: $75\% \times \frac{[\$30 \text{ million} - \text{paid-up capital (calculated on a consolidated basis) for the preceding taxation year}]}{\$10 \text{ million}}$	x 2	
Multiply line 1 by line 2.	=	3
Salaries or wages paid from the beginning of the taxation year beginning in 2005 to December 31, 2005	4	
<ul style="list-style-type: none"> If the paid-up capital calculated for the preceding taxation year is \$20 million or less, enter 75% on line 5. If it is more than \$20 million but less than \$30 million, do the following calculation and enter the result on line 5: $75\% \times \frac{[\$30 \text{ million} - \text{paid-up capital (calculated on a consolidated basis) for the preceding taxation year}]}{\$10 \text{ million}}$	x 5	
Multiply line 4 by line 5.	=	6
Add lines 3 and 6. Carry the result to line 32 of form RLZ-1.S-V.		7
Salaries or wages exempted from the contribution to the health services fund		=

Paid-up capital calculated on a consolidated basis

The paid-up capital calculated on a worldwide basis, which takes into account the paid-up capital of all the corporations with which a corporation is associated, regardless of the location in which they carry out their activities and regardless of whether they are subject to the *Taxation Act*.

Your paid-up capital calculated on a consolidated basis for a particular taxation year therefore corresponds to

- your paid-up capital calculated for the preceding taxation year; and
- the paid-up capital of the corporations with which you are associated during the particular taxation year, calculated for their last taxation year ending in the 12 months preceding the particular taxation year.

NOTE

If this is your first taxation year, calculate the paid-up capital used to determine the amount of the exemption on the basis of your opening balance sheet, prepared according to generally accepted accounting principles.

For more information, contact Revenu Québec.

737.18.18 ("eligible region"), ARAMQ 33 ("qualified corporation" and "exemption period"), 34, 34.0.0.0.3 and 34.1.0.1

6.6.4.8 Corporation operating a stock exchange business or securities clearing-house business in an establishment located within the territory of the Ville de Montréal (08)

A corporation that operates a stock exchange business or securities clearing-house business within the territory of the Ville de Montréal may, under certain conditions, be exempted from the employer contribution to the health services fund. The exemption applies to 75% of the salaries or wages paid to employees of the business for pay periods ending before December 31, 2010.

Conditions that must be met

As a rule, the corporation is exempted from the contribution if both of the following conditions are met:

- The corporation performs its eligible activities (that is, activities related to transactions carried out as a stock exchange or a securities clearing-house) in an establishment located within the territory of the Ville de Montréal.
- More than half of the salaries or wages that the corporation pays to its employees are paid to employees of an establishment located in Québec.

The exemption is calculated on form LE-33, *Exemption de la cotisation au FSS pour une société qui exploite une entreprise de bourse de valeurs ou de chambre de compensation de valeurs*. This form must be enclosed with form RLZ-1.S-V.

ARAMQ 34

6.6.4.9 Acquisition of control of an exempt corporation

Special rules apply where control of an exempt corporation is acquired by another corporation. For example, where a corporation that is not exempt from the contribution to the health services fund acquires control of a corporation that is exempt, the latter corporation is no longer entitled to the exemption, except in specific circumstances.

In cases of an acquisition of control of an exempt corporation, contact Revenu Québec.

For the purposes of the above paragraphs, an "exempt corporation" is

- a corporation that is carrying out an innovative project in a BDC, an ITDC or a NEC; or
- a corporation or partnership that operates a business in the Montréal international trade zone at Mirabel.

6.6.4.10 Corporations that cease to be exempt during the year

In certain cases a corporation may be exempted from the contribution to the health services fund even if, at some time during its first taxation year or before the end of its exemption period, it ceases to meet the requirements to be considered

- a corporation that is carrying out an innovative project in an ITDC;
- a corporation that is carrying out an innovative project in a BDC; or
- a corporation that is carrying out an innovative project in a NEC.

For more information, contact Revenu Québec.

ARAMQ 33 ("exempt employer")

6.6.5 Contribution rate (line 36)

The contribution rate to be entered on line 36 will vary according to your total payroll (line 28):

- Where the total payroll is \$1 million or less, the rate is 2.7%.
- Where the total payroll is more than \$1 million but less than \$5 million, the rate is determined using the formula $W (\%) = 2.31 + [0.39 \times S]$, where W equals the contribution rate and S equals the result obtained when the total payroll is divided by \$1 million. The contribution rate must be rounded off to the second decimal place (where the digit in the third decimal place is 5 or more, the digit in the second decimal place must be rounded off to the next highest number).
- Where the total payroll is \$5 million or more, the rate is 4.26%.

ARAMQ 34, 34.0.0.0.1

Contribution rate for public-sector employers

The contribution rate for the following public-sector employers is 4.26%, regardless of total payroll:

- the government of Canada or of a province;
- a Canadian municipality;
- a mandatory body of the State or of the government of Canada, a province or a Canadian municipality;
- a Canadian public body (for example, a school board) that carries out government duties 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

6.6.6 Total (line 39)

If you have an amount payable on line 39 of form RLZ-1.S-V, the deadline for paying the amount varies according to your situation.

