

RL-1 slip: Employment and other income

Explanation of boxes and instructions

Where applicable, carry the amounts entered in the boxes of the RL-1 slip to the corresponding lines of your income tax return.

Box A – Employment income before source deductions (line 101)

Box B – Contributions to the Québec Pension Plan (QPP) (line 98)

Box C – Employment insurance premiums (line 371)*

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

Box E – Québec income tax withheld at source (line 451)

Box F – Union dues (line 373)*

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

Box M – Commissions included in the amount in box A or box R (line 100)

Box N – Charitable donations (line 389)

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)

Box R – Tax-exempt income paid to an Indian. 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.

Box S – Tips received (not included in box T). This amount is already included in the amount in box A or box R.

Box T – Tips allocated by the employer. This amount is already included in the amount in box A or box R.

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.

Taxable benefits included in the amount in box A or box R, as applicable

Box H – Meals and accommodation

Box I – Use of a motor vehicle for personal purposes

Box J – Contributions paid by the employer under a private health services plan. This amount may give entitlement to a tax credit for medical expenses.

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

Box L – Other benefits

Box P – Contributions to a multi-employer insurance plan

Other income

Box O – Other income not included in the amount in box A

Explanation of the codes used in the "Code (case 0)" box

RA – Payments received under a supplementary unemployment benefit plan (line 154)

RB – Scholarships, bursaries, fellowships and prizes (line 154)

RC – Research grants (line 154)

RD – Fees for services rendered (lines 23 to 26 of Schedule L)

RF – Maternity allowance (line 154)

RG – Benefits paid under the *Labour Adjustment Benefits Act* (line 154)

RH – Labour adjustment benefits for older workers and income assistance payments (line 154)

RI – Payments made under the Plant Workers Adjustment Program and the Northern Cod Compensation and Adjustment Program (line 154)

RJ – Retiring allowance (including an amount paid in respect of the loss of employment) (line 154)

RK – Death benefit (line 154)

RL – Patronage dividends (line 154)

RM – Commissions paid to a self-employed person (lines 23 to 26 of Schedule L)

RN – Benefits paid under a wage loss insurance plan (line 107)

RO – Benefits received by a shareholder (line 130)

RP – Benefits received by a partner (lines 23 to 26 of Schedule L)

RQ – Amounts allocated under a retirement compensation arrangement (line 154)

RR – Payments for services rendered in Québec by a person not resident in Canada (lines 23 to 26 of Schedule L)

RS – Employment-assistance allowance (line 154)

RT – Other indemnities paid by the employer (line 148)

RU – Amounts paid to the beneficiary under a registered education savings plan (RESP) (line 154)

RV – Amounts paid to a subscriber under a registered education savings plan (RESP) (line 154)

RW – Action emploi program (line 154)

RZ – Amount derived from more than one source

* If you are filing an income tax return under the general tax system