



The following **highlighted** changes need to be made after your last payroll of 2025 and before your first payroll of 2026, also make sure that the first payroll period starts at **2026-01**.

This guide is only provided as an example as to how to update your payroll rates and it is up to you to ensure that all rates are correct and entered properly. RSA Software assumes no responsibility for incorrect/missing information as well as for any penalties/interest charged by government agencies.

<b>ONLINE PAYROLL CALCULATOR</b>	<a href="#">Canada (EN)</a> <a href="#">Québec (EN)</a>	<a href="#">Canada (FR)</a> <a href="#">Québec (FR)</a>
<b>T4-SLIPS (ONLINE FILING)</b>  Login to your "My Business Account" (Requires CRA Web access code)	<a href="#">Canada (EN)</a>	<a href="#">Canada (FR)</a>
<b>RL-1 SLIPS (ONLINE FILING)</b>  You need to have a transmitter Number or login to your "My Account for business"	<a href="#">Québec (EN)</a>	<a href="#">Québec (FR)</a>

If you will be filing more than 25 RL-1 and do not have a transmitter number (NP999999), you must complete Form ED-430 V ([English](#)) ([French](#)) and register with Revenu Québec. They will provide you with a transmitter number and a series of RL-1 sequential numbers. Our Transmit Certification Number is RQ-24-01-170

If you previously registered and have a transmitter number, the information should already be in RSA and will be used for 2025 filing. Once received you will enter this information in RSA in SYSTEM / CONFIGURATION / SETUP / WAGES

Setup

Setup Wages

**Wages**

005	Payroll For	Canada
010	Automatically Generate Employee Numbers	No
015	Payroll Account CANADA	126145895RP0001
020	Payroll Account QUEBEC	1009889031RS0001
035	Pay Day Of Week	Wed
040	Payroll Bank	CAD/CANADA TRUST CAD\$~0_0
045	Checks Type	Computer Printed
055	Vacation Available Period Ends YY-MM	16-04
060	Batch Weekly Pay Hours	0.00
065	Batch Bi-Weekly Pay Hours	0.00
070	Quebec R1 Transmit Certification Number	RQ-24-01-170
075	Quebec Transmitter Number	NP999999
076	Quebec Relevé Starting Control Number	
077	Quebec Relevé Ending Control Number	
080	Federal Transmission Confirmation	
090	Quebec Transmission Confirmation	

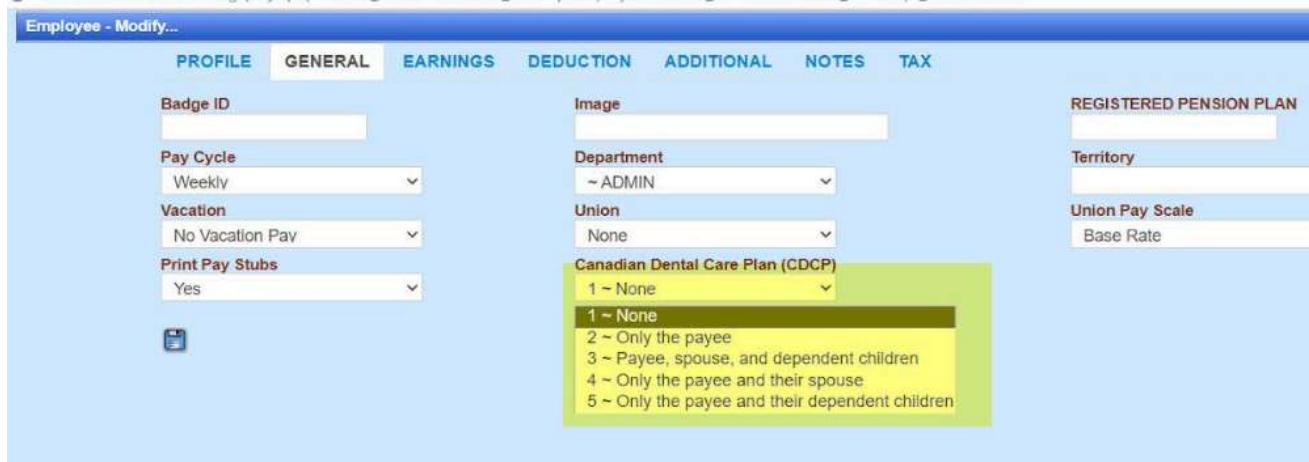
As of January 2024, if you file more than 5 slips for a calendar year you are required to file electronically and can face serious penalties if you file using the wrong method.

