An employer whose activities are classified in more than one classification unit for all or part of the year must, before filing its Statement of wages, compile a document detailing:

- the calculation of the insurable wages paid to each of its workers;
- the breakdown of wages among the classification units corresponding to the activities engaged in by each worker during the year. The breakdown must take into account the time that the workers actually spent on the various activities.

An employer in the construction industry whose activities are classified in two or more classification units from among units 69960 or 80030 to 80250 must, in addition, compile a document detailing the contracts for work covered by those units.

Consequences if an employer fails to fulfil its obligations

Compiling documents to confirm the breakdown of annual insurable wages for 2019

What if one or more of the documents required have not been compiled?

If an employer has not compiled the documents required before filing its Statement of wages, it must declare the total insurable wages paid to the workers in the unit with the highest premium rate from among the units assigned to the enterprise.

What if it is impossible to provide a breakdown of a worker’s insurable wages on the basis of verifiable data?

If an employer does not have any verifiable data supporting the breakdown of part or all of the insurable wages paid to a worker for a period in the year, then for that period the employer must declare the insurable wages or that part of the insurable wages paid to the worker in the classification unit with the highest premium rate from among the units that correspond to the activities engaged in by the worker.

What if a worker’s name is not recorded in the document?

If an employer fails to enter the name of a worker in the document detailing the calculation and breakdown of insurable wages, it must declare the insurable wages paid to the worker for the year in the unit with the highest premium rate from among the units assigned to the enterprise.

These rules, in addition to the requirement to compile the documents to confirm the breakdown of annual insurable wages for 2019, must be integrated into the reconciliation between the CNESST and the employer. The employer must calculate the wages due to each worker for the year, taking into account the time spent on the various activities and the applicable premium rates for each classification unit.

For additional information, contact us at: 1 844 838-0808

cnesst.gouv.qc.ca/sst
An employer whose activities are classified in more than one classification unit for all or part of the year must, before filing its Statement of wages, compile a document detailing:

- the calculation of the insurable wages paid to each of its workers;
- the breakdown of wages among the classification units corresponding to the activities engaged in by each worker during the year. The breakdown must take into account the time that the workers actually spent on the various activities.

An employer in the construction industry whose activities are classified in two or more classification units from among units 69960 or 80030 to 80250 must, in addition, compile a document detailing the contracts for work covered by those units.

Consequences if an employer fails to fulfill its obligations

The data must be gathered using mechanisms monitoring the hours worked by each worker (for example, daily time sheets). These documents must be kept for six years.

Files are available on our website (in French only) to help employers compile the documents in support of their breakdown of wages. These files can be downloaded from the “Employeurs” section at cnesst.gouv.qc.ca/sst.
PROFILE 1 EMPLOYER

- Carries on activities classified in more than one classification unit but its activities are not classified in more than one unit from among units 69960 or 80030 to 80250

The employer must compile only one document:

Document detailing the calculation and breakdown of annual insurable wages by worker (see Example A)

Document detailing contracts for work covered by units 69960 and 80030 to 80250 (see Example C)

PROFILE 2 EMPLOYER

- Carries on activities classified in more than one classification unit and its activities are classified in at least two classification units from among units 69960 or 80030 to 80250

The employer must compile the following two documents:

Document detailing the calculation and breakdown of annual insurable wages by worker (see Example A) or by contract (see Example B)

Document detailing contracts for work covered by units 69960 and 80030 to 80250 (see Example C)

*In the absence of a written contract, indicate the invoice number.

