### FREQUENTLY ASKED QUESTIONS (FAQ) -PREPARING T4 AND RL-I SLIPS

Version in date of December 20, 2023

### SUMMARY

- I. How can I validate the group insurance contribution paid by CCQ employees?
- 2. Which reports should I use to verify the information appearing on the T4 and RL-1 slips?
- 3. <u>How can I validate the amount of the contribution paid to the Commission des normes du</u> <u>travail (CNT)? *Quebec Only*</u>
- 4. <u>How can I validate the amount of the contribution paid to the Health Services Fund (HSF)?</u> <u>Quebec Only</u>
- 5. Am I Using the Correct Rate When Calculating the Actual Contribution, Which Appears on the Employer's Summary, if my Company Also Works in the Primary and Manufacturing Sectors?
- 6. How can I include an additional box to a slip?
- 7. Why would I redefine a box?
- 8. <u>What Are the Applicable Particularities When Producing T4 and RL-1 Slips for a First</u> Nation Employee?
- 9. How do I enter a taxable benefit in maestro\*?
- 10. What should I do if there is an error while generating the XML file? (erroneous data or error message)
- II. What should I do if a box is not displaying the expected amount?
- 12. Box 28 Exempt CPP/QPP: under which conditions will maestro\* check box 28?
- 13. How to Validate a Pension Adjustment and the Amount Contributed to an RPP?
- 14. What are the new boxes on the T4 and T4A Slips for 2023?
- 15. <u>Is it mandatory to fill in the 45 Employer-offered dental benefits box on the T4 slip and the</u> 015 - Payer-offered dental benefits box on the T4A slip?
- 16. How can I add a value to the 45 Employer-offered dental benefits box on the T4 slip or to the 015 - Payer-offered dental benefits box on the T4A slip?
- 17. Some employees have an amount entered with the code G-1 in the Additional Information section of their RL-1. What is this amount and how can we validate it?

# I.How can I validate the group insurance contribution paid by CCQ employees?

On August 16, 2021, modifications made to the 2022-2025 union agreement, negotiated by the employer and employee union parties, were endorsed by the *Construction Industry Social Benefits Committee* (CISBC). These modifications refer to the **MÉDIC Construction** insurance plan.

Following these modifications, a contribution of \$0.23 per hour worked, plus the 9% provincial tax, was in place until April 30, 2022. It was increased to \$0.31 on May 1, 2022, then to **\$0.37 on May 1, 2023**. For each concerned employee, the total of this contribution has to be displayed in an additional box with the code 85 on the T4 slip and code 235 on the RL-1 slip.

**Maestro**\* takes care of automatically calculating and entering the amount on the T4 and RL-1 slips. However, if you did not update the social benefits for the new contribution to be calculated starting on May I<sup>st</sup>, it is possible that the amount is not correct. If that is the case, you must perform a box redefinition to adjust the amount.

The **Validation of the Group Insurance Contribution for CCQ Employees** list, available by clicking on the **Export to Excel** icon in the **Print T4 and RL-1** option, has been added to help you understand and validate the amount that will be entered in the government slips.

Column	Description
Hours	This column displays the amount of hours worked in a CCQ trade sector.
Group Insurance	This column displays the calculated amount in the employee's pay.
With Tax (following the <b>Group Insurance</b> column)	This column displays the same amount as in the <b>Group Insurance</b> column, plus the 9% provincial tax.
Estimated Amount before May I <sup>st</sup>	This column displays the amount that should have been calculated, even if the rates were not updated in time for the new contribution. The value is simply the number of hours worked multiplied by the \$0.31 rate.
With Tax (following the <b>Estimated Amount</b> column)	This column displayes the estimated amount plus the 9% provincial tax. /
Estimated Amount After May I <sup>st</sup>	This column displays the amount that should have been calculated, even if the rates were not updated before the new contribution came into effect. The value is simply the number of hours worked multiplied by a rate of \$0.37.
Estimated Total	This column displays the total estimated amounts for the year, in addition to the 9% provincial tax. It is this amount (employee total) that must be entered on the T4 and RL-1 slips.

Column	Description
Difference	This column displays the difference between the group insurance amount (including tax) calculated on the employee's pay and the total estimated amount.

