Occupational Health and Safety

RETROSPECTIVE ADJUSTMENT OF THE 2020 ASSESSMENT

Employers forming a group
The purpose of this guide is to provide a better understanding of the rules of retrospective ratemaking that apply specifically to the grouping of employers. It has no legal value and cannot be used as a substitute for the following official reference documents:

- the *Act respecting industrial accidents and occupational diseases* (AIAOD) (CQLR, chapter A-3.001); and
- the *Regulation respecting financing*, (CQLR, chapter A-3.001, r. 7).
Table of contents

1. Employers forming a group ..................................................................................................... 3
2. Qualification for retrospective ratemaking ............................................................................. 5
3. Application to form a single group .......................................................................................... 6
4. Specific rules applicable to renewal of the application to form a single group ................. 8
5. Security .................................................................................................................................. 9
6. Limit per claim ...................................................................................................................... 10
7. Report attesting to the composition of the group and to the control exercised by the parent company .................................................................................................................... 11
8. Bankruptcy of an employer belonging to a group .................................................................. 12
9. Calculation of the retrospective adjustment for a group ......................................................... 13

Schedule

Schedule 1: Sample resolutions .................................................................................................. 20
Schedule 2: Forms .................................................................................................................. 25
1. Employers forming a group

1.1 Forming employer groups

The option of forming employer groups is open to all employers that are related and that as a group wish to be regarded as a single employer for the purposes of retrospective ratemaking. The group may take the following forms:

- employers forming a group;
- public health and social services forming a group;
- a reintegration support fund.

This document sets forth the rules pertaining to “employers forming a group”.

For information concerning the rules that apply to other forms of groupings, please contact the Service à la grande entreprise et aux mutuelles de prévention.

1.2 Related employers forming a group

By related employers forming a group, the Commission des normes, de l’équité, de la santé et de la sécurité du travail (CNESST) means the aggregate formed by a parent company and its subsidiaries. The parent company must be:

- a legal person constituted under Part III of the Companies Act (CQLR, chapter C-38);
- a cooperative constituted under the Cooperatives Act (CQLR, chapter C-67.2);
- a financial services cooperative constituted under the Act respecting financial services cooperatives (CQLR, chapter C.67.3);
- an organization constituted or continued under the Canada Not-for-Profit Corporations Act (S.C., 2009, c. 23);
- a corporation constituted under Part II of the Canada Corporations Act (CQLR, 1970, c. C-32) until its continuation under the Canada Not-for-Profit Corporations Act (S.C., 2009, c. 23) or;
- a company*1 that is not a subsidiary and which, directly or through its subsidiaries, controls each of the companies forming a group.

The parent company controls a joint stock company where it holds shares giving it more than 50% of the votes needed to elect a majority of the directors of that company.

The parent company controls a limited or general partnership where it has more than 50% of the votes needed to make decisions pertaining to the partnership.

1.3 Bankruptcy or winding-up

A subsidiary that is bankrupt or being wound up at the time of the application to form a single group is regarded by the CNESST as no longer controlled by the parent company.

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*1 The company may be a joint stock company or a limited or general partnership.
1.4 Example

In the following diagram, the group is formed by parent company A and companies B, C, E, F and H. Company A controls B and C directly, and E, F and H indirectly. Each company under the control of A is an employer within the meaning of the *Act respecting industrial accidents and occupational diseases* (AIAOD).

B cannot be considered a parent company of E and F, since it is itself a subsidiary of A.

H is also a subsidiary of A. Even if E and F do not control H, given the fact that B controls E and F, parent company A indirectly controls H.

D is not a subsidiary of A since it is not controlled by A, and consequently, neither is G.

D and G could form a group if they meet the stipulated requirements.

Employers forming a group

The percentages indicate the degree of control exercised by a company over one or more companies.
2. Qualification for retrospective ratemaking

2.1 Qualifying test

The eligibility of a group of employers for retrospective ratemaking is determined by applying the same basic test as that used for employers that are not grouped together.

Therefore, for the 2020 ratemaking year, the group is eligible for retrospective ratemaking if, after applying the following formula, it reaches the qualifying threshold:

\[
\text{Insurable wages paid (2018)} \times \text{Unit rate according to risk (2018)} \geq 313,300
\]

If the group’s activities are classified in several units, the CNESST considers the aggregate of the results obtained for each of those units.

2.2 Threshold reduced to 75%

If the qualifying threshold is not reached, the calculations are performed by reducing the threshold to 75%.

For the 2020 ratemaking year, a group of employers qualifies for retrospective ratemaking:

- if it already qualified as a group in 2019, and
- if it reaches the reduced threshold by making the following calculation:

\[
\text{Insurable wages paid (2018)} \times \text{Unit rate according to risk (2018)} \geq 234,975
\]
3. Application to form a single group

3.1 Application to form a single group

To be formally recognized as a group for the purposes of retrospective ratemaking, the employers concerned must file an application with the CNESST using the form entitled Application to Form a Single Group – Designation of Employer (Choice of Limit) – Employer’s Authorization (Contact Person for Retrospective Ratemaking).

Only one application, signed by all the members of the group, must be completed, and it must be accompanied by the following documents (see Schedule 1 of this document):

- a resolution from each employer forming the group entitled Designation of Signatory of the Forms Entitled: Application to Form a Group – Designation of Employer (Choice of Limit) – Employer’s Authorization (Contact Person for Retrospective Ratemaking) and Security for employers forming a group;
- if applicable, a resolution from the parent corporation entitled Resolution Authorizing the Filing of an Application to Form a Single Group (Where the Parent Company is not an Employer);
- a resolution from the parent company entitled Resolution Attesting to the Composition of the Group and to the Control Exercised by the Parent Company Over its Subsidiaries. The resolution may not be dated earlier than August 1, 2019 and it may be replaced by a sworn statement to the same effect from an officer of the parent company;
- the Control of Parent Company form.

3.2 Terms and conditions pertaining to the application to form a single group

For the 2020 ratemaking year, the application must be received by the CNESST before October 1, 2019.

It is irrevocable as of January 1, 2020 of the ratemaking year and is valid for that year only. The CNESST will rule on the admissibility of the application based on the information provided and in its possession at that time.

3.3 Employer authorized to designate the contact person for retrospective ratemaking matters

As part of its access to information policy, the CNESST asks the employers to authorize one of the employers in the group to be responsible for designating the contact person for retrospective ratemaking.

Employers making an application to form a group for the first time must authorize that employer by completing the section to that effect on the form entitled Application to Form a Single Group – Designation of Employer (Choice of Limit) – Employer’s Authorization (Contact Person for Retrospective Ratemaking).

The group of employers must notify the CNESST of any change concerning the employer authorized to designate the name of the contact person for retrospective ratemaking, by completing the provided form entitled Changes to the Employer Authorized to Designate the Contact Person for Retrospective Ratemaking or Adding a Member to a Group.

That person will have full access to the occupational health and safety file of each employer in the group.
3.4 Contact person for retrospective ratemaking matters concerning the employers’ group

To facilitate communication concerning retrospective ratemaking, the CNESST requires the employer authorized by the group to designate a contact person for retrospective ratemaking by completing the form entitled Designation of a Contact Person for Retrospective Ratemaking Matters provided for that purpose.

The contact person for retrospective ratemaking matters may be a person authorized by virtue of his or her office, a representative or a designated employee working for an authorized employer. That person must already have full access rights to the employer’s occupational health and safety file.

That person will be entitled to full access to the file of each employer and, in addition to other information, could thus obtain financial data on the group of employers. That person will receive documents produced by the CNESST pertaining to all retrospective ratemaking matters for the whole group.

3.5 Designation of an officer by the CNESST

The CNESST designates an officer from the Service à la grande entreprise et aux mutuelles de prévention who can be contacted regarding any question pertaining to the retrospective plan.
4. Specific rules applicable to renewal of the application to form a single group

4.1 Group of employers that does not renew its application

Where a group of employers does not renew its application for a given year, it ceases to qualify for retrospective ratemaking as a group and must wait five years from the year in which ceases to qualify before it can submit a new application.