Example A – Profile 1 and 2 Employers

Document detailing the calculation and breakdown of annual insurable wages by worker (including individuals eligible for personal coverage)

<table>
<thead>
<tr>
<th>Name of worker</th>
<th>Title or category of worker</th>
<th>Other targeted individuals: Box A</th>
<th>Other targeted individuals: Box A of Revenue Canada</th>
<th>Workers and employers: Box 1 of Revenue Canada</th>
<th>Surplus*</th>
<th>Breakdown of zone wages for independent operators and volunteers</th>
<th>Breakdown of zone wages for unclassified workers</th>
<th>Breakdown of zone wages for classified workers and employees paid</th>
<th>Breakdown of zone wages for classified workers and employees paid to auxiliary workers</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer 6</td>
<td>President</td>
<td>85,000</td>
<td>65,000</td>
<td>20,000</td>
<td>15,000</td>
<td>10,000</td>
<td>5,000</td>
<td>25,000</td>
<td>20,000</td>
</tr>
<tr>
<td>Worker 2</td>
<td>Project manager</td>
<td>50,000</td>
<td>45,000</td>
<td>5,000</td>
<td>5,000</td>
<td>5,000</td>
<td>5,000</td>
<td>5,000</td>
<td>5,000</td>
</tr>
<tr>
<td>Worker 3</td>
<td>Engineer</td>
<td>50,000</td>
<td>45,000</td>
<td>5,000</td>
<td>5,000</td>
<td>5,000</td>
<td>5,000</td>
<td>5,000</td>
<td>5,000</td>
</tr>
<tr>
<td>Worker 4</td>
<td>Technician</td>
<td>50,000</td>
<td>45,000</td>
<td>5,000</td>
<td>5,000</td>
<td>5,000</td>
<td>5,000</td>
<td>5,000</td>
<td>5,000</td>
</tr>
<tr>
<td>Worker 5</td>
<td>Architect</td>
<td>50,000</td>
<td>45,000</td>
<td>5,000</td>
<td>5,000</td>
<td>5,000</td>
<td>5,000</td>
<td>5,000</td>
<td>5,000</td>
</tr>
<tr>
<td>Worker 6</td>
<td>Manager</td>
<td>50,000</td>
<td>45,000</td>
<td>5,000</td>
<td>5,000</td>
<td>5,000</td>
<td>5,000</td>
<td>5,000</td>
<td>5,000</td>
</tr>
</tbody>
</table>

Example B – Profile 2 Employer

Document detailing the calculation and breakdown of annual insurable wages by contract (including individuals eligible for personal coverage)

| Workers performing activities covered by units other than 69960 and 80030 to 80250 |
|-----------------------------------------------|-----------------------------------------------|-----------------------------------------------|-----------------------------------------------|-----------------------------------------------|-------|----------------------|----------------------|----------------------|----------------------|
| Employer 6                                | President                                    | 85,000                          | 65,000                          | 20,000                          | 15,000 | 10,000               | 5,000                | 25,000               | 20,000               |
| Worker 2                                  | Project manager                              | 50,000                          | 45,000                          | 5,000                           | 5,000  | 5,000                | 5,000                | 5,000                | 5,000                |
| Worker 3                                  | Engineer                                     | 50,000                          | 45,000                          | 5,000                           | 5,000  | 5,000                | 5,000                | 5,000                | 5,000                |
| Worker 4                                  | Technician                                   | 50,000                          | 45,000                          | 5,000                           | 5,000  | 5,000                | 5,000                | 5,000                | 5,000                |
| Worker 5                                  | Architect                                    | 50,000                          | 45,000                          | 5,000                           | 5,000  | 5,000                | 5,000                | 5,000                | 5,000                |
| Worker 6                                  | Manager                                      | 50,000                          | 45,000                          | 5,000                           | 5,000  | 5,000                | 5,000                | 5,000                | 5,000                |

Example C – Profile 2 Employer

Document detailing contracts for work covered by units 69960 and 80030 to 80250

<table>
<thead>
<tr>
<th>Contract number*</th>
<th>Description of the work performed by the workers</th>
<th>Dates of work</th>
<th>Contract price</th>
<th>Classification of zone wages</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contract 2127</td>
<td>Renovation of a senior’s residence: waterproofing, roof repairs and building surfaces</td>
<td>Oct 1, 2019</td>
<td>225,000</td>
<td>80030 and 80250</td>
</tr>
<tr>
<td>Contract 2125</td>
<td>Roof repairs</td>
<td>Aug 11, 2019</td>
<td>50,000</td>
<td>80030</td>
</tr>
<tr>
<td>Contract 2126</td>
<td>Construction of a building with erection of a wooden structure: restoration of the structure, building and interior finishing</td>
<td>Apr 1, 2019</td>
<td>500,000</td>
<td>80030 and 80250</td>
</tr>
</tbody>
</table>
Document detailing the calculation and breakdown of annual insurable wages by worker (Profile 2 employers)