To add a subtotal amount by employee:

1. Delete the line without any information under the list's column titles.

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4 140	Denver	Papa	2022-01-27	2022-01-29		2 QUE	1	40,00	0,00	0,00	9,20	10,03	0,00	0,00	10,03	-10,03
5 141	Henry	Mike	2022-01-27	2022-01-29		2 QUE	1	40,00	9,20	10,03	9,20	10,03	0,00	0,00	10,03	0,00
5 141	Henry	Mike	2022-01-27	2022-02-05		2 QUE	1	40,00	0,00	0,00	9,20	10,03	0,00	0,00	10,03	-10,03
7 162	Boston	Oscar	2022-08-25	2022-08-20		2 QUE	1	40,00	12,40	13,52	0,00	0,00	12,40	13,52	13,52	0,00
8 162	Boston	Oscar	2022-08-28	2022-08-27		2 QUE	1	40,00	12,40	13,52	0,00	0,00	12,40	13,52	13,52	0,00
70007	Nom emp	Oscar	2022-01-10	2022-01-22		2 QUE	1	8,00	0,00	0,00	1,84	2,01	0,00	0,00	2,01	-2,01
0 70007	Nom emp	Oscar	2022-01-16	2022-04-23		2 QUE	1	78,00	0,00	0,00	17,94	19,55	i 0,00	0,00	19,55	-19,55
1 70007	Nom emp	Oscar	2022-02-07	2022-03-05		2 QUE	1	40,00	0,00	0,00	9,20	10,03	0,00	0,00	10,03	-10,03
2 70008	Tests	Taux réduit	2022-03-23	2022-02-26		2 QUE	1	30,00	0,00	0,00	6,90	7,52	0,00	0,00	7,52	-7,52
3 70009	Zero	Hotel	2022-10-06	2022-11-12		2 QUE	1	30,00	0,00	0,00	0,00	0,00	12,40	13,52	13,52	-13,52
	Peter	Romeo	2022-08-28	2022-08-27		2 QUE	1	44,50	13,80	15,04	0,00	0,00	13,80	15,04	15,04	0,00
5 70011	Ocean	Charlie	2022-01-09	2022-01-08		2 QUE	1	40,00	9,20	10,03	9,20	10,03	0,00	0,00	10,03	0,00
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- 3. Then, in the **Outline** section, click on the **Subtotal** icon.
- 4. Check the colums for which you wish to add a subtotal amount.

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#### Performing a Box Redefinition

If the calculated and estimated amount do not match, you must perform a box redefinition to enter the right amount of the employee's slips.

For all information concerning box redefinitions in **maestro**\*, we invite you to read the *How-To* **<u>Redefine</u>** <u>**Boxes**</u>.

# 2. Which reports should I use to verify the information appearing on the T4 and RL-1 slips?

The **T4 and RL-1 Control Report** and **T4 and RL-1 Summary Control Report** are used to validate payroll data and compare it with government slips after the data has been generated. The main difference between both reports is how the information is presented.

#### T4 and RL-I Control Report Features

- For each employee, each line presents the information from a box (one box per line);
- The **Difference** column includes an amount if a box redefinition applies to an employee;
- If the **Deduction Details** box is checked, the bonus details as well as union and pension fund contributions are displayed. *This information is not available on the* **T4 and RL-1 Summary Control Report**.

#### T4 and RL-I Summary Control Report Features

- For each employee, each box's information is presented in columns.
- If the **Print detail** box is checked, each employee's details are presented on 6 lines:
  - Opening Cumulative;
  - Cumulative Modifications;
  - Payroll;
  - Total of the first three lines;
  - Slip (T4, T4A or RL-I);
  - Difference (includes an amount when a box redefinition applies to the employee).
- If the **Print detail** box is not checked, each employee's details are presented on a single line and correspond to the information printed on the slip (T4, T4A or RL-1). If there's an asterisk in front of the employee's number, it indicates that the data was not generated for that employee.



With the addition of boxes 57 to 60, it is possible that the **Additional Boxes** column may not be large enough. It is therefore preferable to export the report in *Excel* to correctly see the amounts of each of these additional boxes.

The **Pivotal Analysis of Generated Values** displays the government slip information once the data was generated. The display format can be easily modified and the data can be exported into an Excel file.

