



How to report employer contributions to your employees' RRSP

Reporting your group RRSP and DPSP contributions on T4 slips.

If you set up a new retirement plan last year, the following will help you to understand how to fill in your employees' T4s with the relevant plan information. The example below shows the highlighted areas on the T4 where you must insert retirement plan details. The instructions below correspond to the highlighted, numbered boxes in the T4 example, and explain which amounts to put in boxes 14, 40, 50 and 52.

		Canada Revenue Agency / Agence du revenu du Canada		T4 Statement of Remuneration Paid / État de la rémunération payée	
Employer's name – Nom de l'employeur		Year / Année		Employment income – line 10100 / Revenus d'emploi – ligne 10100	Income tax deducted – line 43700 / Impôt sur le revenu retenu – ligne 43700
54 Employer's account number / Numéro de compte de l'employeur		Province of employment / Province d'emploi	10	14	22
Social insurance number / Numéro d'assurance sociale		Employee's CPP contributions – see over / Cotisations de l'employé au RPC – voir au verso	16	24	EI insurable earnings / Gains assurables d'AE
12		Employee's CPP contributions – see over / Cotisations de l'employé au RRAQ – voir au verso	17	26	CPP/QPP pensionable earnings / Gains ouvrant droit à pension – RPC/RRAQ
Employee's name and address – Nom et adresse de l'employé		Employee's EI premiums – line 31200 / Cotisations de l'employé à l'AE – ligne 31200	18	44	Union dues – line 21200 / Cotisations syndicales – ligne 21200
Last name (in capital letters) / Nom de famille (en lettres majuscules)		RPP contributions – line 20700 / Cotisations à un RPA – ligne 20700	20	46	Charitable donations – line 34900 / Dons de bienfaisance – ligne 34900
First name / Prénom		Pension adjustment – line 20600 / Facteur d'équivalence – ligne 20600	52	50	RPP or DPSP registration number / N° d'agrément d'un RPA ou d'un RPDB
Initial / Initiale		Employee's PPIP premiums – see over / Cotisations de l'employé au RPAP – voir au verso	55	56	PPIP insurable earnings / Gains assurables du RPAP
Protected B when completed / Protégé B une fois rempli		Other information (see over) / Autres renseignements (voir au verso)		40	
Autres renseignements (voir au verso)		Box – Case		Amount – Montant	

14 Income and employer RRSP contributions

50 CRA registration number (CRA sends directly to the employer)


52 Amount contributed to employee's DPSP

40 Amount contributed by the employer to the employee's GRSP

Report the taxable amount in box 14 "Employment income" and in the "Other information" area under code 40 at the bottom of the T4 slip. For more information, see T4 – Information for employers.

Reporting your group RRSP and DPSP contributions on RL-1 slips.

The instructions below explain which amounts to put in boxes A and L on the RL-1 form.¹

RELEVÉ						RL-1 (2020-10)
1 Revenus d'emploi et revenus divers		Année 2020	Code du relevé	N° du dernier relevé transmis		
<input type="checkbox"/> Revenus d'emploi	B- Cotisation au RRQ	C- Cotisation à l'assurance emploi	D- Cotisation à un RPA	E- Impôt du Québec retenu	F- Cotisation syndicale	
G- Salaire admissible au RRQ	H- Cotisation au RQAP	I- Salaire admissible au RQAP	J- Régime privé d'ass. maladie	K- Voyages (région éloignée)	<input type="checkbox"/> Autres avantages	
M- Commissions	N- Dons de bienfaisance	O- Autres revenus	P- Régime d'ass. interentreprises	Q- Salaires différés	R- Revenu « situés » dans une réserve	
S- Prouboires reçus	T- Prouboires attribués	U- Retraite progressive	V- Nourriture et logement	W- Véhicule à moteur	Code (case 0)	
Renseignements complémentaires						
Nom de famille, prénom et adresse du particulier		Numero d'assurance sociale du particulier		Numero de référence (facultatif)		
Nom et adresse de l'employeur ou du payeur						
						
Relevé officiel – Revenu Québec Formulaire prescrit – Président-directeur général						

A Income and employer RRSP contributions

L Amount contributed by the employer to the employee's GRSP



Please visit the [Canada Revenue Agency website](https://www.revenuquebec.ca) for more information.

¹ According to the [Revenu Quebec website](https://www.revenuquebec.ca), and in compliance with their language policy, the official version of this document is in French only.

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