If this is your first time filing Relevé 1 slips online using RSA, please do not wait till the Feb 28th deadline. Unlike the CRA, Revenu Québec can take up to 24 hours to process a return and confirm a successful transmission. Errors can be caused by employee information like invalid postal codes, incorrect SIN, etc.

## 2025 MAXIMUMS

Maximum insurable earnings	2026	2025	EXEMPTION
QPP (QUEBEC)	74,600	71,300	3,500
QPP2 (QUEBEC)	85,000	81,200	74,600
CPP	74,600	71,300	3,500
CPP2	85,000	81,200	74,600
EI	68,900	65,700	
EI (QUEBEC)	68,900	65,700	
QPIP (QUEBEC)	103,000	98,000	
CSST (QUEBEC)	103,000	98,000	
WSIB (ONTARIO)	121,700	117,000	

## EMPLOYEE FILE (BOX 45 ON T4)



The screenshot shows the RSA Employee - Modify... interface. The General tab is selected. In the Canadian Dental Care Plan (CDCP) dropdown, option 1 is highlighted with a green box. The options are:

- 1 - None
- 2 - Only the payee
- 3 - Payee, spouse, and dependent children
- 4 - Only the payee and their spouse
- 5 - Only the payee and their dependent children

For the calendar year 2024 and after, it is mandatory to indicate whether the employee or any of their family members were eligible, on December 31 of that year, to access any dental care insurance, or coverage of dental services of any kind, that you offered. If you do not offer dental benefits, you have nothing to do as all employees will be set to None (1).



## QUEBEC INCOME TAX (Personal Exemption)

Starting in 2026 Quebec will no longer use a letter code for the basic personal exemption but the actual amount determined from the form TP-1015.3-V ([English](#)) ([French](#)) once completed by your employees. RSA will use the default value of **0 or A** to calculate the basic personal exemption of \$18,571 for 2026.

For any exemptions greater than \$ 18,571 enter the actual amount.

DEMO COMPANY

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Tue - Dec. 19 2023 7.5k

Invoicing Ordering Purchasing Inventory Receivables Payables Ledger Wages Projects System

TRANSACTIONS

SEARCH...

EMPLOYEE

Employee - New...  
Employee - Search... ←

RELATED ►

Deductions ←  
Departments  
Earnings  
Remittance Forms Box Listing  
Union

VENDORS

REPORTS

Modify Employees, setup Box 45 (Dental Benefit)

Setup Deduction Rates for this year

Employee - Modify...

PROFILE GENERAL EARNINGS DEDUCTION ADDITIONAL NOTES TAX

Deduction	Override	Adjustment ±	Annual Maximum	Tax level
<input checked="" type="checkbox"/> FEDERAL TAX	0.00	\$ 0.00	\$	1
<input checked="" type="checkbox"/> EMPLOYMENT INSURANCE (QUÉBEC )				
<input checked="" type="checkbox"/> QUÉBEC TAX	0.00	\$ 0.00	\$	0
<input checked="" type="checkbox"/> QUÉBEC PENSION PLAN				
<input checked="" type="checkbox"/> QUÉBEC PENSION PLAN (ADDITIONAL)				
<input checked="" type="checkbox"/> QUÉBEC PARENTAL INSURANCE PLAN				
<input checked="" type="checkbox"/> QUÉBEC HEALTH INSURANCE				
<input checked="" type="checkbox"/> CSST				



## FEDERAL INCOME TAX

Deduction	FEDTAX		Active <input checked="" type="checkbox"/>
Language	Description		
English	FEDERAL TAX		
French	IMPÔT FEDERAL		
System Function	PRFED2601		
Type	Income Tax	Union	No
Display Order	10	Tax level	
Annual Maximum	0.00	Annual Exemption	0.00
Annual Calculation	0.00		
Employee Deduction	Base Rate	\$	
Employee	Expense Account		
	Use Vendor Expense Account		
Vendor	RECGEN_DAS		



