

OCCUPATIONAL HEALTH
AND SAFETY

**2022
PERIODIC
PAYMENT
CALCULATION
GUIDE**

Commission des normes, de l'équité,
de la santé et de la sécurité du travail

cnesst.gouv.qc.ca

CNESST

The purpose of this guide is to facilitate comprehension of the methods for calculating periodic payments. It has no legal value and should not be regarded as a substitute for the official versions of the applicable laws and regulations applied by the Commission des normes, de l'équité, de la santé et de la sécurité du travail (CNESST).

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1. Method for payment of occupational health and safety insurance premiums

1.1 Partnership with Revenu Québec

To allow for the payment of the occupational health and safety insurance premium, the Commission des normes, de l'équité, de la santé et de la sécurité du travail (CNESST) has formed a partnership with Revenu Québec. Their collaboration requires that they share certain responsibilities and exchange the information required to apply the provisions of the *Act respecting industrial accidents and occupational diseases* (AIAOD) regarding the periodic payments that employers must make to Revenu Québec.

The CNESST informs each employer of the applicable periodic payment rate. Revenu Québec determines payment frequency, issues remittance slips, collects and cashes employers' periodic payments, and transfers the amounts received to the CNESST.

The information we communicate to Revenu Québec is specifically used to target employers common to both partners. This information includes, among other things:

- employer's number with the CNESST;
- Québec enterprise number;
- employer's name and address.

The information we receive from Revenu Québec specifically concerns periodic payments. This information includes, among other things:

- identification number with Revenu Québec;
- frequency of remittance of source deductions;
- amount declared and amount paid for the CNESST;
- date of receipt of remittance slip or amount paid, as the case may be.

Other details, such as insurable wages and employment income declared by employers who make periodic payments to Revenu Québec, are also communicated to us.

1.2 Payment of insurance premium

You must pay your CNESST occupational health and safety insurance premium to Revenu Québec via periodic instalments, at the same time as your source deductions and employer contributions. To do so, you must use the remittance slips containing a box for payments to the CNESST sent to you by Revenu Québec.

The frequency and due date of your CNESST insurance premium payments are the same as those set by Revenu Québec for remitting your source deductions and employer contributions. Your payment frequency may be weekly, twice monthly, monthly, quarterly or yearly.

If you do not make source deductions or pay employer contributions, Revenu Québec will send you remittance slips showing only the box reserved for payment of your CNESST insurance premium. In that case, your periodic payments will be made monthly.

If you have a file with the CNESST only because you subscribe for personal coverage, you will not be required to make periodic payments to Revenu Québec. You will have to pay the CNESST the premium for the cost of that coverage by the due date shown on the *Assessment Notice* on which the premium is invoiced to you.

1.2.1 Private individual who employs a domestic worker

If you are a private individual who employs a domestic worker and are considered an employer by the CNESST, you do not have to make periodic payments to Revenu Québec for this worker, even if you withhold source deductions and make remittances to Revenu Québec.