The portion of the balance due that results from the difference between the estimated contribution rate used to make your periodic remittances (this rate is determined on the basis of the rules found in Chapter 7 of the 2005-01 version of the *Guide for Employers*, or in Chapter 8 of the 2006-01 version of the *Guide for Employers*) **and the actual rate must be received** at an office of Revenu Québec or at a financial institution **no later than the filing deadline for form RLZ-1.S-V** (see section 6.2, on page 38).

The remaining portion of the balance due is subject to interest charges from the due date of each remittance.

NOTE

If the contribution rate you used to calculate your periodic remittances (the “rate used”) is lower than your estimated contribution rate, and also turns out to be lower than your actual contribution rate, the following rules apply:

- If your actual contribution rate is lower than your estimated contribution rate, the portion of the balance resulting from the difference between the actual contribution rate and the “rate used” is subject to interest charges from the due date of each remittance.
- If your actual contribution rate is higher than your estimated contribution rate, only the portion of the balance resulting from the difference between the actual rate and the estimated rate may be paid as late as the filing deadline for form RLZ-1.S-V. The remaining portion of the balance due is subject to interest charges from the due date of each remittance.

You are liable to a penalty if you do not remit the total amount on line 39 by the prescribed deadline. The penalty rate is based on the number of days of non-compliance. From the first to the seventh

day, the rate is 7% of the amount owing; from the eighth to the fourteenth day, 11%; and, as of the fifteenth day, 15%.

AMR 28, 59, 59.2, ARAMQ 34, 34.0.0.0.1, 34.0.0.0.2, 34.0.0.0.3

6.6.7 Indian employers

An employer that is an Indian, an Indian band or a band council is not obliged to make a contribution to the health services fund with regard to salaries or wages paid to employees of an establishment located on a reserve, regardless of whether the employees are Indians.

Moreover, no contribution to the health services fund is required with respect to salaries or wages that are reasonably attributable to the non-commercial activities of an Indian organization resident on a reserve, where the activities are intended for the greater welfare of Indians or persons of Indian ancestry who live on a reserve. (This is the case even if the salaries and wages were paid to an employee who is not an Indian or a person of Indian ancestry.) However, one of the purposes of the organization must be the social, cultural, educational or economic development of Indians or persons of Indian ancestry who live on a reserve, and the organization must fall within the jurisdiction of one or more bands or one or more band councils representing one or more bands.

In all other cases, an employer that is an Indian, an Indian band, a band council or an Indian organization is subject to the contribution to the health services fund.

RAMQ. 34-5/R1

6.7 Contribution to the financing of the CNT (lines 40 and 41)

To calculate your contribution to the financing of the CNT for 2005, use form LE-39.0.2-V, *Calculation of the Employer Contribution to the Financing of the Commission des Normes du Travail* (version 2005-01), which you will find at the end of this guide or on our Web site at www.revenu.gouv.qc.ca. You are not required to submit the form with the RLZ-1.S-V form, but you must keep it for audit purposes.

6.7.1 Liability

You are required to pay a contribution to the financing of the CNT if you pay **remuneration subject to the contribution** to employees working in Québec. However, certain categories of employers are not required to pay the contribution (see section 6.7.2).

An employee is deemed to work in Québec if

- the employee reports for work at one of your establishments located in Québec; or
- the employee, though not required to report for work at one of your establishments (in Québec or elsewhere), is paid from one of your establishments located in Québec.

Remuneration that you pay to an employee who reports for work at one of your establishments located outside Québec is not subject to the contribution.

ALS 39.0.1

6.7.2 Employers not subject to the contribution to the financing of the CNT

Certain employers are not subject to the contribution. They include

- religious institutions;
- day-care centres;
- parity committees constituted under the *Act respecting collective agreement decrees*;
- fabriques;
- corporations of trustees for the erection of churches;
- institutions or charities whose object is to assist, directly and free of charge, persons in need;
- businesses whose labour relations are governed by the *Canada Labour Code* (such as banks, airports and radio stations);
- the Comité de gestion de la taxe scolaire de l'île de Montréal;
- public transit authorities, as defined in section 1 of the *Act respecting public transit authorities*;
- metropolitan communities;
- municipalities;
- school boards;
- educational institutions;
- the Québec government, its departments and certain of its agencies;
- the Commission de la construction du Québec;
- entities established by a Québec statute or by a decision of the Québec government, the Conseil du trésor or a minister;
- the Lieutenant-Governor, the National Assembly and any person appointed by the National Assembly to an office under the jurisdiction of the National Assembly; and
- the Government of Canada and its mandataries.

ALS 39.0.1, LNT 39.0.1-1

6.7.3 Remuneration subject to the contribution (line 40)

Carry to line 40 of form RLZ-1.S-V the amount that you calculated on line 21 of form LE-39.0.2-V (version 2005-01), *Calculation of the Employer Contribution to the Financing of the Commission des Normes du Travail*.

