maestro

Express

PREPARING T4 AND RL-1 SLIPS FOR THE YEAR 2024

Last modification: February 20, 2025

This **maestro*EXPRESS** describes the various steps required when preparing T4 and RL-1 slips. As you have been used to in the past, you may print the current year's government slips directly from **maestro***. These slips are updated and approved on a yearly basis to ensure they include the latest changes made by the government authorities.

All modifications related to the 2024 taxation year that must be applied to the production of T4 and RL-1 slips program are included in the following updates. As usual, these will be available for download through the *Guide* portal on the date indicated below.

These updates MUST be installed to prepare valid slips.

They are only available to clients who have renewed their annual Maintenance and Support contract.

Maestro* Version	Update	Release Date
3.05 MS SQL	Update	January 16, 2025
3.05	Update	January 16, 2025
3.04	Update	January 16, 2025
3.03	None	Not Available

Reminders

Sending Slips Electronically

EMPLOYERS PREPARING MORE THAN 5 INFORMATION STATEMENTS FOR A YEAR

Under the *Income Tax Act*, the threshold for mandatory electronic filing will be lowered from 50 to 5 slips per slip type for all reporting years after 2023.

Starting in 2024, employers filing more than 5 tax return slips in a single calendar year will be required to send these electronically.

Furthermore, if the **EDI Transfer** option which enables electronic transmission is not visible in the **Print T4 and RL-1** option (that can be accessed from **maestro*** > Time Management > Payroll > **Print T4 and RL-1**), please contact the Sales department by phone at 450-652-6200, extension 266, or send an email to: sales@maestro.ca. You can also speak directly with your Account Manager. To access the option, it may be necessary to modify some security settings.

Last, if you are sending your RL-1 slips electronically for the first time, you must register with the government beforehand. Refer to Appendix C at the end of this document for information on transmitting slips using the Internet.

EMPLOYERS PREPARING 5 INFORMATION STATEMENTS FOR A YEAR OR LESS

Employers filing fewer than 6 RL-1 slips of the same type for a calendar year can also file their documents over the Internet or use *Revenu Québec*'s online services.

While completing this document, we invite you to view the **Frequently Asked Questions - Preparing T4 and RL-1 Slips (FAQ)**, which regroups the questions frequently asked by Maestro clients concerning the production of these slips. Click **HERE** to view the **FAQ**.

Should you have any question or require further information regarding this **maestro*EXPRESS**, please contact the Software Support through the *Guide* portal.

SUMMARY

New Features and Updates

At the Federal Level

The T4 slip was modified last year to add boxes 16A and 17A which contains the second employee contributions to the CPP and QPP. These boxes, which had to be left empty for the 2023 taxation year, must now be filled for the 2024 taxation year. For more information concerning this modification, please refer to the Government of Canada website.

This year, codes *94 – Indian Act (exempt income) - RPP contributions* and *95 – Indian Act (exempt income) - Union dues* were added. For more information, see question 8 in the **FAQ - Print T4 and RL-1 Slips**.

Modifications to Car Benefits and Allowances (source):

For 2024, the reasonable per-kilometre rates given as allowance for business kilometres driven are:

- $0.70 per kilometre for the first 5,000 kilometres driven;
- $0.64 per kilometre driven after that;
- You must add an additional $0.04 per kilometretraveled if you are in the Northwest Territories, Yukon, and Nunavut.

When calculating the operating expense benefit for an automobile provided by an employer, the rate is $0.33 for every kilometre driven for a personal use.

Modifications to Meal Allowances (source):

The reasonable tax exoneration amount an employer can give as a meal allowance is $23.

This reasonable allowance applies to the following circumstances:

- When an employee works overtime, if this does not happen often and is occasional in nature.
- When an employee is on the road, if they must work somewhere other than their workplace, to the employer's benefit.

At the Provincial Level (for Quebec only)

Modifications made to RL-1 Slips

Box **B - QPP contribution** was renamed **B.A - QPP contribution** and box **B.B - Additional QPP contribution** was added. These boxes will hold the first (**B.A**) and second (**B.B**) QPP contributions made by the employee.

Box **U - Phased Retirement** has been removed; code *G-3* will now have to be used in the Additional Information.

New Health Service Fund Contribution Rates

If you are an employer, other than a public sector employer, you must pay a contribution to the *Health Service Fund* (HSF), corresponding to a rate applicable to the total taxable wages you pay to your employees. This rate varies according to your total payroll for the year and your sector of activity.

During the year, periodic payments for the HSF contribution were calculated at an estimated rate. The payable HSF contribution for the year will be determined when you submit the *RL-1 Summary - Summary of Source Deductions and Employer Contributions* for the year. Below are applicable *Health Services Fund* (HSF) contribution rates based on total payroll for 2024.

You must use your activity sector contribution rate to calculate your contribution to the HSF for the year.

	Health services fund contribution rates (%) for 2024 (source)	
Total Payroll (TP)	**Primary and Manufacturing sectors**	**Service and Construction sectors**
$1,000,000 or less	1.25	1.65
$1,000,000 to $7,500,000	0.7869 + (0.4631 x TP/1,000,000)[1]	1.2485 + (0.4015 x TP/1,000,000)[1]
$7,500,000 or more	4.26	4.26

1. The contribution rate must be rounded-off to the second decimal place. If the third decimal is greater than, or equal to 5, the second decimal is rounded-up to the superior whole number.

QPP Contribution Cessation Age

Starting January 2024, employees who reach the age of 73 during the year will cease payments to the QPP contribution. Furthermore, an employee will be allowed to ask to stop paying once they are 65 years old by completing the RR-50 form, if they are already receiving their retirement pension.

For more information concerning this modification, please refer to the Retraite Québec website.

*In maestro**

Box 28 - Exempt CPP/QPP

Starting in 2024, CPP/QPP contributions will automatically cease when certain conditions are met. Box **28 - Exempt (CPP/QPP, EI, and PPIP)** was therefore added to the T4 slip in 2024.

In **maestro***, this box will be checked if:

For an employee in the province of Quebec:

- The employee has not paid any contribution to the QPP during the taxation year.
- The employee is less than 18 years old or has reached the age of 18 years old during the taxation year, or the employee is **73 years old or older at the end of the taxation year**.

For an employee outside the province of Quebec:

- The employee has not paid any contribution to the CPP during the taxation year.
- The employee is less than 18 years old or has reached the age of 18 years old during the taxation year, or the employee is **70 years old at the beginning of the year**.

In **maestro***, the box will not be checked if:

For an employee in the province of Quebec:

- There is an amount bigger than zero in boxes 16, 17, or 26.
- The employee reached the age of 65 years old and completed the RR-50 form to cease their contributions to the QPP.

> It is possible for an employee in the province of Quebec to request the cessation of contributions as of age 65, if he or she is already receiving a retirement pension. Form RR-50 will have to be completed and the exemption key will have to be checked in the **Employee Management** option, **Income Taxes** tab. HOWEVER, box 28 will not be checked on the T4 slip.

For an employee outside the province of Quebec:

- There is an amount bigger than zero in boxes 16, 17, or 26.
- The employee reached the age of 65 years old and completed the CPT30 form to cease their contributions to the CPP.

Dental Insurance

Last year, box **45 – Employer-offered dental benefits** was added to the T4 slip but it was still necessary to perform a box redefinition in **maestro*** to add an amount to it. This box redefinition is no longer required.

Indeed, the **Employer-Offered Dental Benefits** field has been added to the **Income Taxes** tab of the **Employee Management** option. The available values are:

1. *No Insurance*
2. *Payee Only*
3. *Payee, Spouse, and Dependent Children*

4. *Payee and Spouse*
5. *Payee and Dependent Children*

A warning message has also been added to the box redefinition option if the user uses it for the dental insurance instead of using the field to this effect.

> Be careful! The information entered in the **Redefine Boxes** option will take precedence over that entered in the **Employee Management** option. It is important to make sur the information is only entered once, prioritizing the field to this effect in the **Employee Management** option.

