The purpose of this guide is to make the mechanics of the Statement of Wages easier to understand. It has no legal value and does not replace the text of the relevant laws and regulations applied by the Commission des normes, de l’équité, de la santé et de la sécurité du travail (CNESST). In this document, use of the masculine gender includes both men and women.

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To obtain more up-to-date information, please visit our website at cnesst.gouv.qc.ca/sst.
2018 Statement of Wages Guide
Submitting your *2018 Statement of Wages*

**When?**

**Before March 15, 2019**

Please submit a *Statement of Wages* even if you paid no wages in 2018. However, after your last worker has permanently stopped working for you, you must send in your *Statement of Wages* no later than the 45th day after the worker stopped working.

**How?**

**On our website, from Mon espace**

To file your *Statement of Wages* online, go to [cnesst.gouv.qc.ca/sst](http://cnesst.gouv.qc.ca/sst) and click on *Mon espace*. You will need to enter your access codes to use this online service. Note that this online service is available only in French.

*Please do not send us paper forms if you complete your Statement of Wages online.*

**By regular mail or fax**

If you are filing a paper form, please fax it to us at **1 866 331-5886** or send it by mail to the following address:

**Direction de la cotisation des employeurs**

**CNESST**

C. P. 1200, succursale Terminus

Québec (Québec) G1K 7E2

**Need help or forms?**

For more information or to obtain a form, visit [cnesst.gouv.qc.ca/sst](http://cnesst.gouv.qc.ca/sst) (available in French only) or contact us at **1 844 838-0808**.
Table of Contents

General Information .......................................................................................................................... 5
Penalties and Interest .......................................................................................................................... 6
2018 Statement of Wages .................................................................................................................. 7
  Calculation of insurable wages paid in 2018 ............................................................................ 7
  Line 1 – Workers and other persons covered:
    Box A of all RL-1 slips ................................................................................................. 8
  Line 2 – Independent operators deemed to be workers ......................................................... 9
  Line 3 – Volunteer workers covered ....................................................................................... 11
  Line 4 – Other amounts to be included .................................................................................. 11
  Line 5 – Persons eligible for personal coverage (amounts included on line 1) ....................... 13
  Line 6 – Other amounts to be excluded ................................................................................. 14
  Line 7 – Surplus ........................................................................................................................ 15
  Line 8 – Total insurable wages paid in 2018 ........................................................................ 18
  Line 9 – Breakdown of insurable wages by experience file .................................................. 18
2019 Coverage of volunteer workers .......................................................................................... 26
  Changes to be noted ................................................................................................................. 27
  Contact information of the person who completed the Statement of Wages .......................... 29
  Certification ............................................................................................................................... 29
2019 Personal Coverage ................................................................................................................. 30

Schedule 1
Supplementary information for determining the status of a natural person for the purposes of the Statement of Wages ................................................................. 36

Schedule 2
Coverage under the Act respecting industrial accidents and occupational diseases ................ 38

Schedule 3
Special case: Fishing masters ...................................................................................................... 39
General Information

An enterprise with an establishment in Québec that has even only one worker, regardless of whether that worker is a full- or part-time employee, including an independent operator deemed to be a worker, must be registered as an employer with the CNESST for occupational health and safety purposes, and every year must file a Statement of Wages. The information provided will be used to calculate the insurance premium.

A worker is defined as a natural person who does work for remuneration under an employment or apprenticeship contract, excluding, for example, executive officers,1 domestics2 and persons who play sports as their main source of income. A worker is bound by an employment contract rather than by a service contract. His conditions of employment (such as his work schedule and employee benefits) are established by an employer, who also supervises the performance of the worker’s tasks. A worker does not assume any financial risk related to the actual performance of the work.

If you have any problems determining whether a natural person is a worker, an independent operator or an independent operator deemed to be a worker, you should refer to Schedule 1 (see page 36).

Comment

The employer must file its Statement of Wages even though it makes periodic insurance premium payments to Revenu Québec for occupational health and safety purposes. After receiving the Statement of Wages, the CNESST will verify whether the total of the periodic payments made for the year is sufficient based on the wages declared. Lastly, an Assessment Notice providing a breakdown of the occupational health and safety assessment will be sent to the employer.

Coverage outside Québec

A worker is covered by the Québec plan for compensating industrial accidents and occupational diseases on Québec territory. He is also covered outside Québec if he is domiciled in Québec at the time of his assignment.* In this case, the worker is covered for as long as he remains domiciled in Québec. If, however, he elects domicile outside Québec during the time of his assignment, he is entitled to coverage for a maximum of five years, effective from the date of assignment.

* When a worker is assigned to work outside Québec, it is the employer’s responsibility to inquire whether he is subject to the legislation respecting industrial accidents in that jurisdiction. The employer may be required to pay employer contributions to the commission or agency in charge of such legislation in the jurisdiction to which the worker is assigned. In such cases, the Interjurisdictional Agreement on Workers’ Compensation (see pages 14 and 15), as well as certain international agreements, may be applicable in order to prevent the payment of duplicate premiums.

1. The executive officer of a legal person is registered in the Québec Enterprise Register as a member of the board of directors and as that legal person’s president, vice-president, secretary or treasurer. The status of executive officer is verified based on the information in the register; it may also be confirmed by pertinent excerpts from the resolutions of the board of directors or the minutes book of the legal person.

2. Domestic workers who wish to benefit from coverage under the Act must apply in writing for personal coverage (see page 30).
Penalties and Interest

Penalty and interest for late filing of the Statement of Wages

You are required to complete and return your 2018 Statement of Wages before March 15, 2019, or no later than the 45th day following the date your last worker permanently stopped working for you.

If you do not submit your Statement of Wages on time, you may be required to pay a penalty between $25 and $2,500. Moreover, for every day you are late, interest will be calculated if there is a shortfall between the following:

* the amount of your assessment determined on wages paid as entered in your Statement of Wages (including any penalty for insufficient instalments); and
* the total of the periodic payments you declared during the year.

Penalty for insufficient instalments

Upon receipt of your Statement of Wages and the data it contains, we verify whether the total of the periodic payments that you declared for the year is sufficient. If the total of the periodic payments is lower than the expected payment amount, a 15% penalty for insufficient instalments will be imposed on the balance owing.

Interest on assessment variation

After receiving your Statement of Wages, we will send you your occupational health and safety Assessment Notice, which provides a breakdown of the assessment.

Thereafter, if changes are made to certain data, such as wages paid, classification or premium rate, this will result in a debit or credit assessment variation on which we will calculate interest.

For more information, contact us or visit cnesst.gouv.qc.ca/sst. You can also contact us to obtain the document entitled Penalties and Interest Charges.
2018 Statement of Wages

CALCULATION OF INSURABLE WAGES PAID IN 2018

The section consisting of lines 1 to 8 on your 2018 Statement of Wages is used to determine the insurable wages paid in 2018 that you must declare to us. The calculation is based mainly on the total amount in Box A of all RL-1 slips (Employment and Other Income: Revenu Québec) for all workers and all other persons covered (see page 8) in your enterprise or organization.