## QUEBEC INCOME TAX

Deduction	QUETAX		Active <input checked="" type="checkbox"/>
Language	Description		
English	QUÉBEC TAX		
French	IMPÔT QUÉBEC		
System Function	PRQUE2601		
	Type	Union	
	Income Tax	No	
	Display Order	Tax level	
	21		
	Annual Maximum	Annual Exemption	Annual Calculation
	0.00	0.00	0.00
Employee Deduction	Base Rate	\$	
	0.0000	\$	
Employee	Expense Account		
	Use Vendor Expense Account	<input type="checkbox"/>	
	Vendor	MINREV_DAS	



## CANADA PENSION PLAN

<b>Deduction</b>	CPP	Active <input checked="" type="checkbox"/>
<b>Language</b> English	<b>Description</b> CANADA PENSION PLAN	
French	COTISATIONS AU CCP	
<b>System Function</b>		
<b>Type</b>	<b>Union</b>	
Withholding	No	
<b>Display Order</b>	<b>Tax level</b>	
12		
<b>Annual Maximum</b>	<b>Annual Exemption</b>	<b>Annual Calculation</b>
4230.45	3500.00	0.00
<b>Employee Deduction</b>	<b>Base Rate</b>	
	5.9500	%
<b>Employee</b>	<b>Expense Account</b>	
	Use Vendor Expense Account	
<b>Vendor</b>		
	RECGEN_DAS	
<b>Employer Deduction</b>	<b>Base Rate</b>	
	5.9500	%
<b>Employer</b>	<b>Expense Account</b>	
	56230 ~ FRINGE BENEFITS	
<b>Government Group</b>	<b>Used In Tax Calculation as</b>	
	GOVERNMENT PENSION PLAN	

## CANADA PENSION PLAN (ENHANCEMENT)

Deduction	CPP2	Active <input checked="" type="checkbox"/>
Language	Description	
English	CANADA PENSION PLAN (ENHANCEMENT)	
French	COTISATIONS AU CCP (ENHANCEMENT)	
System Function		
Type	Union	
Withholding	No	
Display Order	Tax level	
12		
Annual Maximum	Annual Exemption	Annual Calculation
416.00	74600.00	0.00
Employee Deduction	Base Rate	
	4.0000	%
Employee	Expense Account	
	Use Vendor Expense Account	
Vendor		
	RECGEN_DAS	
Employer Deduction	Base Rate	
	4.0000	%
Employer	Expense Account	
	56230 ~ FRINGE BENEFITS	
Government Group	Used In Tax Calculation as	
	GOVERNMENT PENSION PLAN	

## QUEBEC PENSION PLAN

Deduction	QPP		Active <input checked="" type="checkbox"/>
Language	English QUÉBEC PENSION PLAN French COTISATIONS AU RRQ		
System Function			
Type	Withholding		Union
Display Order	22	Tax level	
Annual Maximum	4479.30	Annual Exemption	Annual Calculation
Employee Deduction	6.3000	3500.00	0.00
Employee	Expense Account		
	Use Vendor Expense Account		
Vendor	MINREV_DAS		
Employer Deduction	Base Rate		%
Employer	Expense Account		
Government Group	Used In Tax Calculation as		



## QUEBEC PENSION PLAN (ENHANCEMENT)

Deduction	QPP2		Active <input checked="" type="checkbox"/>
Language	Description		
English	QUÉBEC PENSION PLAN (ADDITIONAL)		
French	COTISATIONS AU RRQ		
System Function			
Type	Union		
Withholding	No		
Display Order	Tax level		
22			
Annual Maximum	Annual Exemption		
416.00	74600.00		
Employee Deduction	Annual Calculation		
Base Rate	0.00		
4.0000	%		
Employee	Expense Account		
	Use Vendor Expense Account		
Vendor			
	MINREV_DAS		
Employer Deduction	Base Rate		
	4.0000	%	
Employer	Expense Account		
	56230 ~ FRINGE BENEFITS		
Government Group	Used In Tax Calculation as		
	GOVERNMENT PENSION PLAN		