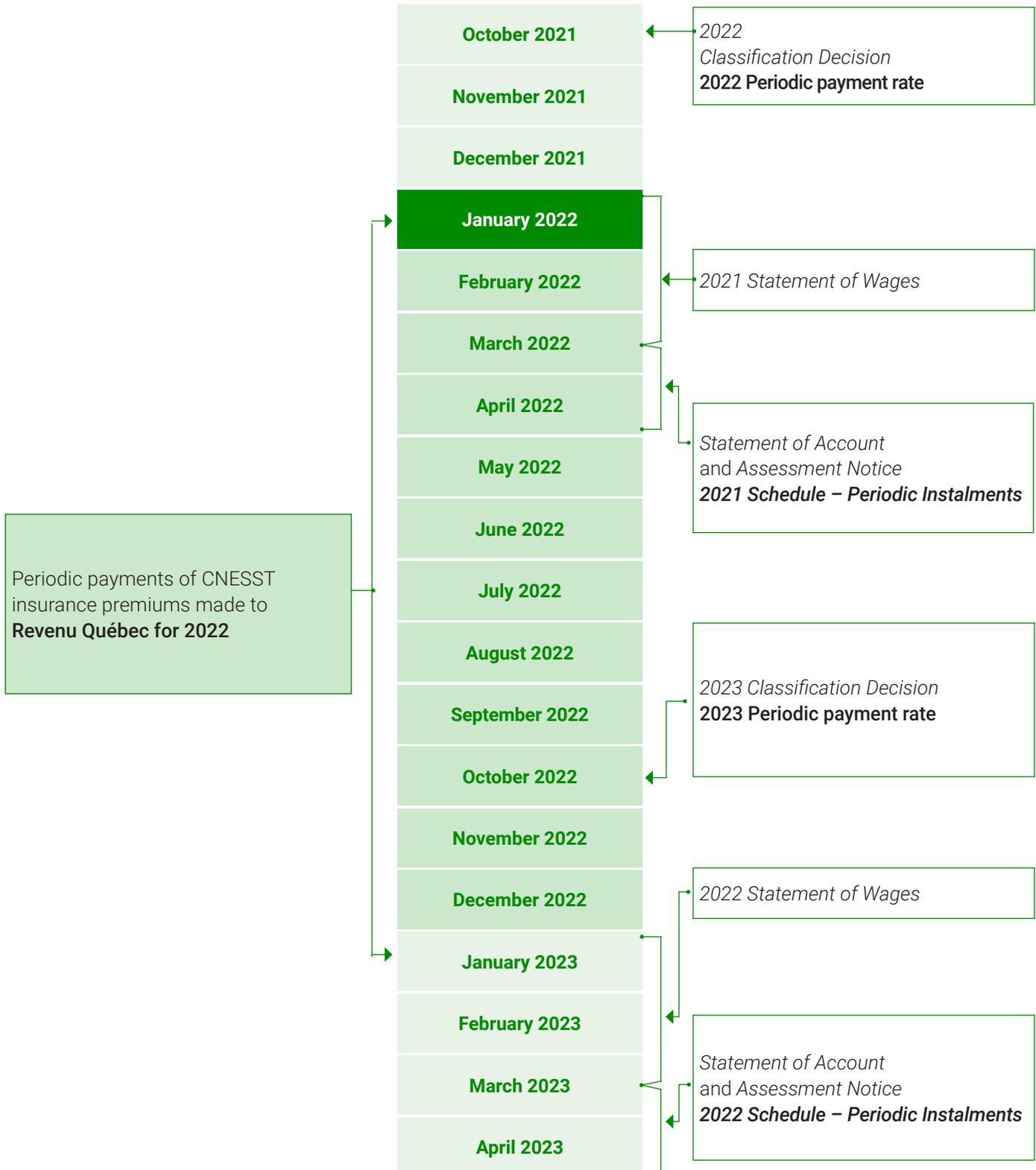
You must pay the insurance premium for this worker to the CNESST by the date indicated on the *Assessment Notice* on which the premium appears.

N.B.

The CNESST remains responsible for all activities related to employer assessments.

In this regard, **the employer must provide us with its *Statement of Wages* annually even if it pays its insurance premium periodically by means of remittances to Revenu Québec.** After receiving the *Statement of Wages*, we determine whether the total amount of periodic payments made for the year is sufficient, based on the wages declared. Subsequently, the *Assessment Notice*, providing the details of the occupational health and safety assessment, will be transmitted to the employer, along with the *Statement of Account*, the balance of which, if applicable, must be paid to the CNESST.

Calendar of important dates in the assessment cycle under the method for payment of the occupational health and safety insurance premium



2. Periodic payment

To calculate your periodic insurance premium payment, multiply the total insurable wages paid to your employees over a given period (for example from March 1 to March 31) by the periodic payment rate.¹

To determine the total insurable wages paid for periodic payment calculation purposes, various amounts must be used.