Changes to the XML Files of T4 and T4A Slips

Starting in 2024, the **Employer Number** entered in the **Federal Rates** tab of the **Government Tables** option will be used to identify the transmitter. It is thus very important to ensure the validity of this number.

> In multidimensional mode, you can enter a different number for each paying company by clicking the search button ... and leaving the employer number field blank in the main window.
>
> If you do not know what number to enter or have a problem with your current number, contact the Canada Revenue Agency (CRA).

> If more than one **Employer Number** is entered, more than one XML file will be generated. For example, two numbers equal two files.

> In the **Configuration** option of the **Time Management** module, **T4 & T4A** > **Transmitter** section, the **Transmitter Number** field must be left empty or, if it is not possible to delete the number, enter MM000000.

New Group RRSP Type in Union Management

A new union type, *Group RRSP (Tax Deductible)*, which affects the T4 and RL-1 slips, has been added to the **Union Management** option. Its behaviour is the same as the *RRSP (Tax Deductible)* type, except it does not affect all the same boxes.

The boxes affected on the RL-1 are:

- *A - Employment Income*
- *B - QPP Contribution*
- *E - Québec Income tax deducted*
- *G - QPP pensionable earnings*
- *L - Other benefits*

The boxes affected on the T4 slip are:

- *14 - Employment Income*
- *17 - Employee's QPP contribution*
- *22 - Income tax deducted*
- *26 - CPP-QPP pensionable earnings*
- *40 - Other taxable allowances and benefits*

The *Group RRSP (Tax Deductible)* type does not affect the employment insurance or the QPIP.

EHT Exemption Key

A new exemption key to the *Health Services Fund* (HSF)[1] and the *Employer Health Tax* (EHT)[2] has been added to the **Income Taxes** tab of the **Employee Management** option. It is called **EHT**.

If this box is checked, the contribution to these funds will not be calculated, even if an amount is entered in the **Healthcare Deduction** field, under the **Provincial Rates** tab in the **Government Tables** option.

Modification of the Validation of the Group Insurance Contribution for CCQ Employees List

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 $0.37 per hour worked, plus the 9% provincial tax, was in place until April 27, 2024. It was increased to $0.43 on April 28, 2024. 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* automatically calculates and enters 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 at a rate of $0.43 starting on April 28th, 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.

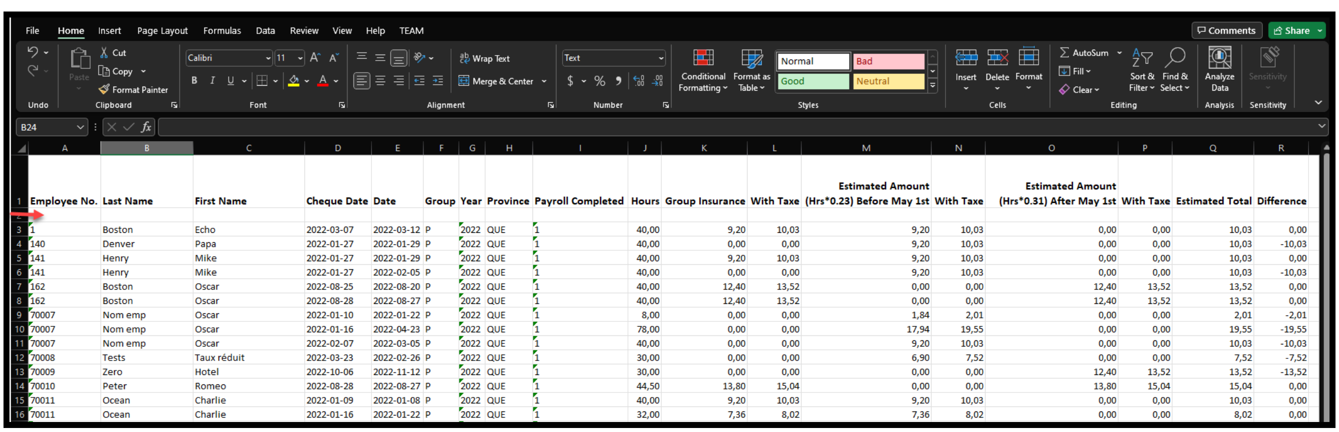
[1] Health fund for employees in the province of Quebec only.

[2] Health fund for employees in the provinces of Ontario and British-Columbia.

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 Group Insurance column)	This column displays the same amount as in the Group Insurance column, plus the 9% provincial tax.
Estimated Amount before April 28	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 $0.37 rate.
With Tax (following the Estimated Amount column)	This column displays the estimated amount plus the 9% provincial tax.
Estimated Amount After April 28	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 $0.43.
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.
Difference	This column displays the difference between the group insurance amount (including tax) calculated on the employee's pay and the total estimated amount.

