

Source Deductions Return 2022

Complete this form and give it to your employer or payer so that they can determine how much income tax to withhold from the amounts they pay you. Be sure to read the instructions before you start.

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 \$16,143. If you have more than one employer or payer in 2022 and have already claimed this amount, go to line 10 and enter 0.

Amount transferred from one spouse to the other

Maximum amount respecting a spouse 1a **\$16,143**

Your spouse's estimated taxable income for 2022 - 1b

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

Amount for dependants (Work Chart 1) + 2

Amount for a severe and prolonged impairment in mental or physical functions + 3

Age amount, amount for a person living alone and amount for retirement income (Work Chart 2) + 4

Add lines 1 through 6. = 5

Amount for career extension (Work Chart 3) + 6

Add lines 7 and 9. = 7

Personal tax credits = 8

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**

4 Deductions

Enter the deductions that your employer or payer must take into account to calculate your source deductions.

Housing deduction for residents of designated remote areas 14

Deductible support payments + 15

Add lines 14 and 15. (Your employer or payer will distribute the amount evenly among the pay periods remaining in the year.) **Deductions** = 19

5 Exemption

Check box 20 to request an exemption from source deductions of income tax with respect to your employment income for 2022. 20

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 60.

		Children under 18 on December 31, 2022		Other dependants (18 or older)	
		1st child	2nd child	1st person	2nd person
Amount for children under 18 enrolled in postsecondary studies. Enter \$3,101 per completed term that was started in 2022 (maximum: two terms per child).	40			\$4,519	\$4,519
Reduction of the amount for other dependants who turned 18 in 2022. Enter the result of the following calculation: \$377 × number of months in the year up to and including the month of the dependant's birthday	42	N/A	N/A		
Subtract line 42 from line 40. If the result is negative, enter 0.	45				
Estimated net income ¹ of the child or dependant for 2022	47				
Subtract line 47 from line 45. If the result is negative, enter 0.	50				

Add all the amounts on line 50. Carry the result to line 3. **Amount for dependants** 60

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 \$3,395 for each person (you and your spouse) who will be 65 or older in 2022. 70

Amount for a person living alone

Additional amount for a person living alone (single-parent family) 75

\$190 × number of months in 2022 in which you are entitled to the family allowance 76

Subtract line 77 from line 76. 77

Add lines 75 and 78. 78

Amount for retirement income (maximum: \$3,017) 79

Amount for retirement income for your spouse on December 31, 2022 (maximum: \$3,017) 80

Add lines 70, and 79 to 81. 81

Estimated net family income 85

Add your estimated net income and that of your spouse on December 31, 2022 90

Subtract line 91 from line 90. If the result is negative, enter 0. 91 \$36,590

Multiply line 92 by 18.75%. 92

Subtract line 95 from line 85. If the result is negative, enter 0. 93 18.75%

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

98

1. Do not take into account the amount of the deduction for residents of designated remote areas or any scholarships, bursaries or similar financial assistance. If the child or dependant was not resident in Canada throughout the year, take into account all of their income, including any income earned while they were not resident in Canada.

Work Chart 3 – Amount for career extension (see the instructions for line 9)

Estimated eligible work income		110		
Portion of the income on line 110 that you expect to earn before turning 60 or that is related to a previous year (retroactive amount)	-	111		
Subtract line 111 from line 110. If you were born in 1957, go to line 118. Otherwise, continue the calculation.		112	=	
Subtract line 114 from line 112 (maximum: \$11,000 if you were born before January 1, 1957, or \$10,000 if you were born after 1957 but before 1963). Carry the result to line 135 and follow the instructions for that line.	-	114		\$5,000
Complete lines 118 through 130 only if you were born in 1957.		115	=	
Amount from line 112		118		
Portion of the income on line 112 that you expect to earn before your 65th birthday	-	119		
Subtract line 119 from line 118.		120	=	
Amount from line 119		121		\$5,000
Subtract line 122 from line 121. If the result is negative, enter 0.	-	122		
Subtract line 125 from line 120.		125	▶	
Amount from line 119		127		
Subtract line 128 from line 127 (maximum: \$10,000). If the result is negative, enter 0.	-	128		\$5,000
Add lines 126 and 129 (maximum: \$11,000).		129	+	
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.		130	=	
Amount from line 110		140		
Subtract line 141 from line 140. If the result is negative, enter 0.	-	141		\$36,590
Multiply line 142 by 33.33%.		142	=	
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 .	×	144		33.33%
Amount for career extension	=	145		

Instructions

Are you required to complete this form?