Since 2019, five lists have been added to **maestro\***. They allow to validate the amounts displayed on the

T4 and RI-I slips, in addition to the forms mentionned above, and can be accessed by clicking on the *Excel* export icon of the **Print and RI-T Slips** option. These lists allow, in part, to validate the contribution amounts paid by the employer to the *Commission des normes du travail (CNT)* and to the *Fonds de services de santé (FSS)*. Click on a liste for more information concerning it.

- Validation of the CNT Contribution including Cumulative Modifications
- Validation of the Detailed CNT Contribution
- Validation of the detailed HSF Contribution including Cumulative Modifications
- Validation of the Detailed HSF Contribution
- Validation of the Group Insurance Contribution for CCQ Employees

### 3. How can I validate the amount of the contribution paid to the Commission des normes du travail (CNT)? Quebec Only

Though the CNT acronym is still used in **maestro**\*, it refers to the new CNESST entity – the Commission des normes, de l'équité, de la santé et de la sécurité du travail, previously known as the Commission des normes du travail.

The contribution amount displayed on the **Employer's Summary** (available through **Print T4 and RL-I** option) is calculated using the subjected remuneration amount multiplied by the rate indicated in the government tables. The remuneration amount can be validated by running the **Validation of the CNT Contribution** list available by clicking the **Export to Excel** icon located in the toolbar of the **Print T4 and RL-I** window.

The total of the **Adjusted Salary** column (maximum subjected amount) from the **Validation of the CNT Contribution** list should correspond to the amount displayed in the **Employer's Summary**. If the amounts don't match, users should print the **Validation of the Detailed CNT Contribution** list (accessible through the **Export to Excel** icon, same as the previous list) to check the amount calculated per pay and per employee, for each period throughout the year. The CNT total contribution displayed on the detailed list should correspond to the total displayed on the **Validation of the CNT Contribution** list unless the employee cumulatives were modified. These modifications (if any) are included in the **Validation of the CNT Contribution** list, but not in the detailed one.

# 4. How can I validate the amount of the contribution paid to the Health Services Fund (HSF)? Quebec Only

The employer's contribution amount represents the estimated amount calculated during the year using the rate indicated in the government tables. The HSF actual contribution rate is calculated using the tax year's total payroll.

The rates used to produce the **Employer's Summary** are based on the data displayed in the following table.

	Health Services Fund contribution rates (in %) for 2023								
Total Payroll (TP)	Service and Construction sector 's SMEs								
\$1,000,000 or less	1.65								
\$1,000,000 to \$7,000,000	1.2290 + (0.4210 × TP/1,000,000) <sup>1</sup>								
\$7,000,000 or more	4.26								
I. The contribution rate must be rounded-off to the second decimal point. If the third decimal is greater than, or equal to 5, the second decimal is rounded-up to the superior whole number.									

To validate the salary, review the **Validation of the HSF Contribution** list that can be accessed by clicking the *Excel* exportation icon of the **Print T4 and RL-I** option. The total of the **Provincial Taxable Gross** column should match the total payroll (excluding the wages of employees outside Quebec). Bear in mind that since the **Validation of the HSF Contribution** list is based on the pay of each employee for each period, modifications to employee cumulatives are not included (though they appear in the **Employer's Summary** report for the first period). Incidentally, a note is displayed at the bottom of the **Employer's Summary** when modifications have been made to employee cumulatives.

### 5. Am I Using the Correct Rate When Calculating the Actual Contribution, Which Appears on the Employer's Summary, if my Company Also Works in the Primary and Manufacturing Sectors?

To benefit from the primary and manufacturing sector rate, the next two conditions need to be satisfied:

- The total payroll for 2023 must be less than \$7 million; and
- More than 50% of your total payroll for the year must come from the following sectors: agriculture, forestry, fishing and hunting, and the mining, quarrying, oil and gas extraction.

If the two conditions are not met, the actual contribution calculation will be accurate , since it uses the rates in effect for services and contruction sector SMEs.

However, if the two conditions are met, you must use the following table:

HSF Contribution Rate (in %) for 2023											
Total Payroll (TP)	Primary and manufacturing Sectors SMEs										
\$1,000,000 or less	1.25										
\$1,000,000 and \$7,000,000	0.7645+ (0.4855 x TP/1,000,000) <sup>1</sup>										
	e second decimal point. If the third decimal is greater rounded-up to the superior whole number.										