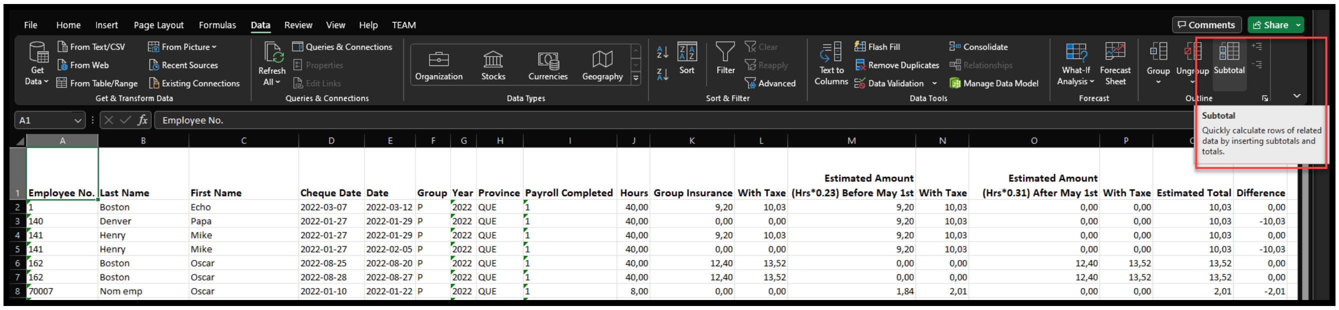
To Add a Subtotal Amount by Employee

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

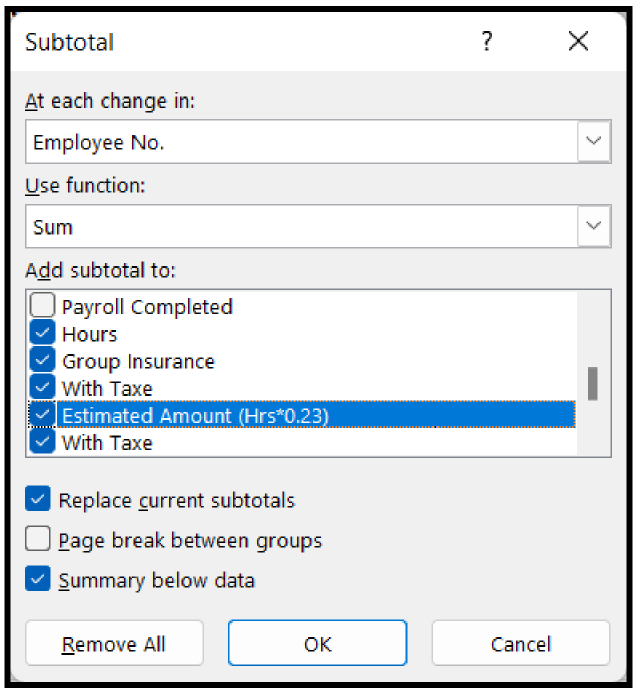


	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	Employee No.	Last Name	First Name	Cheque Date	Date	Group	Year	Province	Payroll Completed	Hours	Group Insurance	With Taxe	Estimated Amount (Hrs*0.23) Before May 1st	With Taxe	Estimated Amount (Hrs*0.31) After May 1st	With Taxe	Estimated Total	Difference
2																		
3	1	Boston	Echo	2022-03-07	2022-03-12	P	2022	QUE	1	40,00	9,20	10,03	9,20	10,03	0,00	0,00	10,03	0,00
4	140	Denver	Papa	2022-01-27	2022-01-29	P	2022	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	P	2022	QUE	1	40,00	9,20	10,03	9,20	10,03	0,00	0,00	10,03	0,00
6	141	Henry	Mike	2022-01-27	2022-02-05	P	2022	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	P	2022	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	P	2022	QUE	1	40,00	12,40	13,52	0,00	0,00	12,40	13,52	13,52	0,00
9	70007	Nom emp	Oscar	2022-01-10	2022-01-22	P	2022	QUE	1	8,00	0,00	0,00	1,84	2,01	0,00	0,00	2,01	-2,01
10	70007	Nom emp	Oscar	2022-01-16	2022-04-23	P	2022	QUE	1	78,00	0,00	0,00	17,94	19,55	0,00	0,00	19,55	-19,55
11	70007	Nom emp	Oscar	2022-02-07	2022-03-05	P	2022	QUE	1	40,00	0,00	0,00	9,20	10,03	0,00	0,00	10,03	-10,03
12	70008	Tests	Taux réduit	2022-03-23	2022-02-26	P	2022	QUE	1	30,00	0,00	0,00	6,90	7,52	0,00	0,00	7,52	-7,52
13	70009	Zero	Hotel	2022-10-06	2022-11-12	P	2022	QUE	1	30,00	0,00	0,00	0,00	0,00	12,40	13,52	13,52	-13,52
14	70010	Peter	Romeo	2022-08-28	2022-08-27	P	2022	QUE	1	44,50	13,80	15,04	0,00	0,00	13,80	15,04	15,04	0,00
15	70011	Ocean	Charlie	2022-01-09	2022-01-08	P	2022	QUE	1	40,00	9,20	10,03	9,20	10,03	0,00	0,00	10,03	0,00
16	70011	Ocean	Charlie	2022-01-16	2022-01-22	P	2022	QUE	1	32,00	7,36	8,02	7,36	8,02	0,00	0,00	8,02	0,00

2. Click the **Data** option in the toolbar.

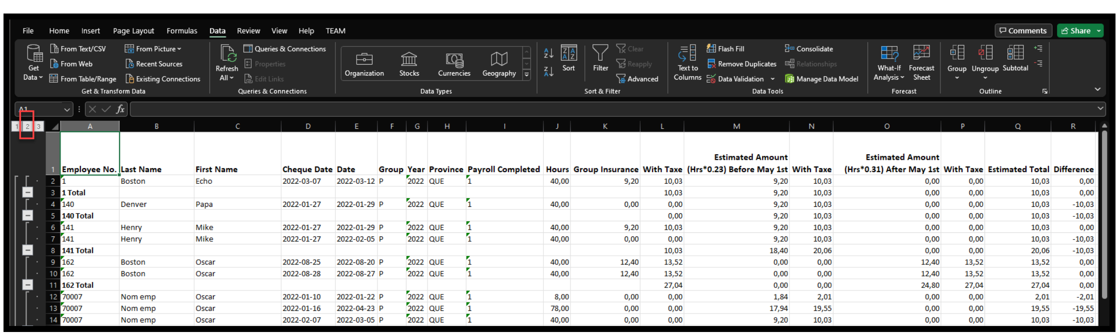


3. In the **Outline** section, click the **Subtotal** icon.
4. Check the columns for which you wish to add a subtotal amount.

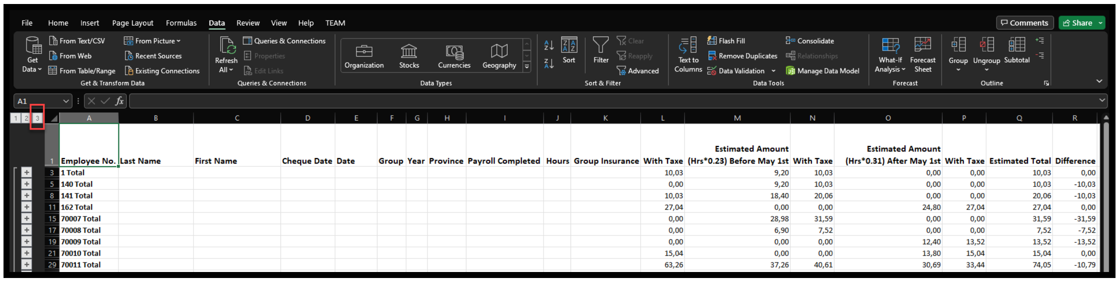


5. Click **OK**.

To only display the subtotal lines by employee, click the level **2** box, displayed in the top left hand corner of the *Excel* grid.



To come back to the more detailed format, click the level **3** box.



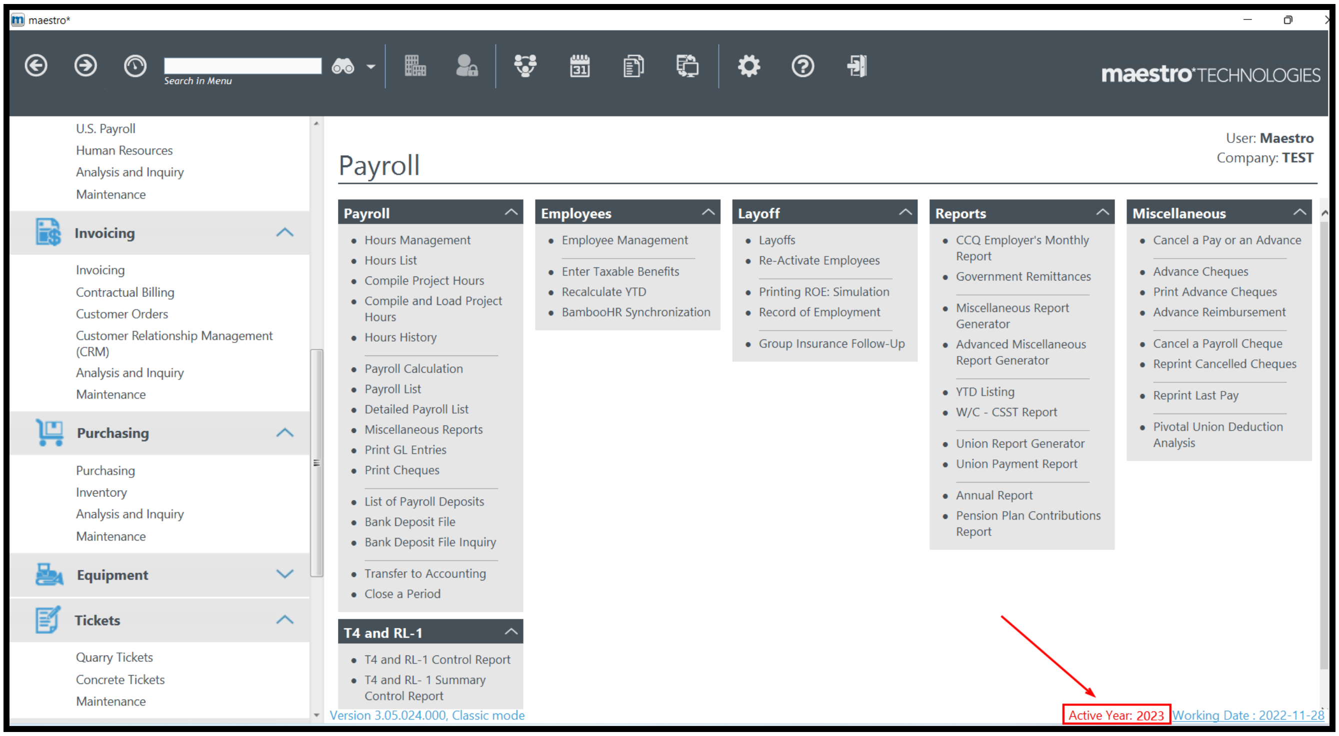
Steps Related to Preparing T4 and RL-1 Slips

Taxation Year Verification

First, it is important to ensure all the steps are done in the appropriate calendar year by selecting 2024 as the active year. To do so:

1. From the main **Payroll** menu, click **Active Year: 20XX** located on the right side of the ribbon at the bottom of the window.
2. Select **2024** and click **Ok**.

