

Source Deductions Return 2019

You must give this form, duly completed, to your employer or payer so that the income tax to be withheld from the amounts paid to you can be determined. Be sure to read the "Instructions" section before completing the form.

1 Information about the employee or beneficiary (please print)

Last name		First name	
Employee or beneficiary number		Date of birth	Social insurance number
		Y Y Y Y M M D D	

2 Personal tax credits

Basic personal amount. Enter \$15,269. If you have more than one employer and have already claimed this amount, go to line 10 and enter 0.

1	
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Amount transferred from one spouse to the other

Maximum amount respecting a spouse

Your spouse's estimated taxable income for 2019

Subtract line 1b from line 1a. If the result is negative, enter 0.

1a \$15,269

1b

=

+ 2

Amount for dependants (Work Chart 1)

+ 3

Amount for a severe and prolonged impairment in mental or physical functions

+ 5

Age amount, amount for a person living alone and amount for retirement income (Work Chart 2)

+ 6

Add lines 1 through 6.

= 7

Amount for experienced workers (Work Chart 3)

+ 9

Add lines 7 and 9.

Personal tax credits

= 10

3 Additional income tax to be withheld

Enter the additional amount that you would like withheld from each paycheque.

Additional income tax to be withheld

11	
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4 Deductions

Enter the deductions to be taken into account by your employer or payer to calculate source deductions.

Housing deduction for residents of designated remote areas

Deductible support payments

Add lines 14 and 15.

(Note that your employer or payer will distribute the amount evenly among the pay periods remaining in the year.)

Deductions

14

+ 15

= 19

5 Exemption

Check box 20 to request an exemption from source deductions of income tax with respect to your employment income for 2019.

20	
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6 Signature

I certify that the information provided in this return is accurate and complete.

Signature

Date

Work Chart 1 – Amount for dependants (see the instructions for line 3)

If you are claiming an amount for more than two children under 18 enrolled in post-secondary studies or more than two other dependants, attach another sheet containing the requested information and enter the result of your calculations on line 52.

		Children under 18 on December 31, 2019		Other dependants (18 or older)	
		1st child	2nd child	1st person	2nd person
Amount for children under 18 enrolled in post-secondary studies. Enter \$2,933 per completed term that was started in 2019 (maximum: two terms per child).	40			\$4,274	\$4,274
Estimated net income ¹ of the child or dependant for 2019	45				
Subtract line 45 from line 40. If the result is negative, enter 0.	50				
Add the amounts on line 50.	52				
If any dependant for whom you are claiming an amount reaches the age of 18 in 2019, enter the result of the following calculation: $\$356 \times$ number of months in the year up to and including the month of the dependant's birthday. Otherwise, enter 0.	55				
Subtract line 55 from line 52. If the result is negative, enter 0. Carry the result to line 3.	60				
Amount for dependants					

1. Do not take into account the amount of the deduction for residents of designated remote areas or the amount of scholarships, bursaries or any similar financial assistance.

Work Chart 2 – Age amount, amount for a person living alone and amount for retirement income
(see the instructions for line 6)**Age amount**

Enter \$3,212 for each person (you and your spouse) that is 65 or older in 2019.

Amount for a person living alone

Additional amount for a person living alone
(single-parent family)

\$180 \times number of months in 2019 in which you are entitled
to the child assistance payment

Subtract line 77 from line 76.

Add lines 75 and 78.

Amount for retirement income (maximum: \$2,853 for each person)

Add lines 70, 79 and 80.

Estimated net family income

Total of your estimated net income and that of your spouse on December 31, 2019

Subtract line 91 from line 90. If the result is negative, enter 0.

Multiply line 92 by 18.75%.

Subtract line 95 from line 85. If the result is negative, enter 0.

Amount from line 6 of your spouse's TP-1015.3-V form

Subtract line 97 from line 96. Carry the result to line 6.

