



2727 COWORKING / RESEARCH & PRACTICAL GUIDANCE

DAS in Québec: Remittance Frequency and Deadlines

Find a practical home for your work at 2727 Coworking in Montreal. Explore private offices, day workspaces and meeting rooms, plus business-address and virtual-mailbox services for your company.

Published by 2727 Coworking · 2026-10-29 · Revenu Québec DAS · Québec employer source deductions · source deduction remittance frequency

Original article: <https://2727coworking.com/articles/das-in-quebec-remittance-frequency-and-deadlines>

In this article

1. What source deductions and employer contributions mean
2. Who receives what: Revenu Québec or the CRA
3. Revenu Québec sets your remittance frequency
4. Remittance frequencies and deadlines
5. New employers: what applies in the first year
6. CRA deadlines for Employment Insurance
7. Penalties and interest for late payments
8. How to pay and which form to use
9. RL-1 slips, the RL-1 summary and T4 slips: end-of-February deadlines
10. Contributions to the labour standards fund and the WSDRF
11. Employer's annual calendar (quick reference)
12. Frequently asked questions
13. Sources

What source deductions and employer contributions mean

As soon as you pay a salary in Québec, you collect payroll deductions and employer contributions for two governments, often referred to together as “DAS.”

If you have not yet opened your employer account, start with our article on [registering with Revenu Québec \(NEQ, LM-1, GST/QST, DAS\)](#). For the total cost of an employee, see [Hiring your first employee in Québec](#).

Who receives what: Revenu Québec or the CRA

According to the CRA, you send amounts withheld for the QPP, QPIP and Québec income tax to Revenu Québec, and EI and CPP contributions and federal income tax to the CRA ([CRA, Guide T4001](#)). For an employee who reports to your establishment in Québec, you deduct QPP contributions instead of CPP contributions; your remittance to the CRA therefore normally includes no CPP contributions.

Item	Who pays	Agency	Frequency	2026 figures (in effect in October 2026)
Québec income tax	Employee	Revenu Québec	Based on your frequency	Revenu Québec tables
QPP (base and 1st additional)	Employee and employer	Revenu Québec	Based on your frequency	6.30% each, YMPE \$74,600, exemption \$3,500 (Revenu Québec)
QPP (2nd additional)	Employee and employer	Revenu Québec	Based on your frequency	4% each between \$74,600 and \$85,000
QPIP	Employee and employer	Revenu Québec	Based on your frequency	0.430% employee, 0.602% employer, maximum \$103,000
HSF	Employer	Revenu Québec	Based on your frequency	1.65% if total payroll is \$1,000,000 or less (1.25% in the primary and manufacturing sectors)
CNESST premium	Employer	Revenu Québec (for the CNESST)	With DAS remittances	Rate specific to your classification
Labour standards	Employer	Revenu Québec	Annually (February)	0.06%, maximum \$103,000 per employee (Revenu Québec)
WSDRF	Employer	Revenu Québec	Annually (February)	If total payroll exceeds \$2 million
Federal income tax	Employee	CRA	Based on your remitter type	CRA tables
Employment Insurance	Employee and employer	CRA	Based on your remitter type	\$1.30 and \$1.82 per \$100 in Québec, maximum \$68,900 (ESDC)

The CNESST premium is paid with your DAS remittances (see the question on this below); our [CNESST guide for employers](#) covers registration and classification.

Revenu Québec sets your remittance frequency

You cannot simply choose your frequency. At the end of each year, Revenu Québec sets the frequency for the following year based on your **average monthly remittance** for the second preceding year ([Revenu Québec, average monthly remittance](#)).

This is the annual total of Québec income tax, QPP, QPIP and HSF contributions, divided by the number of months in which these amounts were payable (maximum 12), including the amounts for associated corporations.

To switch to a different frequency, you must meet its conditions and have received the *Notice of Change in Remittance Frequency* (LMU-5.R) **before** changing your remittance schedule ([Revenu Québec, frequencies and deadlines](#)).