If the year does not appear in the lower right corner of the window, click on the **Time Management** module to the left of the window. The year will appear.



Check the Taxation Year Box

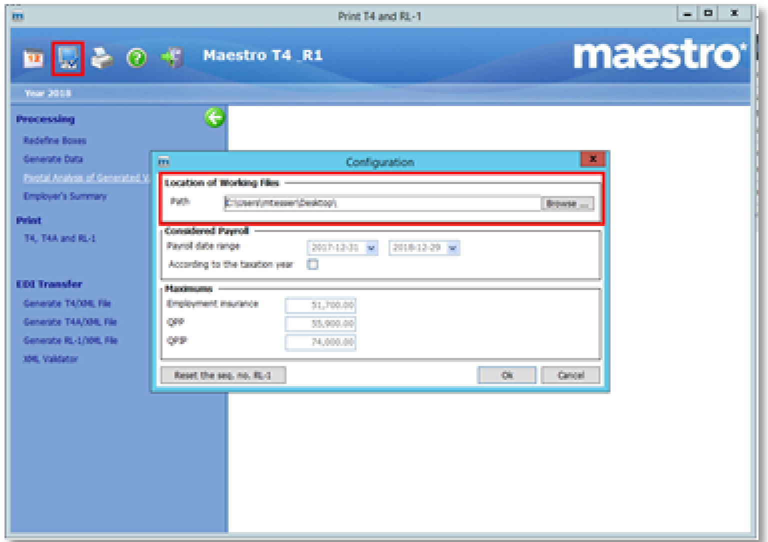
maestro* > Time Management > Payroll > T4 and RL-1 > **Print T4 and RL-1**

1. In the **Print T4 and RL-1** window, click the **Configuration** icon and select the **Configuration** option.
2. In the **Considered Payroll** section, check the **According to the Taxation Year** box.
3. Click **Ok**.

Configure the Data Recording

maestro* > Time Management > Payroll > T4 and RL-1 > **Print T4 and RL-1**

It is important to check that the back-up path is available for those who will produce the T4 and RL-1 slips, using the **Browse...** button. The path may sometimes be unaccessible because of internal security changes changes in the person in charge of producing the T4 and RL-1 slips, or because of server changes.



Contact Verification

maestro* > Time Management > Maintenance > Payroll > **Configuration**

To send the T4 and RL-1 slips electronically, it is suggested to complete the required information in the early stages of the process.

1. From the menu on the left of the **Configuration** window, click **T4 & T4A**.
2. Fill out the **Transmitter** and **Contact** sections located on the right side of the window.

> Completing the **Transmitter** and **Contact** sections is essential; it provides the Canada Revenue Agency (CRA) with the proper information if they need to contact you should there be a problem with the transmitted files. In the **Transmitter** section, the fields **Name 1**, **Country Code**, and **Language** are mostly used. In the **Contact** section, the name, phone number, and email address are required to send T4 and T4A slips electronically.

Transmitter Section

Field	**Description**
Transmitter number	Number which identifies you to the Canada Revenue Agency. *NOTE: The transmitter number for T4 and T4A slips is the number provided by the CRA. It starts with MM and is followed by six characters.* *Warning! This field must be left empty or, if it is not possible to delete the number, enter MM000000.*

Field	Description
Report type code	Code which identifies the type of return being filed. Available values. *Cancelled* — Format indicating that this is a file cancelling returns already delivered to their recipients, depending on the type of return. *Amendments* — Format indicating the file was amended. *Original* — Format indicating it is the original file (first transmission).
Type of transmitter	The user's transmitter type from the government's perspective. Available options are: • You are filing on your behalf; • You are filing on behalf of a third party; • You are filing on your behalf using a commercial software; • You are a software salesperson.
Name 1 and 2	Name of the company preparing the T4 and T4A slips.
Address 1 and 2, City, Province, Postal Code, Country, Language	Address of the company. *NOTE: Never enter Maestro's contact information; use the information of the company preparing the slips.*

Contact Section

Field	Description
Name, Phone, Extension, Email	Contact information of the company's resource person for any question related to T4 and T4A slips. *NOTE: Entering an email address is required to send T4 and T4A slips electronically.*

Other Fields

Field	Description
SIN 1, SIN 2	Owners' social insurance numbers. *Note: Applicable to Canadian-controlled private corporations or unincorporated businesses.*

3. Afterwards, click **RL-1** from the menu on the left of the **Configuration** window.

> This option is available exclusively for the Canadian payroll; it is only visible if the **EDI Transfer** for government documents option is installed.
>
> Multidimensional mode users can set different values for all the fields described below by indicating to which company the value applies. Click in the appropriate field, then on the **Multidimensional values** icon (located to the right of the field). In the **Company Values** window, enter the appropriate information for every listed company.
>
> Make sure the main field remains empty if company prefixes are used in the configurations.

> ⚠ This section must be completed before generating the RL-1 XML file if modifications must be made to the numbering of the XML or paper slips.

4. Fill out the **Transmitter**, **Software**, and **Accounting** sections located on the right side of the window.

Transmitter Section

Field	Description
Transmitter number	Number which identifies you to Revenu Québec. *NOTE: The transmitter number for the RL-1 starts with NP and is followed by six characters. This number is provided by the Division de l'acquisition des données électroniques. The same one is used year after year.*
Sending Type	Identification of the type of XML file being sent. Available values. *Original* — File containing data from official slips. *Test-file* — Document sent before the original file to validate its structure.

Field	Description	
	Amended	File replacing slips already delivered to their recipients.
	Cancelled	File cancelling slips already delivered to their recipients, depending on the type of slip.
Type of transmitter	The user's transmitter type from the government's perspective. Available options are: • You are filing for yourself; • You are filing on behalf of others; • You are filing for yourself and on behalf of others.	
Source	Source of the slips being used. *NOTE: See the Guide to Filing the RL-1 Slip: Employment and Other Income (RL-1.G) available on the Revenu Québec website.*	
Name 1 and 2	Person preparing the RL-1 slips.	
Adress 1 and 2, City, Province, Postal Code	Contact information of the person preparing the RL-1 slips *NOTE: Never enter Maestro's contact information; use the information of the company preparing the slips.*	

Software Section

Field	Description
Name, Phone, Extension, Language	Contact information of the company's resource person for any problem related to the slips or the XML files. The certification number is now encoded in **maestro***.

Accounting Section

Field	Description
Name, Phone, Extension, Language	Contact information of the company's resource person for any problem related to the slips or the XML files. The certification number is now encoded in **maestro***.

Other Fields

Field	Description
RL-slip number for XML	Eight-digit number provided by the *Division de l'acquisition des données électroniques* of Revenu Québec. It is the starting number used to create slips in XML files.

The slip numbers for XML must be different from the sequence numbers used for printed slips.

The series of sequential numbers can be reused each year, so long as there are **enough numbers** for the quantity of RL-1 slips that must be filed to the Quebec government. Start with the first number in the series every fiscal year.

Multidimensional mode users can enter a different XML RL-1 slip number for each company prefix by clicking on the **Multidimensional values** icon. This icon becomes visible after clicking in the appropriate field on the **Configuration** window (when the RL-1 option is selected).

Entering the XML RL-1 slip number is required before generating the data.

To change the starting number:

a. Enter the XML RL-1 slip number in the **RL-slip number for XML** field.
b. If generating the data has already been made:
    i. Access the **Print T4 and RL-1** option: **maestro*** > Time Management > Payroll > T4 and RL-1 > **Print T4 and RL-1**.
    ii. Click the **Configuration** icon and select **Configuration** from the drop-down list.
    iii. Click the **Reset the seq. no. RL-1** button, then click **Yes**.