This total must be entered on line 1 of your Statement. Where applicable, you will have to add amounts to or deduct amounts from the total (lines 2 to 7). The result must be entered on line 8 of the Statement of Wages. This figure must then be broken down, where applicable, on lines 9 of the different experience files assigned to your enterprise.

All amounts entered on your Statement of Wages must be rounded off to the nearest dollar (e.g. $210,899 rather than $210,898.62).

Comment

Schedule 1 (see page 36) contains supplementary information for determining the status of a natural person for the purposes of the Statement of Wages. Schedule 2 (see page 38), entitled “Coverage under the Act,” provides information regarding the amounts to be entered on the different lines of the form according to the coverage granted and the status of the persons covered.
###特例

**渔业大师**

第3部分（见第39页）提供了额外的信息，因此渔业大师可以计算出应包含在他的工资声明第1部分的金额。

###表格

<table>
<thead>
<tr>
<th>1</th>
<th>0.0</th>
</tr>
</thead>
<tbody>
<tr>
<td>+ 2</td>
<td>0.0</td>
</tr>
<tr>
<td>+ 3</td>
<td>0.0</td>
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<tr>
<td>+ 4</td>
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<tr>
<td>- 5</td>
<td>0.0</td>
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<tr>
<td>- 6</td>
<td>0.0</td>
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<tr>
<td>- 7</td>
<td>0.0</td>
</tr>
<tr>
<td>= 8</td>
<td>0.0</td>
</tr>
</tbody>
</table>

在第1行，您必须输入总金额在Box A的所有RL-1单据中，**所有工人和所有其他被涵盖的人**在您的企业或组织中。

其他被涵盖的人包括，例如，执行官，成员的唯一职能是坐在董事会，和市长（见第13页，以及第30和31页的第1到3点）。

在第3部分（见第39页）提供了额外的信息，因此渔业大师可以计算出应包含在他的工资声明第1部分的金额。
### PLUS LINE 2 – INDEPENDENT OPERATORS DEEMED TO BE WORKERS

| 1 | 0.0 |
| + 2 | 0.0 |
| + 3 | 0.0 |
| + 4 | 0.0 |
| - 5 | 0.0 |
| - 6 | 0.0 |
| - 7 | 0.0 |
| = 8 | 0.0 |

On line 2, you must enter the wages of independent operators deemed to be workers within the meaning of the *Act respecting industrial accidents and occupational diseases*.

An independent operator is a natural person who is self-employed (i.e. a person who enters into a service contract with a client), alone or in partnership, and does not employ any workers.

Generally, such a person is free to determine his work schedule, is not entitled to any employee benefits and provides his own tools and equipment. He can choose his replacement. He also earns all the profits and incurs all the losses; he therefore assumes the financial risk of the work.

As a general rule, if an independent operator carries out activities for you that are similar to or connected with those carried on in your establishment for 420 hours or more in a calendar year, you are required to declare his remuneration, because the independent operator is deemed to be a worker.

*To help you determine the status of a natural person, refer to Schedule 1* (see page 36).

### N.B.

A person recognized as an independent operator by some other government department or public body may be deemed to be a worker under the laws applied by the CNESST on occupational health and safety.

### Calculating the amount to be entered on line 2

If an independent operator is deemed to be a worker employed in your enterprise, you must declare that part of his remuneration that corresponds to the cost of labour outlaid for services provided in 2018 and enter it on line 2.
However, **if you are unable to determine** the proportion of the agreed-upon price that corresponds to the cost of labour, the following formula can be used to calculate the gross wages of independent operators to be declared on line 2. You must determine which of the following percentages should be applied in calculating the gross wages of independent operators.

<table>
<thead>
<tr>
<th>Total amounts paid to independent operators</th>
<th>Percentage</th>
<th>Gross wages of independent operators to be declared on line 2</th>
</tr>
</thead>
<tbody>
<tr>
<td>100%</td>
<td>If the independent operator does not supply any materials (no deduction is allowed for the use of a vehicle that he owns and uses for travel).</td>
<td></td>
</tr>
<tr>
<td>90%</td>
<td>If he supplies accessory materials (e.g. mortar in the case of a bricklayer).</td>
<td></td>
</tr>
<tr>
<td>$\frac{2}{3}%$</td>
<td>If he delivers items or parcels, <strong>without selling them</strong>, and pays the related expenses (e.g. a courier delivering mail in a car).</td>
<td></td>
</tr>
<tr>
<td>$\frac{2}{3}%$</td>
<td>If he is paid on commission, sells on behalf of an enterprise and pays his own operating expenses.</td>
<td></td>
</tr>
<tr>
<td>50%</td>
<td>If he supplies the basic and accessory materials (e.g. bricks and mortar in the case of a bricklayer).</td>
<td></td>
</tr>
<tr>
<td>30%</td>
<td>If he transports materials with his own truck (wood, sand, gravel, oil, etc.) or if he operates his own forestry machinery (skidder or delimber, etc.).</td>
<td></td>
</tr>
<tr>
<td>15%</td>
<td>If he operates machinery, other than a truck, that he owns and that is used in the construction industry, such as a tractor or a power shovel.</td>
<td></td>
</tr>
</tbody>
</table>

Please keep a detailed list of the independent operators whose services you have retained in operating your establishments and indicate their first and last names, their addresses and telephone numbers, the nature of their work, the periods during which they worked and their remuneration.
**PLUS LINE 3 – VOLUNTEER WORKERS COVERED**

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0,0</td>
<td></td>
</tr>
<tr>
<td>+</td>
<td>2</td>
<td>0,0</td>
</tr>
<tr>
<td>+</td>
<td>3</td>
<td>0,0</td>
</tr>
<tr>
<td>+</td>
<td>4</td>
<td>0,0</td>
</tr>
<tr>
<td>-</td>
<td>5</td>
<td>0,0</td>
</tr>
<tr>
<td>-</td>
<td>6</td>
<td>0,0</td>
</tr>
<tr>
<td>-</td>
<td>7</td>
<td>0,0</td>
</tr>
<tr>
<td>=</td>
<td>8</td>
<td>0,0</td>
</tr>
</tbody>
</table>

On line 3, enter the amount to be declared to cover your volunteer workers in 2018.

**Line 3 does not appear on your form if you did not request coverage for volunteer workers in 2018.**

A volunteer worker is a person who performs work on an unpaid basis for the purposes of operating an establishment, if his work is done with the consent of the person using his services.

Coverage for volunteer workers is optional for each worker. If you wish to cover volunteer workers in 2019, you must file a written application with us (see page 26).

**Calculating the amount to be entered on line 3**

The following form shows how to calculate the reportable amount for covered volunteer workers in 2018:

<table>
<thead>
<tr>
<th>Minimum wage in effect in Québec on December 31, 2018 (i.e. $12.00/hour)</th>
<th>Number of hours worked in 2018 by all covered volunteer workers</th>
<th>Result to be entered on line 3</th>
</tr>
</thead>
</table>

Please keep a detailed list of the volunteer workers who benefited from such coverage in 2018 and indicate their first and last names, their respective job titles and the number of hours each one worked.