<table>
<thead>
<tr>
<th>Example</th>
<th>Ratemaking year</th>
</tr>
</thead>
<tbody>
<tr>
<td>The group of employers qualifies for retrospective ratemaking.</td>
<td>2017-2018-2019</td>
</tr>
<tr>
<td>The group of employers does not renew its application.</td>
<td>2020</td>
</tr>
<tr>
<td>The group of employers may not file a new application to form a group for a period of five years.</td>
<td>2025</td>
</tr>
</tbody>
</table>

4.2 Group of employers that ceases to qualify for retrospective ratemaking because it no longer meets the qualification requirements

A group of employers that ceases to qualify for retrospective ratemaking because it no longer meets the qualification requirements must file a new application in the first year that it again meets the qualification requirements. Otherwise, it must wait five years before it can file a new application, starting from the first year in which it ceased to qualify for retrospective ratemaking.

<table>
<thead>
<tr>
<th>Example</th>
<th>Ratemaking year</th>
</tr>
</thead>
<tbody>
<tr>
<td>The group of employers qualifies for retrospective ratemaking.</td>
<td>2017-2018-2019</td>
</tr>
<tr>
<td>The group of employers no longer meets the qualification requirements.</td>
<td>2020</td>
</tr>
<tr>
<td>The group of employers again meets the qualification requirements for retrospective ratemaking:</td>
<td>2022</td>
</tr>
<tr>
<td>• if it renews its application:</td>
<td></td>
</tr>
<tr>
<td>the five-year waiting period does not apply and the group of employers may qualify;</td>
<td></td>
</tr>
<tr>
<td>it may not submit a new application before 2025.</td>
<td></td>
</tr>
<tr>
<td>• if it does not renew its application:</td>
<td></td>
</tr>
</tbody>
</table>
5. Security

5.1 Security

When the CNESST considers an application for grouping to be admissible, the group of employers must provide security to guarantee payment of its assessment (including adjustments).

By means of the security, the employers are bound solidarily to the CNESST to pay the assessment owing by the group. The assessment includes all adjustments up to 50% of the sum of the products obtained by multiplying the insurable wages paid for the assessment year of each employer, by the risk-related portion of the rate applicable to it under section 305 of the AIAOD for the assessment year. That amount is calculated as follows:

| Insurable wages paid by each employer (2020) | x | Personalized rate or unit rate according to risk (2020) |

Also included in the commitment is the interest payable to the CNESST for the year in question.

In accordance with section 122 of Regulation respecting financing, an insurance contract, a security contract or a guarantee contract issued by a legal person authorized to enter into that contract may replace the solidarily guaranteed security. The contract must remain in force until the end of the second year following the year in which the assessment is retrospectively adjusted.

5.2 Terms and conditions pertaining to the security

The security must be filed with the CNESST within 45 days of a request from the CNESST to this effect, using the form entitled Security for a Group of Employers. The form must be signed by all the employers in the group.

5.3 Failure to provide security

The application is cancelled if within the prescribed time limits the employers concerned do not provide a guarantee of payment or any other document required under the Regulation.

5.4 Note

It should be noted that an employer is not required to provide security for any other employer in the group if prohibited by the legislation under which it was incorporated.
6. Limit per claim

6.1 Choice of limit per claim

The group must choose a limit per claim for the year in which it applies to form a single group. Applicable to all the group’s members, the limit is valid for the entire ratemaking year even if the composition of the group changes during that period.

The limit chosen may be 1½, 2, 2½, 3, 4, 5, 6, 7, 8 or 9 times the maximum yearly insurable earnings for 2020.

6.2 Terms and conditions pertaining to the choice of the limit

The employer designated by the group must complete the form entitled Confirmation of the Choice of Limit per Claim – Group of Employers.

For the 2020 ratemaking year, that employer must send the form to the CNESST before December 15, 2019. After that date, the choice of limit per claim is irrevocable.

The resolution entitled Resolution Designating the Signatory of the Form Entitled Confirmation of Choice of Limit per Claim – Employers Forming a Group must be sent with the form.

6.3 Failure to select a limit per claim

If the group of employers fails to select a limit per claim, the group will be attributed the limit applicable to it for the previous year.

If no limit was applied the previous year, the coefficient of 1½ will be applied.

6.4 Refusal of application to form a single group

In the event that an application to form a single group is refused by the CNESST, it is recommended that each the employer that is likely to individually qualify for retrospective ratemaking also indicate its choice of limit per claim before December 15, 2019.

Otherwise:

- the employer will be attributed the limit applicable to it for the previous year or;
- if no limit was applied the previous year, the coefficient of 1½ will be applied.

6.5 Employer that ceases to be controlled by the parent corporation

In the event that one employer ceases to be under the control of the parent corporation, it is recommended that each employer that is likely to individually qualify for retrospective ratemaking also indicate its choice of limit per claim before December 15, 2019.

Otherwise, the employer will be assigned the choice made by the group for the period of the year that it is no longer part of the group.
7. Report attesting to the composition of the group and to the control exercised by the parent company

7.1 Report

In order to keep the CNESST informed as to which employers belonged to a given group during the 2020 ratemaking year, those employers must, before March 1, 2021 submit a report prepared by an independent auditor.

The report must attest to the group’s composition and to the control exercised by the parent corporation over its subsidiaries during the ratemaking year, as well as to any other changes made to the group’s composition during that year.

7.2 Failure to file a report

If the group fails to file the report, the CNESST will appoint an auditor for the task, and the costs of the audit will be apportioned among the employers in the group pro rata the insurable wages for the ratemaking year.

7.3 Reason for filing a report

When the assessment is calculated, the CNESST considers the data pertaining to all the employers in the group for the length of time they belonged to the group, whether or not they signed the application for grouping. Hence:

1) a corporation that becomes a subsidiary of the parent corporation is considered, as of the date that occurs, to be part of the group. Therefore, the group’s limit per claim applies in this case. The same is true for a subsidiary that becomes an employer within the meaning of the AIAOD;

2) a parent corporation that becomes an employer within the meaning of the AIAOD is considered, as of the date that occurs, to be part of the group. Therefore, the group’s limit per claim applies in this case;

3) a corporation that ceases to be controlled by the parent corporation is considered, as of the date that occurs, to be no longer belonging to the group. However, the employer is still considered to be in the group for the part of the year preceding that date.
8. Bankruptcy of an employer belonging to a group

8.1 Bankruptcy

The Regulation respecting financing prescribes specific rules for calculating assessments in the case of bankruptcy.

In any given ratemaking year, where an employer belonging to a group goes bankrupt:

In the first 21 months of the reference period*,

- the employer is not eligible for the retrospective adjustment of its assessment for that ratemaking year;
- it is assessed according to the rate applicable under section 305 of the AIAOD if it is an employer not qualifying for retrospective ratemaking;
- the retrospective adjustments of the other employers are calculated as if the bankrupt had never been part of the group.

Between the 22nd and 33rd months of the reference period*,

- the employer’s retrospective adjustment is calculated upon expiry of the first 24 months of the period, according to the method used to calculate the first provisional retrospective adjustment of the assessment;
- if the provisional adjustment has already been calculated, it then constitutes the final retrospective adjustment of the assessment.

Between the 34th and 45th months of the reference period*,

- the employer’s retrospective adjustment is calculated upon expiry of the first 36 months of the period, according to the method used to calculate the second provisional retrospective adjustment, even if the group has not so requested;
- if the adjustment has already been calculated, it then constitutes the retrospective adjustment of the assessment.

After the first 45 months of the reference period*,

- the employer’s retrospective adjustment is calculated upon expiry of the 48-month period, if it has not been already so calculated.