Enter on line 10 of form LE-39.0.2-V the result of the following calculation:

- the total of the amounts in box A of the RL-1 slips;

plus

- the salaries or wages you paid to employees for whom you are not required to file an RL-1 slip, that is,
 - the salaries or wages paid for services performed for you by employees of an employer that does not carry on business in Québec (see section 3.2.4, on page 13);
 - the salaries or wages paid to employees who are not required to report for work at one of your establishments located in Québec and whose salary or wages are not paid from such an establishment (see section 3.2.2, on page 12);
- the salaries or wages that you paid to employees who are Indians or persons of Indian ancestry and that give entitlement to the deduction for employment income situated on a reserve or premises. As a rule, the amount of these salaries and wages is shown in the centre of the RL-1 slip, after the note "Box R – Employment income" (or "Case R : revenu d'emploi");
- an indemnity in lieu of notice (see the definition in section 4.17.9, on page 26). This amount is indicated in box O of the RL-1 slip;
- other indemnities you paid to employees as a result of the termination of a contract of employment (these indemnities are indicated in box O of the RL-1 slip);
- benefits received as a result of the exercise of security options (the value of these benefits is included in box Q of the RL-1 slip);

minus

- directors' fees.

ALS 39.0.1 ("remuneration" and "remuneration subject to contribution")

6.7.4 Payment deadline

To make your contribution to the financing of the CNT, enclose the remittance slip (Part 4 of form RLZ-1.S-V) with your cheque or money order made payable to the Minister of Revenue of Québec. Your payment for 2005 **must be received** at a Revenu Québec office or at a financial institution no later than the filing deadline for form RLZ-1.S-V (see section 6.2, on page 38).

AMR 27.1, ALS 39.0.2 to 39.0.6, ALS (r. 5.3) 1, 2

6.7.5 Indian employers

Indian employers are subject to the contribution to the financing of the CNT, like any other employer.

If you are an employer that is an Indian band or a band council, contact Revenu Québec.

6.8 Contribution to the FNFM (lines 50 to 53)

6.8.1 Liability

If your total payroll exceeded \$1 million in 2005, you are required to participate in the development of worker training for that year by allotting at least 1% of your total payroll to eligible training expenditures. If you fail to do so, you must pay to the FNFM a

contribution equal to the **difference between** 1% of your total payroll and the amount of your eligible training expenditures.

ADMT 3, 14, ADMT (r. 2) 1

You must include in your total payroll all salaries and wages you pay to employees

- who report for work at one of your establishments located in Québec; or
- who, though not required to report for work at one of your establishments (in Québec or elsewhere), are paid from one of your establishments located in Québec.

Salaries and wages that you pay to employees who report for work at one of your establishments located outside Québec are not to be included in your total payroll.

6.8.2 Payroll (line 50)

Enter on line 50 the result of the following calculation:

- the total of the amounts in boxes A and Q of the RL-1 slips;
plus
- the salaries or wages paid to employees for whom you are not required to file an RL-1 slip, that is,
 - the salaries or wages paid for services performed for you by employees of an employer that does not carry on business in Québec (see section 3.2.4, on page 13);
 - the salaries or wages paid to employees who are not required to report for work at one of your establishments located in Québec and whose salaries or wages are not paid from such an establishment (see section 3.2.2, on page 12);
- the salaries or wages that you paid to employees who are Indians or persons of Indian ancestry and that give entitlement to the deduction for employment income situated on a reserve or premises. As a rule, the amount of these salaries and wages is shown in the centre of the RL-1 slip, after the note “Box R – Employment income” (or “Case R : revenu d’emploi”);

minus

- the amounts you paid under an employee benefit plan, **if you are the custodian of such a plan**. The amount is shown in the centre of the RL-1 slip after the note “Box A – Employee benefit plan” (or “Case A : régime de prestations aux employés”);
- the amounts you allocated under an employee trust, **if you are the trustee of such a trust**. The amount is shown in the centre of the RL-1 slip after the note “Box A – Employee trust” (or “Case A : fiducie pour employés”).

ADMT 4 and Schedule

6.8.3 Eligible training expenditures (line 52)

Enter on line 52 your eligible training expenditures for the year (line 78 of the work chart in Part 3 of form RLZ-1.S-V) or the amount entered on line 51, whichever is lower. Then subtract the amount on line 52 from the amount on line 51. Enter the result on line 53 and then carry it to line 94 of the remittance slip (Part 4 of form RLZ-1.S-V).

Even if you have no contribution payable for 2005, you must file form RLZ-1.S-V by the prescribed deadline (see section 6.2, on page 38). In this case, enter “0” on line 53.

6.8.3.1 Expenditures to be taken into account

The training expenditures that may be taken into account in calculating the amount of your participation are defined by regulation. Such expenditures may be incurred by you for your personnel, including apprentices, or for trainees or teachers undergoing refresher training in the workplace. The expenditures may also take the form of support with respect to the training of your personnel or the implementation of a training plan, through the supply of personnel or equipment or the granting of training leaves.

Other types of expenditures may also be taken into account, up to the amount of their annual depreciation cost. These include expenses incurred to acquire equipment and to acquire, build or organize premises, provided the equipment and premises are used solely for the purposes of the training of your personnel (including apprentices) or trainees, or the implementation of a personnel training plan. Eligible training expenditures may also include payments made by you to organizations (such as regional or sectorial associations, joint committees or community organizations) recognized by the Ministère de l’Emploi et de la Solidarité sociale for the purposes of implementing a training plan accredited by that Ministère.

For more information concerning the development of worker training, refer to the brochure *The Ministère du Revenu du Québec and the Application of the Act to Foster the Development of Manpower Training* (IN-234-V).