Remittance frequencies and deadlines

Conditions published by Revenu Québec for 2026 ([Revenu Québec, frequencies and deadlines](#)):

Frequency	Condition (2026)	Deadline
Annually	Total deductions and contributions for 2025 of \$2,400 or less, or an estimate to that effect for 2026	The 15th of the month following the last payroll month of the year (generally January 15)
Quarterly	Existing employer: average monthly remittance for 2024 or 2025 of \$3,000 or less and tax obligations met for the past 12 months. New employer: less than \$1,000 each month and all obligations met	April 15, July 15, October 15 and January 15
Monthly	Average monthly remittance for 2024 of less than \$25,000, or a new employer	The 15th of the month following the payroll
Twice monthly	Average monthly remittance for 2024 of \$25,000 to less than \$100,000	The 25th for wages paid from the 1st to the 15th; the 10th of the following month for wages paid from the 16th to the end of the month
Weekly	Average monthly remittance for 2024 of \$100,000 or more	The 3rd business day after each period: the 1st to the 7th, the 8th to the 14th, the 15th to the 21st, and the 22nd to the end of the month

Keep in mind:

- **Weekends and statutory holidays.** If the deadline falls on a Saturday, Sunday or statutory holiday, it is extended to the next business day ([Revenu Québec, remittance schedules](#)).
- **Date received.** The payment is credited on the date Revenu Québec receives it or your bank processes it.
- **December for more frequent remitters.** For weekly or twice-monthly remittances, the last period of December can be paid without a penalty until January 15 (with no extension for weekends), but interest applies.

New employers: what applies in the first year

A new employer remits **monthly** by default. Quarterly remittances are possible if your total deductions and contributions are less than \$1,000 each month and you meet all your tax obligations. Revenu Québec identifies eligible employers during an annual review ([Revenu Québec, quarterly remittances](#)).

The “tax obligations” condition also covers your sales taxes: to be considered compliant, you must have remitted your DAS on time for all your employer accounts **and** the consumption taxes collected (GST/QST). A late QST payment can therefore cost you your quarterly status. If you stop meeting the conditions during the

year, Revenu Québec notifies you: you switch to monthly remittances for the rest of the year and must remit the amounts due no later than the 15th of the month following the notice.

CRA deadlines for Employment Insurance

The CRA has its own categories, based on your **average monthly withholding amount (AMWA)** from two years earlier: federal income tax, EI (and CPP outside Québec), including both employee and employer shares (CRA, Guide T4001).

Remitter type (CRA)	Threshold	Deadline
Quarterly, new small employer	Monthly withholdings of \$0 to \$999.99 and a perfect compliance history	April 15, July 15, October 15, January 15
Quarterly, small employer	AMWA of \$0 to \$2,999.99, account open for at least one year, perfect compliance history	April 15, July 15, October 15, January 15
Regular	AMWA of \$0 to \$24,999.99	The 15th of the following month
Accelerated, threshold 1	AMWA of \$25,000 to \$99,999.99	The 25th of the month and the 10th of the following month
Accelerated, threshold 2	AMWA of \$100,000 or more	The 3rd business day after the 7th, the 14th, the 21st and the last day of the month

Source: [CRA, When to remit \(pay\)](#).

The two calculations are **separate**: you may remit monthly to Revenu Québec and quarterly to the CRA. Also note that the CRA's "perfect compliance history" includes GST/HST and filing T4 slips on time.

Penalties and interest for late payments

At Revenu Québec, an employer who fails to remit an amount withheld on time faces a penalty of (Revenu Québec, late-payment penalties):

- 7% if the payment is no more than 7 days late;
- 11% if the payment is 8 to 14 days late;
- 15% if the payment is more than 14 days late.

Interest is also charged and compounded daily, at a rate of 7% for the period from October 1 to December 31, 2026 (Revenu Québec, interest rates on debts). An amount over \$10,000 must be paid electronically (Revenu Québec, payment methods).

At the CRA, the penalty is 3% for a payment that is one to three days late, 5% for four or five days, 7% for six or seven days, and 10% for more than seven days or if nothing is remitted. It generally applies only to the portion over \$500 (20% for a second knowing failure within the year), plus daily interest (CRA, Guide T4001).

Illustrative example

A young Montréal company pays its first employee \$4,000 gross per month (12 pay periods) in 2026 (total payroll below \$1,000,000, outside the primary and manufacturing sectors). The employee claims only the basic personal amount (\$18,952 in Québec, \$16,452 federally) and has no RRSP contributions or other deductions. Income tax is calculated using the official formulas: Revenu Québec's Guide TP-1015.F (version 2026-01) and the CRA's T4127 (122nd edition, effective for pay from January 1 to June 30, 2026).