8.2 Note

The bankruptcy of one employer does not release the other employers from their obligations under the security, or under other document in lieu thereof, signed by the group.

* The reference period covers 48 months and begins on January 1 of the ratemaking year.
9. Calculation of the retrospective adjustment for a group

This section provides an example of the calculation of the retrospective adjustment for a group of employers. The calculation is essentially the same as that for a single employer.

Each step is covered in brief. The document entitled Retrospective Adjustment of the 2020 Assessment – Employer’s Guide covers the same steps, but in greater detail. The guide can thus be consulted as needed.

Example

In the following example, the group consists of employers: A, B and C. To calculate the assessment, the insurable wages and the cost of claims charged to those employers for a given ratemaking year (and only for the period during which they belonged to the group) were taken into consideration, whether or not these employers signed the application to form a single group. All data and values used in this example are presented by way of example only. At the time that this guide was updated, the cost of insurance was determined using the 2019 premium table, i.e., the most recent table available.

<table>
<thead>
<tr>
<th>Employer’s financial data</th>
<th>Employer A</th>
<th>Employer B</th>
<th>Employer C</th>
<th>A + B + C</th>
<th>Group</th>
</tr>
</thead>
<tbody>
<tr>
<td>Insurable wages</td>
<td>$40,000,000</td>
<td>$15,000,000</td>
<td>$5,000,000</td>
<td>$60,000,000</td>
<td>$60,000,000</td>
</tr>
<tr>
<td>Rate-based assessment</td>
<td>$872,000</td>
<td>$460,500</td>
<td>$149,000</td>
<td>$1,481,500</td>
<td>$1,481,500</td>
</tr>
<tr>
<td>(on the date of the notice)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Previous assessment</td>
<td>$868,000</td>
<td>$457,500</td>
<td>$149,000</td>
<td>$1,474,500</td>
<td>$1,474,500</td>
</tr>
<tr>
<td>(rate-based)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Risk-related portion of the rate-based assessment</td>
<td>$680,000</td>
<td>$394,500</td>
<td>$125,000</td>
<td>$1,199,500</td>
<td>$1,199,500</td>
</tr>
<tr>
<td>Retrospective adjustment on preceding notice</td>
<td>-$180,000</td>
<td>$137,000</td>
<td>-$9,000</td>
<td>-$52,000</td>
<td>-$52,000</td>
</tr>
<tr>
<td>Revised fixed uniform rate</td>
<td>$0.37</td>
<td>$0.37</td>
<td>$0.37</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>Rate for financing joint sector-based associations</td>
<td>$0.040</td>
<td>—</td>
<td>$0.040</td>
<td>—</td>
<td>—</td>
</tr>
<tr>
<td>Group’s choice of limit</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>—</td>
<td>6</td>
</tr>
</tbody>
</table>
### Calculation of the retrospective adjustment for a group

<table>
<thead>
<tr>
<th>Calculation of the risk-related portion of the retrospectively adjusted assessment</th>
<th>Employer A</th>
<th>Employer B</th>
<th>Employer C</th>
<th>A + B + C</th>
<th>Group</th>
</tr>
</thead>
<tbody>
<tr>
<td>(1) Total cost of injuries after application of the limit</td>
<td>$358,941.20</td>
<td>$481,532.15</td>
<td>$598,235.30</td>
<td>$900,296.88</td>
<td>$900,296.88</td>
</tr>
<tr>
<td>(2) Cost of insurance</td>
<td>$185,708.00</td>
<td>$132,552.00</td>
<td>$64,012.50</td>
<td>$382,272.50</td>
<td>$262,930.40</td>
</tr>
<tr>
<td>(10) Total of risk-related components</td>
<td>$544,649.20</td>
<td>$614,084.15</td>
<td>$123,836.03</td>
<td>$1,282,569.38</td>
<td>$1,163,227.28</td>
</tr>
<tr>
<td>(11) Limit (150% of the risk-related portion of the rate-based assessment)</td>
<td>$1,020,000.00</td>
<td>$591,750.00</td>
<td>$187,500.00</td>
<td>$1,799,250.00</td>
<td>$1,799,250.00</td>
</tr>
<tr>
<td>(12) Risk-related portion of the assessment</td>
<td>$544,649.20</td>
<td>$591,750.00</td>
<td>$123,836.03</td>
<td>$1,260,235.23</td>
<td>$1,163,227.28</td>
</tr>
<tr>
<td>(13) Ratio for the retrospective adjustment</td>
<td>0.923023934</td>
<td>0.923023934</td>
<td>0.923023934</td>
<td>0.923023934</td>
<td>0.923023934</td>
</tr>
<tr>
<td>(15) Risk-related portion of the adjusted assessment</td>
<td>$502,724.25</td>
<td>$546,199.41</td>
<td>$114,303.62</td>
<td>$1,163,227.28</td>
<td>$1,163,227.28</td>
</tr>
</tbody>
</table>

### Calculation of the retrospectively adjusted assessment

<table>
<thead>
<tr>
<th>Calculation of the retrospectively adjusted assessment</th>
<th>Employer A</th>
<th>Employer B</th>
<th>Employer C</th>
<th>A + B + C</th>
<th>Group</th>
</tr>
</thead>
<tbody>
<tr>
<td>(20) Costs financed according to the revised fixed uniform rate</td>
<td>$148,000.00</td>
<td>$55,500.00</td>
<td>$18,500.00</td>
<td>$222,000.00</td>
<td>$222,000.00</td>
</tr>
<tr>
<td>(21) Cost of financing joint sector-based associations</td>
<td>$16,000.00</td>
<td>$0.00</td>
<td>$2,000.00</td>
<td>$18,000.00</td>
<td>$18,000.00</td>
</tr>
<tr>
<td>(25) Retrospectively adjusted assessment</td>
<td>$666,724.25</td>
<td>$601,699.41</td>
<td>$134,803.62</td>
<td>$1,403,227.28</td>
<td>$1,403,227.28</td>
</tr>
</tbody>
</table>

### Calculation of the retrospective adjustment

<table>
<thead>
<tr>
<th>Calculation of the retrospective adjustment</th>
<th>Employer A</th>
<th>Employer B</th>
<th>Employer C</th>
<th>A + B + C</th>
<th>Group</th>
</tr>
</thead>
<tbody>
<tr>
<td>(30) Rate-based assessment</td>
<td>$872,000.00</td>
<td>$460,500.00</td>
<td>$149,000.00</td>
<td>$1,481,500.00</td>
<td>$1,481,500.00</td>
</tr>
<tr>
<td>(31) Retrospective adjustment shown on this notice</td>
<td>-$205,275.75</td>
<td>$141,199.41</td>
<td>-$14,196.38</td>
<td>-$78,272.72</td>
<td>-$78,272.72</td>
</tr>
<tr>
<td>(32) Retrospective adjustment shown on the previous notice</td>
<td>-$180,000.00</td>
<td>$137,000.00</td>
<td>-$9,000.00</td>
<td>-$52,000.00</td>
<td>-$52,000.00</td>
</tr>
<tr>
<td>(33) Variation between retrospective adjustments</td>
<td>-$25,275.75</td>
<td>$4,199.41</td>
<td>-$5,196.38</td>
<td>-$26,272.72</td>
<td>-$26,272.72</td>
</tr>
</tbody>
</table>

### Calculation of the variation in the rate-based assessment

<table>
<thead>
<tr>
<th>Calculation of the variation in the rate-based assessment</th>
<th>Employer A</th>
<th>Employer B</th>
<th>Employer C</th>
<th>A + B + C</th>
<th>Group</th>
</tr>
</thead>
<tbody>
<tr>
<td>(40) Re-calculated assessment</td>
<td>$872,000.00</td>
<td>$460,500.00</td>
<td>$149,000.00</td>
<td>$1,481,500.00</td>
<td>$1,481,500.00</td>
</tr>
<tr>
<td>(41) Previous assessment</td>
<td>$868,000.00</td>
<td>$457,500.00</td>
<td>$149,000.00</td>
<td>$1,474,500.00</td>
<td>$1,474,500.00</td>
</tr>
<tr>
<td>(42) Variation between assessments</td>
<td>$4,000.00</td>
<td>$3,000.00</td>
<td>$0.00</td>
<td>$7,000.00</td>
<td>$7,000.00</td>
</tr>
<tr>
<td>(50) Net assessment variation</td>
<td>-$21,275.75</td>
<td>$7,199.41</td>
<td>-$5,196.38</td>
<td>-$19,272.72</td>
<td>-$19,272.72</td>
</tr>
</tbody>
</table>
**Total cost of injuries after application of the limit – line 1**

Line 1 indicates the total cost of injuries imputed to the employers in the group* for a given ratemaking year. To calculate the total cost of an injury, the CNESST takes into account the amounts recorded in the employers’ files for each injury over a four-year period (the ratemaking year and the following three years). That cost also includes the future cost of the injury as well as some expenses assessed on a risk basis. Lastly, the limit per claim is taken into account in the calculation.