ADMT 5, 6, 8, 10, ADMT (r. 1) 1

6.8.3.2 Carry-over of expenditures

If, in 2005, you are required to participate in the development of worker training, but you were not required to do so in 2004, you may carry forward to 2005 the training expenditures made in 2004 that would have been considered eligible expenditures for that year had you been required to participate. These expenditures become eligible training expenditures for 2005.

Similarly, if your total eligible training expenditures applicable for 2005 exceed 1% of your total payroll for the year, you may carry the excess amount to 2006. The excess amount becomes an eligible training expenditure for 2006.

ADMT 11

6.8.3.3 Conservation of registers and supporting documents

For audit purposes, you must keep registers and supporting documents related to eligible training expenditures for six years after the last taxation year to which they apply.

ADMT (r. 1) 6

6.8.4 Three-year exemption period

If, further to an agreement entered into with Emploi-Québec, you are exempted from payment of the contribution to the FNFMO for a three-year period, leave lines 50 through 53 blank.

ADMT (r. 2.1) 1 to 6

6.8.5 Payment deadline

To make your contribution to the FNFMO, enclose the remittance slip (Part 4 of form RLZ-1.S-V) with your cheque or money order made payable to the Minister of Revenue of Québec. Your payment for 2005 **must be received** at a Revenu Québec office or at a financial institution no later than the filing deadline for form RLZ-1.S-V (see section 6.2, on page 38).

ADMT 15, 19, AMR 27.1

6.8.6 Indian employers

An employer that is an Indian, an Indian band or a band council is not obliged to include in total payroll the salaries or wages paid to employees of an establishment located on a reserve, regardless of whether the employees are Indians.

In all other cases, an employer that is an Indian, an Indian band or a band council is required to participate in the development of worker training if the total payroll exceeds \$1 million in 2005.

6.9 Balance (line 70)

If the amount on line 70 of form RLZ-1.S-V is negative, carry it to line 71 ("Refund") and return the form to Revenu Québec by February 28, 2006, along with copy 1 of your RL-1, RL-2 and RL-25 slips for 2005. If the amount you calculated is positive, carry it to line 72 ("Balance due") and enter the amounts that make up the balance (lines 27, 39, 41 and 53) on the appropriate lines (lines 91, 92, 93 and 94) of the remittance slip (Part 4 of form RLZ-1.S-V). Return form RLZ-1.S-V, copy 1 of the RL-1, RL-2 and RL-25 slips for 2005, the remittance slip and your payment, by the filing deadline, to the Revenu Québec office that handles your employer file. The addresses are as follows:

- Revenu Québec
C.P. 6700, succursale Desjardins
Montréal (Québec) H5B 1J4
- Revenu Québec
3800, rue de Marly
Sainte-Foy (Québec) G1X 4A5

You are not required to pay a balance due of less than \$2.

Payments made by automatic teller

If you use an automatic teller to pay your balance, place your payment and duly completed remittance slip (Part 4 of form RLZ-1.S-V) in the envelope provided by your financial institution. Page 1 of the form, and copy 1 of your RL-1, RL-2 and RL-25 slips for 2005, must be sent to us at one of the above-mentioned addresses no later than February 28, 2006.

AMR 12.0.1, 27.1

6.10 Verification by Revenu Québec

If the contributions received for 2005 are lower than those calculated by Revenu Québec, you will receive

- the *Statement of Employee and Employer QPP Contributions* (form LMU-141-V or LMU-141.1-V), if the discrepancy pertains to contributions to the QPP, or if the amount in box G (pensionable earnings under the Québec Pension Plan) of the RL-1 slips for certain employees differs from the sum of the amounts entered in boxes A, Q and U;
- the *Statement of Employer Contributions* (form LMU-142-V), if the discrepancy pertains to contributions to the health services fund, to the FNFMO or to the financing of the CNT.

In addition to paying the balance due, you will be required to explain each discrepancy and return to Revenu Québec the duly completed form or forms along with any amended RL-1 slips.

You will also receive form LMU-143-V, *Québec Pension Plan (QPP) Contributions* (which explains how to complete forms LMU-141-V and LMU-141.1-V), and form LMU-146-V, *Employer Contributions* (which explains how to complete form LMU-142-V).