2.1 Amounts to be included in the calculation

Amounts to be included in calculating the periodic payment

Sample periodic payment calculation

for the period from March 1 to March 31

Amounts to be included in the calculation	Statement of Wages			
Amounts to be entered in Box A of all RL-1 slips (Employment and other income – Revenu Québec)	Line 1	+	\$31,790.00	
Other amounts to be included (Most amounts from line 4 of the <i>Statement of Wages</i>)	Line 4	+	\$4,000.00	
Subtotal of amounts to be included		=		\$35,790.00
Amounts that may be deducted if previously included				
Remuneration of persons eligible for personal coverage	Line 5	-	\$5,790.00	
Other amounts to be excluded	Line 6	-	\$2,000.00	
Surplus (yearly or weekly)	Line 7	-	\$300.00	
Subtotal of amounts that may be deducted		-		\$8,090.00
Total insurable wages used to calculate the periodic payment (Amounts to be included – Amounts that may be deducted)		=		\$27,700.00
Periodic payment rate		×		\$2.15
For every \$100.00 of insurable wages		÷		\$100.00
PERIODIC PAYMENT		=		\$595.55

The amounts used in calculating the periodic payment for a given period will be those that you must enter at year end in Box A of all RL-1 slips (Employment and other income – Revenu Québec).

In calculating the periodic payment, you must use most of the amounts reported on line 4, "Other amounts to be included," of the *Statement of Wages*:

- 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 participants' employer;
- gross wages paid to an employee working in Québec if you are an employer established outside Québec and do not issue RL-1 slips;
- gross wages reimbursed to the employer of a worker on union leave, where you are the union making the reimbursement, **unless** an agreement between the union and the employer provides that the employer must report the wages;
- 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 law respecting occupational health and safety applied by the CNESST but who is not considered to be a worker by Revenu Québec;

1. Rate for every \$100.00 of insurable wages.

- amounts paid to a worker in the form of fees, lump sums or advances on royalties by a producer in the artistic domain as remuneration for services rendered. However, fees associated with the use of works such as residuals, profit-sharing and royalties need not be included;
- deferred amounts entered in Box Q of all RL-1 slips;
- earnings of Indigenous workers that are declared in Box R of RL-1 slips;
- amount paid to a student in the form of a bursary in exchange for work, when the work is done under your authority.

Amounts to be excluded in calculating the periodic payment

In calculating the periodic payment, you are not required to include the following amounts:

- wages paid to independent operators deemed to be workers;
For more information on independent operators deemed to be workers, see the page “Distinction entre travailleur et travailleur autonome” (in French only) on the CNESST website or contact us;
- the amount for coverage of volunteer workers;
- the amount for coverage of persons whose assistance was expressly accepted or required during an event such as a fire, a disaster or some other emergency to help the firefighters of a municipality’s fire department, where you are the authority regarded as their employer;
- the amount for coverage of persons (volunteer or otherwise) whose assistance was expressly accepted or required to help the 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.

Even if the above amounts need not be included in calculating the periodic payment, you must report them in your next *Statement of Wages*.

Amounts that may be deducted if previously included in calculating the periodic payment

Sample periodic payment calculation

for the period from March 1 to March 31

Amounts to be included in the calculation	<i>Statement of Wages</i>			
Amounts to be entered in Box A of all RL-1 slips (Employment and other income – Revenu Québec)	Line 1	+	\$31,790.00	
Other amounts to be included (Most amounts from line 4 of the <i>Statement of Wages</i>)	Line 4	+	\$4,000.00	
Subtotal of amounts to be included		=		\$35,790.00
Amounts that may be deducted if previously included				
Remuneration of persons eligible for personal coverage	Line 5	-	\$5,790.00	
Other amounts to be excluded	Line 6	-	\$2,000.00	
Surplus (yearly or weekly)	Line 7	-	\$300.00	
Subtotal of amounts that may be deducted		-		\$8,090.00
Total insurable wages used to calculate the periodic payment (Amounts to be included – Amounts that may be deducted)		=		\$27,700.00
Periodic payment rate		×		\$2.15
For every \$100.00 of insurable wages		÷		\$100.00
PERIODIC PAYMENT		=		\$595.55