For information on calculating the final cost, consult the document entitled *Retrospective Adjustment of the 2020 Assessment – Employer’s Guide*.

**Cost of insurance – line 2**

This amount covers the amounts that exceed the limit per claim and the limit on the risk-related portion of the adjusted assessment. It is determined as follows:

<table>
<thead>
<tr>
<th>Risk-related portion of the rate-based assessment</th>
<th>x</th>
<th>Insurance premium applicable to the employer or the group</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer A</td>
<td>$680,000</td>
<td>x</td>
</tr>
<tr>
<td>Employer B</td>
<td>$394,500</td>
<td>x</td>
</tr>
<tr>
<td>Employer C</td>
<td>$125,000</td>
<td>x</td>
</tr>
<tr>
<td><strong>A + B + C combined total for all 3 employers</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Group</td>
<td>$1,199,500</td>
<td>x</td>
</tr>
</tbody>
</table>

At the time that this guide was updated, the cost of insurance was determined using the 2019 premium table, i.e., the most recent table available.

The difference between the cost of insurance for the group and the total cost of insurance per employer in the group will be taken into account in calculating the ratio for the retrospective adjustment at line 13.

---

* Where an employer belongs to the group for only part of the year, only those injuries that occurred while it was a member of the group are taken into account.
Total of risk-related components – line 10

This amount is determined as follows:

\[
\text{Total cost of injuries after application of the limit (line 1)} + \text{Cost of insurance (line 2)}
\]

Limit (150% of the risk-related portion of the rate-based assessment) – line 11

The risk-related portion of the adjusted assessment (line 12) may not exceed a limit determined as follows:

\[
\text{Risk-related portion of the rate-based assessment} \times 150\%
\]

This insurance mechanism prevents an excessive discrepancy between the risk-related portion of the rate-based assessment and the risk-related portion of the retrospectively adjusted assessment.

Risk-related portion of the adjusted assessment – line 12

For employers A, B and C, as well as for the group, this amount is the lesser of the amounts on lines 10 and 11. The amount for section identified as "A + B + C" is the total for the three employers.

<table>
<thead>
<tr>
<th>Employer</th>
<th>lesser</th>
<th>=</th>
<th>line 10</th>
<th>=</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td></td>
<td></td>
<td>$544,649.20</td>
<td></td>
</tr>
<tr>
<td>B</td>
<td></td>
<td></td>
<td>$591,750.00</td>
<td></td>
</tr>
<tr>
<td>C</td>
<td></td>
<td></td>
<td>$123,836.03</td>
<td></td>
</tr>
</tbody>
</table>

\[A + B + C\] combined total for all 3 employers line 12 = \$1,260,235.23

<table>
<thead>
<tr>
<th>Group</th>
<th>lesser</th>
<th>=</th>
<th>line 10</th>
<th>=</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td>$1,163,227.28</td>
<td></td>
</tr>
</tbody>
</table>

Where the total obtained for the employers differs from the amount calculated for the group, a correction is made by applying the ratio for the retrospective adjustment at line 13.
Ratio for the retrospective adjustment – line 13

As the employers of the group are recognized as a single employer for the purposes of retrospective ratemaking, the risk-related portion of the adjusted assessment of A + B + C must be equal to that of the group.

To take this situation into account, the cost of insurance for each employer in the group is revised favorably so that the total cost of insurance (A + B + C) is equal to that for the group.

The revised amount will also take into account the situation where the employer that has reached its limit (150% of the risk-related portion of the rate-based assessment) in order to take into consideration the group’s limit (150% of the group’s risk-related portion of the assessment).

The revised amount is expressed by the following ratio:

\[
\frac{\text{Group}}{A + B + C}
\]

The ratio is determined as follows:

\[
\frac{\text{Risk-related portion of the group’s adjusted assessment (line 12)}}{\text{Total amount of the risk-related portion of the adjusted assessment of A + B + C (line 12)}}
\]

\[
\frac{\$1,163,227.28}{\$1,260,235.23} = 0.923023934
\]

Risk-related portion of the adjusted assessment – line 15

The revised amount of the risk-related portion of the adjusted assessment is determined as follows:

<table>
<thead>
<tr>
<th>Employer</th>
<th>Amount of the risk-related portion of the adjusted assessment for each employer (line 12)</th>
<th>( \times )</th>
<th>Ratio (line 13)</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer A</td>
<td>$544,649.20</td>
<td>( \times 0.923023934 )</td>
<td>$502,724.25</td>
<td></td>
</tr>
<tr>
<td>Employer B</td>
<td>$591,750.00</td>
<td>( \times 0.923023934 )</td>
<td>$546,199.41</td>
<td></td>
</tr>
<tr>
<td>Employer C</td>
<td>$123,836.03</td>
<td>( \times 0.923023934 )</td>
<td>$114,303.62</td>
<td></td>
</tr>
<tr>
<td>A + B + C</td>
<td>combined total for all 3 employers</td>
<td></td>
<td>$1,163,227.28</td>
<td></td>
</tr>
<tr>
<td>Group</td>
<td></td>
<td></td>
<td>$1,163,227.28</td>
<td></td>
</tr>
</tbody>
</table>
Costs financed according to the revised fixed uniform rate – line 20

The amount of these costs serves to cover the cost of financial requirements not distributed according to risk (prevention programs, the For a safe maternity experience program, and various administrative costs). This amount, established on the basis of the financial statements, is calculated using a fixed uniform rate for all employers whose activities fall under the same jurisdiction (provincial or federal).

<table>
<thead>
<tr>
<th>Insurable wages</th>
<th>x</th>
<th>Revised fixed uniform rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer A</td>
<td>$40,000,000 x $0.37</td>
<td>= $148,000.00</td>
</tr>
<tr>
<td>Employer B</td>
<td>$15,000,000 x $0.37</td>
<td>= $55,500.00</td>
</tr>
<tr>
<td>Employer C</td>
<td>$5,000,000 x $0.37</td>
<td>= $18,500.00</td>
</tr>
<tr>
<td>A + B + C total for the three employers</td>
<td>= $222,000.00</td>
<td></td>
</tr>
</tbody>
</table>

Cost of financing joint sector-based associations – line 21

There are 10 joint sector-based associations (JSA). They provide the following services: training, information, research and advice on prevention of work-related accidents and diseases. The cost of financing such associations is assumed by employers belonging to a sector of activity for which such an association has been formed.

Employers A and C are members of a joint sector-based association, whose financing rate is $0.040 per $100 of insurable wages.