Part 1 – Statement of duties (by month)		Year 2005		Do not use this area. Date _____	
Month	Amount paid or payable	Number of RL slips filed _____ in paper form _____	on magnetic media _____	by Internet _____	
Part 2 – Summary of deductions and contributions payable <div style="margin-top: 10px;"> <p>Contributions to the QPP 1 _____ + 2 _____ ➔ 3 _____</p> <p style="font-size: small;">Employee contributions (RL-1 slips, box B) Employer contribution</p> <p>Québec income tax 10 _____ + 11 _____ ➔ 12 _____</p> <p style="font-size: small;">RL-1 slips (box E) and RL-25 slips (box I) RL-2 slips (box J)</p> <p>Compensation tax (for specified financial institutions other than corporations) Wages subject to compensation tax (see guide RL-1.G-V) 20 _____ x 1% ➔ 21 _____</p> <p>Add lines 3, 12 and 21. Subtotal = 25 _____</p> <p>QPP contributions, income tax and compensation tax remitted during the year, using the applicable TPZ-1015-V remittance slips. This amount is a portion of the grand total obtained in Part 1. – 26 _____</p> <p>Subtract line 26 from line 25. If the result is negative, enter it in brackets.</p> <p>Carry the result to box 91 (Part 4). Total = 27 _____</p> <p>Contribution to the health services fund (see explanatory notes)</p> <div style="border: 1px solid black; padding: 5px; margin: 5px 0;"> <p style="text-align: center; font-size: small;">Total payroll for the purpose of determining the contribution rate to be entered in box 36. Carry this amount to box 90 (Part 4).</p> <p style="text-align: right;">28 _____</p> </div> <p>Wages subject to the contribution 30 _____</p> <p>Exempt wages (see RL-1.G-V or RLF-1.GS-V) 31 _____ – 32 _____</p> <p>Subtract line 32 from line 30 = 34 _____ x 36 ____ % ➔ 37 _____</p> <p>Contributions to the health services fund remitted during the year, using the applicable TPZ-1015-V remittance slips. This amount is a portion of the grand total obtained in Part 1. – 38 _____</p> <p>Subtract line 38 from line 37. If the result is negative, enter it in brackets.</p> <p>Carry the result to box 92 (Part 4). Total = 39 _____</p> </div>					
<p>Contribution to the financing of the Commission des normes du travail (CNT). Carry the amount on line 41 to box 93 (Part 4).</p> <p>Remuneration subject to the contribution (calculated on form LE-39.0.2-V, included in guides RL-1.G-V and RLF-1.GS-V) 40 _____ x 0.08% ➔ 41 _____</p> <p>Contribution to the Fonds national de formation de la main-d'œuvre (FNFMO)</p> <p>Payroll, if over \$1,000,000 50 _____ x 1% = 51 _____</p> <p>Eligible training expenditures (complete the work chart in Part 3) – 52 _____</p> <p>Subtract line 52 from line 51. If the result is negative, enter 0. Carry the result to box 94 (Part 4). = 53 _____ ➔ 53 _____</p> <p>Add or subtract, as applicable, the amounts on lines 27, 39, 41 and 53. See the explanatory notes (Part 3) concerning the payment of the balance due or a refund. If the result is negative, enter the refund on line 71. If the result is positive, enter the balance due on line 72.</p> <p>Any unpaid balance may result in interest charges and a penalty. Balance = 70 _____</p>					
Refund 71 _____		Balance due 72 _____			

I hereby certify that the information provided on this form and on the RL-1, RL-2 and RL-25 slips is accurate and complete.

X

Signature _____

Date _____

Area code Telephone

Revenu Québec may compare the information you provide with information obtained from other sources and transmit it to other government departments or agencies.

Year

2005

Part 3

Work chart – Eligible training expenditures (keep the data for your files)

Balance of eligible training expenditures carried forward from previous years	75		
Eligible training expenditures for the current year	+	76	
Add lines 75 and 76.	=	77	
Amount used to reduce or cancel the contribution on line 51. Carry this amount to line 52.	-	78	
Subtract line 78 from line 77.			
Balance of eligible training expenditures that may be carried forward to subsequent years	=	79	

Explanatory notes

Page 1 of this form and copy 1 of the RL-1, RL-2 and RL-25 slips for 2005 must be returned to Revenu Québec **no later than February 28, 2006**. Use the enclosed return envelope. For further information, refer to the section entitled "Filing deadline," in the *Guide to Filing the RL-1 Slip* (RL-1.G-V) or the *Guide to Filing the RL-1 Slip: Short Version* (RLF-1.GS-V).

If you ceased to carry on your business in 2005, you must instead file this form within 30 days after the date on which the activities of the business ceased. If you permanently stop making remittances but continue to carry on your business, you must file this form by the 20th day of the month following the month in which you made your final remittance.

The contribution to the financing of the CNT (line 41) and the contribution to the FNFMO (line 53) **must be received**, along with the remittance slip below, at a Revenu Québec office or at a financial institution by the deadline for filing form RLZ-1.S-V. The contribution to the FNFMO is payable only **if your payroll is over \$1,000,000 in 2005**.

- **If the amount on line 27 is positive** (balance due), you must pay it on or before the date of your last remittance of source deductions and employer contributions for the year. If you fail to do so, a penalty may be imposed and interest may be charged. Carry the result to box 91 (Part 4).
- **If the amount on line 39 is positive**, the payment deadline will differ if the contribution rate for the health services fund is over 2.7% but not over 4.26%, or if your business is in its first or second taxation year. For further information, refer to the *Guide to Filing the RL-1 Slip* (RL-1.G-V) or the *Guide to Filing the RL-1 Slip: Short Version* (RLF-1.GS-V). Carry the result to box 92 (Part 4).
- **If the amount on line 27 or 39 is negative** (refund), carry it to box 91 or 92 (Part 4), as applicable, and enter it in brackets.

Carry the amounts on lines 27, 39, 41 and 53 to boxes 91 through 94, respectively, of the remittance slip below. If the amount in box 95 is less than \$2, do not make a remittance. Otherwise, make your remittance either by Internet, or by a cheque or money order made payable to the Minister of Revenue of Québec.