Maestro* will take the changes into account when sequencing.

Data Verification

Generate Data

Proceed with generating the data to compare the payroll information with the data that will appear on the tax slips.

maestro* > Time Management > Payroll > T4 and RL-1 > **Print T4 and RL-1**

When **maestro*** first generates the data for the current year, it checks if any boxes have been redefined for the current year. Provided that no redefinition was made, **maestro*** copies the global box redefinitions (which apply to all employees) from the previous year to the current one.

1. On the **Print T4 and RL-1** window, click the **Generate Data** function.
2. On the **Parameter Selection** window, select the appropriate province.
3. Indicate if files must be generated for the federal tax by checking the relevant box and set the **Sending Type** to *O – Original*.
4. Indicate if files must be generated for the provincial tax by checking the relevant box and set the **Sending Type** to *1 – Original*.
5. Select the employee(s) for which you want to obtain data.
6. Click the **Accept** icon to generate the files, then exit the window.

Pivotal Analysis of Generated Values (optional step)

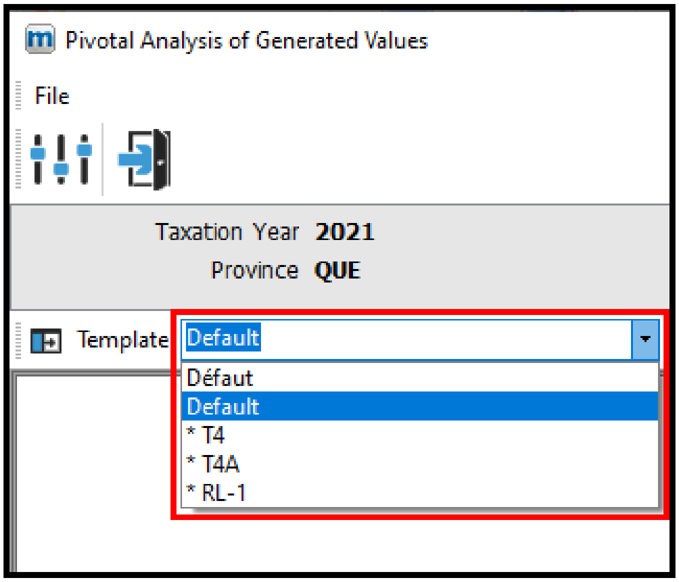
The pivotal analysis enables users to display amounts according to the box and employee. The province of employment and the form (slip) must be selected to display the generated values.

maestro* > Time Management > Payroll > T4 and RL-1 > **Print T4 and RL-1**

The **Pivotal Analysis of Generated Values** displays the information from all boxes, including additional boxes.

As indicated in step 5 below, standard templates are available; they are identified by an asterisk (*) in the **Pivotal Analysis of Generated Values** window.

1. In the **Print T4 and RL-1** window, click the **Pivotal Analysis of Generated Values** function.
2. In the **Parameter Selection** window, select the appropriate **Province** in the field of the same name.
3. Check the box(es) of the relevant form(s).
4. Click the **Accept** icon to display the **Pivotal Analysis of Generated Values** window and its content.
5. If needed, select a **Template** from the drop-down list.



6. If applicable, transfer the report into an *Excel* file by clicking the **Transfer to Excel** icon.
7. Click the **Quit** icon to exit the window.

Government Remittances Verification

maestro* > Time Management > Payroll > Reports > **Government Remittances**

To check the government remittances amounts, the **Government Remittances for the year 2024** report must be compared with the **T4 and RL-1 Summary Control Report** or the **T4 and RL-1 Control Report**. In case of discrepancies or to view detailed information per employee, it is preferable to use the **T4 and RL-1 Control Report**.

1. In the **Government Remittances** page, select all committees.
2. Select the province.
3. Filter the date.

> It is mandatory to filter the date by **Payroll Date** and not by **Cheque Date**.

4. Indicate the date range.
5. Click **Accept**.
6. Once the data has been consulted, click **Quit**.

T4 and RL-1 Summary Control Report

This report is used to compare payroll data with the data that will appear on the T4, T4A, and RL-1 slips as it combines information stemming from payroll (e.g. the opening cumulative as well as cumulatives and payroll data modifications). It also includes box redefinitions.

maestro* > Time Management > Payroll > T4 and RL-1 > **T4 and RL-1 Summary Control Report**

1. On the **T4 and RL-1 Summary Control Report** window, enter the corresponding **Taxation Year**.
2. Check the **Print** detail box if needed.
3. Select the appropriate province in the grid of the **Province** section.
4. Select one or all employee(s).
5. Select the relevant slip(s).
6. Click the **Accept** icon.
7. Click the **Quit** icon once you have finished looking at the data.

> In the **T4 and RL-1 Summary Control Report**:
>
> *Indicates that the maximum has been reached for this box.
>
> **Indicates that the employee is exempted.
>
> ***Indicates that the amount is equal to the employment income entered in box 14.
>
> An asterisk preceding the employee number means that the data has not yet been generated.
>
> The **T4 and RL-1 Summary Control Report** must be run per province. By checking the **Print detail** field, it is possible to compare the displayed values with the opening cumulative, the modifications to cumulatives, and calculated payroll with the amounts appearing on the various slips.

T4 and RL-1 Control Report

The **T4 and RL-1 Control Report** assembles information stemming from payroll (e.g. the opening cumulative as well as cumulatives and payroll data modifications). This data can then be compared with information on the T4, T4A, and RL-1 slips, including box redefinitions.

maestro* > Time Management > Payroll > T4 and RL-1 > **T4 and RL- 1 Control Report**

1. On the **T4 and RL-1 Control Report** window, enter the corresponding **Taxation Year**.
2. If needed, check the **Deduction Details** box to see bonuses, unions, and retirement plans details.
3. Check the **Differences Only** box to only show employees for which there are discrepancies between the payroll information and the data included in the slip(s).
4. Select the appropriate province in the grid of the **Province** section (this report is province-specific).
5. Select one or many employee(s).
6. Select the relevant slip(s).
7. Click the **Accept** icon.
8. Click the **Quit** icon once you have finished looking at the data.

> If asterisks appear next to an amount in the **T4 and RL-1 Control Report**, they mean of the following:
>
> * Indicates that the maximum has been reached for this box.
>
> **Indicates that the employee is exempted.
>
> ***Indicates that the amount in box 56 is equal to the employment income entered in box 14 and no amount will be displayed.
>
> The **T4 and RL-1 Summary Control Report** and **T4 and RL-1 Control Report** can also be accessed through the **Print T4 and RL-1** option by clicking the **Print** icon.

Pension Plan Contribution Report

To validate the Pension Adjustment (Box 52), and the Amount Contributed to the RPP (Box 20 for the T4 and D for the RL-1 slip) with the Pension Plan Contribution Report:

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

Validating Box 52 - Pension Adjustment

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

1. 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-1 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-1 Slip. To validate this amount, compare the value to the amount displayed in the contribution to a pension plan report.

1. 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-1 Summary Control Report**.

> When no date is selected, the report treats all payrolls for the year. Furthermore, it 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. As mentionned previously, it also includes the employee's share of the social

benefits paid by CCQ employees.

Other Data to Verify

Among the data requiring more particular attention:

- Provincial gross earnings;
- Federal gross earnings.

The resulting numbers are the sum of various data, namely the gross earnings, vacation time, taxable benefits, taxable portion of social benefits, and bonuses.

To verify earnings information, generate report 421 **Provincial Gross Earnings Evaluation** for the provincial gross earnings and report 422 **Federal Gross Earning Evaluation** for the federal gross earnings. Both can be accessed through the **Miscellaneous Reports** option in the **Payroll** module: **maestro*** > Time Management > Payroll > Payroll > **Miscellaneous Reports**.

