When must the documents be compiled?

The required document(s) must be compiled every year before filing the Statement of Wages, no later than March 14 of the year following the year in which the wages were paid.

Do the documents need to be sent to the CNESST?

The documents do not need to be sent to the CNESST. However, they must be kept for six years and made available to the CNESST on request, notably for verification purposes. The same applies to the verifiable data on which the information contained in the documents is based.

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 for the year in the unit with the highest premium rate from among the units assigned to the enterprise.

Other information

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

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.

Consequences if an employer fails to fulfill its obligations

Compiling documents to confirm the breakdown of annual insurable wages for 2020

If an employer fails to compile the documents, the information included in the documents must be declared in the Statement of Wages. The CNESST may impose penalties on the employer.

Some basic concepts

An employer whose activities are classified in more than one classification unit is required to compile a document for each classification unit for which the breakdown of annual insurable wages is to be declared. Each document must detail:

- 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

For additional information, please contact us at:
1 844 838-0808
The required document(s) must be compiled every year before filing the Statement of Wages, no later than March 14 of the year following the year in which the wages were paid.

Do the documents need to be sent to the CNESST?

The documents do not need to be sent to the CNESST. However, they must be kept for six years and made available to the CNESST on request, notably for verification purposes. The same applies to the verifiable data on which the information contained in the documents is based.

For additional information, please contact us at:

1 844 838-0808
PROFILE 1 EMPLOYER

- Carries out activities classified in more than one classification unit
- Its activities are classified in at least two classification units 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 out activities classified in more than one classification unit
- 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)

Document detailing the calculation and breakdown of annual insurable wages

Breakdown by worker (Profile 1 and 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 was 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 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 each worker’s or each volunteer’s engagement in the business. The system used can establish a connection between the breakdown of wages and the work performed 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).

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

Profile 2 Employer (required)

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
- Dates of the beginning and end of the contract**
- Contract price
- Classification unit numbers for the work performed by the workers

* In the absence of a written contract, indicate the invoice number.
** Data relating 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>Name of worker</th>
<th>Job category</th>
<th>Nature of work</th>
<th>Breakdown of insurable wages by classification unit</th>
<th>Amounts to be included</th>
<th>Amounts to be excluded</th>
<th>Surplus*</th>
<th>Workers and individuals:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Manager 1</td>
<td>President</td>
<td></td>
<td></td>
<td>100,000</td>
<td>0</td>
<td>100,000</td>
<td>Workers performing activities covered by units 69960 and 80030 to 80250</td>
</tr>
<tr>
<td>Manager 2</td>
<td>Project manager</td>
<td></td>
<td></td>
<td>75,000</td>
<td>0</td>
<td>75,000</td>
<td></td>
</tr>
<tr>
<td>Worker 1</td>
<td>Labourer</td>
<td></td>
<td></td>
<td>25,000</td>
<td>0</td>
<td>25,000</td>
<td></td>
</tr>
<tr>
<td>Worker 2</td>
<td>Labourer</td>
<td></td>
<td></td>
<td>20,000</td>
<td>0</td>
<td>20,000</td>
<td></td>
</tr>
<tr>
<td>Worker 3</td>
<td>Labourer</td>
<td></td>
<td></td>
<td>15,000</td>
<td>0</td>
<td>15,000</td>
<td></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)

<table>
<thead>
<tr>
<th>Contract number</th>
<th>Nature of work</th>
<th>Description of the work performed by the workers</th>
<th>Dates of work</th>
<th>Unit A</th>
<th>Unit B</th>
<th>Unit C</th>
<th>Auxiliary workers</th>
</tr>
</thead>
<tbody>
<tr>
<td>2117</td>
<td>Roof repairs</td>
<td>Renovation of a residential structure, walls, roof repairs</td>
<td>Aug. 11, 2020</td>
<td>32,805</td>
<td>32,805</td>
<td>32,805</td>
<td>2,500</td>
</tr>
<tr>
<td>2125</td>
<td>Woodwork</td>
<td>Woodwork, roof repairs and building surfaces</td>
<td>Aug. 11, 2020</td>
<td>32,805</td>
<td>32,805</td>
<td>32,805</td>
<td>2,500</td>
</tr>
</tbody>
</table>