Remuneration paid to persons eligible for personal coverage

This means remuneration paid to:

- executive officers of a legal person (the entirety of the remuneration must be deducted);

The definition of “executive officer” for the purposes of the *Act respecting industrial accidents and occupational diseases* was modified on April 6, 2022. Since then, an executive officer of a legal person is a member of the board of directors or a person who exercises those powers, if all the powers have been withdrawn from the board of directors by a unanimous agreement of the members. An executive officer also exercises supervision and control functions within the legal person (for example, the president, vice-president, secretary or treasurer).

- members of the board of directors of a legal person for their work related to their responsibility as board members;
- the mayor or the members of a city council;
- council members of a regional county municipality (RCM);
- commissioners of an English-language school board.

Other amounts to be excluded

- 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 participants' employer;
- gross wages that you have paid for that part of a worker's sick leave in excess of 105 consecutive days;
- gross wages reimbursed by a union to the employer of a worker on union leave, where you are the employer receiving the reimbursement, **unless** an agreement between the union and the employer provides that the employer must report the wages;
- expenses incurred by fisherman's helpers for the use of a fishing master's boat where their remuneration is determined on the basis of a percentage of the catch, **unless** we determine the percentage, i.e., 32%;
- gross wages earned outside Québec by your worker if the wages are declared elsewhere in Canada in accordance with the Interjurisdictional Agreement on Workers' Compensation;
- gross wages earned by a worker domiciled outside Québec for duties performed remotely from a location outside Québec;
- gross wages paid by you where you are not constituted as a legal person;
- gross wages paid by a partnership to a partner;
- premium paid by the employer to insurance plans on behalf of a retiree;
- amount paid by an employer to acquire shares issued by a labour-sponsored fund for the benefit of employees.

Amounts in excess of the maximum yearly or weekly insurable salary

The portion of each worker's gross wages in excess of the maximum **yearly** insurable salary for the year covered can be deducted in calculating the periodic payment.

Maximum yearly insurable salary for 2022: \$88,000

Employers in the construction industry, including those in the residential renovation sector, may be entitled to calculate the surplus amount on a **weekly** basis if they fulfil the necessary requirements. For more information, consult the "Base hebdomadaire" page on the CNESST website.

Maximum weekly insurable salary for 2022: \$1,687.76

Calculating surplus amounts on a yearly basis

For each payment period, regardless of the frequency of your payments to Revenu Québec, you must verify if each worker's cumulative gross wages exceed the maximum yearly insurable salary. Should this be the case, you may deduct this amount.

Example: An employer whose frequency is monthly must establish the surplus amounts for the period from October 1 to October 31 for **every worker**.

Here is how

First step

- Establish the cumulative gross wages from January to September (**A**).
- Add the gross wages paid in October (**B**) to obtain the cumulative gross wages as at October 31 (**C**).

Second step

- Compare the cumulative gross wages as at October 31 with the maximum yearly insurable salary for the current year (**E**). If the worker's cumulative gross wages as at October 31 are **less than** the maximum yearly insurable salary for the current year, there will not be a surplus amount.

If the worker's cumulative gross wages as at October 31 are **greater than** the maximum yearly insurable salary for the current year, the difference will be the surplus amount.

If during previous periods there was a surplus amount (**F**), the worker's gross wages for October will also be surplus, and no payment will be required on those wages.

Third step

- Add up the surplus amounts for each worker (**G**) to obtain the total amounts in surplus of the maximum yearly insurable salary in order to calculate the periodic payment for October.