Additional sources of information are the guides produced by the various tax authorities, specifically regarding the definition of each box on the T4 and RL-1 slips. For provincial tax (Quebec only), go to http://www.revenu.gouv.qc.ca and search for "RL1-G". For federal tax, visit http://www.cra-arc.gc.ca/, select your preferred language and search "RC4120".

All the information should be the same in every report. If there are discrepancies, validate the configurations that were made earlier.

Here are some examples of boxes to verify on the T4 and RL-1 slips:

T4 Slip – 2024

Box	***Result on the form***	
24 - Employment Insurance (EI) insurable earnings (the 2024 maximum is $63,200)	If exempt	Displays 0.00 as amount
	If the value of insurable earnings is lower than the maximum	Displays the amount of insurable earnings
	If the value of insurable earnings is higher than the maximum	Displays the maximum amount
26 - Eligible Salary for QPP/CPP (the 2024 maximum is	If exempt	Displays 0.00 as amount
	If the eligible salary is lower than the maximum	Displays the amount of eligible wages

Box	*Result on the form*	
$73,200) *This maximum corresponds to the second QPP/CPP ceiling.*	If the eligible salary is higher than the maximum	Displays the maximum amount
56 - PPIP Insurable Earnings (the 2024 maximum is $94,000)	If exempt	Remains empty
	If the value of insurable earnings matches the amount in box 14	Remains empty
	If the value of insurable earnings does not match the amount in box 14 and is lower than the maximum	Displays the amount of eligible wages
	If the value of insurable earnings is higher than the maximum	Remains empty

RL-1 Slip – 2024

Box	Result on the form	
G- Eligible Salary for RRQ (the 2024 maximum is $73,200) *This maximum corresponds to the second QPP/CPP ceiling.*	*If exempt*	Displays 0.00 as amount
	If the eligible salary is lower than the maximum	Displays the amount of eligible wages
	If the eligible salary is higher than the maximum	Displays the maximum amount
I- Eligible Salary for QPIP (the 2024 maximum is $94,000)	*If exempt*	Displays 0.00 as amount
	If the eligible salary is lower than the maximum	Displays the amount of eligible wages
	If the eligible salary is higher than the maximum	Displays the maximum amount

Data Modification

The data verification step may have unearthed some discrepancies. A few of them might stem from bonuses entered during the year that should not have been taxable – or, inversely, should have. These errors will be corrected by modifying the cumulative in the employee's file. Once that data has been rectified, it will match the content of the T4 slip. Every box linked to this change will have to be adjusted.

It is always better to redefine boxes than directly modify cumulatives in an employee's file. For more information, see the *How-To* - **Redefine Boxes**.

If any corrections are made, repeat the *Generate Data* step before reprinting T4 and RL-1 slips.

Redefine Boxes

Employee slips can be quickly modified without having to change each cumulative individually. In fact, users can modify the formula used to calculate the amounts appearing in every slip boxes for all employees, a selected few or a specific one. This method proves to be very useful in cases where a bonus should have been entered as taxable but was not.

Reminder – This operation does not modify the cumulative data in employee files.

Some slip boxes do not have default formulas. To enter an amount, the formula has to be configured by the user. If, for whatever reason, a user wishes to change the default calculation formula, use the **Redefine Boxes** function from the **Print T4 and RL-1** option.

For more information on the necessary box redefinitions for the production of T4 and RL-1 slips of indigenous employees, read the *How-To* – **Preparing T4 and RL-1 Slips for an Indigenous Employee**.

To See the Previous Year's Box Redefinitions

maestro* > Time Management > Payroll > T4 and RL-1 > **Print T4 and RL-1**

1. On the **Print T4 and RL-1** window, click **Redefine Boxes** in the **Processing** section.
2. On the **Redefine Boxes** window, click the **Definitions of the Previous Year** tab. It shows all box redefinitions for the year preceding the current taxation year. The information that is displayed depends on the settings defined in the **Filters / Default Values** section.
3. Click the **Filter Data According to Specified Parameters** icon.

To Copy a Formula Used the Previous Year

1. After looking at the previous year's box redefinitions, while still on the **Redefine Boxes** window in the **Definitions of the Previous Year** tab, select the formulas you wish to copy in the **Selection** column.
2. Click the **Copy the Selected Items to the Current Year** icon.

3. Click **Yes** on the confirmation window.
4. Enter and complete the required information on the **Details** tab.
5. Click **Save**, then **Quit**.

> To copy all the previous year's formulas, right-click in the grid of the **Definitions of the Previous Year** tab and click the **Select All** option. Repeat steps 2 to 5 described above.

> Amounts contributed to a voluntary retirement savings plan (VRSP) should not affect T4 and RL-1 slips. If they do, a box redefinition will be required to correct the situation as these amounts should not impact the wages or pension adjustment (employee portion). For additional information on setting up a VRSP, see *How-To* – **Creating a Voluntary Retirement Savings Plan (VRSP) in maestro***.
>
> Examples of error and validation messages are listed in Appendix A.

Modifying Taxable Benefits

The **Enter Taxable Benefit** option allows users to enter a taxable benefits transaction not calculated by payroll on a regular basis for an employee; as an example, it could be a car allowance calculated on a yearly basis. The transactions added through this option are found in the employee cumulatives and used in **Preparing T4 and RL-1 Slips**.

maestro* > Time Management > Payroll > Employees > **Enter Taxable Benefits**

Adjusting Taxable Benefits

1. In the **Enter Taxable Benefits** window, select the **Employee**, **Beginning Pay Period**, and **Province** in the corresponding fields.
2. Enter the required amounts in the **Taxable Benefits** section in accordance with the appropriate government level.
3. Click the **Save (F12)** icon.
4. Click the **Quit** icon.

Modifying Cumulatives in Employee Files

maestro* > Time Management > Payroll > Employees > **Employee Management**

1. In the **Employee Management** window, select the employee number for whom there are modifications to make.
2. Click the **Edit Employee Cumulatives** icon.
3. In the **Edit Cumulatives** window that opens, place the cursor in the field to correct in the **Modification** column.
4. Insert the positive or negative adjustment amount, following the case.

5. Click the **Save (F12)** icon.
6. Click the **Quit** icon.

Once the cumulatives are adjusted, the **Miscellaneous Reports** and **Print T4 and RL-1** options will take this into consideration.

Printing T4, T4A, and RL-1 Slips

Once the data has been verified, the **Print T4, T4A and RL-1** option allows the user to print the documents necessary for the taxes.

maestro* > Time Management > Payroll > T4 and RL-1 > **Print T4 and RL-1**

1. In the **Production of the T4 and RL-1** window, click the **T4, T4A and RL-1** option in the **Print** section, located to the left side of the window.
2. Select the desired **Province** in the dropdown menu.
3. Determine which document to print (**T4**, **T4A** or **RL-1**) and how you want the employees to appear.
4. Click the **Accept** icon.
5. Click the **Print** icon, then the **Quit** icon.

> To print T4A for subcontractors, it is mandatory to complete the information in the **Income Taxes** tab of the **Employee Management** option, by indicating the number and name of the company. If a supplier number is specified in the **Employee ID** tab, the company's name will be automatically displayed.