Age amount, amount for a person living alone and amount for retirement income

	70	
	75	
	76	
	77	
	78	
	79	
	80	
	85	
	90	
	91	\$34,610
	92	
	93	18.75%
	95	
	96	
	97	
	98	

Work Chart 3 – Amount for experienced workers (see the instructions for line 9)

Estimated eligible work income			110	
Amount of income included on line 110 that you expect to earn before reaching the age of 61 or that is related to a previous year (retroactive amount)	–		111	
Subtract line 111 from line 110. If you were born in 1954, 1955, 1956 or 1957, go to line 118. Otherwise, continue the calculation.	=		112	
	–		114	\$5,000
	=		115	
Subtract line 114 from line 112 (maximum: \$11,000 if you were born before January 1, 1954, or \$3,000 if you were born in 1958). Carry the result to line 135 and continue on line 140.				
Complete lines 118 through 130 only if you were born in 1954, 1955, 1956 or 1957.				
Amount from line 112			118	
Amount of income included on line 112 that you expect to earn before your birthday	–		119	
Subtract line 119 from line 118.	=		120	
		121		\$5,000
Amount from line 119	–	122		
Subtract line 122 from line 121. If the result is negative, enter 0.	=		125	
Subtract line 125 from line 120.	=		126	
Amount from line 119		127		
	–	128		\$5,000
Subtract line 128 from line 127 (maximum: \$9,000 if you were born in 1954, \$7,000 if you were born in 1955, \$5,000 if you were born in 1956, or \$3,000 if you were born in 1957). If the result is negative, enter 0.			129	
Add lines 126 and 129 (maximum: \$11,000 if you were born in 1954, \$9,000 if you were born in 1955, \$7,000 if you were born in 1956, \$5,000 if you were born in 1957).	=		130	
Amount from line 115 or line 130, as applicable. If you were born before January 1, 1951, and the amount on line 135 does not exceed \$4,000, carry it to line 9. Otherwise, continue the calculation.			135	
Amount from line 110		140		
	–	141		\$34,610
Subtract line 141 from line 140. If the result is negative, enter 0.	=	142		
	×			33.33%
Multiply line 142 by 33.33%.	=		144	
Subtract line 144 from line 135. If the result is negative, enter 0. Carry the result to line 9, unless you were born before January 1, 1951, in which case you must either carry the amount from line 145 or enter \$4,000, whichever is greater.			145	
Amount for experienced workers	=			

Instructions

Are you required to complete this form?

You must give this form, duly completed, to your employer or payer so that the employer or payer can determine the income tax to be withheld from salaries, wages, commissions, pension income, parental insurance benefits, Employment Insurance benefits, wage loss replacement benefits or any other remuneration paid to you. If you do not complete this form, your employer or payer will only take into account the basic personal amount to determine the income tax to be withheld. The deduction code will remain in effect until you give your employer or payer a new, duly completed copy of this form.

You are not required to complete this form each year to benefit from the annual indexation of the income tax system.

The personal tax credits and deductions that appear on this form may be subject to a limit if you are not resident in Canada or if you become a non-resident during the year. In such cases, contact us.

This form is available on our website at revenuquebec.ca.

Filing deadline

You must give this form, duly completed, to your employer or payer:

- on the day you take up employment, if it is an employer who pays the remuneration;
- before a payer (other than an employer) pays you remuneration for the first time;
- within 15 days after an event that results in a reduction of the amounts entered on the previously completed copy of form TP-1015.3-V.

Furthermore, you can give a duly completed copy of this form to your employer or payer at any time to:

- have your employer or payer take into account any tax credits and deductions to which you are entitled when calculating the amount of income tax to withhold;
- have an additional amount of income tax withheld; or
- apply for an exemption from source deductions of Québec income tax from your employment income.

Reduction in source deductions of income tax

If you are entitled to tax credits and deductions that do not appear on this form, complete the *Application for a Reduction in Source Deductions of Income Tax* (form TP-1016-V) so that we can authorize your employer or payer to reduce the income tax that is withheld.