<table>
<thead>
<tr>
<th>Insurable wages</th>
<th>x</th>
<th>Rate for joint sector-based associations</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employer A</td>
<td>$40,000,000 x $0.040</td>
<td>= $16,000.00</td>
</tr>
<tr>
<td>Employer C</td>
<td>$5,000,000 x $0.040</td>
<td>= $2,000.00</td>
</tr>
<tr>
<td>A + C combined total for both employers</td>
<td>= $18,000.00</td>
<td></td>
</tr>
<tr>
<td>Group</td>
<td>= $18,000.00</td>
<td></td>
</tr>
</tbody>
</table>
Retrospectively adjusted assessment – line 25
This amount is determined as follows:

\[
\text{Risk-related portion of the adjusted assessment (line 15)} + \text{Costs financed according to the revised fixed uniform rate (line 20)} + \text{Cost of financing joint sector-based associations (line 21)}
\]

Retrospective adjustment shown on this notice – line 31
The retrospective adjustment is calculated as follows:

\[
\text{Retrospectively adjusted assessment (line 25)} - \text{Rate-based assessment (line 30)}
\]

Variation between retrospective adjustments – line 33
The variation is calculated as follows:

\[
\text{Retrospective adjustment shown on this notice (line 31)} - \text{Retrospective adjustment shown on the previous notice (line 32)}
\]

Variation between assessments – line 42
The variation is calculated as follows:

\[
\text{Re-calculated assessment (line 40)} - \text{Previous assessment (line 41)}
\]

Net assessment variation – line 50
The variation is calculated as follows:

\[
\text{Variation between retrospective adjustments (line 33)} + \text{Variation between assessments (line 42)}
\]
Schedule 1

Sample resolutions
Designation of Signatory of the Forms Entitled
Application to Form a Group – Designation of Employer (Choice of Limit) –
Employer’s Authorization (Contact Person for Retrospective Ratemaking) and
Security

For employers forming a group*

The Board of Directors of
(name of the company filing the resolution)
adopted the following resolution
at its meeting of (___ date ___):

WHEREAS the Regulation respecting financing stipulates that in order for several employers to be
considered a single group for the purposes of retrospective ratemaking, the employers must file an
application to that effect with the Commission des normes, de l’équité, de la santé et de la sécurité du
travail;

WHEREAS pursuant to said Regulation, the employers must also furnish a security contract
whereby they solidarily stand surety for the group’s assessment;

THEREFORE IT IS HEREBY RESOLVED,

- to submit an application to form a single group for (ratemaking year);

- to authorize:

  • (name and title of the person) to complete and sign the Application to form a single group –
    designation of employer (choice of limit) – employer’s authorization (contact person for
    retrospective ratemaking), and

  • (name and title of the person) to complete and sign the Security for a Group of Employers.

The above two authorizations are valid for (ratemaking year) and subsequent years until such time as they
have been duly revoked by a new resolution of this Board of Directors.

This Resolution takes effect immediately.

Adopted unanimously.

CERTIFIED COPY

(Secretary’s name)  
(Secretary's signature)  
(Date)

* Each employer in the group must provide the CNESST with its own resolution.
Resolution Authorizing the Filing of an Application to Form a Single Group
(Where the Parent Company is not an Employer)

For employers forming a group

The Board of Directors of
(name of the parent company)
adopted the following resolution
at its meeting of (___ date ___):

WHEREAS the employers under the control of (name of the parent company) want to file an application to form a single group pursuant to the Regulation respecting financing;

WHEREAS, pursuant to said Regulation, the parent company must authorize the filing of the application where said parent company is not an employer within the meaning of the Act respecting Industrial Accidents and Occupational Diseases;

THEREFORE IT IS HEREBY RESOLVED to authorize the following subsidiaries to file such an application with the Commission des normes, de l'équité, de la santé et de la sécurité du travail for (ratemaking year) and subsequent years for as long as the composition of such group remains constant and until such time as the authorization has been revoked by a new resolution of this Board of Directors:

(Names of subsidiaries).

This Resolution takes effect immediately.

Adopted unanimously.

CERTIFIED COPY

(Secretary's name)

_________________________  _________________________
(Secretary's signature)       (Date)
Resolution Attesting to the Composition of the Group and to the Control Exercised by the Parent Company* Over its Subsidiaries

For employers forming a group**

The Board of Directors of
(name of the parent company)
adopted the following resolution
at its meeting of (date):

WHEREAS the employers under the control of (name of the parent company) have filed an application to form a single group pursuant to the Regulation respecting financing;

WHEREAS, pursuant to said Regulation, the application must be accompanied by a resolution from the parent company attesting to the composition of the group and to the control exercised by the parent company over its subsidiaries;

ACCORDINGLY, (name of the parent company) HEREBY attests to the following,

- that it is not itself a subsidiary, as set forth in section 118 of the Regulation respecting financing***;

- that it meets the definition of “parent company”****, as set forth in section 118 of the Regulation respecting financing;

- that it exercises control over the subsidiaries identified below, in which it holds, directly or through one of its subsidiaries, more than 50% of the voting shares entitling it to elect the majority of directors or more than 50% of the votes needed to make decisions pertaining to a limited or general partnership:

(name of each subsidiary and the percentage of voting shares allowing for the election of the majority of directors or to make decisions);

- that all members of the group formed by it and its employer subsidiaries in Québec are designated hereinabove.

This Resolution takes effect immediately.

Adopted unanimously.

CERTIFIED COPY

(Secretary's name)  
(Secretary's signature)  
(Date)

* Even if the parent company is not an employer established in Québec, it must still send such a resolution to the CNESST.

** This Resolution must be sent with each application to form a single group. It may be replaced by a sworn statement to the same effect issued by an officer of the parent company. This Resolution or the sworn statement may not be filed before August 1 of the year preceding the ratemaking year.

***“subsidiary” means a company controlled by its parent company, either directly or through its subsidiaries.

****“parent company” means a legal person constituted under Part III of the Companies Act (CQRL, chapter C-38), a cooperative constituted under the Cooperatives Act (CQRL, chapter C-67.2), a financial services cooperative constituted under the Act respecting financial services cooperatives (CQRL, chapter C.67.3), an organization constituted or continued under the Canada Not-for-Profit Corporations Act (S.C., 2009, c. 23), or a company (may be a joint stock company or a limited or general partnership) that is not itself a subsidiary and which, directly or through its subsidiaries, controls each of the companies forming a group.
Resolution Designating the Signatory of the Form Entitled
Confirmation of Choice of Limit per Claim - Employers Forming a Group

For employers forming a group

The Board of Directors of
(name of the company designated by the group)
adopted the following resolution
at its meeting of (date):

WHEREAS the employers under the control of (name of the parent company) have filed an application to form a single group pursuant to the Regulation respecting financing;

WHEREAS the employers in the group have designated (name of company) to advise the Commission des normes, de l’équité, de la santé et de la sécurité du travail of their choice of limit per claim;

THEREFORE IT IS HEREBY RESOLVED to authorize (name and title of the person) to complete and sign, for (ratemaking year) and subsequent years, the form entitled Confirmation of the Choice of Limit per Claim - Group of Employers, until such time as the authorization has been revoked by a new resolution of this Board of Directors.

This Resolution takes effect immediately.

Adopted unanimously.

CERTIFIED COPY

(Secretary’s name)

(Secretary’s signature)  (Date)
Schedule 2

Forms

These forms can be downloaded from our website at cnesst.gouv.qc.ca/sst.

You may also use our secure online services (Guichet SST) to complete and return the forms. (Available online in French only)
### Important

This form is to be used to form a single group of employers and to designate the employer in charge of communicating the choice of limit per claim. If this is the first application to form a group of employers, this form is used to authorize the employer in charge to designate a contact person for retrospective ratemaking matters. This form must be sent to the CNESST before October 1, 2019 together with the resolutions and documents that duly authorize the signatories.

The single group of employers is responsible for notifying the CNESST of any changes to the subject matter of this form. The CNESST assumes no responsibility in this regard.

### 1. Request to form a single group

The employers outlined in section 4 seek to be considered as a single and same employer for the retrospective assessment adjustment for the target ratemaking year. They confirm that they form a single group based on applicable regulations.