The document must contain the following information for each worker employed during the year by the enterprise, including all independent operators deemed to be workers and all volunteer workers for whom coverage had been requested (see Example A):

- Name
- Title, job classification or nature of work performed
- Detailed calculation of insurable wages or the equivalent paid to each independent operator deemed to be a worker and to each volunteer*
- Breakdown of insurable wages among the various classification units that correspond to the activities engaged in by the worker or, where applicable, the wages paid to the auxiliary worker*

If a worker takes part in activities covered by more than one unit, the verifiable data justifying the breakdown (time sheets or any other document monitoring hours worked) must be kept for six years.

**Specific rules applicable to Profile 2 employers**

### Breakdown by contract

Instead of compiling a document that breaks down wages by worker, Profile 2 employers may file a breakdown by contract of insurable wages corresponding to units 69960 and 80030 to 80250 (see Example B), if they meet the following criteria:

- The breakdown is based on a periodic monitoring system (job cost system) of the time spent by the workers on the activities covered by such units;
- The system used can establish a connection between the breakdown of the wages and the work performed by the worker during the year by each worker.

### Document relating to contracts

Profile 2 employers must, in addition, compile a document indicating the contracts for work covered by the above-mentioned units (see Example C).

### Example B – Profile 2 Employers

#### Document detailing the calculation and breakdown of annual insurable wages by contract (including individuals eligible for personal coverage)

<table>
<thead>
<tr>
<th>Worker</th>
<th>Nature of work</th>
<th>Contract number* or any other identifier Description of the work performed by the workers</th>
<th>Additional calculations of insurable wages (per line of the Statement of wages)</th>
<th>Insurable wages paid by unit or wages paid to auxiliary workers</th>
<th>Breakdown of insurable wages paid to auxiliary workers</th>
</tr>
</thead>
<tbody>
<tr>
<td>Worker 1</td>
<td>Woodwork, roof repairs and building surfaces</td>
<td>RL-101 1</td>
<td>Oct. 1, 2019 Aug. 28, 2019 $50,000 80110</td>
<td>$14,685 80130</td>
<td>$2,140 80130</td>
</tr>
<tr>
<td>Worker 2</td>
<td>Interior finishing</td>
<td>RL-102 2</td>
<td>June 30, 2019 $50,000 80110</td>
<td>$14,685 80130</td>
<td>$2,140 80130</td>
</tr>
</tbody>
</table>

* In this example, the calculation of surplus amounts is based on the maximum yearly insurable wage.

**Add the amounts in columns 1-4, then subtract those in columns 5-7 and enter the result in column 8.

#### Example C – Profile 2 Employer

#### Document detailing contracts for work covered by units 69960 and 80030 to 80250

The document (see Example C) must contain the following information for each contract performed in whole or in part during the year:

- Contract number* or any other identifier used
- Description of the work performed by the workers
- Date of the beginning and end of the work**
- Contract price
- Classification unit numbers for the work performed by the workers

* In the absence of a written contract, submit the invoice number.

** Datating to contracts for which work is done over a period of several years must be indicated for each year in which work has been carried out by workers, in accordance with these contracts.