**PLUS LINE 4 – OTHER AMOUNTS TO BE INCLUDED**

On line 4, enter the total of the following amounts not declared on line 1:

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0,0</td>
<td></td>
</tr>
<tr>
<td>+</td>
<td>2</td>
<td>0,0</td>
</tr>
<tr>
<td>+</td>
<td>3</td>
<td>0,0</td>
</tr>
<tr>
<td>+</td>
<td>4</td>
<td>0,0</td>
</tr>
<tr>
<td>-</td>
<td>5</td>
<td>0,0</td>
</tr>
<tr>
<td>-</td>
<td>6</td>
<td>0,0</td>
</tr>
<tr>
<td>-</td>
<td>7</td>
<td>0,0</td>
</tr>
<tr>
<td>=</td>
<td>8</td>
<td>0,0</td>
</tr>
</tbody>
</table>

(a) amounts corresponding to the coverage of persons participating in a job-creation program pursuant to an agreement signed with the government, where you are regarded as the participant’s employer;

(b) gross wages paid to an employee working in Québec, if you are an employer established outside Québec and do not issue RL-1 slips;
(c) gross wages reimbursed to the employer of a worker on union leave, where you are the union making the reimbursement, unless you entered into an agreement with the employer providing that the employer will declare the wages;

(d) amounts paid to workers on a lump sum basis, namely the global amount for which RL-1 slips were not issued, such as amounts paid to seasonal workers who pick fruits or vegetables, or earnings paid to a person who falls within the definition of worker under the laws implemented by the CNESST on occupational health and safety, but who is not considered to be a worker by Revenu Québec;

(e) amounts paid in the form of fees, lump sums or advances on royalties by a producer in the artistic domain to a worker as remuneration for services rendered. However, fees such as residuals, profit-sharing and royalties connected to the use of works need not be declared;

(f) deferred amounts entered in Box Q of all RL-1 slips;

(g) earnings of native persons that are declared in Box R of RL-1 slips;

(h) amounts for the coverage of persons whose assistance was expressly accepted or required in an event such as a fire, a disaster or some other emergency to help the firefighters of a municipality’s fire safety service, where you are the authority regarded as their employer;

(i) amounts for the coverage of persons (volunteer or otherwise) whose assistance was expressly accepted or required to help staff deployed in a state of emergency declared further to an event listed in the Civil Protection Act, where you are recognized as their employer.

In the cases covered by (h) and (i), calculate the amount by multiplying the minimum wage in effect in Québec on December 31, 2018 (i.e. $12.00/hour) by the number of hours all such persons worked in 2018.

For more information, contact us or visit cnesst.gouv.qc.ca/sst.

3. For the categories of artists regarded as workers, or for further information, contact us to obtain our information bulletin entitled Producers in the artistic domain and the Act respecting industrial accidents and occupational diseases.
**MINUS LINE 5 – PERSONS ELIGIBLE FOR PERSONAL COVERAGE (AMOUNTS INCLUDED ON LINE 1)**

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0.0</td>
<td></td>
</tr>
<tr>
<td>+ 2</td>
<td>0.0</td>
<td></td>
</tr>
<tr>
<td>+ 3</td>
<td>0.0</td>
<td></td>
</tr>
<tr>
<td>+ 4</td>
<td>0.0</td>
<td></td>
</tr>
<tr>
<td>- 5</td>
<td>0.0</td>
<td></td>
</tr>
<tr>
<td>- 6</td>
<td>0.0</td>
<td></td>
</tr>
<tr>
<td>- 7</td>
<td>0.0</td>
<td></td>
</tr>
<tr>
<td>= 8</td>
<td>0.0</td>
<td></td>
</tr>
</tbody>
</table>

On line 5, enter the remuneration paid to persons eligible for personal coverage referred to below if you have declared their remuneration on line 1, even if you have not taken out such coverage for those persons.

1. **Executive officer**

The remuneration of an executive officer of a legal person must be deducted on line 5 where the executive officer acts as a member of the board of directors and as president, vice-president, secretary or treasurer of such legal person. **If the executive officer acts in that capacity for only part of the year, then only the remuneration corresponding to that part of the year must be subtracted on line 5.**

2. **Member whose sole function is to sit on the board of directors, and mayor**

The remuneration paid to a person whose sole function is to sit as a member of a legal person’s board of directors, notably attendance fees, must be subtracted on line 5.

Where a worker is employed by a legal person and is a member of the board of directors of that legal person without being an executive officer (he does not perform the functions of president, vice-president, secretary or treasurer), only the remuneration he receives as a member of the board must be subtracted on line 5 if it was declared on line 1.

Remuneration of the members of a city council, including the mayor, and that of the members of a regional county municipality board or the commissioners of a school board must also be subtracted on line 5.

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4. The remuneration paid to persons eligible for personal coverage may have been declared on line 4.

5. In the case of the remuneration of an executive officer of a legal person governed by public law, it must be subtracted on line 5, if the latter was appointed or elected in accordance with the relevant provisions set forth in the legal person’s constitutive act.
**MINUS LINE 6 – OTHER AMOUNTS TO BE EXCLUDED**

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
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<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0.0</td>
<td></td>
</tr>
<tr>
<td>+2</td>
<td>0.0</td>
<td></td>
</tr>
<tr>
<td>+3</td>
<td>0.0</td>
<td></td>
</tr>
<tr>
<td>+4</td>
<td>0.0</td>
<td></td>
</tr>
<tr>
<td>-5</td>
<td>0.0</td>
<td></td>
</tr>
<tr>
<td>-6</td>
<td>0.0</td>
<td></td>
</tr>
<tr>
<td>-7</td>
<td>0.0</td>
<td></td>
</tr>
<tr>
<td>=8</td>
<td>0.0</td>
<td></td>
</tr>
</tbody>
</table>

On line 6, enter the total of the following amounts declared on line 1, 2 or 4:

(a) amounts corresponding to the coverage of persons participating in a job-creation program pursuant to an agreement signed with the government, where you are not regarded as the participant’s employer;

(b) gross wages that you have paid for that part of every worker’s sick leave in excess of 105 consecutive days. The gross wages paid for the first 105 days of sick leave need not be entered on line 6;

(c) gross wages reimbursed by a union to the employer of a worker on union leave, where you are the employer receiving the reimbursement unless you entered into an agreement with the union which provides that you will declare the wages;

(d) expenses incurred by fisherman’s helpers for the use of a fishing master’s boat, where their remuneration is determined according to a percentage of the catch, unless we determine the percentage, i.e. 32% (see page 39);

(e) gross wages declared pursuant to the Interjurisdictional Agreement on Workers’ Compensation. Employers are governed by this agreement if they have even only one worker who was covered, for a part of the year, both under the Québec plan for compensating industrial accidents and occupational diseases and under another Canadian plan. If this situation applies to you, on line 6, you must enter the amounts declared on lines 1, 2 and 4 that were earned outside Québec and declared elsewhere in Canada;

(f) the premium paid to insurance plans on behalf of a retired employee;

(g) the amount paid by an employer to acquire shares issued by a labour-sponsored fund for the benefit of employees.
The Interjurisdictional Agreement on Workers’ Compensation contains an Alternative Assessment Procedure for Interjurisdictional Transport. If you adopted that procedure and you employ only workers domiciled in Québec, you need not enter anything on line 6.