### 2. Designation of employer in charge of communicating the choice of limit per claim

The employers who wish to form a single group designate:

- Name of employer
- Québec enterprise No. or Employer No.

to inform the CNESST of the choice of limit per benefits claim it will assume.

### 3. Authorization of the employer responsible for designating a contact person for retrospective ratemaking matters (to be completed for an initial application to form a single group)

The employers who wish to form a single group hereby authorize:

- Name of employer
- Québec enterprise No. or Employer No.

...to designate one of its employees to act as the contact person for issues involving retrospective ratemaking and to exercise a right of access to files held at the CNESST:
- Pursuant to section 37 of an Act respecting industrial accidents and occupational diseases (AIAOD) regarding its classification, its assessment and charging of the costs of benefits recorded in its files.
- Pursuant to section 38 of the AIAOD with regard to employment injuries:
  - For employees who were victims of injuries sustained while in their employ;
  - The cost of which was charged to their file pursuant to the AIAOD;
  - The cost of which is used to determine their assessment further to a transaction contemplated by section 314.3 of the AIAOD.

When the authorized employer is registered for Guichet SST – secure online services, this authorization allows the employer to electronically access the files of each employer that forms part of the group.

#### Duration of rights of access

- At the expiration of a maximum three-(3) week period following the receipt of a notice at the CNESST revoking this authorization;
- As soon as another employer is authorized to replace this employer;
- Authorization to access the file of an employer who is no longer part of the group terminates upon expiry of a maximum period of one year after its file would no longer affect the assessment of the employers in the group;
- The authorization to access an employer's file also terminates at the expiration of a maximum three-(3) week period from the date the CNESST is advised of the dissolution, the voluntary or forced liquidation, or bankruptcy of this employer.

“For the purposes set out herein, even if the impact on the assessment of an employer who signed the authorization terminates on another date, by “terminates when the employer’s file is no longer likely to affect the assessment of other employers in the group,” we mean no later than December 31 in the fifth year following the year of the assessment.

### 4. Employer's signature (all employers in the group must sign the application)

#### Note: The names of the signatories must be the same as those appearing on the resolutions and documents duly authorizing the signatories.

N.B.: Please attach these resolutions and documents to this form.

- Name of employer
- Québec enterprise No. or Employer No.
- Signature of duly authorized person
- First and last names of the signatory in block letters
- Date

---

OCCUPATIONAL HEALTH AND SAFETY

Application to form a single group – Designation of employer (Choice of limit) – Employer’s authorization (contact person for retrospective ratemaking MATTERS)

Group of employers

Retrospective adjustment 2020

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2288-A (2019-04)  Continued overleaf
<table>
<thead>
<tr>
<th>Name of employer</th>
<th>Québec enterprise No. or Employer No.</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Signature of duly authorized person</td>
<td>First and last names of the signatory in block letters Date</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Name of employer</td>
<td>Québec enterprise No. or Employer No.</td>
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<td></td>
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<td></td>
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<td></td>
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<td>First and last names of the signatory in block letters Date</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**SUBMITTING THE AUTHORIZATION FORM**

Send this form to the CNESST office at the following address:

**Service à la grande entreprise et aux mutuelles de prévention**

524, rue Bourdages, bureau 350, case postale 1200, succ. Terminus
Québec (Québec) G1K 7E2
418 266-4654
1 800 848-4219
Fax: 418 266-4653 or toll free 1 833 798-0669
### Important

The group of employers is responsible for notifying the CNESST of any changes concerning the employer authorized to designate the contact person for retrospective ratemaking. The CNESST assumes no responsibility in this regard.

### 1. Check off the appropriate box

- [ ] Changing the authorized employer during the year.
- [ ] Adding a member to the group during the year.

Go to Section 2

### 2. Modifications to the authorized employer during the year

<table>
<thead>
<tr>
<th>Name of the group of employers</th>
<th>Employer group No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of employer</td>
<td>Enterprise No. or Employer No.</td>
</tr>
</tbody>
</table>

### 3. Adding a member to the group during the year

I have joined the following group of employers:

<table>
<thead>
<tr>
<th>Name of the group of employers</th>
<th>Employer group No.</th>
</tr>
</thead>
</table>

and hereby authorize the following employer previously authorized by the group:

<table>
<thead>
<tr>
<th>Name of employer</th>
<th>Québec enterprise No. or Employer No.</th>
</tr>
</thead>
</table>

### 4. Signature *

Note: If changes are made to the authorized employer during the year, each employer in the group signs the form. If a member joins the group during the year, only that new member employer signs the form.

<table>
<thead>
<tr>
<th>Name of employer</th>
<th>Québec enterprise No. or Employer No.</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>Signature of duly authorized person</th>
<th>First and last names of the signatory in block letters</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<tbody>
<tr>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
*The CNESST accepts the signature of any of the following persons:

Person authorized by virtue of his or her office:
Natural person who, by virtue of his or her status, may sign documents on behalf of the employer. That status may vary depending on the legal form of the enterprise.
In the case of a legal person, it is a person exercising the function of director within the meaning of the act of incorporation. For example, it could be the president, the secretary or a person declared in Québec's enterprise register whose function is other than that of "administrateur".
In the case of an individual enterprise, it is the sole proprietor.
In the case of a general partnership, it is a partner.
In the case of a limited partnership, it is one of the full partners.

Employer's representative:
Person designated by the employer from among its employees to represent it as its representative.

Other person duly authorized to sign documents on behalf of the employer:
In the case of a legal person it is someone duly authorized to sign this form pursuant to the legal person's bylaws, a resolution of its board of directors or a unanimous shareholders' agreement. In the case of an individual enterprise or a partnership, it is a person duly authorized to sign this form pursuant to a power of attorney signed by a person authorized by virtue of his or her office. The document evidencing the signatory's authority must be enclosed with this form.

Send this form to the CNESST office at the following address:
Service à la grande entreprise et aux mutuelles de prévention
524, rue Bourdages, bureau 350, case postale 1200, succ. Terminus
Québec (Québec) G1K 7E2
418 266-4654
1 800 848-4219
Fax: 418 266-4653 or toll free 1 833 798-0669

**INFORMATION CONCERNING THE EMPLOYER AUTHORIZED TO DESIGNATE THE CONTACT PERSON FOR RETROSPECTIVE RATEREMAKING MATTERS**

Employers in a single group must authorize an employer to designate one of its employees to act as the contact person for issues involving retrospective ratemaking and to exercise an access right on files held by the CNESST:
- Pursuant to section 37 of an Act respecting industrial accidents and occupational diseases (AIAOD) regarding its classification, its assessment and charging of the costs of benefits recorded in its files.
- Pursuant to section 38 of the AIAOD with regard to employment injuries:
  - For employees who were victims of injuries sustained while in their employ;
  - The cost of which was charged to their file pursuant to the AIAOD;
  - The cost of which is used to determine their assessment further to a transaction contemplated by section 314.3 of the AIAOD.

When the authorized employer is registered for Guichet SST – secure online services, this authorization allows the employer to electronically access the files of each employer that forms part of the group.

**Duration of rights of access:** This authorization terminates on the earliest of the following dates:
- At the expiration of a maximum three-(3) week period following the receipt of a notice at the CNESST revoking this authorization;
- As soon as another employer is authorized to replace this employer;
- Authorization to access the file of an employer who is no longer part of the group terminates upon expiry of a maximum period of one year after its file would no longer affect the assessment of the employers in the group*;
- The authorization to access an employer's file also terminates at the expiration of a maximum three-(3) week period from the date the CNESST is advised of the dissolution, the voluntary or forced liquidation, or bankruptcy of this employer.

*For the purposes set out herein, even if the impact on an assessment of an employer who signed the authorization terminates on another date, by "terminates when the employer's file is no longer likely to affect the assessment of other employers in the group," we mean no later than December 31 in the fifth year following the year of the assessment.