Generate T4/XML File

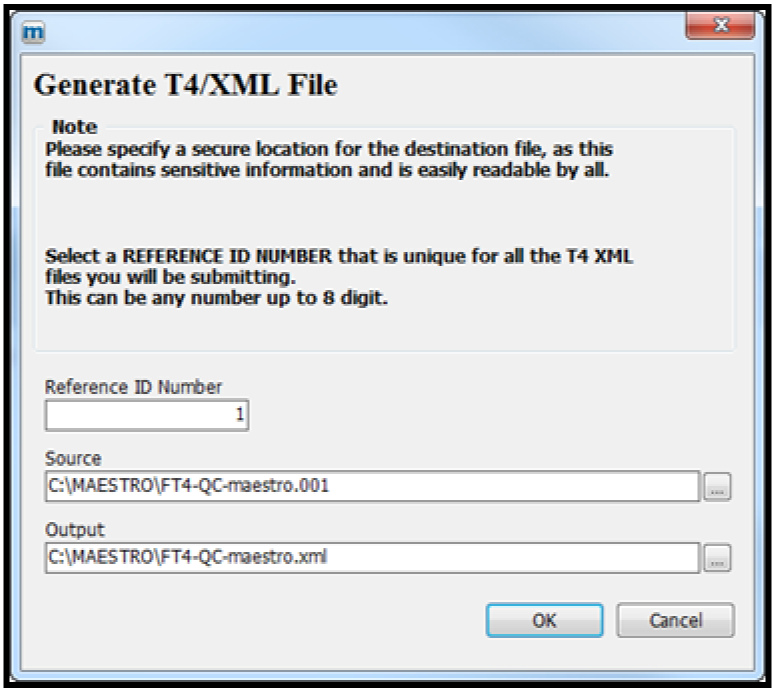
Use this option to create the XML file for the T4 slips.

maestro* > Time Management > Payroll > T4 and RL-1 > **Print T4 and RL-1**

1. Click the **Generate T4/XML File** appearing on the left menu of the **Print T4 and RL-1** window, in the **EDI Transfer** section.
2. Select the province for which you want to create an XML file by clicking on the province line.

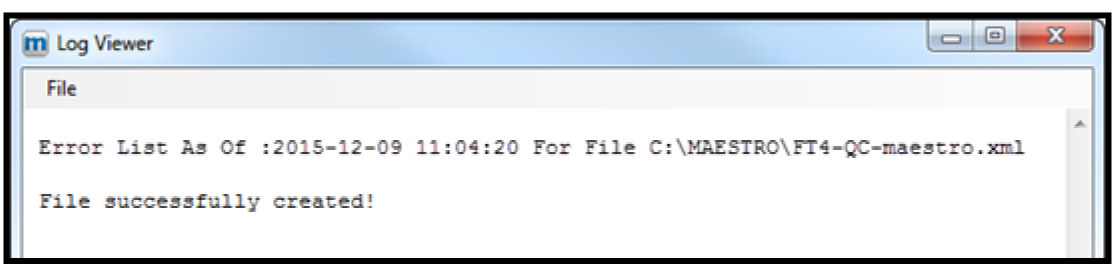
> A file has to be produced for each of the provinces.

3. Click the **Accept** icon.
4. Check or modify, if necessary, the destination path by clicking the right button of the **Output** field.



It is important to remember the destination path of these files since they will eventually have to be sent to governments.

5. Click **OK** to view the number of T4 slips produced in the new window displayed.
   A **Log Viewer** window will appear to display potential errors. If there are any, correct the data and repeat the steps to **Generate data** in the **Processing** section of the **Print T4 and RL-1** window before repeating the step **Generate T4/XML File**.



6. In the **Log Viewer** window, click the **Cancel** button to quit the option.

Generate T4A/XML File

Use this option to create the XML file for the T4A slips.

maestro* > Time Management > Payroll > T4 and RL-1 > **Print T4 and RL-1**

1. Click the **Generate T4A/XML File** appearing on the left menu of the **Print T4 and RL-1** window, in the **EDI Transfer** section.
2. Select the province for which you want to create an XML file by clicking on the province line.

> A file has to be produced for each of the provinces.

3. Click the **Accept** icon.
4. Check or modify, if necessary, the destination path by clicking the right button of the **Output** field.

> It is important to remember the destination path of these files since they will eventually have to be sent to governments.

5. Click **OK** to view the number of T4A slips produced in the new window displayed.
   A **Log Viewer** window will appear to display potential errors. If there are any, correct the data and repeat the steps to **Generate** data in the **Processing** section of the **Print T4 and RL-1** window before repeating the step **Generate T4A/XML File**.
6. In the **Log Viewer** window, click the **Cancel** button to quit the option.

Generate RL-1/XML File

This option must be used to create the XML files for RL-1 slips.

maestro* > Time Management > Payroll > T4 and RL-1 > **Print T4 and RL-1**

1. Click the **Generate T4A/XML File** appearing on the left menu of the **Print T4 and RL-1** window, in the **EDI Transfer** section.
2. Select the province for which you want to create an XML file by clicking on the province line.

> A file has to be produced for each province.

3. Click the **Accept** icon.
4. If necessary, check or modify the destination path by clicking the right button of the **Output** field.

> It is important to remember the destination path of these files since they will eventually

have to be sent to governments.

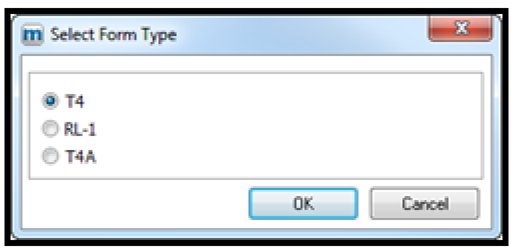
5. Click **OK** to view the number of RL-1 slips produced in the new window displayed.
   A **Log Viewer** window will appear to display potential errors. If there are any, correct the data and repeat the steps to **Generate data** in the **Processing** section of the **Print T4 and RL-1** window before repeating the step **Generate T4A/XML File**.
6. In the **Log Viewer** window, click the **Cancel** button to quit the option.

Validating XML Files

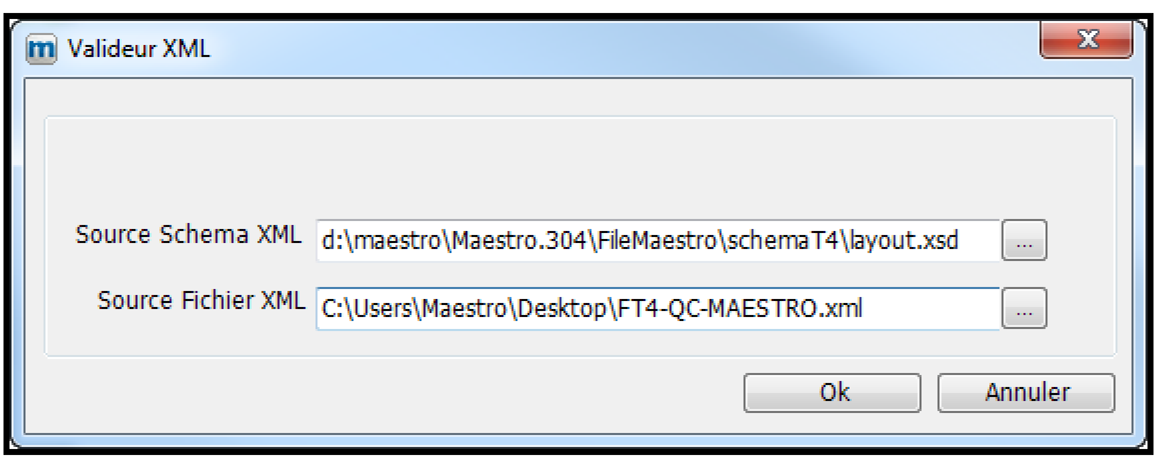
This option enables the validation of different XML files before sending them electronically. This step is only necessary if the user edited manually an XML file. To do this:

maestro* > Time Management > Payroll > T4 and RL-1 > **Print T4 and RL-1**

1. Click the **XML Validator** appearing in the **EDI Transfer** section of the **Print T4 and RL-1** window.
2. Select the form to be validated, then click **OK**.



3. Select the province.
4. Click the **Accept** icon.
5. **Maestro*** asks you to confirm the location of the **XML Source File**. Modify the path if necessary; click **OK** if the path is correct.



A message confirming the validity of the file is displayed on the screen. If an error message appears, correct the situation and repeat the steps starting from *generate data*. This is to be done after correcting the problems.

