

Source Deductions Return 2017

You must remit 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

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

2 Amount that determines the deduction code

2.1 Calculation of the amount

Basic amount. Enter \$11,635. If you have more than one employer and have already claimed the basic amount, do not complete lines 1 through 10 and enter 0 in the box marked "Code" below.

1	
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Amount transferred from one spouse to the other

Maximum amount respecting a spouse

1a	\$11,635
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Your spouse's estimated taxable income for 2017 multiplied by 80%

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

=	
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+	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	
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Add lines 1 through 6.

=	7	
---	---	--

Amount for workers 63 or older (Work chart 3)

+	9	
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Add lines 7 and 9.

Amount that determines the deduction code =

=	10	
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2.2 Deduction code

Enter the deduction code for the amount on line 10.

If the amount on line 10 is over \$35,000, enter the amount from line 10 rather than a deduction code.

	Code
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3 Additional income tax to be withheld

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

Additional income tax to be withheld

11	
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4 Deductions

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

Housing deduction for residents of designated remote areas

14	
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Deductible support payments

+	15	
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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 =

=	19	
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5 Exemption

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

6 Signature

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

Signature _____

Date _____

Work chart 1 – Amount for dependants

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, 2017		Other dependants (18 or older)	
		1st child	2nd child	1st person	2nd person
Amount for children under 18 enrolled in post-secondary studies. Enter \$2,145 per completed term that was started in 2017 (maximum: two terms per child).	40			\$3,125	\$3,125
Estimated net income ¹ for 2017 multiplied by 80%	– 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 2017, enter the result of the following calculation: \$260 × 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

Age amount
Enter **\$2,505** for each person (you and your spouse) that is 65 or older in 2017. 70

Amount for a person living alone 75

Additional amount for a person living alone (single-parent family) 76

\$140 × number of months in 2017 in which you are entitled to the child assistance payment – 77

Subtract line 77 from line 76. = + 78

Add lines 75 and 78. = + 79

Amount for retirement income (maximum: \$2,225 for each person) + 80

Add lines 70, 79 and 80. = 85

Estimated net family income

Total of your estimated net income and that of your spouse on December 31, 2017 90

Subtract line 91 from line 90. If the result is negative, enter 0. – 91 **\$33,755**

Multiply line 92 by 15%. = 92

Subtract line 95 from line 85. If the result is negative, enter 0. × 93 **15%**

Amount from line 6 of your spouse’s TP-1015.3-V form = – 95

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

Age amount, amount for a person living alone and amount for retirement income – 97

Age amount, amount for a person living alone and amount for retirement income = 98

Work chart 3 – Amount for workers 63 or older (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 63 or that is related to a previous year (retroactive amount)	–	111	
Subtract line 111 from line 110. If you are 64 or 65 on December 31, 2017, go to line 118. Otherwise, continue the calculation.	=	112	
	–	114	\$5,000
Subtract line 114 from line 112. (maximum amount is \$8,000 or \$ 4,000 , as applicable; refer to the table on page 5). Carry the amount to line 135.			
Maximum amount of eligible work income	=	115	
Complete lines 118 through 130 only if you are 64 or 65 on December 31, 2017.			
Amount from line 112		118	
Amount of income included on line 112 that you expect to earn before reaching the age of 64 or 65, as applicable.	–	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.	=		
Subtract line 125 from line 120.	=	126	
Amount from line 119		127	
	–	128	\$5,000
Subtract line 128 from line 127 (maximum \$6,000 if you are 65 on December 31, 2017, or \$4,000 if you are 64 on December 31, 2017). If the result is negative, enter 0.	+	129	
Add lines 126 and 129 (maximum \$8,000 or \$6,000 , as applicable; refer to the table on page 5).	=	130	
Maximum amount of eligible work income			
Amount from line 115 or line 130, as applicable		135	
	×	136	75.2%
Multiply line 135 by 75.2%. If you were born before January 1, 1951, and the amount on line 137 does not exceed \$3,008, carry it to line 9. Otherwise, continue the calculation.	=	137	
Amount from line 112		140	
	–	141	\$33,755
Subtract line 141 from line 140. If the result is negative, enter 0.	=	142	
	×		25%
Multiply line 142 by 25%.	=	144	
Subtract line 144 from line 137. 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 carry either the amount from line 145 or \$3,008, whichever is greater .			
Amount for workers 63 or older	=	145	

Instructions

Are you required to complete this form?

You must remit 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 amount to determine the income tax to be withheld. This return will remain in effect until you remit a new copy of this form, duly completed, to your employer or payer.

Given that the annual indexation of the income tax system does not affect your deduction code, you are not required to complete this form each year.

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 www.revenuquebec.ca.

Filing deadline

You must remit 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 you receive remuneration for a first time, if it is a payer (not an employer) who pays the remuneration;
- 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. Do not complete another copy of form TP-1015.3-V if the reduction of the amounts on lines 2 to 9 does not result in a change to the code corresponding to the amount on line 10.

Furthermore, you may remit 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 may 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, 2017**, you may 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 for being 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 2016. To claim the amount transferred from one spouse to the other, you and your spouse must each file an income tax return for 2017.

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 2017:

- 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, 2017

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 2017 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, 2017.

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, 2017, 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, 1999, who, in 2017, 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 2017, complete Work chart 1.

Other dependant

A person who meets all three of the following conditions:

- The person is 18 or older in 2017.
- 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, in 2017, you or your spouse is entitled to claim the amount for a severe and prolonged impairment in mental or physical functions, you can enter \$2,645 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**Age amount** (line 70 of Work chart 2)

Enter \$2,505 for each person (you and your spouse) that is 65 or older in 2017.

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

If, throughout 2017, you expect to maintain and ordinarily live in a dwelling in which you live alone or only with one or more persons under 18, or 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, enter \$1,365.

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

You may enter \$1,685 if you are entitled, for 2017, to the amount for a person living alone and:

- you live, at some time in 2017, 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 2017.

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

If you or your spouse receives retirement income qualifying for a tax credit in 2017, enter the amount that you or your spouse receives during the year, up to a maximum of \$2,225 for each person.

Line 9 Amount for workers 63 or older

You can claim the amount for workers 63 or older if you meet the following conditions:

- You expect to be resident in Québec on December 31, 2017.
- You will be 63 or older on December 31, 2017.
- 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).

Maximum amount of eligible work income (lines 115 and 130 of Work chart 3)

You must enter the maximum amount of eligible work income corresponding to your age as at December 31, 2017. See the following table.

Age	Maximum amount of eligible work income
65 or older	\$8,000
64	\$6 000
63	\$4 000

Line 10 Deduction code

Code	Amount (\$)	Code	Amount (\$)
O	Nil	H	21,801 – 23,400
A	1 – 11,635	I	23,401 – 26,200
B	11,636 – 13,000	J	26,201 – 29,000
C	13,001 – 15,500	K	29,001 – 29,800
D	15,501 – 18,000	L	29,801 – 31,800
E	18,001 – 19,100	M	31,801 – 33,000
F	19,101 – 20,100	N	33,001 – 35,000
G	20,101 – 21,800		

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 do one of the following:

- 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*;
- use the additional contribution calculator for subsidized childcare, 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 remit 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 2017, you may enter the lesser of the following amounts:

- 20% of your estimated net income for 2017;
- 100% (50% for an **intermediate zone**) of one of the following amounts:
 - \$22 multiplied by the number of days in 2017 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 2017 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 2017, 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 persons, you may 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 brochure *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 that the total of your income from all sources will be lower than the result of the following calculation: the amount on line 10 multiplied by 1.25, **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 2017.