---

Example A – Profile 1 and 2 Employers

#### Document detailing the calculation and breakdown of annual insurable wages by worker (including individuals eligible for personal coverage)

<table>
<thead>
<tr>
<th>Worker</th>
<th>Nature of work</th>
<th>Contract number* or any other identifier Description of the work performed by the workers</th>
<th>Additional calculations of insurable wages (per line of the Statement of wages)</th>
<th>Insurable wages paid by unit or wages paid to auxiliary workers</th>
<th>Breakdown of insurable wages paid to auxiliary workers</th>
</tr>
</thead>
<tbody>
<tr>
<td>Worker 1</td>
<td>Woodwork, roof repairs and building surfaces</td>
<td>RL-101 1</td>
<td>Oct. 1, 2019 Aug. 28, 2019 $50,000 80110</td>
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<td>Interior finishing</td>
<td>RL-102 2</td>
<td>June 30, 2019 $50,000 80110</td>
<td>$14,685 80130</td>
<td>$2,140 80130</td>
</tr>
</tbody>
</table>

* In this example, the calculation of surplus amounts is based on the maximum yearly insurable wage. Note that employers in the construction industry may calculate surplus amounts on a weekly basis if they comply with certain conditions. For more information, consult the Blue Mohawk series of our website.

**Add the amounts in columns 1-4, then subtract those in columns 5-7 and enter the result in column 8.
An employer whose activities are classified in more than one classification unit for all or part of the year must, before filing its Statement of wages, compile a document detailing:

• the calculation of the insurable wages paid to each of its workers;
• the breakdown of wages among the classification units corresponding to the activities engaged in by each worker during the year. The breakdown must take into account the time that the workers actually spent on the various activities.

An employer in the construction industry whose activities are classified in two or more classification units from among units 69960 or 80030 to 80250 must, in addition, compile a document detailing the contracts for work covered by those units.

Consequences if an employer fails to fulfil its obligations
Compiling documents to confirm the breakdown of annual insurable wages for 2019

To contact us
1 844 838-0808
cnesst.gouv.qc.ca
An employer whose activities are classified in more than one classification unit for all or part of the year must, before filing its Statement of wages, compile a document detailing:

• the calculation of the insurable wages paid to each of its workers;
• the breakdown of wages among the classification units corresponding to the activities engaged in by each worker during the year. The breakdown must take into account the time that the workers actually spent on the various activities.

An employer in the construction industry whose activities are classified in two or more classification units from among units 69960 or 80030 to 80250 must, in addition, compile a document detailing the contracts for work covered by those units.

Consequences if an employer fails to fulfil its obligations

Compiling documents to confirm the breakdown of annual insurable wages for 2019

To contact us

1 844 838-0808
cnesst.gouv.qc.ca

Other information

When must the documents be compiled?

The data must be gathered using mechanisms monitoring the hours worked by each worker (for example, daily time sheets). These documents must be kept for six years.

Must the documents be sent to the CNESST?

The purpose of this brochure is to facilitate an understanding of the rules concerning the documents that must be compiled by an employer whose activities are classified in more than one classification unit.

This document has no legal value and does not replace the text of the relevant laws and regulations applied by the CNESST.

What if it is impossible to provide a breakdown of a worker’s insurable wages on the basis of verifiable data?

If an employer does not have any verifiable data supporting the breakdown of part or all of the insurable wages paid to a worker for a period in the year, then for that period the employer must declare the insurable wages or that part of the insurable wages paid to the worker in the classification unit with the highest premium rate from among the units that correspond to the activities engaged in by the worker.

What if one or more of the documents required have not been compiled?

If an employer has not compiled the documents required before filing its Statement of wages, it must declare the total insurable wages paid to the workers in the unit with the highest premium rate from among the units assigned to the enterprise.

What if a worker’s name is not recorded in the document?

If an employer fails to enter the name of a worker in the document detailing the calculation and breakdown of insurable wages, it must declare the insurable wages paid to the worker in the unit with the highest premium rate from among the units assigned to the enterprise.

As the above documents are used to complete the Statement of wages, the information that they contain must be based on verifiable data, in other words, it must be confirmed by supporting documents and other pertinent explanatory material.

Files are available on our website (in French only) to help employers compile the documents in support of their breakdown of wages. These files can be downloaded from the “Employeurs” section at cnesst.gouv.qc.ca/sst.