Line 2 Amount transferred from one spouse to the other

If you expect to have a **spouse on December 31, 2019**, you can claim the amount transferred from one spouse to the other. However, you cannot claim the amount if your spouse receives indemnities further to an industrial accident, a precautionary cessation of work, a traffic accident or an act of good citizenship, or because he or she was the victim of a crime.

To calculate your spouse's estimated taxable income, refer to lines 101 through 299 in the guide to the income tax return for 2018. To claim the amount transferred from one spouse to the other, you and your spouse must each file an income tax return for 2019.

Spouse

The person to whom you are married, the person with whom you are living in a civil union or the person who is your de facto spouse.

De facto spouse

A person of the opposite sex or of the same sex who, at any time in 2019:

- is living in a conjugal relationship with you and is the biological or adoptive parent (legally or in fact) of at least one of your children; or
- has been living in a conjugal relationship with you for at least 12 consecutive months (the 12-month period is considered to have been uninterrupted if you live apart because of the breakdown of your relationship for a period of less than 90 days).

Spouse on December 31, 2019

A person who is, as applicable:

- your spouse at the end of that day:
 - if you were not living apart at that time because of a breakdown of your relationship,
 - if you were living apart at that time because of a breakdown of your relationship that lasted less than 90 days;
- your spouse at the time of that person's death in 2019 if you were not living apart at that time for more than 90 days because of the breakdown of your relationship and you did not have a new spouse on December 31, 2019.

Line 3 Amount for dependants

Amount for a child under 18 enrolled in post-secondary studies

If you expect to be supporting at least one **child under 18 enrolled in post-secondary studies** on December 31, 2019, complete Work Chart 1.

If the child transfers the unused portion of his or her credits to his or her spouse, you cannot claim the amount for a child under 18 enrolled in post-secondary studies with respect to that child.

Child under 18 enrolled in post-secondary studies

A person born after December 31, 2001, who, in 2019, is a full-time student pursuing vocational training at the secondary level or post-secondary studies, and whom you are supporting. The person may be:

- your or your spouse's child;
- a person of whom you or your spouse has the custody and supervision (legally or in fact);
- your child's spouse;
- the spouse of your spouse's child.

Amount for other dependants

If you support at least one **other dependant** who is 18 or older in 2019, complete Work Chart 1.

Other dependant

A person who meets **all three** of the following conditions:

- The person is 18 or older in 2019.
- The person is related to you by blood, marriage or adoption.
- The person **ordinarily lives with you** and is supported by you.

The person is not your spouse, is not a person who transfers the unused portion of his or her credits to his or her spouse and is not a child who is transferring an amount for a child 18 or over enrolled in post-secondary studies.

Line 5 Amount for a severe and prolonged impairment in mental or physical functions

If you entered an amount on line 2 and, in 2019, you or your spouse is entitled to claim the amount for a severe and prolonged impairment in mental or physical functions, you can enter **\$3,391** for each person with such an impairment, as certified by a health professional. For more information, refer to the *Certificate Respecting an Impairment* (form TP-752.0.14-V).

Line 6 Age amount, amount for a person living alone and amount for retirement income

The age amount, amount for a person living alone and amount for retirement income can be reduced on the basis of your estimated net family income. To calculate your estimated net family income, refer to lines 101 through 275 on your income tax return and, if applicable, on your spouse's return.

Note that you cannot claim this amount if your estimated net family income is more than \$74,027 and you have a spouse on December 31, 2019, or if your estimated net family income is more than \$53,200 and you do not have a spouse on December 31, 2019.

Age amount
(line 70 of Work Chart 2)

Enter **\$3,212** for each person (you and your spouse) that is 65 or older in 2019.

Amount for a person living alone
(line 75 of Work Chart 2)

If, **throughout 2019**, you expect to maintain and ordinarily live in a **dwelling** in which you live **alone** or **only** with one or more people under 18, or one or more of your children, grandchildren or great-grandchildren 18 or over who are full-time students pursuing vocational training at the secondary level or post-secondary studies, enter **\$1,750**.