If you have adopted the Alternative Assessment Procedure for Interjurisdictional Transport and you employ even only one worker who is not domiciled in Québec, please contact us.

You can obtain the brochure entitled *Alternative Assessment Procedure for Interjurisdictional Transport* by contacting us.

For more information, contact us or visit [cnesst.gouv.qc.ca/sst](cnesst.gouv.qc.ca/sst).

**MINUS LINE 7 – SURPLUS**

On line 7, enter the total of all amounts in excess of the maximum insurable wages. **As a general rule**, you must declare each worker’s wages, up to the insurable maximum. The portion of each worker’s gross wages that exceeds the insurable maximum for 2018 must be entered on line 7. You do this by calculating that part of each worker’s wages that exceeds the insurable maximum entered on lines 1, 2 and 4. However, you do not have to calculate the surplus on the amounts deducted on lines 5 and 6.

*Yearly insurable maximum for 2018 = $74,000*6

**Employers governed by the Interjurisdictional Agreement on Workers’ Compensation**

Employers are governed by the Interjurisdictional Agreement on Workers’ Compensation if they have even only one worker who was covered, for a part of the year, both under the Québec plan for compensating industrial accidents and occupational diseases and under another Canadian plan. If this situation applies to you and the total wages earned in Canada by even only one of your workers exceeds the insurable maximum in effect in Québec, contact us.

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6. For 2019, the yearly insurable maximum is set at $76,500.
**Employers in the construction industry**

For employers in the construction industry, including those in home renovation, the *Act respecting industrial accidents and occupational diseases* provides that employers may be required to **break down the yearly insurable maximum wages into weekly segments** to calculate the surplus. The relevant provision applies only where an employer pays **at least 40% of its 2018 gross wages in a single classification unit** as follows:

- to employees covered by the *Act respecting labour relations, vocational training and manpower management in the construction industry* for work covered by that Act;
- or
- to workers carrying out work covered by paragraph 9 of section 19 of that Act.

If this situation applies to you, all insurable wages declared in respect of this unit must be calculated using the weekly breakdown method. Note that part of a week is regarded as a full week.

**Weekly insurable maximum for 2018 = $1,419.26**

**Employers whose activities are classified in more than one unit**

If your activities are classified in more than one unit, you must:

- break down the gross wages of your workers among the various classification units (see page 18);
- determine, **for each classification unit**, the applicable method (yearly or weekly breakdown) for calculating surplus amounts;
- calculate the surplus amounts for every worker, taking into account the classification units into which the wages for each worker were broken down and the calculation method (yearly or weekly breakdown) for each unit;
- add up all the surplus amounts and enter the total on line 7.
The following examples illustrate both methods for calculating the surplus in the case of an enterprise whose activities are classified in a single unit.

**Sample calculation on the basis of the yearly insurable maximum:**

<table>
<thead>
<tr>
<th>Worker</th>
<th>Gross wages</th>
<th>Insurable wages</th>
<th>Surplus (2018)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>$38,000</td>
<td>$38,000</td>
<td>$0</td>
</tr>
<tr>
<td>2</td>
<td>$74,200</td>
<td>$74,000</td>
<td>$200</td>
</tr>
<tr>
<td>3</td>
<td>$82,400</td>
<td>$74,000</td>
<td>$8,400</td>
</tr>
</tbody>
</table>

Total surplus amounts for all workers to be entered on line 7: $8,600

**Sample calculation on the basis of the weekly insurable maximum:**

<table>
<thead>
<tr>
<th>Week</th>
<th>Gross wages</th>
<th>Insurable wages</th>
<th>Surplus (2018)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>$850</td>
<td>$850.00</td>
<td>$0</td>
</tr>
<tr>
<td>2</td>
<td>$1,600</td>
<td>$1,419.26</td>
<td>$180.74</td>
</tr>
<tr>
<td>3</td>
<td>$1,775</td>
<td>$1,419.26</td>
<td>$355.74</td>
</tr>
</tbody>
</table>

Total of surplus for a single worker to be entered on line 7: $536

**Comment**

For more detailed explanations and sample calculations of surplus amounts (auxiliary workers and employers whose activities are classified in more than one unit), visit [cnesst.gouv.qc.ca/sst](https://cnesst.gouv.qc.ca/sst).

If you are having problems calculating surplus amounts, contact us.

Be sure to keep all documents used in calculating surplus amounts for six years, including any documents used to break down surplus amounts among classification units.
LINE 8 – TOTAL INSURABLE WAGES PAID IN 2018

Add up the amounts on lines 1 to 4, then subtract lines 5 to 7 and enter the result on line 8.

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>0.0</td>
</tr>
<tr>
<td>+ 2</td>
<td>0.0</td>
</tr>
<tr>
<td>+ 3</td>
<td>0.0</td>
</tr>
<tr>
<td>+ 4</td>
<td>0.0</td>
</tr>
<tr>
<td>- 5</td>
<td>0.0</td>
</tr>
<tr>
<td>- 6</td>
<td>0.0</td>
</tr>
<tr>
<td>- 7</td>
<td>0.0</td>
</tr>
<tr>
<td>= 8</td>
<td>0.0</td>
</tr>
</tbody>
</table>

LINE 9 – BREAKDOWN OF INSURABLE WAGES BY EXPERIENCE FILE

On lines 9, you must now break down the figure entered on line 8 for the total insurable wages paid in 2018 among the various experience files assigned to your enterprise.

Lines 9 do not appear on your form if you have only one experience file. If this situation applies to you, go directly to page 26.

Your annual Statement of Wages must accurately reflect the activities carried on by your enterprise and be based on verifiable data.

If your enterprise has been assigned a single classification unit, you must declare, in that unit, the insurable wages of all the workers in your employ. If you have more than one experience file for that unit, you must break down the insurable wages declared in that single unit among your experience files.

If your enterprise has been assigned more than one classification unit, you must declare the insurable wages of all your workers in the units corresponding to the activities carried out by each worker, broken down among your various experience files.
It may happen that for a particular period of the year you are unable to break down among your experience files the insurable wages of a worker who carries out activities classified in more than one unit. In such cases, you must declare the worker’s total insurable wages for that period in the unit corresponding to the activities carried out by the worker that has the highest premium rate.

The rules for declaring wages referred to on pages 18 and 19 do not apply to the Auxiliary workers file (see page 21).

**N.B.**

Ensure that you break down your payrolls in the experience files among the units corresponding to the activities engaged in by your workers.

For the titles of the classification units that correspond to your experience files and that are assigned to your enterprise, refer to the Classification decision for 2018 that you received in the fall of 2017 and any subsequent decisions that have modified the classification.

You must also make sure that the sum of all wages broken down by experience file (lines 9) equals the total entered on line 8 of your Statement.

**Compiling documents to confirm the breakdown of annual insurable wages**

If your enterprise has been assigned more than one classification unit, you must compile, before filing your Statement of Wages, a document showing how you calculated the annual insurable wages paid to each of your workers. The document must also indicate the breakdown of wages among the classification units corresponding to the activities engaged in by each worker during the year. **The wages must be broken down by taking into account, on the basis of verifiable data, the time actually spent by the workers on the various activities.**

If your enterprise has been assigned at least two classification units among units 69960 or 80030 to 80250, you must also compile a document detailing the contracts for the work covered by those units.
The above documents must be compiled by March 14, 2019, at the latest, and before filing your 2018 Statement of Wages.