To know if more than 50% of your company's annual payroll can be attributed to the primary and manufacturing sectors, use the **Pivotal Hours Analysis**. By selecting the appropriate dates and projects for which a primary or manufacturing sector salary has been paid, you can determine the total payroll for these sectors. Next, compare the total payroll to previous ones in order to figure out your HSF reduced contribution rate eligibility.



It is important to know to which sector a project will be linked before starting that said project. It makes follow-ups easier to do.

You must not only consider the salary of employees directly working on these tasks, but the employees indirectly working on them as well.

For more information concerning this topic, consult the following Web page: Small and Medium-Sized Businesses in the Primary and Manufacturing Sectors.

### 6. How can I include an additional box to a slip?

In some cases, it may be required to include an additional box to print an amount in the **Other information** section of the T4 slip or the **Additional information** section of the RL-1 slip.

For instance, if board or lodging was provided free of charge to an employee, the **Redefine Boxes** option will be required to enter the corresponding taxable amount. After adding the box, enter code 30 and the taxable amount. These details will be displayed in the **Additional information** section.

On the T4 slip, additional boxes A, B and C already default to a specific use:

- Additional box A is used to display code 34 for situations where an employer provides an automobile or a motor vehicle to an employee;
- Additional box B is used to display code 40 when an employer pays or gives an employee other taxable allowances or benefits that were not taken into account elsewhere on the T4 slip. Code 40 includes social benefits as well as the taxable portion of group insurance;

• Last, additional box C is used to display code 85 which covers the premiums paid by an employee for a private health services plan.

It is not necessary to redefine the A, B, and C boxes if the associated 34, 40, and 85 codes are used as listed above. However, if any of these codes are not used, the A, B, and C boxes can be redefined to display other amounts, in addition to the D, E, and F boxes.

On the RL-I slip, the **Comment** I to 4 boxes allow the inclusion of boxes in the **Additional information** section. If no box redefinition is made, the first box defaults to code 235 which covers the premiums paid by an employee for a private health services plan, while the second box defaults to code G-I, when an employee contributes to a *Worker's Fund* pension fund type.

For more information concerning box redefinition, please consult the How-To **Redefine Boxes**.

### 7. Why would I redefine a box?

The Redefine Boxes option serves more than one function:

- Include additional boxes (as described above);
- When needed, modify the amount that appears in one of the slip's boxes; and
- If premium codes are used to pay a taxable allowance, indicate in maestro\* that the amounts paid and associated to these premiums must be printed.

For instance, if a premium is used to reimburse expenses related to the use of an automobile or motor vehicle, it is necessary to redefine a box to indicate which premium code should be read (such as VEHICLE) and the number of the box that needs to be printed. In this example, it would entail selecting additional box C and indicating PREMIUM.VEHICLE as the formula and 40 in the additional box number.

A second example where a box redefinition may be required involves displaying a donation amount in the N box of the RL-I when an employer employs a premium called DONATION to deduct the amount donated to charity. That amount could also be entered directly into the Formula column, though in this situation, the employee number will have to be indicated.

Finally, some box redefinitions are also required in the case where a First Nation employee performs their work on a reserve. Consult the <u>following item</u> for more information.



For more information concerning box redefinition, please consult the the How-To **Redefine Boxes**.



When boxes are redefined, it is essential to generate the data again to ensure **maestro**\* takes the redefinition into account.

### 8. What Are the Applicable Particularities When Producing T4 and RL-I Slips for a First Nation Employee?

Some particularities apply when T4 and RL-1 slips need to be produced for a First Nation employee who performs their work on a reserve, whether it be partially or fully. Indeed, the portion of the income proper to the work performed on the reserve must be appear in different boxes than the ones normally used. More precicely, this portion of the employee's income must be entered in box 71 of the T4 slip (instead of box 14 of this form, for the federal government) as well as in box R of the RL-1 slip (instead of box A of this form, for the provincial government), box redefinitions must be performed.

For more information concerning box redefinitions for Native American employees, refer to the How To - **Preparing T4 and RL-1 Slips for a Native American Employee**.

#### 9. How do I enter a taxable benefit in maestro\*?

The **Enter Taxable Benefits** option enables employers to execute taxable benefits transactions that are not calculated through payroll or done on a regular basis.