## EMPLOYMENT INSURANCE

PROFILE	GENERAL	EARNINGS
Deduction	El	Active <input checked="" type="checkbox"/>
Language	Description	
English	EMPLOYMENT INSURANCE	
French	ASSURANCE D'EMPLOI	
System Function		
Type	Union	
Withholding	No	
Display Order	Tax level	
12		
Annual Maximum	Annual Exemption	Annual Calculation
1123.07	0.00	0.00
Employee Deduction	Base Rate	
	1.6300	%
Employee	Expense Account	
	Use Vendor Expense Account	
Vendor		
	RECGEN_DAS	
Employer Deduction	Base Rate	%
	2.2820	
Employer	Expense Account	
	56230 ~ FRINGE BENEFITS	
Government Group	Used In Tax Calculation as	
	EMPLOYMENT INSURANCE	



## EMPLOYMENT INSURANCE (QUEBEC)

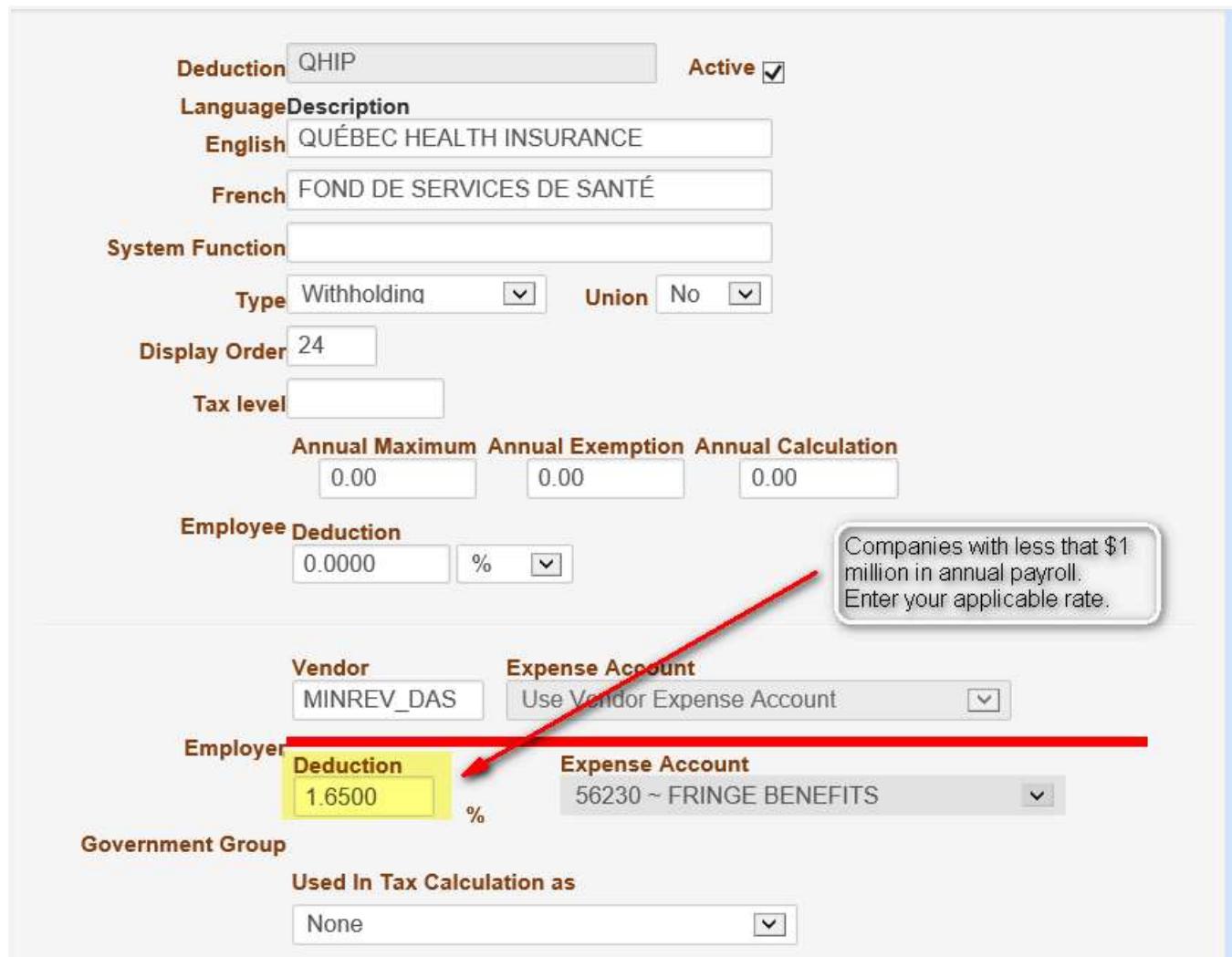
Deduction	QEI	Active <input checked="" type="checkbox"/>
Language	<b>Description</b>	
English	EMPLOYMENT INSURANCE (QUÉBEC )	
French	ASSURANCE D'EMPLOI (QUÉBEC)	
System Function		
Type	Withholding	Union
Display Order	12	Tax level
Annual Maximum	895.70	Annual Exemption
Employee Deduction	1.3000	Annual Calculation
Employee	Expense Account	
	Use Vendor Expense Account	
Vendor	RECGEN_DAS	
Employer Deduction	Base Rate	%
Employer	Expense Account	
Government Group	Used In Tax Calculation as	
	EMPLOYMENT INSURANCE	