To keep a record of the information on this form, photocopy the form or transcribe the data on another copy. You may obtain a copy in either of the guides already referred to, or print one out from our Web site (www.revenu.gouv.qc.ca).

Contribution to the health services fund

The **total payroll you must enter on line 28** is the **sum** of the following amounts:

- the amount entered on line 30 of this form (or the amount you would have entered had you carried on all your business activities in Québec);
- the total of the amounts that **employers associated with you on December 31, 2005**, entered on line 30 (or would have entered had they carried on all their business activities in Québec);
- the total wages that were paid to employees working at an IFC or to employees posted to another country, and that were subtracted in calculating the amounts referred to in the two previous points.

If you ceased to carry on your business in 2005, and were not carrying on any other business at the end of that year, your total payroll for the year must take into account **only** the wages that you paid to your employees during that year.

The contribution rate for the health services fund for the 2005 calendar year is determined on the basis of total payroll. Thus,

- if the total payroll is \$1 million or less, the rate is 2.7%;
- if the total payroll is more than \$1 million but less than \$5 million, the rate is calculated using the formula $W(\%) = 2.31 + [0.39 \times S]$ (in this formula, S is the quotient obtained by dividing the employer's total payroll for the calendar year by \$1 million);
- if the total payroll is \$5 million or more, the rate is 4.26%.

Note that most public-sector employers are required to use the rate of 4.26%.

Carry this rate to line 36 of the form.

Ministère du Revenu

Do not attach documents to Part 4 below.

Remittance Slip

Year

2005

RLZ-1.S-V (2005-10)

Part 4

90. Total payroll (health services fund). Do not include this amount in box 95.	91. OPP, income tax and compensation tax (line 27)	+ 92. Health services fund (line 39)
_____	_____	_____
+ 93. CNT (line 41)	+ 94. FNFMO (line 53)	= 95. Amount payable (boxes 91 to 94)
_____	_____	_____

Enclose your cheque or money order with the remittance slip. If you are paying by **Internet**, do not send the remittance slip.

Calculation of the Employer Contribution to the Financing of the Commission des Normes du Travail

2005

If you are an employer subject to the contribution to the financing of the Commission des normes du travail (CNT), use this form to calculate your contribution for 2005.

Identification

Name of employer			Québec enterprise number (NEQ)			Identification number			File R S			
Period Y M D to Y M D			Number of employees for the amount on line 10			1						
Number of employees governed by a parity committee			2			▶			Name of parity committee			3
Number of employees governed by the Commission de la construction du Québec (CCQ), if applicable									4			

Calculation of the contribution

Remuneration paid in 2005 (see the instructions on reverse)			10				
Remuneration (included in the amount on line 10)							
<ul style="list-style-type: none"> subject to a levy by a parity committee, if you are governed by a decree under the <i>Act respecting collective agreement decrees</i>, or paid to employees under the <i>Act respecting labour relations, vocational training and manpower management in the construction industry</i> 						11	
Remuneration (included in the amount on line 10) paid to employees for work carried out using trucks, tractors, loaders, skidders or similar heavy equipment that the employees supply at their own expense			12				
x			50%				
Multiply line 12 by 50%.			=			▶	13
Other remuneration that is not subject to the contribution to the financing of the CNT and that is included in the amount on line 10, but not in the amounts on lines 11, 12 and 20 (see the instructions on reverse)			+			14	
Add lines 11, 13 and 14.			=			▶	15
Subtract line 15 from line 10.			Subtotal of remuneration subject to the contribution			=	16
Total remuneration included in the amount on line 16 for employees whose remuneration exceeded \$56,000 (for example, if you have three employees who received \$60,000 each, enter \$180,000 on line 17)			17				
Number of employees whose remuneration exceeded \$56,000			18				
x			\$56,000				
Multiply line 18 by \$56,000.			=			▶	19
Subtract line 19 from line 17.			=			▶	20
Subtract line 20 from line 16. Carry the result to line 40 of the <i>Summary of Source Deductions and Employer Contributions</i> (form RLZ-1.S-V) or the <i>Temporary Summary of Source Deductions and Employer Contributions</i> (form RLZ-1.ST-V).			Remuneration subject to the contribution			=	21
Multiply line 21 by 0.0008 .			x			0.0008	
Carry the result to line 41 of form RLZ-1.S-V or RLZ-1.ST-V.			Contribution to the financing of the CNT			=	22

Do not return this form.

Remuneration paid in 2005 (line 10)

Enter on line 10 the result of the following calculation:

- the total of the amounts entered in box A of the RL-1 slips;

plus

- the salary or wages deemed you paid to an employee for whom you are not required to file an RL-1 slip, that is,
 - the salary or wages deemed paid for services performed for you by an employee of an employer that does not carry on business in Québec (see section 4.5 of the *Guide for Employers* (TP-1015.G-V);
 - the salary or wages deemed paid to an employee who is not required to report for work at one of your establishments in Québec and whose remuneration is not paid from such an establishment (see section 4.4 of the guide TP-1015.G-V);
- the salary or wages that you paid to an employee who is an Indian or a person of Indian ancestry and that give entitlement to the deduction for employment income situated on a reserve or on premises. As a rule, this amount is indicated in the centre of the RL-1 slip, after the note “Box R – Employment income” (or “Case R : revenu d’emploi”);
- compensation in lieu of notice, that is, compensation paid to an employee where an employer terminates the employment contract without giving the employee notice in writing as required by law, or where the employer has not given notice in time (this amount is indicated in box O of the RL-1 slip);
- other indemnities you paid to an employee further to the termination of the contract of employment (these indemnities are indicated in box O of the RL-1 slip);
- benefits received further to the exercise of security options (the value of these benefits is included in box Q of the RL-1 slip);

minus

- directors’ fees.