Additional amount for a person living alone (single-parent family)
(line 76 of Work Chart 2)

You can enter **\$2,160** if you are entitled, for 2019, to the amount for a person living alone and:

- you live, **at some time in 2019**, with one or more of your children 18 or older who are full-time students pursuing vocational training at the secondary level or post-secondary studies; and
- you are not entitled to the child assistance payment for the month of December 2019.

Amount for retirement income
(line 80 of Work Chart 2)

If you or your spouse receives retirement income that qualifies for a tax credit in 2019, enter the lesser of the following amounts:

- the amount that you, your spouse or both of you receive during the year, multiplied by 1.25;
- \$2,853 for you or your spouse, or \$5,706 for both of you.

Line 9 Amount for experienced workers

You can claim the amount for experienced workers if you meet the following conditions:

- You expect to be resident in Québec on December 31, 2019.
- You will be 61 or older on December 31, 2019.
- Your estimated eligible work income is more than \$5,000.

To calculate the amount, complete Work Chart 3.

Eligible work income

Employment income, net business income, the net amount of research grants, Wage Earner Protection Program payments and amounts received under a work-incentive project. The following types of income are excluded:

- employment income that consists solely of taxable benefits relating to previous employment;
- employment income from an employer with whom you are not dealing at arm's length, or from an employer that is a partnership in which you and one of the members are not dealing at arm's length with each other;
- amounts deducted in the calculation of your taxable income (for example, the amounts deducted on lines 293 and 297 of the income tax return).

Line 11 Additional income tax to be withheld

You can request that an additional amount of income tax be withheld to avoid owing an amount when you file your income tax return. Before you determine how much additional income tax should be withheld, you must estimate the amount that you will owe for the year. To do this, you can:

- base your estimate on the amount you owed when you filed last year's income tax return;
- use form TP-1026-V, *Calculation of Instalment Payments to Be Made by Individuals*; or
- use the additional contribution calculator for subsidized childcare, which is available on the Ministère des Finances website.

Once you have estimated the amount you will owe, divide the amount by the number of pay periods left in the year. Note that if you use the calculator to determine the additional contribution for subsidized childcare, you do not have to divide the amount.

If you would like to change or cancel the amount of additional income tax being withheld, you must complete a new copy of this form and give it to your employer or payer.

Line 14 Housing deduction for residents of designated remote areas

If you expect to live in a prescribed **northern zone** or a prescribed **intermediate zone** for a period of at least six consecutive months beginning or ending in 2019, you can enter the lesser of the following amounts:

- 20% of your estimated net income for 2019;
- 100% (50% for an **intermediate zone**) of one of the following amounts:
 - \$22 multiplied by the number of days in 2019 you expect to live in such a zone, if no other person living in the same dwelling claims this deduction, or
 - \$11 multiplied by the number of days in 2019 you expect to live in such a zone, in all other cases.

For more information, consult the guide *Deduction for Residents of Designated Remote Areas* (TP-350.1.G-V).

Line 15 Deductible support payments

If, in 2019, you expect to make support payments to your spouse or former spouse, to the mother or father of your child, or to a third party for the benefit of your child or one of the aforementioned people, you can enter the amount of support on line 15, provided, as a rule, you meet the following conditions:

- The support is paid as a periodic allowance further to an order or a written agreement for the maintenance of the recipient, the maintenance of one of his or her children, or the maintenance of the recipient and the child, and you are living apart from the recipient at the time the payments are made.
- The support payments are not subject to the measures concerning the tax treatment of support payments.

For further information, refer to *The Tax Effects of Separation and Divorce* (IN-128-V).

Box 20 Exemption from source deductions of income tax

You can ask your employer to not withhold income tax from your employment income if you expect the total of your income from all sources to be less than the result of the following calculation: the amount on line 10, **plus** the amount on line 19. Note that this exemption cannot be requested for remuneration that is not employment income. This request is valid only for 2019.