## QUEBEC PARENTAL INSURANCE

Deduction	QPIP		Active <input checked="" type="checkbox"/>
Language	Description		
English	QUÉBEC PARENTAL INSURANCE PLAN		
French	ASSURANCE PARENTALE QUÉBÉC		
System Function			
Type	Union		
Withholding	No		
Display Order	Tax level		
23			
Annual Maximum	Annual Exemption		
442.90	Annual Calculation		
Employee Deduction	0.00	0.00	
Employee	Expense Account		
	Use Vendor Expense Account		
Vendor	MINREV_DAS		
Employer Deduction	Base Rate	%	
	0.6020		
Employer	Expense Account		
	56230 ~ FRINGE BENEFITS		
Government Group	Used In Tax Calculation as		
	QUÉBEC PARENTAL INSURANCE PLAN		

## QUEBEC HEALTH INSURANCE

The employer contribution rate is generally 1.65% for employers whose annual payroll is \$1M or less. The rate is reduced to 1.25% for employers in the primary and manufacturing sectors. When the payroll exceeds \$1M, the rate increases gradually up to 4.26%. Please verify your situation.



The screenshot shows the 'Deduction' configuration for 'QHIP' (Québec Health Insurance). The 'Active' checkbox is checked. The 'Language' dropdown shows 'English' selected, with 'QUÉBEC HEALTH INSURANCE' in the description. The 'French' description is 'FOND DE SERVICES DE SANTÉ'. The 'System Function' field is empty. The 'Type' is 'Withholding' and 'Union' is 'No'. The 'Display Order' is 24. The 'Tax level' field is empty. Below these are 'Annual Maximum', 'Annual Exemption', and 'Annual Calculation' fields, all set to 0.00. The 'Employee Deduction' section shows a value of 0.0000 and a percentage of 0%. A tooltip for the employee deduction field states: 'Companies with less than \$1 million in annual payroll. Enter your applicable rate.' A red arrow points from the 'Employee Deduction' field to the 'Employer Deduction' field. The 'Employer Deduction' field has a value of 1.6500 and a percentage of %. The 'Expense Account' for the employer deduction is 'Use Vendor Expense Account'. The 'Employee Deduction' field is highlighted with a yellow background. The 'Government Group' section shows 'Used In Tax Calculation as' set to 'None'. The 'Expense Account' for the employee deduction is '56230 ~ FRINGE BENEFITS'.

## WORKPLACE SAFETY (ONTARIO) CSST (QUEBEC)

Deduction CSST Active

Language Description  
English CSST  
French CSST

System Function

Type Withholding Union No

Display Order 25 Enter your annual maximum

Tax level

Annual Maximum	Annual Exemption	Annual Calculation
0.00	0.00	94000.00

Employee Deduction 0.0000 % Enter your applicable rate

Vendor MINREV\_DAS Expense Account Use Vendor Expense Account

Employer Deduction 0.5000 % Expense Account 56230 ~ FRINGE BENEFITS

Government Group

Used In Tax Calculation as None

