

# Québec Announces 2025 QPP Rates & Simplifies RL-1 Online Filing



Québec indexes QPP benefit amounts and contribution rates each year in accordance with the Consumer Price Index and rate of inflation. On November 23, Retraite Québec announced that rates will increase by 2.6% in 2025. Companies that are located or have payroll employees in the province must be aware of the new QPP amounts and rates to ensure the accuracy of their source deductions.

## 2025 QPP Rates

QPP Rate/Amount	2025	2024
Basic exemption	\$3,500	\$3,500
Yearly maximum pensionable earnings (YMPE)	\$71,300	\$68,500
Base plan contribution rate	10.8%	10.8%
Additional plan contribution rate	2%	2%
Additional plan maximum annual pensionable earnings (YAMPE)	\$81,200	\$73,200
Base plan contribution maximum	\$3,661 (5.4%)	\$3,510 (5.4%)
Additional plan contribution maximum	\$678 (1%)	\$650 (1%)
Base plan contribution maximum for self-employed workers	\$7,322 (10.8%)	\$7,020 (10.8%)
Additional plan contribution maximum for self-employed workers	\$1,356 (2%)	\$1,300 (2%)

## MRQ Issues New Source Deductions for Telecommuters

Two days after the 2025 QPP rates were published, Revenu Québec (MRQ) announced new rules designed to make it easier for employers to process source deductions and file RL-1 summaries of source deductions electronically, all of which will take effect on January 1, 2025.

## Simplified Notice of Assessment

MRQ has modified the notice of assessment it sends to businesses to account for all facets of business, as well as how the balance was calculated. The agency will also

send notices of assessment to all businesses regardless of whether they actually have a balance due.

## **Inclusion of Payment Code on RL-1 Summary**

MRQ has also added the payment code to the RL-1 summary so that businesses will no longer have to take steps to obtain the code. The protocols for accessing the payment code depend on how the RL-1 summary is filed:

- **My Account for businesses and My Account for professional representatives:** The payment code will display after the user clicks the Submit button;
- **Paper summary:** The payment code will be printed on the summary; and
- **Fillable PDF:** The payment code will display when the document is printed.

## **Updated My Account Services for Electronic RL-1 Filings**

The agency has modernized the My Account services businesses use to file RL-1 slips ([RL-1-T](#)) and RL-1 summaries ([RLZ-1.S-V](#)), which have now also been made available for professional representatives. Among the new features is a dynamic form allowing for the RL-1 summary to update automatically whenever information is entered on an RL-1 slip. The service can also be used even when the RL-1 slips are prepared and filed using payroll software. An online service for viewing the previous year's RL-1 slips and RL-1 summary is also available for RL-1 slips and summaries filed using My Account.