**If you do not compile the above-mentioned documents**, then you must declare the wages paid to your workers **in the classification unit with the highest premium rate** from among all units assigned to your enterprise. Moreover, **if you do not have verifiable data** supporting your breakdown of all or part of the insurable wages paid to a worker for a given period in the year, then for that period, you must declare all or part of the insurable wages paid to that worker **in the unit with the highest premium rate** from among the units that correspond to the activities engaged in by the worker.

The brochure entitled **Compiling documents to confirm the breakdown of annual insurable wages** details the information that the documents must contain. You can obtain this brochure by contacting us.

**N.B.**

Do not send the above-mentioned documents along with your Statement of Wages. However, please note that you must retain them for a period of six years and provide them to us on demand, for example, during an audit. The same applies to the verifiable data that form the basis for the information provided in those documents.

You will find tools to help you compile the documents at [cnesst.gouv.qc.ca/sst](http://cnesst.gouv.qc.ca/sst) (available in French only).
Other rules applicable to the Statement of Wages

The following pages present, in greater detail, other rules applicable to the breakdown of insurable wages.

1. Auxiliary workers
2. Workers carrying out support activities
3. Exceptional units 80020, 90010 and 90020
4. Truckers for construction enterprises (units 80030 to 80250)
5. Truckers for enterprises in the forestry, wood and paper sector (units 14010 to 14030 and 34010 to 34210)
6. Administration of the operations of subsidiaries or branch offices located outside Québec (unit 65150)
7. Employers engaged in manufacturing and selling activities
8. Employers involved in manufacturing and research and development activities
9. Employers in the agricultural sector who are also engaged in selling activities
10. Employers engaged in fishing activities and in the processing of fish or seafood

1. Auxiliary workers

On line 9, you must enter the wages of auxiliary workers in the Auxiliary workers file.

An auxiliary worker is an employee who contributes to, without directly participating in, activities related to more than one unit. This is the case, for example, of a receptionist taking customer calls for an employer who manufactures rubber and plastic products—two activities not classified in the same unit.

Employees working in occupations or trades in the following categories may be deemed to be auxiliary workers: land surveyor, trucker, delivery person, cook, appraiser, security guard, yardman, handler, mechanic, clerical staff, nursing staff, warehouse and shipping clerk, janitor, representative and signaler.

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9. Generally, you are not required to declare the wages of these workers in the Auxiliary workers file if you were assigned one of the units 34410, 80020, 90010 or 90020 and they carry out activities covered by these units.
However, one of your employees may be regarded as an auxiliary worker for a part of the year, and for the other part, as a worker who contributes directly to the activities covered by one of the classification units assigned to your enterprise. In that case, you must break down the wages of that worker between the Auxiliary workers file and the experience file or files that correspond to his other activities.

You may have had auxiliary workers in 2018 for whom we did not assign an experience file. Please enclose with your Statement of Wages a note detailing the annual wage information for those workers. (Contact us to obtain the Statement of Wages form appropriate to your circumstances.)

**There is no fixed premium rate for the Auxiliary workers file.** The amount of the premium associated with the Auxiliary workers file is calculated differently, according to whether or not the activities of the enterprise are classified in units allowing for the assignment of an exceptional unit.

For more information on auxiliary workers or on how to calculate the premium for this file, contact us. You can also consult examples of premium calculations related to the Auxiliary workers file at cnesst.gouv.qc.ca/sst.

**2. Workers carrying out support activities**

If some of your workers perform activities supporting the activities covered by a specific unit, you must declare their wages in that unit. Workers who make restaurant deliveries, for example, perform support activities.

Also, some of your workers may perform an activity sometimes directly related to one unit and sometimes supporting an activity covered by a different unit. If that is the case, you must break down their wages into each unit.

For example, delivery of a product manufactured by an employer will be included in the unit covering the manufacturing of the product because it is an activity supporting manufacturing. The wages of the person delivering the product manufactured by his employer will therefore be declared in the unit covering the manufacturing of the product. However, if the employer also offers freight transportation services to other companies, it will also be classified in the unit corresponding to such transportation, because that is its second activity.
The wages of a deliveryman who sometimes delivers products manufactured by the employer and sometimes transports goods for other enterprises must therefore be broken down into both units according to the time actually spent on each of the two activities. The worker may not be regarded as an auxiliary worker because he participates directly in the employer’s transportation activities.

If the employer is unable to break down the wages to accurately reflect its activities and cannot base itself on verifiable data, the employer must declare the deliveryman’s wages in the unit with the highest rate among those covering the activities in which the worker is involved.

3. Exceptional units 80020, 90010 and 90020

For these exceptionnal units, the worker’s wages must be declared in a single unit only:

- 80020 - Work done both inside and outside offices;
- 90010 - Work done exclusively in offices;
- 90020 - Salespersons or sales representatives.

You are to declare in these units the wages of workers who only carry out tasks connected with the unit. Thus, if during the year, a worker also carries out tasks covered by some other unit, you must declare his total annual wages in that other unit.

4. Truckers for construction enterprises (units 80030 to 80250)

The wages of truckers for construction enterprises who engage in activities classified in more than one unit must be declared in each of those units. If it is impossible to do this breakdown, in whole or in part, you must declare the wages that you cannot break down in the Auxiliary workers file. However, the insurable wages paid for performing exclusive trucking contracts must be declared in units 55050 and 55070.

5. Truckers for enterprises in the forestry, wood and paper sector (units 14010 to 14030 and 34010 to 34210)

If you were assigned unit 34410, then this is the unit in which you must declare the wages of your truckers in the forestry, wood and paper sector.

If you were not assigned unit 34410, you must break down the wages of your truckers among the units covering the activities in which they are involved. If it is impossible to do this breakdown, in whole or in part, you must declare the wages that you cannot break down in the Auxiliary workers file. However, the insurable wages paid for performing exclusive trucking contracts must be declared in units 55050 and 55070.
6. Administration of the operations of subsidiaries or branch offices located outside Québec (unit 65150)

If you were assigned a file for the administration of the operations of subsidiaries or branch offices located outside Québec, you must declare the gross wages related to that file according to specific rules.

For more information on the calculations used to determine the portion of the insurable payroll that must be declared in that file, contact us or visit cnesst.gouv.qc.ca/sst.

7. Employers engaged in manufacturing and selling activities

An employer that has been assigned a unit covering the manufacture\(^\text{10}\) of a product and a unit covering the sale\(^\text{11}\) of that product or a product it does not manufacture must declare the wages of the workers involved in sales in the unit covering the manufacture of that product, except in the following situations:

- the worker is involved in selling a product in a store operated by the employer and located elsewhere than on the employer’s production site. In such a case, his wages must be declared in the unit covering the selling of that product;
- the worker alternates between manufacturing and selling a product in a store operated by the employer and located elsewhere than on the employer’s production site. When this worker is assigned to the store, at no time must he perform tasks related to manufacturing. In this case, only that portion of his wages related to his sales activities in this store must be declared in the unit covering sales. The other portion of his wages must be declared in the unit covering the manufacture of this product.