**SUBMITTING THE AUTHORIZATION FORM**

<table>
<thead>
<tr>
<th>Name of employer</th>
<th>Québec enterprise No. or Employer No.</th>
</tr>
</thead>
<tbody>
<tr>
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<tr>
<th>Name of employer</th>
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</table>

<table>
<thead>
<tr>
<th>Signature of duly authorized person</th>
<th>First and last names of the signatory in block letters</th>
<th>Date</th>
</tr>
</thead>
<tbody>
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<th>Date</th>
</tr>
</thead>
<tbody>
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</tbody>
</table>
Important
This form allows a group of employers to provide a solidary surety to guarantee payment of the assessment owed by the group (including adjustments).
This form must be accompanied by the resolutions and/or the documents attesting to the authority of the signatories in this regard.

Appearing:
____________________________________________________________________________________________, herein represented by
(Name and address of the employer)
_______________________________________________________________________  who is duly authorized to represent the company pursuant
(First and last names in block letters)
to the document attached hereto if such company is a limited partnership or a general partnership, or if it is a joint stock company or a cooperative, duly
authorized to represent the company pursuant to a resolution of its board of directors, which resolution is attached hereto.

____________________________________________________________________________________________, herein represented by
(Name and address of the employer)
_______________________________________________________________________  who is duly authorized to represent the company pursuant
(First and last names in block letters)
to the document attached hereto if such company is a limited partnership or a general partnership, or if it is a joint stock company or a cooperative, duly
authorized to represent the company pursuant to a resolution of its board of directors, which resolution is attached hereto.

____________________________________________________________________________________________, herein represented by
(Name and address of the employer)
_______________________________________________________________________  who is duly authorized to represent the company pursuant
(First and last names in block letters)
to the document attached hereto if such company is a limited partnership or a general partnership, or if it is a joint stock company or a cooperative, duly
authorized to represent the company pursuant to a resolution of its board of directors, which resolution is attached hereto.

____________________________________________________________________________________________, herein represented by
(Name and address of the employer)
_______________________________________________________________________  who is duly authorized to represent the company pursuant
(First and last names in block letters)
to the document attached hereto if such company is a limited partnership or a general partnership, or if it is a joint stock company or a cooperative, duly
authorized to represent the company pursuant to a resolution of its board of directors, which resolution is attached hereto.

____________________________________________________________________________________________, herein represented by
(Name and address of the employer)
_______________________________________________________________________  who is duly authorized to represent the company pursuant
(First and last names in block letters)
to the document attached hereto if such company is a limited partnership or a general partnership, or if it is a joint stock company or a cooperative, duly
authorized to represent the company pursuant to a resolution of its board of directors, which resolution is attached hereto.

(List the names and addresses of all employers in the group, as well as the name and address of the relevant duly authorized person.)

Continued overleaf
The corporations herein represented hereby solidarily bind themselves to the CNESST, pursuant to section 121 of the *Regulation respecting Financing*, to pay the assessment, owing by the group, including all adjustments, up to 50% of the amount corresponding to the sum of the product of the insurable wages paid for the assessment year of each employer in the group multiplied by the risk-related portion of the rate applicable to that employer for that assessment year, pursuant to section 305 of the *Act respecting industrial accidents and occupational diseases (AIAOD)*, plus the interest owing to the CNESST for the 2020 assessment year should a party hereto fail to pay its assessment or a penalty or any interest for that assessment year, within the prescribed time limit.

An employer who ceases to form part of a group remains bound by the security for the assessment relating to the part of the year during which it formed part of the group.

Where an employer is unable to stand surety for another member of the group because its articles of incorporation or association prohibit it from so doing, it must indicate below the name of the member of the group thus affected:

<table>
<thead>
<tr>
<th>Employer</th>
<th>Group Member</th>
</tr>
</thead>
<tbody>
<tr>
<td>___________</td>
<td>___________</td>
</tr>
</tbody>
</table>

The parties also hereby renounce to the benefits of discussion and of division.

**IN WITNESS WHEREOF,** the parties, by their duly authorized representatives, have signed this document:

<table>
<thead>
<tr>
<th>Employer</th>
<th>Signature</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>___________</td>
<td>_______________</td>
<td>______</td>
</tr>
</tbody>
</table>

(Name and signature of any other employers, where applicable.)
### Important
This form is used to identify the shareholders or persons who control the parent company.

| Important | This form is used to identify the shareholders or persons who control the parent company. |

| 1. Identification of parent company |  |
| Name of parent company |  |
| Head office address (Number and street) |  |
| City, town or municipality | Province | Postal code |

<table>
<thead>
<tr>
<th>2. Identification of shareholders holding 10% or more of the votes required to elect the majority of directors of the parent company, or of the persons holding 10% or more of the votes required to make decisions in the parent general partnership or in the parent limited partnership.</th>
<th>Percentage of votes held</th>
</tr>
</thead>
<tbody>
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<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| 3. Signature of a director of the parent company |  |
| First and last names of the signatory in block letters | Date |
| Signature | Telephone | Ext. |

### SUBMITTING THE AUTHORIZATION FORM
Send this form to the CNESST office at the following address:

Service à la grande entreprise et aux mutuelles de prévention
524, rue Bourdages, bureau 350, case postale 1200, succ. Terminus
Québec (Québec) G1K 7E2
418 266-4654
1 800 848-4219
Fax: 418 266-4653 or toll free 1 833 798-0669
## Confirmation of the choice of limit per claim

**Group of employers**

**Retrospective adjustment 2020**

### Important

This form is used to inform the CNESST of the choice or the limit per claim applicable to all employers in the group. The employer designated by the group must return this form to the CNESST before December 15, 2019 and be accompanied by a resolution and/or a document attesting to the authority of the signatory in this regard.

### 1. Identification of the group

<table>
<thead>
<tr>
<th>Name of the group of employers</th>
<th>No. of the group</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

### 2. Choice of limit

<table>
<thead>
<tr>
<th>Name of designated employer</th>
<th>Québec enterprise No. or Employer No.</th>
</tr>
</thead>
<tbody>
<tr>
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<td></td>
</tr>
</tbody>
</table>

The possible choices of limit per claim being: 1 ½, 2, 2 ½, 3, 4, 5, 6, 7, 8 or 9 times the maximum yearly insurable wages. The employer designated by the group must select a per-claim limit equal to \[ \text{times the wage for the 2020 ratemaking year.} \]

That limit applies to all employers in the group.

### 3. Signature of designated employer

<table>
<thead>
<tr>
<th>First and last names in block letters</th>
<th>Date</th>
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</thead>
<tbody>
<tr>
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<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Title</th>
<th>Telephone</th>
<th>Ext.</th>
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</tbody>
</table>

Signature (duly authorized person)

### SUBMITTING THE AUTHORIZATION FORM

Send this form to the CNESST office at the following address:

**Service à la grande entreprise et aux mutuelles de prévention**

824, rue Bourdages, bureau 350, case postale 1200, succ. Terminus

Québec (Québec) G1K 7E2

418 266-4654

1 800 848-4219

Fax: 418 266-4653 or toll free 1 833 798-0669
### 1. Request for a second provisional adjustment

<table>
<thead>
<tr>
<th>Name of employer</th>
<th>Québec enterprise No. or Employer No.</th>
</tr>
</thead>
</table>

or

<table>
<thead>
<tr>
<th>Name of group of employers</th>
<th>Group number</th>
</tr>
</thead>
</table>

We hereby request that our assessment be readjusted on the basis of changes to the cost of injuries recorded in our file for the first three years of the reference period.