It may be applied when a car allowance is calculated annually. The transactions added through this option are found in the employees' cumulatives and are used to process T4 and RL-1 slips. Review the **Payment of a car** allowance in maestro\* How To for more information.

The date indicated must fall within a pay period where the last day is included in the taxation year. The addition of a taxable benefit must always be made before the data generation step.

If taxable benefits are entered in the **Employee Management** option, these benefits are included in every pay. It is not necessary to use this option.

## 10. What should I do if there is an error while generating the XML file? (erroneous data or error message)

- If an error occurs when generating the T4 or T4A/XML file, see the <u>XML Specifications T4</u> or <u>XML</u>
   <u>Specifications T4A</u> documents to verify the government's requirements;
- If an error occurs when generating the RL-1/XML, see the XML Specifications R1 (available in French only).

After correcting an error, it is recommended to generate the data again before creating the XML file again.

### II. What should I do if a box is not displaying the expected amount?

When the amount displayed in a box is not the one expected, start by verifying if redefining a box can correct the situation. It is also possible to print the **T4 and RL-I Summary Control Report** by checking the **Print detail** box to see if a modification was made to the employee's cumulative sometime during the year.

Once the source of the error has been identified, make the correction and generate the data again to ensure **maestro\*** includes the latest modifications.



## 12. Box 28 CPP/QPP Exemption: under which conditions will maestro\* check box 28?

Maestro\* will automatically check box 28-Exempt CPP/QPP when needed:

- For an employee whose working province is Quebec, the box will be checked if the employee encounters any of the following:
  - The employee did not pay any contribution to the QQP during the taxation year
  - The employee was younger than, or has reached the age of 18 during the taxation year.
- For an employee whose working province is not Quebec, the box will be checked if the employee encounters any of the following:
  - The employee did not pay any contribution to the CPP during the taxation year.
  - The employee was younger than, or has reached the age of 18 during the taxation year, or the employee was 70 years old at the beginning of the year.

Box 28 will not be checked if:

- Boxes 16, 17, or 26 display an amount greater than 0.
- The employee has reached the age of 65 years old and completed the CPT30 form, terminating their contributions to the CPP.

To ensure box 28 is checked, given the precious circumstances, the user must redefine the employee's and box 28's formula, so as to inscribe an X in the formula.

For more information concerning box 28, consult the following Web page: Filling out the T4 slip

## **I3.** How to Validate a Pension Adjustment and the Amount Contributed to an RPP

#### Validating Box 52 - Pension Adjustment

The Pension Ajustment (PA) represents the advantages granted to an employee throughout the year when they contribute to a a Registered Pension Plan (RPP) or a Deferred Profit-Sharing Plan (DPSP) or, in some cases, to a Non-Registered Pension Plan.

The amount can be found in Box 52 of the T4 slip.

To validate this amount, compare the value to the amount displayed in the contribution to a pension plan report.

**maestro**\* > Time Management > Payroll > Reports > **Pension Plan Contributions Report** 

- I. Select a province; all other fields keep their default value.
- 2. The Pension Ajustment column total must be equal to the total of the same column on the T4 and RL-I Summary Control Report.

#### Validate Box 20 - RPP

The amount contributed to a Registered Pension Plan (RPP) can be found in Box 20 of the T4 slip or Box D of the RL-I Slip.

To validate this amount, compare the value to the amount displayed in the contribution to a pension plan report.

**maestro**\* > Time Management > Payroll > Reports > **Pension Plan Contributions Report** 

- I. Select a province; all other fields keep their default value.
- 2. Check **RPA type only**.
- 3. The **Pension Plan**, **Employee Amt** and **Social Benefits**, **Employee Amt** column totals must be equal to the **RPA** column total on the **T4 and RL-I Summary Control Report**.

When no date is selected, the report treats all payrolls for the year, as indicated at the bottom right of **maestro**\*'s main page.

Furthermore, since T4 and RL-1 slips for the year are produced in the beginning of the next one, it is important to go and change the active year before printing the report.

The report automatically includes pension plans entered in the **Employee Management** option, RPA type pension plans entered in the **Define Pension Plan** option, and FPE type pension plans entered in the **Union Management** option.

The report also includes the employee's share of the social benefits paid by CCQ employees.