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>Nature of work</th>
<th>Description of the work performed by the workers</th>
<th>Dates of work</th>
<th>Unit A</th>
<th>Unit B</th>
<th>Unit C</th>
<th>Auxiliary workers</th>
</tr>
</thead>
<tbody>
<tr>
<td>2117</td>
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</tr>
<tr>
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<td>Woodwork, roof repairs and building surfaces</td>
<td>Aug. 11, 2020</td>
<td>32,805</td>
<td>32,805</td>
<td>32,805</td>
<td>2,500</td>
</tr>
</tbody>
</table>

Example D – Profile 1 and 2 Employers

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

<table>
<thead>
<tr>
<th>Contract number</th>
<th>Nature of work</th>
<th>Description of the work performed by the workers</th>
<th>Dates of work</th>
<th>Unit A</th>
<th>Unit B</th>
<th>Unit C</th>
<th>Auxiliary workers</th>
</tr>
</thead>
<tbody>
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<td>Woodwork</td>
<td>Woodwork, roof repairs and building surfaces</td>
<td>Aug. 11, 2020</td>
<td>32,805</td>
<td>32,805</td>
<td>32,805</td>
<td>2,500</td>
</tr>
</tbody>
</table>
Profiles and obligations of employers that must compile documents

PROFILE 1 EMPLOYER

- Carries out activities classified in more than one classification unit
- 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 out activities classified in more than one classification unit
- Its activities are classified in at least two classification units from among units 69960 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)

Document detailing the calculation and breakdown of annual insurable wages by worker (Profile 1 and 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 was 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.

* The Statement of Wages guide, updated in January each year, contains all the information required to calculate the amounts to be declared (insurable wages paid to workers and the equivalent of wages paid to independent operators and volunteers) and to determine whether or not the enterprise employs any auxiliary workers. To obtain a copy of the guide, please contact us at 1-844-838-0808.

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 wages and the work performed 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).

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

Profile 2 Employer (required)

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
- Dates 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, indicate the invoice number.
** Data relating 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>Name of worker</th>
<th>Title of job category or description of work performed</th>
<th>Nature of work</th>
<th>Contract number*</th>
<th>Other targeted individuals (as per CNESST’s Regulation 61-607, article 6)</th>
<th>Insurable wages paid to worker(s)</th>
<th>Insurable wages paid to personal coverage (amounts included on line 4)</th>
<th>Amounts included on line 4</th>
<th>Amounts included on line 5</th>
<th>Amounts included on line 6</th>
<th>Amounts included on line 7</th>
<th>Amounts included on line 8</th>
<th>Amounts included on line 9</th>
</tr>
</thead>
<tbody>
<tr>
<td>Foreman 1</td>
<td>Project manager</td>
<td>Construction</td>
<td>2117</td>
<td>Project manager</td>
<td>75,210</td>
<td>865</td>
<td>7,340</td>
<td>73,865</td>
<td>32,805</td>
<td>23,500</td>
<td>23,500</td>
<td>23,500</td>
</tr>
<tr>
<td>Foreman 2</td>
<td>Project manager</td>
<td>Construction</td>
<td>2125</td>
<td>Project manager</td>
<td>18,130</td>
<td>-</td>
<td>0</td>
<td>18,130</td>
<td>18,130</td>
<td>18,130</td>
<td>18,130</td>
<td>18,130</td>
</tr>
<tr>
<td>Foreman 3</td>
<td>Project manager</td>
<td>Construction</td>
<td>2126</td>
<td>Project manager</td>
<td>102,130</td>
<td>-</td>
<td>0</td>
<td>102,130</td>
<td>102,130</td>
<td>102,130</td>
<td>102,130</td>
<td>102,130</td>
</tr>
</tbody>
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<th>Insurable wages paid to worker(s)</th>
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<th>Amounts included on line 5</th>
<th>Amounts included on line 6</th>
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<th>Amounts included on line 8</th>
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<td>7,340</td>
<td>73,865</td>
<td>32,805</td>
<td>23,500</td>
</tr>
<tr>
<td>Foreman 2</td>
<td>Project manager</td>
<td>18,130</td>
<td>-</td>
<td>0</td>
<td>18,130</td>
<td>18,130</td>
<td>18,130</td>
</tr>
<tr>
<td>Foreman 3</td>
<td>Project manager</td>
<td>102,130</td>
<td>-</td>
<td>0</td>
<td>102,130</td>
<td>102,130</td>
<td>102,130</td>
</tr>
</tbody>
</table>