Check the year (or years) for which you are requesting a second provisional adjustment:

- [ ] 2017
- [ ] 2018
- [x] 2019
- [ ] 2020

### 2. Signature of employer*

<table>
<thead>
<tr>
<th>First and last names of the signatory in block letters</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Title</th>
<th>Telephone</th>
<th>Ext.</th>
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<tbody>
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<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Signature</th>
</tr>
</thead>
</table>

* The CNESST accepts the signature of any of the following persons:

- **Person authorized by virtue of his or her office**: Natural person who, by virtue of his or her status, may sign documents on behalf of the employer. That status may vary depending on the legal form of the enterprise. In the case of a legal person, it is a person exercising the function of director within the meaning of the act of incorporation. For example, it could be the president, the secretary or a person declared in Québec’s enterprise register whose function is other than that of “administrateur”. In the case of an individual enterprise, it is the sole proprietor. In the case of a general partnership, it is a partner. In the case of a limited partnership, it is one of the full partners.

- **Employer’s representative**: Person designated by the employer from among its employees to represent it as its representative.

- **Designated employee**: Person remunerated by the employer with prior authorization to exercise a right of access to files pertaining to retrospective ratemaking.

- **Other person duly authorized to sign documents on behalf of the employer**: In the case of a legal person it is someone duly authorized to sign this form pursuant to the legal person’s bylaws, a resolution of its board of directors or a unanimous shareholders’ agreement. In the case of an individual enterprise or a partnership, it is a person duly authorized to sign this form pursuant to a power of attorney signed by a person authorized by virtue of his or her office. **The document evidencing the signatory’s authority must be enclosed with this form.**

### SUBMITTING THE AUTHORIZATION FORM

Send this form to the CNESST office at the following address:

**Service à la grande entreprise et aux mutuelles de prévention**

524, rue Bourdages, bureau 350, case postale 1200, succ. Terminus
Québec (Québec) G1K 7E2
418 266-4654
1 800 848-4219
Fax: 418 266-4653 or toll free 1 833 798-0669
### Important
This form authorizes a person, with a right of access, to request financial information pertaining to injuries respecting an employer or group of employers for each of the seven years preceding the current year.

### 1. Information concerning the person requesting the information
Person's first name and surname

<table>
<thead>
<tr>
<th>Name of person's employer</th>
<th>Québec enterprise No. or Employer No.</th>
</tr>
</thead>
</table>

### 2. Employer or group of employers covered by in the request for information

<table>
<thead>
<tr>
<th>Name of employer</th>
<th>Québec enterprise No. or Employer No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>or</td>
<td></td>
</tr>
<tr>
<td>Name of group of employers</td>
<td>Group number</td>
</tr>
</tbody>
</table>

### 3. Name and address of recipient of whom information is to be sent
Person's first name and surname

<table>
<thead>
<tr>
<th>Title</th>
<th>Telephone</th>
<th>Ext.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address (Number and street)</td>
<td>Province</td>
<td>Postal Code</td>
</tr>
</tbody>
</table>

### 4. Method of disclosure of information
On paper [ ] On CD [ ]

### 5. Signature of person requesting the information
First and last names of the signatory in block letters

<table>
<thead>
<tr>
<th>Title</th>
<th>Telephone</th>
<th>Ext.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Signature</td>
<td>Date</td>
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### SUBMITTING THE AUTHORIZATION FORM

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418 266-4654
1 800 848-4219
Fax: 418 266-4653 or toll free 1 833 798-0669
### Important

This form is to be used by the employer designated by its group of employers to designate one of its employees, who already has had a right of full access to the employer’s CNESST files, as the contact person for retrospective ratemaking matters. The purpose of the designation is to facilitate communication with the CNESST regarding retrospective ratemaking and to entitle that person to access the files of each employer in the group.

The employer designating the contact person is responsible for advising the CNESST of any changes concerning the designation of a new contact person. The CNESST disclaims all liability in connection therewith.

#### 1. Information concerning the identity of the employer authorized by the group

<table>
<thead>
<tr>
<th>Name of the group of employers</th>
<th>Employers group No.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of the employer authorized by the group</td>
<td>Québec enterprise No. or Employer No.</td>
</tr>
</tbody>
</table>

#### 2. Information concerning the identity of the contact person for retrospective ratemaking matters

The employer authorized below hereby designates the following employee as the contact person for retrospective ratemaking matters with a view to facilitating communication between the CNESST and the group of employers regarding retrospective adjustment of the group’s assessment and as the person entitled to access the files of each employer in the group.

<table>
<thead>
<tr>
<th>First name</th>
<th>Surname</th>
</tr>
</thead>
<tbody>
<tr>
<td>Title</td>
<td>E-mail</td>
</tr>
<tr>
<td>Telephone</td>
<td>Ext.</td>
</tr>
<tr>
<td>Fax</td>
<td></td>
</tr>
<tr>
<td>Address (Number and street)</td>
<td></td>
</tr>
<tr>
<td>City, town or municipality</td>
<td>Province</td>
</tr>
</tbody>
</table>

The contact person’s right to access the files of each employer is valid for the duration of his or her employment with the employer appointed by its group of employers or until such time as that right is revoked.

#### 3. Signature of employer* appoint by the group

<table>
<thead>
<tr>
<th>Signed in</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>By (First and last names in block letters)</td>
<td>Title</td>
</tr>
<tr>
<td>Signature</td>
<td>Telephone</td>
</tr>
</tbody>
</table>

* The CNESST accepts the signature of any of the following persons:

- **Person authorized by virtue of his or her office:** Natural person who, by virtue of his or her status, may sign documents on behalf of the employer. That status may vary depending on the legal form of the enterprise.
  - In the case of a legal person, it is a person exercising the function of director within the meaning of the act of incorporation. For example, it could be the president, the secretary or a person declared in Québec’s enterprise register whose function is other than that of “administrateur”.
  - In the case of an individual enterprise, it is the sole proprietor.
  - In the case of a general partnership, it is a partner.
  - In the case of a limited partnership, it is one of the full partners.
- or
- **Employer’s representative:** Person designated by the employer from among its employees to represent it as its representative.
- or
- **Other person duly authorized to sign documents on behalf of the employer:** In the case of a legal person it is someone duly authorized to sign this form pursuant to the legal person’s bylaws, a resolution of its board of directors or a unanimous shareholders’ agreement. In the case of an individual enterprise or a partnership, it is a person duly authorized to sign this form pursuant to a power of attorney signed by a person authorized by virtue of his or her office.

The document evidencing the signatory’s authority must be enclosed with this form.
CONTACT PERSON’S FUNCTIONS RESPECTING RETROSPECTIVE RATEMAKING

Pursuant to section 37 of the Act respecting industrial accidents and occupational diseases (AIAOD), the designated contact person for retrospective ratemaking matters may exercise a right of access to the files held by the CNESST concerning classification and assessment and the files concerning the imputation of the cost of the benefits recorded in the files.

Pursuant to section 38 of the AIAOD, the designated contact person for retrospective ratemaking matters may exercise a right of access to the files held by the CNESST pertaining to employment injuries:

- sustained by workers while they were in our employ;
- the costs of which was imputed to our files pursuant to the AIAOD;
- the costs of which is used to determine our assessment further to a transaction contemplated by section 314.3 of the AIAOD.

CONFIDENTIALITY OBLIGATIONS

Section 38.1 of the Act respecting industrial accidents and occupational diseases
The employer or its designated employee may not use or disclose the information received under section 38 for any purpose other than the exercise of the rights conferred on the employer under Act.

Act respecting the Protection of personal information in the private sector (CQLR, chapter P-39.1) and the Act respecting Access to documents held by government bodies and the protection of personal information (CQLR, chapter A-2.1)
The CNESST refers the employer and its designated employee to the provisions of the Act respecting the Protection of personal information in the private sector and to those of the Act respecting Access to documents held by government bodies and the protection of personal information which legislation may apply in relation to information obtained under this authorization.

SUBMITTING THE AUTHORIZATION FORM

Send this form to the CNESST office at the following address:
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524, rue Bourdages, bureau 350, case postale 1200, succ. Terminus
Québec (Québec) G1K 7E2
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