After validating the XML files, users must send them to the federal and provincial governments; **maestro*** does not do it automatically. To do so, use the following links:

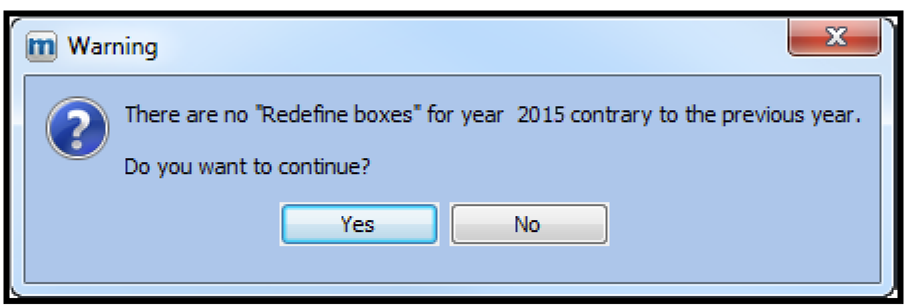
- Provincial: https://www.revenuquebec.ca/en/businesses/rl-slips-and-summaries/sending-rl-slips-and-summaries/
- Federal: https://www.canada.ca/en/revenue-agency/services/e-services/filing-information-returns-electronically-t4-t5-other-types-returns-overview.html

Additionally, the **Employer's Summary** report, available in the **Print T4 and RL-1** option in **maestro***, under the **Processing** section, provides all the information required to complete the RLZ-1.S form (*Summary of Source Deductions and Employer Contributions*). However, companies are responsible of filling out and sending the form the Quebec government. No equivalent report is required by the Canadian government.

APPENDIX A

Common Errors

Message 1



This message is displayed if there are box redefinitions for specific employees, for the previous year, and if **maestro*** does not find them in the box redefinitions for the current year.

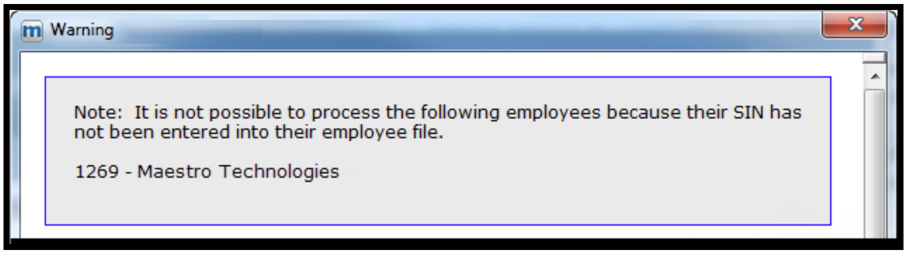
If the user clicks **YES**, the data will be generated. If not, processing will be interrupted.

Potential Solutions:

a. Check whether the box redefinitions for the previous year, related to employees, still applies to the current year. If yes, copy the box redefinitions for the current year.

b. Repeat the **Generate Data** step.

Message 2

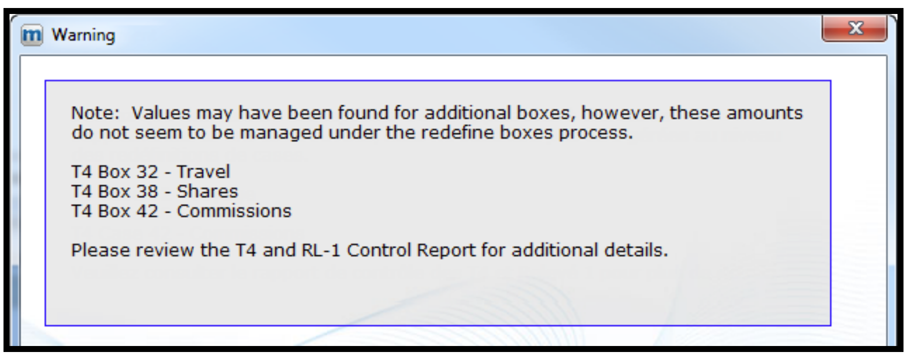


This message is displayed if no SIN has been entered for an employee. Data will not be generated for this employee.

Potential Solutions:

a. Access **Employee Management** (**maestro*** > Time Management > Payroll > Employees > **Employee Management**) and enter the SIN.
b. Repeat the **Generate Data** step to correct the information.

Message 3



This message is displayed when **maestro*** finds amounts, in payroll, likely to affect the additional boxes but there are no box redefinition for them.

Potential Solutions:

a. Print the **T4 and RL-1 Control Report.**
b. From the **T4 and RL-1 Control Report**, check the amounts in the additional boxes and define these additional boxes in **Redefine Boxes** in the **Test of the T4 and RL-1** option.
c. Repeat the **Generate Data** step to update the information.

APPENDIX B

Modifying T4, T4A, and RL-1 Slips After the Initial Transmission

This appendix lists the steps required to modify T4, T4A, and RL-1 slips after they have been sent to the government authorities.

Verify the Taxation Year

Start by verifying the active year to make sure the appropriate calendar year is selected in **maestro***. To do so:

a. From the main **maestro*** menu, click on **Active Year: 20XX** located on the right side of the ribbon at the bottom of the window.
b. Select **2024** and click **Ok**.

> ⚠ If the year does not appear in the lower right corner of the window, click on the **Time Management** module to the left of the window. The year will appear.

Redefine Boxes

See the help topic **Print T4 and RL-1** for the steps required to redefining boxes.

Generate Data

maestro* > Time Management > Payroll > T4 and RL-1 > **Print T4 and RL-1**

a. Click the **Generate Data** function on the **Print T4 and RL-1** window.
b. On the right side of the **Parameter Selection** window, select the appropriate province.
c. Indicate which files must be generated for the federal/provincial tax(es) by checking the relevant box(es).
d. Select the **Sending Type**, which should be *M – Amendments* for the federa tax and/or *4 – Amended* for the provincial tax.
e. ONLY select the employee(s) for which you want to obtain data.
f. Click the **Accept** icon to generate the files, then exit the window.

Printing T4, T4A, and RL-1 Slips

maestro* > Time Management > Payroll > T4 and RL-1 > **Print T4 and RL-1**

a. In the **Print T4 and RL1** window, click the **T4, T4A and RL-1** function under the **Print** section.
b. If needed, select the appropriate **Province**.
c. Select the documents that need to be printed (**T4**, **RL-1**, or **T4A**) and how the employees should be displayed.

d. Click **Accept**.
e. Click the **Print** icon, then click the **Quit** icon.

The slips will be printed for every selected employee.

Click **OUI/YES** if the following message appears after printing the amended RL-1: "Do you want to update the sequential numbers?".

Do not forget to put *2024* for the active year if it has been changed at the beginning of the modification process.

APPENDIX C

Transmitting Slips Using the Internet

If you are planning on sending your RL-1 slips electronically, and you are doing it for the first time, you must first activate the function with the government through the Revenu Québec online services website.

To send slips using the Internet, you must be registered as transmitter, i.e. "any person or business that uses certified software to file RL slips either manually or electronically and that distributes them". To do so:

1. Complete the **ED-430 Transmitter Registration Form**; this PDF document is available on the Revenu Québec website.
2. After completing it online, click the **Send** button located at the bottom of the second page to immediately send it by email. A few days later, you will receive a registration confirmation containing your transmitter number (including the series of sequential numbers you will have to use when preparing the slips).
3. When you have finished preparing the **RL-1** slips, go to the Transmitting RL Slips Online page, which can be accessed from the **Filing RL Slips** option in the **Income Tax** section of the **Online Services**.
4. Click the **Access Service** blue button to display a new popup window.

   Make sure your Web browser allows popup windows.

5. On the **Transmitting RL Slips** window, click the **Start** button.
6. Enter your **Transmitter Number** and your **Identification Number** (a ten-digit number assigned to your business for various purposes, for example, when it registered for source deductions; it is shown at the top of the letter whose subject line reads *Confirmation of your transmitter number and series of numbers*).
7. Then, click the **Next** button.

The next steps are described in great detail on each page; you only have to follow the instructions. Should you experience difficulties with the **Transmitting RL Slips** service, contact Revenu Québec's technical assistance directly by phone at 1 866 814-8392.