<table>
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<th>Insurable wages paid to worker(s)</th>
<th>Amounts included on line 4</th>
<th>Amounts included on line 5</th>
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<th>Amounts included on line 8</th>
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<td>Project manager</td>
<td>102,130</td>
<td>-</td>
<td>0</td>
<td>102,130</td>
<td>102,130</td>
<td>102,130</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)

<table>
<thead>
<tr>
<th>Name of worker</th>
<th>Title of job category or description of work performed</th>
<th>Nature of work</th>
<th>Contract number*</th>
<th>Other targeted individuals (as per CNESST’s Regulation 61-607, article 6)</th>
<th>Insurable wages paid to contract (including individuals eligible for personal coverage)</th>
<th>Amounts included on line 4</th>
<th>Amounts included on line 5</th>
<th>Amounts included on line 6</th>
<th>Amounts included on line 7</th>
<th>Amounts included on line 8</th>
<th>Amounts included on line 9</th>
</tr>
</thead>
<tbody>
<tr>
<td>Carpenter 1</td>
<td>Project manager</td>
<td>Construction</td>
<td>2117</td>
<td>Project manager</td>
<td>23,500</td>
<td>23,500</td>
<td>23,500</td>
<td>23,500</td>
<td>23,500</td>
<td>23,500</td>
<td>23,500</td>
</tr>
<tr>
<td>Carpenter 2</td>
<td>Project manager</td>
<td>Construction</td>
<td>2125</td>
<td>Project manager</td>
<td>18,130</td>
<td>18,130</td>
<td>18,130</td>
<td>18,130</td>
<td>18,130</td>
<td>18,130</td>
<td>18,130</td>
</tr>
<tr>
<td>Carpenter 3</td>
<td>Project manager</td>
<td>Construction</td>
<td>2126</td>
<td>Project manager</td>
<td>102,130</td>
<td>102,130</td>
<td>102,130</td>
<td>102,130</td>
<td>102,130</td>
<td>102,130</td>
<td>102,130</td>
</tr>
</tbody>
</table>

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>Work performed by the workers</th>
<th>Unit</th>
<th>Beginning</th>
<th>End</th>
<th>Classification and number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contract 2114</td>
<td>Roof repairs</td>
<td>90010</td>
<td>2020</td>
<td>2021</td>
<td></td>
</tr>
<tr>
<td>Contract 2113</td>
<td>Demolition of existing walls and construction of woodwork, roof repairs and building surfaces Sept. 1, 2020 Work in progress**</td>
<td>90010</td>
<td>2020</td>
<td>2021</td>
<td></td>
</tr>
</tbody>
</table>

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

** At the time this brochure went to press, the maximum yearly and weekly insurable wages for 2020 had not yet been determined by CNESST’s board of directors. According to the information available, maximum yearly insurable wages should be $78,200 and maximum weekly insurable wages $1,505.56.

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

**When must the documents be compiled?**

The required document(s) must be compiled every year before filing the Statement of Wages, no later than March 14 of the year following the year in which the wages were paid.

**Do the documents need to be sent to the CENSSST?**

The documents do not need to be sent to the CENSSST. However, they must be kept for six years and made available to the CENSSST on request, notably for verification purposes. The same applies to the verifiable data on which the information contained in the documents is based.

**For additional information, please contact us at:**

1 844 838-0808

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 CENSSST.
When must the documents be compiled?

The required document(s) must be compiled every year before filing the Statement of Wages, no later than March 14 of the year following the year in which the wages were paid.

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

cnesst.gouv.qc.ca

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.

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.

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

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.

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 annual insurable wages for 2020, then for that year the employer 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.