Remuneration not subject to the contribution (line 14)

Enter on line 14 the total of the following:

- remuneration you paid to domestics;
- remuneration paid to employees by a regional board, a family-type resource or an institution governed by the *Act respecting health services and social services*, in proportion to the amounts that the board, resource or institution received under the Act;
- remuneration paid to employees by a regional council, a foster family or an institution governed by the *Act respecting health services and social services for Cree Native persons*, in proportion to the amounts that the council, family or institution received under the Act;
- remuneration that you paid to employees who were totally excluded from the application of the *Act respecting labour standards* (pursuant to section 3 of that Act). This category includes students who work during the school year in an establishment selected by an educational institution pursuant to a job induction program approved by the Ministère de l’Éducation;
- remuneration that you paid to employees whose duties consist solely in taking care of or providing care to a child, a person with an illness or disability or an elderly person, in the child’s or person’s home, provided that such activity was a non-profit activity for you.

Payment of the contribution

Your **payment of the contribution** to the financing of the CNT, for 2005, **must be received** at an office of Revenu Québec or at a financial institution **by February 28, 2006**. You must use the remittance slip attached to the *Summary of Source Deductions and Employer Contributions* (RLZ-1.S-V) to make the contribution. **However, do not return the remittance slip if you are making your payment over the Internet.**

If you cease to carry on your business in 2005, you must pay your contribution within 30 days after the date on which you cease operations. If you permanently cease to make remittances of source deductions in 2005, but still carry on your business, you must pay the contribution by the 20th day of the month following the month of your last remittance. In either of these situations, you must also file, by the deadline applicable to the situation,

- the *Temporary Summary of Source Deductions and Employer Contributions* (form RLZ-1.ST-V, version 2005-01); or
- the *Summary of Source Deductions and Employer Contributions* (form RLZ-1.S-V, version 2005-10), if you cease operations or cease to make remittances in October, November or December 2005, and the 2005-10 version of the form is available.

Revenu Québec		Revenus d'emploi et revenus divers		RL-1 (2005-10)	
		année			
		2005			
A- Revenus d'emploi	B- Cotisations au RRQ	C- Cot. à l'assurance emploi	D- Cotisations à un RPA	E- Impôt du Québec retenu	F- Cotisations syndicales
G- Salaire admissible au RRQ	H- Nourriture et logement	I- Véhicule à moteur	J- Régime privé d'ass. maladie	K- Voyages (région éloignée)	L- Autres avantages
M- Commissions	N- Dons de bienfaisance	O- Autres revenus	P- Régime d'ass. interentreprises	Q- Salaires différés	R- Revenu « situé » dans une réserve
S- Pourboires reçus	T- Pourboires attribués	U- Retraite progressive	Code (case O)		

Voyez l'explication des cases au verso.

Nom de famille, prénom et adresse

Numéro d'assurance sociale du particulier Numéro de référence (facultatif)