Complete this form and give it to your employer or payer so that they can determine how much income tax to withhold from the salaries, wages, commissions, pension income, parental insurance benefits, Employment Insurance benefits, wage loss replacement benefits or any other remuneration they pay 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.

You can also 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 1 Basic personal amount

If you are filing this form with a second employer or payer, enter "0" on line 10 so that the basic personal amount is not taken into account twice. However, if you no longer work for the employer or no longer receive amounts from the payer with whom you claimed this amount, file a new copy of this form with your current employer or payer.

Line 2 Amount transferred from one spouse to the other

If you expect to have a **spouse on December 31, 2022**, 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 they were the victim of a crime.

To calculate your spouse's estimated taxable income, refer to lines 101 through 299 of their income tax return for 2021. To claim the amount transferred from one spouse to the other, you and your spouse must each file an income tax return for 2022.

Spouse

The person to whom you are married, with whom you are living in a civil union or 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 2022:

- 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, 2022

The person:

- who was your spouse at the end of that day and **from whom you were not living separate and apart at that time because of the breakdown of your relationship**. If, on December 31, 2022, you and your spouse were separated because of the breakdown of your relationship and your separation lasted fewer than 90 days, you are considered to have had a spouse on December 31, 2022; or
- who was your spouse at the time of their death in 2022, provided you and your spouse had not been living separate and apart for 90 days or more at that time because of the breakdown of your relationship and you did not have a new spouse on December 31, 2022.

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, 2022, complete Work Chart 1.

If the child transfers the unused portion of their credits to their 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, 2004, who, in 2022, is a full-time student pursuing vocational training at the secondary level or postsecondary 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 expect to be supporting at least one **other dependant** who is 18 or older in 2022, complete Work Chart 1.

Other dependant

A person who meets all three of the following conditions:

- The person is 18 or older in 2022.
- 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 their credits to their 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 2022, you or your spouse is entitled to claim the amount for a severe and prolonged impairment in mental or physical functions, you can enter **\$3,584** 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 \$78,261 and you have a spouse on December 31, 2022, or if your estimated net family income is more than \$56,245 and you do not have a spouse on December 31, 2022.

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

If, **throughout 2022**, 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 **\$1,850**.

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

You can enter **\$2,284** if you are entitled to the amount for a person living alone for 2022 and:

- you live, **at some time in 2022**, 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 family allowance for the month of December 2022.

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

Enter the lesser of the following amounts:

- the amount of income you expect to receive in 2022 that qualifies for the retirement income amount, multiplied by 1.25;
- \$3,017.

Amount for retirement income for your spouse on December 31, 2022 (line 81 of Work Chart 2)

Enter the lesser of the following amounts:

- the amount of income your spouse on December 31, 2022, expects to receive in 2022 that qualifies for the retirement income amount, multiplied by 1.25;
- \$3,017.

Line 9 Amount for career extension

You can claim the amount for career extension if you meet the following conditions:

- You expect to be resident in Québec on December 31, 2022.
- You will be 60 or older on December 31, 2022.
- 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;
- 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; or
- use form TP-1026-V, *Calculation of Instalment Payments to Be Made by Individuals*.

Once you have estimated the amount you will owe, divide it by the number of pay periods left in the year.

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 2022, you can enter the lesser of the following amounts:

- 20% of your estimated net income for 2022 (do not take into account the amount of the deduction for residents of designated remote areas);
- 100% (50% for an **intermediate zone**) of one of the following amounts:
 - \$22 multiplied by the number of days in 2022 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 2022 you expect to live in such a zone, in all other cases.

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

Line 15 Deductible support payments

If, in 2022, 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 the recipient's 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 2022.