A store is deemed to be located elsewhere than on the employer’s production site, if the following criteria are met:

- the store is separated from the premises where manufacturing takes place and is accessed through separate doors;
- when the workers are working in the store, none of them is required to perform manufacturing activities as well.

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\(^{10}\) The units covering the manufacturing of a product are units 15010 to 36350.

\(^{11}\) The units covering the selling of a product are units 54010 to 54440.
8. **Employers involved in manufacturing and research and development activities**

An employer who has been assigned a unit covering the manufacture of a product and unit 65130 for its research and development activities must declare, in this latter unit, the wages of workers assigned exclusively to professional, technical or administrative activities related to the research and development activities and who perform their tasks exclusively in a location other than a building where production takes place.

9. **Employers in the agricultural sector who are also engaged in selling activities**

An employer who has been assigned a unit in the agricultural sector and a unit covering the selling of a product related to the agricultural sector must declare the wages of a worker involved in selling as follows:

- if the worker is involved in the selling of a product at the farm, his wages must be declared in the appropriate agricultural sector unit;
- if the worker is involved in the selling of a product elsewhere than at the farm, his wages must be declared in the unit covering the selling of that product;
- if the worker is involved in the selling of a product partly at the farm and partly elsewhere, his wages must be broken down between the appropriate agricultural sector unit and the unit covering the selling of that product.

10. **Employers engaged in fishing activities and in the processing of fish or seafood**

An employer who has been assigned the unit covering inshore or deep-sea fishing (unit 11110) and the unit covering the processing of fish or seafood (unit 15020) must declare the wages of a worker involved in processing in accordance with the applicable situation. Thus, if a worker is involved in the processing of the employer’s fish or seafood:

- on board only, his wages from processing must be declared in unit 11110;
- elsewhere than on board, his wages from processing must be declared in unit 15020;
- partly on board and partly elsewhere, his wages from processing must be broken down between units 11110 and 15020.

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12. The units covering the manufacturing of a product are units 15010 to 36350.
13. The unit group for the agricultural sector includes units 10110 to 10150.
14. The unit group covering the selling related to the agricultural sector includes units 54420, 54430 and 54440.
2019 COVERAGE OF VOLUNTEER WORKERS

A volunteer worker is a person who does unpaid work for the purposes of operating an establishment, if his work is done with the consent of the person who uses his services.

**Coverage of volunteer workers is optional.** If you wish to provide coverage to a volunteer worker, you submit an application. However, in order for the volunteer worker to be covered in the case of an employment injury, the coverage must be taken out before the worker sustained the injury.

**Application for coverage**

If you wish to cover volunteer workers in 2019, you must complete the 2019 Application for coverage of volunteer workers form or submit a written request with your statement. You were automatically sent the 2019 Application for coverage of volunteer workers form if volunteer workers in your enterprise were covered in 2018.

**Activities performed by volunteer workers**

In your application, you must describe the nature of the activities performed by your volunteer workers. If none of the classification units assigned to your enterprise correspond to the activities performed by your volunteer workers, we will change your enterprise’s classification accordingly and, if required, open an Auxiliary workers file.

**Protection afforded under the Act**

Volunteer workers with coverage benefit from the protection afforded under An Act respecting industrial accidents and occupational diseases, except in respect to the right to return to work.

**Coverage period**

If your application is accepted, coverage takes effect when the application is received or on any later date that you may have specified. You will then be sent a notice that you must post in a place easily accessible to your workers. Coverage terminates on the date specified in your application, but no later than March 15, 2020. You can renew this coverage each year, using the Statement of Wages form.

Please keep an up-to-date list of the volunteer workers benefiting from such coverage and indicate their first and last names, their respective job titles and the number of hours each person worked.

For more information on the procedure to follow or to obtain the form, contact us or visit cnesst.gouv.qc.ca/sst.
CHANGES TO BE NOTED

To ensure that your file is kept up-to-date, you must inform us of any changes occurring in your enterprise or any of your establishments by checking one or more of the boxes in the “Changes to be noted” section of the Statement of Wages form. Such changes may include, for example, a change of address, the acquisition or sale of an enterprise or an establishment, changes to any of your activities or a corporate merger. If you are continuing the activities of another employer, **you are required to inform us no later than when you submit your Statement of Wages**.

If there is a significant change in the nature of the activities carried on in your enterprise or any of your establishments, **you must inform us within 14 days of the change**.

**If you check any of boxes A to I** in the “Changes to be noted” section, one of our agents will contact you, if necessary, to make the required changes in your file.

**When your last worker permanently stops working for you**, you must send us your Statement of Wages **no later than the 45th day following** the date the last worker stopped working. You must enter the amount of the insurable wages paid to your workers from the beginning of the calendar year to the date your last worker stopped working. Please enclose with your Statement of Wages a copy of the Summary of Source Deductions and Employer Contributions (Summary 1: Revenu Québec) and a copy of the RL-1 slips for the members of the board of directors, making sure, where applicable, that the person’s social insurance number and address are blanked out in order to preserve confidentiality. Also, please provide us with the name, address and telephone number of the purchaser, where applicable.

**Comment**

In all cases, you should advise us **as soon as possible** of any such change.

For more information, visit cnesst.gouv.qc.ca/sst.
Access rights to the employer’s file

The information contained in your employer’s file is protected and access is limited to certain individuals.

If you would like one of your employees or a person outside your enterprise to have access to this information, you must fill out a request to obtain access to the employer’s file.

For more information or to obtain the appropriate form, contact us or visit cnesst.gouv.qc.ca/sst.
CONTACT INFORMATION OF THE PERSON WHO COMPLETED THE STATEMENT OF WAGES

If the person who completes the Statement of Wages is not the one who certifies it, then that person must enter his contact information (surname, first name, telephone number, etc.) in this section.

CERTIFICATION

The accuracy of your Statement of Wages must be certified by the employer or by a representative of the employer who has personal knowledge of the material or information indicated in the statement.

We reserve the right to verify the Statement pursuant to the Act respecting industrial accidents and occupational diseases. The information it contains must be based on verifiable facts. Therefore, please keep all supporting documents and other relevant documents for six years.

Comments

Do not wait until the deadline to file your Statement of Wages. Remember that you must send it in before March 15, 2019.
2019 Personal Coverage

OPTIONAL COVERAGE

Personal coverage is optional and any eligible person who wishes to benefit from such coverage must apply for it in writing (see page 32). You automatically receive the 2019 Personal Coverage form if any persons in your enterprise or organization were covered when the 2018 Statement of Wages was sent out.

PERSONS ELIGIBLE FOR PERSONAL COVERAGE

1. Executive officer (including full-time union officer) →

Title code: DI

When we receive an application for personal coverage for the executive officer of a legal person, we verify whether this person is registered in the Québec Enterprise Register as a member of that legal person’s board of directors and as the president, vice-president, secretary or treasurer of this legal person. The status of executive officer may also be confirmed by pertinent excerpts from the resolutions of the board of directors or the minutes book of the legal person.

An executive officer is covered for all activities that he performs for that legal person only if personal coverage was taken out on his behalf.

