

# RL-1 Slip Information

## RL-1 slip: Employment and other income

Keep your RL-1 slip for your files.

### Explanation of boxes and instructions

Where applicable, enter the amounts shown in the boxes of the RL-1 slip on the appropriate lines of your income tax return.

- Box A** Employment income before source deductions (line 101)
- Box B** Québec Pension Plan (QPP) contribution (line 98)
- Box C** Employment Insurance premium
- Box D** Registered pension plan (RPP) contribution (line 205)
- Box E** Québec income tax (including the health contribution) withheld at source (line 451)
- Box F** Union dues (line 373)
- Box G** Pensionable salary or wages under the Québec Pension Plan (QPP) (line 98.1)
- Box H** Québec parental insurance plan (QPIP) premium (line 97)
- Box I** Eligible salary or wages under the Québec parental insurance plan (QPIP) (line 14 of Schedule R)
- Box M** Commissions included in the amount in box A or box R (line 100)
- Box N** Charitable donations and gifts. See the instructions for line 395 in the guide to the income tax return.
- Box O** Other income not included in box A. See the section "Codes used in the "Code (case O)" box."
- 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** Income paid to an Indian and situated on a reserve or premises
- Box S** Tips 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** Amount deemed, under a phased retirement arrangement, to be income received from pensionable employment, on which an additional contribution to the Québec Pension Plan (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 box A or box R, as applicable

- Box J** Amount paid by the employer to a private health services plan. See the instructions for line 381 in the guide to the income tax return.
- Box K** Trips made by a resident of a designated remote area. See the instructions for line 236 in the guide to the income tax return.
- Box L** Other benefits
- Box P** Contribution to a multi-employer insurance plan (Work chart 105)
- Box V** Meals and lodging
- Box W** Use of a motor vehicle for personal purposes

### Codes used in the "Code (case O)" box

- CA** Wage Earner Protection Program (WEPP) payments (line 154)
- CB** Tax-free savings account (TFSA) (line 130)
- CC** Payments to the beneficiary of a registered disability savings plan (RDSP) (line 278)
- CD** Benefits paid to parents of murdered or missing children (line 154)
- RA** Payments made 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 22 to 26 of Schedule L)
- RG** Labour adjustment benefits (line 154)
- RH** Labour adjustment benefits for older workers and income assistance payments (line 154)
- RI** Benefits paid under a program administered pursuant to an agreement entered into under section 5 of the *Department of Fisheries and Oceans Act* (federal statute) (line 154)
- RJ** Retiring allowance (including an amount paid for 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 22 to 26 of Schedule L)
- RN** Benefits paid under a wage loss replacement plan (line 107)
- RO** Benefits received by a shareholder (line 130)
- RP** Benefits received by a partner (lines 22 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 22 to 26 of Schedule L)
- RS** Financial assistance (line 154)
- RT** Other indemnities paid by the employer further to an industrial accident (line 148)
- RU** Educational assistance payments from a registered education savings plan (RESP) (line 154)
- RV** Accumulated income payments from a registered education savings plan (RESP) (line 154)
- RX** Apprenticeship Incentive Grant (line 154)
- RZ** Amount derived from more than one source

### Boxes under "Renseignements complémentaires" (additional information)

Consult the guide to the income tax return.

- Box A-1** Employee benefit plan
- Box A-2** Employee trust
- Box A-3** Repayment of salary or wages (line 207)
- Box A-4** Chainsaw expenses
- Box A-5** Brushcutter expenses
- Box A-6** Remuneration received by a Québec sailor (line 297)
- Box A-7** Canadian Forces personnel deduction (line 297)
- Box A-8** Deduction for police officers (line 297)
- Box A-9** Deduction for foreign specialists (line 297)
- Box A-10** Deduction for foreign researchers (line 297)
- Box A-11** Deduction for foreign researchers on a post-doctoral internship (line 297)
- Box A-12** Deduction for foreign experts (line 297)
- Box A-13** Deduction for foreign professors (line 297)
- Box A-14** Exemption rate

- Box B-1** Canada Pension Plan (CPP) contribution (line 96)
- Box D-1** Retirement compensation arrangement (line 207)
- Box D-2** Contribution for service before 1990 – Contributor
- Box D-3** Contribution for service before 1990 – Non-contributor
- Box G-1** Taxable benefit in kind (line 102)
- Box G-2** Pensionable earnings under the Canada Pension Plan (CPP) (line 96.1)
- Box K-1** Trips for medical services
- Box L-2** Volunteer – compensation not included in boxes A and L
- Box L-3** Tax-exempt allowance for expenses incurred in the course of duties
- Box L-4** Benefit resulting from a debt contracted for the acquisition of investments (line 231)
- Box L-5** Deduction for a home relocation loan (line 297)
- Box L-7** Benefit related to a security option at the time of death
- Box L-8** Election respecting security options
- Box L-9** Security option deduction under section 725.2 of the *Taxation Act* (line 297)
- Box L-10** Security option deduction under section 725.3 of the *Taxation Act* (line 297)
- Box O-2** Deduction for patronage dividends (line 297)
- Box O-3** Redemption of preferred shares
- Box O-4** Repayment of wage loss replacement benefits (line 207)
- Box RZ-XX** Amount corresponding to one of the sources included in box O
- Box R-1** Employment income (lines 101 and 293)
- Box V-1** Tax-exempt benefit for board and lodging
- Box 200** Currency used
- Box 201** Allowance for childcare expenses (line 40 of Schedule C)
- Box 211** Benefit related to previous employment
- Box 235** Premium paid to a private health services plan. See the instructions for line 381 in the guide to the income tax return.