For the June 2026 payroll	Revenu Québec	CRA
Québec income tax (TP-1015.F)	\$316.79	
Federal income tax (T4127)		\$257.31
Employee QPP: $(\$4,000 - \$291.66) \times 6.30\%$	\$233.63	
Employer QPP	\$233.63	
Employee QPIP (0.430%)	\$17.20	
Employer QPIP (0.602%)	\$24.08	
HSF (1.65%)	\$66.00	
Employee EI (1.30%)		\$52.00
Employer EI (1.82%, or $1.4 \times$ the employee's share)		\$72.80
Total	\$891.33	\$382.11

The income tax calculation, briefly:

- **Québec.** Annualized income: $12 \times (\$4,000 - \$120.83 \text{ deduction for workers } [6\%, \text{ maximum } \$1,450 \text{ per year}] - \$37.08 \text{ additional QPP contribution } [\$233.63 \times 1/6.3]) = \$46,105.08$. Annual income tax: $14\% \times (\$46,105.08 - \$18,952) = \$3,801.43$, or \$316.79 per pay period.
- **Federal.** Annualized income: $12 \times (\$4,000 - \$37.08) = \$47,555$. Credits at 14%: basic personal amount \$16,452, Canada employment amount \$1,501, base QPP \$2,358.51 ($\$233.63 \times 5.30/6.30 \times 12$), EI \$624 and QPIP \$206.40. Basic income tax: $14\% \times (\$47,555 - \$21,141.91) = \$3,697.83$; less the Québec abatement of 16.5% = \$3,087.68, or \$257.31 per pay period.

Both totals are below \$1,000 per month: quarterly remittances would become possible with both agencies if the company remains compliant (at Revenu Québec, after receiving the notice). For monthly remitters, the June remittance is due on July 15, 2026, to both agencies. The CNESST premium (the remittance rate in the classification decision $\times$ wages for the period) is added in the CNESST box on the same Revenu Québec remittance slip.

If payment is made on Monday, July 27, 2026 (12 days late), Revenu Québec applies 11% to \$891.33, or \$98.05, plus interest. At the CRA, the remittance is below \$500; the penalty would generally be zero, but interest accrues.

How to pay and which form to use

Revenu Québec mails you a *Remittance of Source Deductions and Employer Contributions* form for your frequency: TPZ-1015.R.14.1 (annually or monthly), .14.2 (twice monthly), .14.3 (weekly) or .14.4 (quarterly) ([Revenu Québec, remittance forms](#)).

Each box must contain an amount; for a period with no payroll, submit the slip with “0” in every box. You can also report and pay through My Account for businesses, by pre-authorized debit, or through your financial institution's online payment service; with the latter two methods, you do not send the slip. For payments at a service counter or by mail, payment must accompany the completed slip ([Revenu Québec, payment methods](#)).

For the CRA, remit using Form PD7A, your financial institution's online banking services or the My Payment service ([CRA, Guide T4001](#)).

RL-1 slips, the RL-1 summary and T4 slips: end-of-February deadlines

RL-1 slips and the RL-1 summary must be sent to Revenu Québec, and copies of the slips given to employees, no later than the last day of February of the following year. For 2026, that date falls on Sunday, February 28, 2027; submissions are therefore accepted **until Monday, March 1, 2027** ([Revenu Québec, RL-1 slips and summary](#)).

If you file more than 5 slips, online filing is mandatory, and omitting a required item of information costs \$100 (except identifying information you made a reasonable effort to obtain).

At the CRA, the T4 return and employees' slips are due on the last day of February; if that day is a Saturday or Sunday, you have until the next business day ([CRA, Guide T4001](#)), which is also March 1, 2027, for 2026.

Contributions to the labour standards fund and the WSDRF

These two contributions are paid once a year, no later than the deadline for the RL-1 summary, using its remittance slip (not needed if you pay online):

- **Labour standards:** 0.06% of remuneration subject to the contribution, up to \$103,000 per employee for 2026. Businesses governed by the Canada Labour Code are excluded. The calculation is made on Form LE-39.0.2 ([Revenu Québec, labour standards](#)). For the employee in the example: \$28.80.
- **WSDRF:** only if your total payroll exceeds \$2 million. You must then spend at least 1% of total payroll on eligible training or pay the difference to the fund ([Revenu Québec, WSDRF](#)).