If the executive officer’s sole function is to perform duties as a member of the board of directors, he is covered by title code MC (see point 2 on page 31).

15. In the case of the executive officer of a legal person governed by public law, this officer must be appointed or elected in accordance with the relevant provisions set forth in that legal person’s constitutive act.
2. **Member whose sole function is to sit on the board of directors** → **Title code: MC**

When we receive an application for personal coverage for a person whose sole function is to sit on the board of directors of a legal person, we verify that this person is registered in this capacity in the Québec Enterprise Register. His status may also be confirmed by pertinent excerpts from the resolutions of the board of directors or the minutes book of the legal person.

The members of a city council (other than the mayor), the members of a regional county municipality board or the commissioners of a school board are covered by this title code.

If personal coverage is taken out for those persons, they are covered only for the activities performed as a member of the board of directors of a legal person, as a member of a city council or a regional county municipality board or as a commissioner of a school board.

3. **Mayor** → **Title code: MA**

If coverage is taken out for a mayor, he is covered only for the activities performed in that capacity.

4. **Independent operator** → **Title code: TA**

Independent operators who wish to obtain personal coverage must first ensure that they are not deemed to be workers of the enterprise that uses their services. In Schedule 1 (see page 36), information is provided to facilitate a determination as to whether a natural person has the status of worker, independent operator or independent operator deemed to be a worker.

5. **Partner** → **Title code: AS**

6. **Sole proprietor who employs even only one worker** → **Title code: PU**

7. **Domestic** → **Title code: DO**

8. **Part-time union officer** → **Title codes: S1 to S4**

If coverage is taken out for this officer, the latter is covered for all activities undertaken in his capacity as union officer.

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16. In the case of a member whose sole function is to sit on the board of directors of a legal person governed by public law, this member must be appointed or elected in accordance with the relevant provisions set forth in that legal person’s constitutive act.
APPLICATION FOR OR MODIFICATION OF PERSONAL COVERAGE

If you do not receive the 2019 Personal Coverage form and you wish to take out such coverage, you must send us a written request to that effect.

If you receive the 2019 Personal Coverage form, return it only if you have changes or additions to make. If you do not return it, the existing coverage will remain in effect.

For a new application for personal coverage or to increase existing coverage, please provide proof of earning power, such as Revenu Québec RL-1 slips, Canada Revenue Agency T4 slips, financial statements or any other pertinent document. Where applicable, blank out the person’s social insurance number and address in order to preserve confidentiality. Refusal to provide the relevant documents will result in the establishment of the minimum amount of coverage.

N.B.

Personal coverage does not make a person eligible for the For a Safe Maternity Experience program. Certain workers are not eligible for the program. They are as follows:

- independent workers whose enterprise is not incorporated;
- domestics working for an individual;
- apprentices;
- volunteer workers;
- workers employed in federal undertakings;
- workers in an establishment located outside Québec.

EFFECTIVE DATE AND DURATION OF PERSONAL COVERAGE

If the application for personal coverage (or request for modification of personal coverage) is accepted, it will take effect when we receive it in writing or on any later date you may have specified. Please return your form or written application to us without delay, in order to benefit as soon as possible from the new coverage. Note that this coverage is automatically renewed.

17. The purpose of the For a Safe Maternity Experience program is to allow a pregnant or breast-feeding worker to be assigned duties that do not involve personal risks to her or her child or, if that is not possible, to cease work temporarily and receive compensation from the CNEST.
Personal coverage will terminate when we receive a written application to that effect or on any later date you may have specified.

Please note that failure to pay a premium due will result in termination of coverage.

To resume personal coverage, you must first pay the amounts due, then send us a written application to that effect.

**Reminder**

To take out personal coverage or to terminate or modify existing coverage, you must send us a written application to that effect. The application will take effect, at the earliest, when received at our offices or on any later date you may have specified.

**AMOUNT OF PERSONAL COVERAGE**

The amount of personal coverage that we may grant varies between $25,100\(^{18}\) and $76,500. However, that amount may not exceed the earning power of the person for whom personal coverage is taken out.

You can send us a written application at any time if you want to change the amount of coverage requested. If the change is accepted, it will take effect when we receive the application or on any later date you may have specified. However, the person whose sole function is to act as a member of a board of directors (title code: **MC**) may not change that amount during the year.

**REVALUATION**

Where the amount of personal coverage obtained is already equal to the yearly insurable maximum, the amount may, on January 1\(^{st}\) of every year, be automatically increased to correspond to the yearly insurable maximum for the year (e.g. coverage of $74,000 for 2018 automatically changing to $76,500 for 2019). Revaluation is optional. If, in previous years, you had requested it, the “Yes” box is automatically checked on your 2019 Personal Coverage form. If you wish to request or cancel the revaluation, make sure you check the appropriate box in the “Revaluated coverage” column on the 2019 Personal Coverage form, or specify your choice in your written application.

---

18. An increase in the minimum wage in effect in Québec will result in a change to the minimum coverage amount.
CALCULATING THE PERSONAL COVERAGE PREMIUM

As a general rule, the premium is calculated using the following formula:

\[
\text{Amount of coverage} \times \frac{\text{Premium rate}}{\$100}
\]

The premium is determined on the basis of the premium rate applicable to the enterprise or organization for the classification unit corresponding to the activities generally carried out by the person concerned. Coverage then extends to all activities carried out in the enterprise or organization by the person so covered. Special rules apply to employers with an Auxiliary workers file.

Special cases

In the following cases, calculation of the premium for 2019 is based on a rate of $0.47¹⁹ and coverage applies only to activities performed solely as a member of the board of directors or as mayor.

1. **Member whose sole function is to sit on the board of directors (title code: MC)**

   The premium of a person whose sole function is to act as a member of a legal person’s board of directors is determined on the basis of 15 days of work out of 228 working days (i.e. 0.066), which on average equals the number of days devoted to this function in a given year. However, the premium is established for the entire year and is not subject to revision during that period. It is calculated using the following formula:

   \[
   \text{Amount of coverage} \times \frac{0.47}{100} \times 0.066
   \]

2. **Mayor (title code: MA)**

   The premium for a mayor is calculated using the following formula:

   \[
   \text{Amount of coverage} \times \frac{0.47}{100}
   \]

¹⁹. For employers whose activities fall under federal jurisdiction, the premium rate is $0.22.
Special cases

In the case of a part-time union officer, the premium for 2019 is determined on the basis of the average number of days per year spent in this capacity. That number varies in accordance with the number of members represented by the officer in question. Coverage applies to all activities undertaken as union officer.

3. Part-time union officer

**50 members or less (title code: S1)**

\[
\text{Amount of coverage} \times \frac{0.72}{100} \times 0.066
\]

The premium is determined on the basis of 15 days of work out of 228 working days (i.e. 0.066).

**51 to 125 members (title code: S2)**

\[
\text{Amount of coverage} \times \frac{0.72}{100} \times 0.110
\]

The premium is determined on the basis of 25 days of work out of 228 working days (i.e. 0.110).

**126 to 200 members (title code: S3)**

\[
\text{Amount of coverage} \times \frac{0.72}{100} \times 0.175
\]

The premium is determined on the basis of 40 days of work out of 228 working days (i.e. 0.175).