### 14. What are the new boxes on the T4 and T4A Slips for 2023?

#### Т4

Were first added to the T4 slip the 16A and 17A boxes. These boxes will contain the second additional contribution of the employee to the CPP and QPP. These boxes have to be left empty for the 2023 taxation year and will only be used starting with the 2024 taxation year.

Please read the **maestro\*EXPRESS** <u>Payroll Modifications Effective January 1, 2024</u> for more information on the second contribution.

Another box has also been added, box 45. This box must contain a value between 1 and 5 to indicate whether or not dental benefits are offered by the employer. See question 15 for more information.

#### **T4A**

Box 015 was added to the T4A slip. It is the equivalent of box 45 which can be found on the T4 slip. It must be used to declare whether an employee has access to dental benefits. This box must only be filled in if an amount is entered in box 016, *Pension or superannuation*.

## 15. Is it mandatory to fill in the 45 - Employer-offered dental benefits box on the T4 slip and the 015 - Payer-offered dental benefits box on the T4A slip?

It is mandatory, starting in 2023, to indicate whether the employee or a member of their family could, on december 31st of the taxation year, have access to a dental insurance or coverage of all dental services. If the new box **45** is left empty on the T4 slip, the XML file will not be valid.

On the T4A, the box **015** must contain a value only if an amount is enterd in box **016** - Pension or superannuation. However, the file will still be valid if box **015** is left empty.

If box **45** on the T4 slip or box **015** on the T4A slip contains a value other than the five possible choices (1, 2, 3, 4, or 5), the CRA will contact the declarant and ask them to correct and retransfer the file.

As this box does not exist in **maestro**\*, a box redefinition will be necessary to indicate the value to put in this box. Choices are the following:

- I. No access to dental insurance or coverage of any dental services.
- 2. Access to a dental insurance or to dental coverage of any type for the beneficiary only.
- 3. Access to a dental insurance or to dental coverage of any type for the beneficiary, their partner, dependent children.
- 4. Access to a dental insurance or to dental coverage of any type for the beneficiary and their partner.
- 5. Access to a dental insurance or to dental coverage of any type for the beneficiary and their dependent children.

For employees governed by the CCQ, the value that should be entered in box **45** on the T4 slip and/or **015** on the T4A is *1*. The CCQ will provide a T4A slip to the employees, indicating the value applicable to each employee.

For employees governed by any other union in Canada and if the employer does not offer any dental coverage, the value that should be entered in box **45** on the T4 slip and/or **015** on the T4A is *1*.

## 16. How can I add a value to the 45 - Employer-offered dental benefits box on the T4 slip or to the 015 - Payer-offered dental benefits box on the T4A slip?

#### T4 - Box 45 - Employer-offered dental benefits

A redefinition of box **45** must be performed by specifying the province, committee, category, employee, and applicable value (1, 2, 3, 4, or 5) in the formula column.

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#### T4A - Box 015 - Payer-offered dental benefits

A redefinition of box **015** must be performed by specifying the province, committee, category, employee, and applicable value (1, 2, 3, 4, or 5) in the formula column, <u>if an amount was entered in box **016**</u> (if a box redefinition was made for box **016**).

For more information on how to redefine a box, please read the How-To - Redefine Boxes.

Whether it be for the T4 or T4A slip, make sure to correctly generate your data once the changes have been made.

#### 17. Some employees have an amount entered with the code G-I in the Additional Information section of their RL-I. What is this amount and how can we validate it?

Code G-I contains the value of a taxable benefit arising from an amount paid to acquire, for the employee's benefit, a share or fraction of a share issued by the Solidarity Fund FTQ.

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This code also contains the amount of a taxable benefit in kind if no amount was paid to the employee for the pay period in which the benefit was granted. If that is the case, the amount will be displayed in the **Difference** column on the **T4 and RL-I Control Report** and on the **Difference** line of the **T4 and RL-I Summary Control Report** when the **Print Detail** box is checked.

A new list has been added to allow users to validate the amount entered with the G-I code. This list is called **Validation of the G-I box on the RL-I slip**. This list is available under the **Export to Excel** icon of the **Print T4 and RL-I Slips** option.

Warning! the G-I box only applies to the province of Quebec. It is therefore important to make sure to ask for the list with a province code belonging to the province of Quebec.

### **SEE ALSO**

- Redefine Boxes
- Preparing T4 and RL-1 Slips for a Native American Employee.

Version in date of December 20, 2023