

All contributions you or the member make to a Registered Pension Plan (RPP)<sup>1</sup>, and any contributions you make to a Deferred Profit Sharing Plan (DPSP), must be reported on T4 slips.

Below are tips to help you manage your payroll deductions and to complete and file your T4 slips and Relevé 1 forms for both plan types:

### Setting up your payroll

#### For an RPP<sup>1</sup>

Only report the member's contributions (including voluntary contributions) paid during the year to box 20 of the T4 slip and to box D of the Relevé 1 form.

#### For a DPSP

Do not add DPSP contributions to box 20 of the T4 slip since DPSP contributions can only be made by the employer and are not deductible by the member.

To easily apply the applicable deductions and report the information on your T4 slips and Relevé 1 forms, as well as tracking your total contributions to report on your Annual Information Return (AIR) and Financial Statements, set up your payroll with a separate account for each transaction type.

Description	Tax form	Box
Payroll contributions including voluntary contributions and any forfeited amounts and any related earnings allocated (but not paid), if any, to the member's account during the same year	T4	20
	Relevé 1	D
Registration number (can be found in government correspondence and/or your plan text)	T4	50
Pension Adjustment (PA)	T4	52

### T4 slip

Enter the dollar amount the member contributed to an RPP<sup>1</sup> during the year.

Enter the dollar amount of the member's PA. A PA is the total employer and member contributions (required and voluntary contributions) to the plan(s) during the year, plus the forfeited amounts and any related earnings allocated (but not paid) if any, from the member's account during the same year.

Indicate your RPP<sup>1</sup> or DPSP registration number, provided by the CRA, which can be found on government correspondence or in your plan text.

<sup>1</sup> RPP includes the Quebec Simplified Pension Plan (QSPP) and the Manitoba Simplified Money Purchase Pension Plan (MSMPPP).

**Where do I send my T4 slips?**  
Ottawa Technology Centre  
875 Heron Road  
Ottawa ON K1A 1G9

You can also use the CRA's free online services to create and submit your T4 information return for up to 70 employees.

To find out more, visit the Canada Revenue Agency website at [www.cra-arc.gc.ca](http://www.cra-arc.gc.ca)

## Relevé 1

Enter the total amount(s) the member contributed to an RPP<sup>1</sup> (including voluntary contributions).



Relevé 1 is only available in French and only applies to Quebec residents.

RELEVÉ 1 Revenus d'emploi et revenus divers					RL-1 (2013-10)	
			Année <b>2013</b>	Code du relevé	N° du dernier relevé transmis	
<b>A-</b> Revenus d'emploi	<b>B-</b> Cotisation au RRQ	<b>C-</b> Cotisation à l'assurance emploi	<b>D-</b> Cotisation à un RPA	<b>E-</b> Impôt du Québec retenu	<b>F-</b> Cotisation syndicale	
<b>G-</b> Salaire admissible au RRQ	<b>H-</b> Cotisation au RQAP	<b>I-</b> Salaire admissible au RQAP	<b>J-</b> Régime privé d'ass. maladie	<b>K-</b> Voyages (région éloignée)	<b>L-</b> Autres avantages	
<b>M-</b> Commissions	<b>N-</b> Dons de bienfaisance	<b>O-</b> Autres revenus	<b>P-</b> Régime d'ass. interentreprises	<b>Q-</b> Salaires différés	<b>R-</b> Revenu « situé » dans une réserve	
<b>S-</b> Pourboires reçus	<b>T-</b> Pourboires attribués	<b>U-</b> Retraite progressive	<b>V-</b> Nourriture et logement	<b>W-</b> Véhicule à moteur	<b>Code (case D)</b>	
Renseignements complémentaires						
				Numéro d'assurance sociale du particulier		Numéro de référence (facultatif)

<sup>1</sup> RPP includes the Quebec Simplified Pension Plan (QSPP) and the Manitoba Simplified Money Purchase Pension Plan (MSMPPP).

### When must I file the T4 slips and Relevé 1 forms?

Annually, on or before the last day of February.

### Where do I send my Relevé 1 forms?

Revenu Québec office near you.

To find the nearest Revenu Québec office, visit their website at [www.revenu.gouv.qc.ca](http://www.revenu.gouv.qc.ca)

Unlike the T4 slip, you don't need to enter the PA or your plan registration number on this form.



You can also submit these forms electronically. For more information, visit Revenu Québec's website, at [www.revenu.gouv.qc.ca](http://www.revenu.gouv.qc.ca).

[manulife.ca](http://manulife.ca)



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