**201 members or more (title code: S4)**

\[
\text{Amount of coverage} \times \frac{0.72}{100} \times 0.439
\]

The premium is determined on the basis of 100 days of work out of 228 working days (i.e. 0.439).

For more information, or to obtain an Application for or modification of personal coverage form, contact us or visit cnesst.gouv.qc.ca/sst.
Schedule 1 – Supplementary information for determining the status of a natural person for the purposes of the *Statement of Wages*

The following information will assist you in determining whether a natural person is a worker, an independent operator or an independent operator deemed to be a worker.

However, the status of the following individuals has already been established: the artists; paper carriers; real-estate and mortgage brokers; provincial MNAs and ministers; distributors; physicians; priests and pastors; home childcare providers; family-type resources; intermediate resources; nursing personnel; the majority of federal public servants and various stakeholders in the taxi industry. Contact us for more information on any of the above.

**1. Determine if the person was engaged under an employment contract (worker) or a service contract (independent operator)**

You must consider the features of the contract entered into with the natural person concerned in order to determine his status. We apply the following five criteria to determine if the contract in question is an employment contract or a service contract:

<table>
<thead>
<tr>
<th>Criteria</th>
<th>Characteristics of a worker (employment contract)</th>
<th>Characteristics of an independent operator (service contract)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Method of recruitment</td>
<td>The person was recruited in response to an offer of employment (CV, competition, exam).</td>
<td>The person responded to a call for tenders (submitted a tender).</td>
</tr>
<tr>
<td>2. Work schedule</td>
<td>The person must be present in the workplace at specific times or must work a minimum number of hours in a given period.</td>
<td>The person is not required to be present in the workplace at specific times or to work a minimum number of hours.</td>
</tr>
<tr>
<td>3. Employee benefits</td>
<td>The person is entitled to employee benefits (paid holidays, insurance benefits, etc.).</td>
<td>The person is not entitled to employee benefits.</td>
</tr>
<tr>
<td>4. Replacement and assistance</td>
<td>The person does not have unrestricted latitude in delegating the work to another person.</td>
<td>The person has full latitude in delegating the work to someone else.</td>
</tr>
<tr>
<td>5. Possibility of financial loss or existence of fixed expenses</td>
<td>The person does not assume any of the following expenses: • liability insurance; • expenses related to operating a storefront place of business; • tools and equipment (major portion thereof).</td>
<td>The person assumes at least one of the following expenses: • liability insurance; • expenses related to operating a storefront place of business; • tools and equipment (major portion thereof).</td>
</tr>
</tbody>
</table>
If the majority of the contractual features are those of an employment contract (at least three features in the left-hand column), you can assume that the person has worker status and that his remuneration must be declared on line 4 of the Statement of Wages form. If the majority of the contractual features are those of a service contract (at least three of the features in the right-hand column), the person has independent operator status. However, you must answer the remaining questions (see points 2 and 3 below) before concluding whether or not you must declare his remuneration.

2. Verify whether the independent operator has employer status
If the independent operator has one or more employees working for him, he has employer status and you are not required to declare his remuneration. However, he must register with the CNESST for occupational health and safety purposes and declare the wages of his workers. Although he is an employer, he can be protected by taking out personal coverage.

3. Verify if the independent operator would be deemed to be a worker under section 9 of the Act respecting industrial accidents and occupational diseases
In order to do this, you must first determine if the independent operator’s activities are similar to or connected with your activities (closely related to the very nature of your enterprise). If his activities are neither similar to nor connected with yours, you are not required to declare his remuneration.
If the independent operator’s activities are similar to or connected with yours, but are carried out simultaneously for several enterprises, you are not required to declare his remuneration.
If the independent operator’s activities are similar to or connected with yours, but are carried out for less than 420 hours per calendar year, you are not required to declare his remuneration.
If the independent operator’s activities are similar to or connected with yours, and are carried out for more than 420 hours per calendar year, you must declare his remuneration on line 2 of the form.

20. Activities related to the administration of an enterprise or to the production or distribution of its goods or services are regarded as similar or connected activities.
21. In certain exceptional situations, we may accept a claim for an employment injury even if the activities are carried out for less than 420 hours per calendar year. In this case, the enterprise will be assessed for the period worked and the claim will be imputed to its file.
### Schedule 2 – Coverage under the Act respecting industrial accidents and occupational diseases

<table>
<thead>
<tr>
<th>Worker</th>
<th>Yes</th>
<th>No</th>
<th>Include his remuneration on line 1 if his income is indicated in Box A of the RL-1 slip. Otherwise, include his remuneration on line 4.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Independent operator deemed to be a worker</td>
<td>Yes</td>
<td>No</td>
<td>Include his remuneration on line 2.</td>
</tr>
<tr>
<td>• Executive officer</td>
<td>No</td>
<td>Yes</td>
<td>Include his remuneration on line 1 if his income is indicated in Box A of the RL-1 slip, even if he does not have personal coverage. Deduct it in full on line 5.</td>
</tr>
<tr>
<td>• Member whose sole function is to sit on the board of directors</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Mayor</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Member of a city council</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Member of a regional county municipality board</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Commissioner of a school board</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Independent operator</td>
<td>No</td>
<td>Yes</td>
<td>None</td>
</tr>
<tr>
<td>• Partner</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>• Sole proprietor</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>• Domestic</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Volunteer worker</td>
<td>No, but coverage may be applied for in writing.</td>
<td>No</td>
<td>Include the amount to be declared on line 3 if an application for coverage was made in 2018.</td>
</tr>
</tbody>
</table>

22. Only those amounts to be entered on lines 1 to 5 are indicated in the table. You may have to declare other amounts in respect of these persons on lines 6 to 9.
Schedule 3 – Special case: Fishing masters

Where fishing masters pay their fisherman’s helpers a fixed wage, it is recorded in Box A of the RL-1 slips. If they are paid in accordance with a share arrangement (a percentage of the proceeds of the sale of the catch), that amount is recorded in Box O of the RL-1.

If a fishing master has entered into an agreement with a fish processing plant, which in turn prepares the pay and issues RL-1 slips for the fisherman’s helpers employed by the fishing master, the amount that the fishing master must enter on line 1 corresponds to the gross remuneration that the fish processing plant has paid the fisherman’s helpers on the fishing master’s behalf, regardless of whether the amount is entered in Box A or O of the RL-1 slips. The plant must also enter this amount on line 1 of its Statement of Wages and then deduct it on line 6.

If a fishing master has not entered into such an agreement, he prepares the RL-1 slips. In that case, on line 1, he only enters the total amount shown in Box A or O of the RL-1.

In some cases, fisherman’s helpers who are remunerated under a share arrangement contribute to their fishing master’s boat-related expenses (e.g. chum, bait, fuel or food). In that case, the fishing master deducts the expenses incurred by his fisherman’s helpers on line 6 (see page 14).

There may be cases where a fishing master is unable to calculate the remuneration of his fisherman’s helpers. In those cases, we set the remuneration that must be entered on line 1 at 32% of the gross value of the catch, and none of the expenses incurred by the fisherman’s helpers for the use of the boat may be deducted on line 6.