Employer's annual calendar (quick reference)

Revenu Québec remittance deadlines for wages paid in 2026, already adjusted for weekends and statutory holidays ([Revenu Québec, remittance schedules](#)):

Payroll month	Deadline (monthly)
January	February 16, 2026
February	March 16, 2026
March	April 15, 2026
April	May 15, 2026
May	June 15, 2026
June	July 15, 2026
July	August 17, 2026
August	September 15, 2026
September	October 15, 2026
October	November 16, 2026
November	December 15, 2026
December	January 15, 2027

For quarterly remitters, the dates are April 15, July 15 and October 15, 2026, then January 15, 2027; for annual remitters, January 15, 2027. The twice-monthly and weekly schedules are on the same page.

For your calendar: schedule each remittance two or three business days before the deadline, record your 2027 frequency as soon as Revenu Québec sends the notice, and prepare RL-1 slips, the RL-1 summary, T4 slips and the labour standards contribution in February (no later than March 1, 2027).

Frequently asked questions

Is the CNESST premium paid separately?

No. Every employer who makes source deductions remits it to Revenu Québec, at the same time and with the same frequency as their DAS, in the CNESST box on the remittance slip ([AIAOD, s. 315.1](#)). The amount for each period equals the remittance rate shown on your classification decision multiplied by the insurable wages for the period ([Revenu Québec, periodic CNESST payments](#)). Employers who make no source deductions instead receive remittance slip TPZ-1015.R.14.5 and pay monthly. In both cases, you still file your annual *Statement of Wages* with the CNESST, which is used to adjust the actual premium.

Associated corporations, employees outside Québec and payrolls over \$1,000,000 are subject to additional rules.

If your paper notices from Revenu Québec might get lost between moves, a [virtual mailbox at 2727, rue Saint-Patrick](#) in Griffintown photographs every envelope received and notifies you.

Sources

1. Remittance frequencies and deadlines for source deductions and contributions (Revenu Québec)
2. Average monthly remittance (Revenu Québec)
3. Quarterly remittance frequency (Revenu Québec)
4. Remittance schedules for source deductions and employer contributions (Revenu Québec)
5. Remittance forms: source deductions and employer contributions (Revenu Québec)
6. Payment methods for source deductions and contributions (Revenu Québec)
7. Periodic payments of the occupational health and safety insurance premium (Revenu Québec)
8. Late-payment penalties (Revenu Québec)
9. Interest rates on debts (Revenu Québec)
10. Filing RL slips and the RL-1 summary: general information (Revenu Québec)
11. Principal changes for 2026 (Revenu Québec)
12. Contribution related to labour standards (Revenu Québec)
13. Contribution to the Workforce Skills Development and Recognition Fund (Revenu Québec)
14. Employers' Guide – Payroll Deductions and Remittances, T4001 (Canada Revenue Agency)
15. When to remit (pay) (Canada Revenue Agency)
16. Canada Employment Insurance Commission sets the 2026 Employment Insurance premium rate (Employment and Social Development Canada)
17. Formulas to Calculate Source Deductions and Contributions, TP-1015.F, version 2026-01 (Revenu Québec)
18. Payroll Deductions Formulas, T4127, 122nd edition, effective January 1, 2026 (Canada Revenue Agency)
19. Act respecting industrial accidents and occupational diseases, CQLR, c. A-3.001, s. 315.1 (LégisQuébec)

Source links

Links cited in this article, in order of first appearance. Full addresses are provided for readers using extracted text.

1. <https://www.canada.ca/fr/agence-revenu/services/formulaires-publications/publications/t4001/guide-employeur-retenues-paie-versements.html>
2. <https://www.revenuquebec.ca/fr/entreprises/retenues-a-la-source-et-cotisations-de-l'employeur/employeur-principaux-changements-2026>
3. <https://www.revenuquebec.ca/fr/entreprises/retenues-a-la-source-et-cotisations-de-l'employeur/calculer-les-retenues-a-la-source-et-vos-cotisations-employeur/cotisation-relative-aux-normes-du-travail>
4. <https://www.canada.ca/fr/emploi-developpement-social/nouvelles/2025/09/la-commission-de-l'assurance-emploi-du-canada-determine-le-taux-de-cotisation-a-l'assurance-emploi-pour-2026.html>
5. <https://www.revenuquebec.ca/fr/entreprises/retenues-a-la-source-et-cotisations-de-l'employeur/verser-les-retenues-a-la-source-et-vos-cotisations-employeur/frequence-de-paiement/paiement-mensuel-moyen>
6. <https://www.revenuquebec.ca/fr/entreprises/retenues-a-la-source-et-cotisations-de-l'employeur/verser-les-retenues-a-la-source-et-vos-cotisations-employeur/frequence-de-paiement>