Nom et adresse de l'employeur ou du payeur

Relevé 1

Ministère du Revenu

Relevé officiel – Ministère du Revenu

Formulaire prescrit – Sous-ministre du Revenu

Revenu Québec	RL-1 Slip Information	IN-1-V 2005-10
<h3>RL-1 slip: Employment and other income</h3>		
<p>Explanation of boxes and instructions</p> <p>Where applicable, carry the amounts entered in the boxes of the RL-1 slip to the corresponding lines of your income tax return.</p> <p>Box A – Employment income before source deductions (line 101)</p> <p>Box B – Contributions to the Québec Pension Plan (QPP) (line 98)</p> <p>Box C – Employment insurance premiums (line 352)</p> <p>Box D – Contributions to a registered pension plan (RPP)</p> <p>Box E – Québec income tax withheld at source (line 451)</p> <p>Box F – Union dues (line 373)</p> <p>Box G – Pensionable earnings under the Québec Pension Plan (QPP), if different from the total of the amounts in boxes A, Q and U</p> <p>Box M – Commissions included in the amount in box A or box R (line 100)</p> <p>Box N – Donations and gifts (line 389)</p> <p>Box Q – Deferred salary or wages (salary or wages that are tax-exempt and not included in the amount in box A or box R)</p> <p>Box R – Income paid to an Indian and situated on a reserve or premises. Enter, on line 101 of your income tax return, the amount indicated in the centre of the RL-1 slip. The amount shown in box R entitles you to a deduction on line 293 of your return.</p> <p>Box S – Tips received (not included in box T). This amount is already included in the amount in box A or box R.</p>		
<p>Box T – Tips allocated by the employer. This amount is already included in the amount in box A or box R.</p> <p>Box U – Phased retirement. Amount deemed, under a phased retirement arrangement, to be income received from pensionable employment, on which an additional contribution to the QPP is calculated. This amount is tax-exempt and is not included in the amount in box A or box R.</p>		
<p>Taxable benefits included in box A or box R, as applicable</p> <p>Box H – Meals and accommodation</p> <p>Box I – Use of a motor vehicle for personal purposes</p> <p>Box J – Contributions paid by the employer under a private health services plan. This amount may be included in your medical expenses.</p> <p>Box K – Trips made by a resident of a designated remote area</p> <p>Box L – Other benefits</p> <p>Box P – Contributions to a multi-employer insurance plan</p>		
<p>Other income</p> <p>Box O – Other income not included in box A</p>		
<p>Explanation of the codes used in the "Code (case O)" box</p> <p>RA – Payments received under a supplementary unemployment benefit plan (line 154)</p> <p>RB – Scholarships, bursaries, fellowships and prizes (line 154)</p> <p>RC – Research grants (line 154)</p> <p>RD – Fees for services rendered (lines 23 to 26 of Schedule L)</p> <p>RF – Maternity allowance (line 154)</p> <p>RG – Labour adjustment benefits (line 154)</p> <p>RH – Labour adjustment benefits for older workers and income assistance payments (line 154)</p> <p>RI – Payments made under the Plant Workers Adjustment Program and the Northern Cod Adjustment and Recovery Program (line 154)</p> <p>RJ – Retiring allowance (including an amount paid in respect of the loss of employment) (line 154)</p> <p>RK – Death benefit (line 154)</p> <p>RL – Patronage dividends (line 154)</p> <p>RM – Commissions paid to a self-employed person (lines 23 to 26 of Schedule L)</p> <p>RN – Benefits paid under a wage loss replacement plan (line 107)</p> <p>RO – Benefits received by a shareholder (line 130)</p> <p>RP – Benefits received by a partner (lines 23 to 26 of Schedule L)</p> <p>RQ – Amounts allocated under a retirement compensation arrangement (line 154)</p> <p>RR – Payments for services rendered in Québec by a person not resident in Canada (lines 23 to 26 of Schedule L)</p> <p>RS – Financial assistance (line 154)</p> <p>RT – Other indemnities paid by the employer as a result of an industrial accident (line 148)</p> <p>RU – Amounts paid to the beneficiary under a registered education savings plan (RESP) (line 154)</p> <p>RV – Amounts paid to a subscriber under a registered education savings plan (RESP) (line 154)</p> <p>RW – "Action emploi" program (line 154)</p> <p>RZ – Amount derived from more than one source</p>		
<p>Ministère du Revenu</p>		

More offices to serve you better

Gatineau

170, rue de l'Hôtel-de-Ville, 6^e étage
Gatineau (Québec) J8X 4C2
819 770-8504 or 1 800 567-4692

Jonquière

2154, rue Deschênes
Jonquière (Québec) G7S 2A9
418 548-6392 or 1 800 567-4692

Laval

4, Place-Laval, bureau RC-150
Laval (Québec) H7N 5Y3
450 972-3320 or 1 866 540-2500

Longueuil

Place-Longueuil
825, rue Saint-Laurent Ouest
Longueuil (Québec) J4K 5K5
450 928-8820 or 1 866 490-2500

Montréal

- Complexe Desjardins
C. P. 3000, succursale Desjardins
Montréal (Québec) H5B 1A4
514 873-2600 or 1 866 440-2500
- Village Olympique, pyramide Est
5199, rue Sherbrooke Est, bureau 4000
Montréal (Québec) H1T 4C2
514 873-2610 or 1 866 460-2500
- Les Galeries Saint-Laurent
2215, boulevard Marcel-Laurin
Saint-Laurent (Québec) H4R 1K4
514 873-6120 or 1 866 570-2500

Québec

200, rue Dorchester
Québec (Québec) G1K 5Z1
418 659-4692 or 1 800 567-4692

Rimouski

212, avenue Belzile, bureau 250
Rimouski (Québec) G5L 3C3
418 727-3702 or 1 800 567-4692

Rouyn-Noranda

19, rue Perreault Ouest, RC
Rouyn-Noranda (Québec) J9X 6N5
819 764-6765 or 1 800 567-4692

Saint-Jean-sur-Richelieu

855, boulevard Industriel
Saint-Jean-sur-Richelieu (Québec) J3B 7Y7
450 349-1120 or 1 866 470-2500

Sainte-Foy

3800, rue de Marly
Sainte-Foy (Québec) G1X 4A5
418 659-4692 or 1 800 567-4692

Sept-Îles

391, avenue Brochu, bureau 1.04
Sept-Îles (Québec) G4R 4S7
418 968-2211 or 1 800 567-4692

Sherbrooke

2665, rue King Ouest, 4^e étage
Sherbrooke (Québec) J1L 2H5
819 563-3776 or 1 800 567-4692

Sorel-Tracy

101, rue du Roi
Sorel-Tracy (Québec) J3P 4N1
450 928-8820 or 1 866 490-2500

Trois-Rivières

225, rue des Forges, bureau 400
Trois-Rivières (Québec) G9A 2G7
819 379-5392 or 1 800 567-4692

Inquiries from outside Canada should be directed to the Sainte-Foy office.
We invite you to visit our Web site at www.revenu.gouv.qc.ca.