7. <https://www.revenuquebec.ca/fr/entreprises/retenues-a-la-source-et-cotisations-de-l'employeur/verser-les-retenues-a-la-source-et-vos-cotisations-d'employeur/calendriers-des-paiements>
8. <https://www.revenuquebec.ca/fr/entreprises/retenues-a-la-source-et-cotisations-de-l'employeur/verser-les-retenues-a-la-source-et-vos-cotisations-d'employeur/frequence-de-paiement/precisions-concernant-la-frequence-de-paiement-trimestrielle>
9. <https://www.canada.ca/fr/agence-revenu/services/impot/entreprises/sujets/retenues-paie/versement-retenues-a-source/comment-quand-payer-versements-verifier-date-echeance.html>
10. <https://www.revenuquebec.ca/fr/une-mission-des-actions/assurer-la-conformite-fiscale/penalites-et-interets/penalites/penalites-pour-retard>
11. <https://www.revenuquebec.ca/fr/une-mission-des-actions/assurer-la-conformite-fiscale/penalites-et-interets/taux-d'interet-sur-les-creances>
12. <https://www.revenuquebec.ca/fr/entreprises/retenues-a-la-source-et-cotisations-de-l'employeur/verser-les-retenues-a-la-source-et-vos-cotisations-d'employeur/modes-de-paiement>
13. <https://www.revenuquebec.ca/fr/entreprises/retenues-a-la-source-et-cotisations-de-l'employeur/verser-les-retenues-a-la-source-et-vos-cotisations-d'employeur/formulaires-de-paiement>
14. <https://www.revenuquebec.ca/fr/entreprises/retenues-a-la-source-et-cotisations-de-l'employeur/produire-les-relevés-et-le-sommaire-1-renseignements-généraux>
15. <https://www.revenuquebec.ca/fr/entreprises/retenues-a-la-source-et-cotisations-de-l'employeur/calculer-les-retenues-a-la-source-et-vos-cotisations-d'employeur/fonds-de-developpement-et-de-reconnaissance-des-competences-de-la-main-d'oeuvre>
16. <https://www.legisquebec.gouv.qc.ca/fr/document/lc/A-3.001>
17. <https://www.revenuquebec.ca/fr/entreprises/retenues-a-la-source-et-cotisations-de-l'employeur/verser-les-retenues-a-la-source-et-vos-cotisations-d'employeur/versements-periodiques-de-la-prime-d'assurance-relative-a-la-sante-et-a-la-securite-du-travail>
18. <https://www.revenuquebec.ca/fr/services-en-ligne/formulaires-et-publications/details-courant/tp-1015-f>
19. <https://www.canada.ca/fr/agence-revenu/services/formulaires-publications/retenues-paie/t4127-formules-calcul-retenues-paie/t4127-jan/t4127-jan-formules-calcul-informatise-retenues-paie.html>

THE PUBLISHER

About 2727 Coworking

2727 Coworking is a Montreal workspace and business-address provider. We serve people who need a place to focus, meet, run a small business or establish a professional mailing presence. Our website offers English and French information about workspace options and services, alongside educational resources for operating a business in Canada.

A workspace that fits the day

Our workspace options include private offices, day passes and desks, and a conference room. These formats help individuals and teams compare a dedicated office with more flexible ways to work or hold a meeting. Prospective members can explore the virtual tour, review current pricing and book a visit before choosing a workspace.

Business addresses and mail

2727 Coworking provides business-address and virtual-mailbox services. Our resources explain the documents and practical questions involved, including guidance for people outside Canada. Service eligibility, included features, availability and access arrangements should be confirmed on the applicable service page or with our team.

Resources for Canadian small businesses

We publish guides, research and planning tools about workspace decisions, business addresses and starting a business in Canada. Our incorporation research includes information for people inside Canada and abroad, with jurisdiction-specific material to help readers identify the next questions to investigate. These educational resources complement our workspace and address services; they are not individualized legal, tax or immigration advice.

Visit or contact 2727 Coworking

Explore [private offices](#), [day passes and desks](#), [the conference room](#), [business addresses](#) and [virtual mailboxes](#). [Book a visit](#) or [contact the team](#) to discuss your needs.

A business address alone does not establish tax residence, immigration status, banking approval or eligibility for a government program.

Website: <https://2727coworking.com>

This article is educational. Verify consequential medical, legal, financial, regulatory and technical decisions with appropriate professionals and the cited primary sources. Company services are described separately from the article's research findings.