Sample calculation of surplus amounts based on the maximum yearly insurable salary

Monthly payment frequency to Revenu Québec for the period from October 1 to October 31

Worker	Cumulative gross wages for previous periods A	Gross wages for current period B	New cumulative gross wages C (A+B)	Maximum yearly insurable salary (2022) D	Cumulative surplus amounts E (C-D)	Cumulative surplus amounts for previous periods F (A-D)	Surplus amounts for current period G (E-F)
1	\$38,000	\$1,000	\$39,000	\$88,000	\$0	\$0	\$0
2	\$86,500	\$2,000	\$88,500		\$500	\$0	\$500
3	\$88,300	\$3,000	\$91,300		\$3,300	\$300	\$3,000
Amounts in excess of the maximum yearly insurable salary to be used in calculating the periodic payment payable by November 15:							\$3,500

Calculating surplus amounts on a weekly basis

Each week, you must verify if the gross wages of each of your workers exceed the maximum weekly insurable salary. Should this be the case, you may deduct any amounts in excess of that maximum.

The method for calculating surplus amounts is the same regardless of the frequency of your payment to Revenu Québec.

Example: The calculation of surplus amounts is based on the maximum weekly insurable salary for an employer whose payment frequency to Revenu Québec is monthly. To obtain the surplus amounts for the period from November 1 to November 30 for **every worker**, the following steps apply.

First step

- Compare the gross weekly wages (A) with the maximum weekly insurable salary for the current year (B) for each week.

If the worker's gross weekly wages are **less than** the maximum weekly insurable salary for the week, there will be no surplus amount for that week.

If the worker's gross weekly wages are **greater than** the maximum weekly insurable salary for the week, the difference in the amount will be the surplus amount for that week.

Second step

- Add up the weekly surplus amounts (C) calculated weekly to obtain the surplus amount for the period (D).

Third step

- Add up each worker's surplus amounts (D) to obtain the total amounts in excess of the maximum weekly insurable salary in order to calculate the periodic payment for November.

Sample calculation of surplus amounts based on the maximum weekly insurable salary

Monthly payment frequency to Revenu Québec
for the period from November 1 to November 30

Worker	Week	Gross weekly wages (A)	Maximum weekly insurable salary (2022) (B)	Weekly surplus amounts (C)	Surplus amounts for the period (D)
1	1	\$900.00	\$1,687.76	\$0.00	\$174.48
	2	\$1,750.00		\$62.24	
	3	\$1,800.00		\$112.24	
	4	\$1,200.00		\$0.00	
2	1	\$1,800.00	\$1,687.76	\$112.24	\$374.48
	2	\$1,000.00		\$0.00	
	3	\$1,950.00		\$262.24	
	4	\$1,150.00		\$0.00	
Amounts in excess of the maximum weekly insurable salary used to calculate the periodic payment payable by December 15:					\$548.96

Appendix 1 (pages 23 and 24) provides a summary table of the following amounts:

- amounts to be included in calculating the periodic payment;
- amounts that may be deducted if previously included;
- amounts to be excluded in calculating the periodic payment.

2.2 Periodic payment rate

Sample periodic payment calculation for the period from March 1 to March 31

Amounts to be included in the calculation	Statement of Wages			
Amounts to be entered in Box A of all RL-1 slips (Employment and other income – Revenu Québec)	Line 1	+	\$31,790.00	
Other amounts to be included (Most amounts from line 4 of the <i>Statement of Wages</i>)	Line 4	+	\$4,000.00	
Subtotal of amounts to be included		=		\$35,790.00
Amounts that may be deducted if previously included				
Remuneration of persons eligible for personal coverage	Line 5	-	\$5,790.00	
Other amounts to be excluded	Line 6	-	\$2,000.00	
Surplus (yearly or weekly)	Line 7	-	\$300.00	
Subtotal of amounts that may be deducted		-		\$8,090.00
Total insurable wages used to calculate the periodic payment (Amounts to be included – Amounts that may be deducted)		=		\$27,700.00
Periodic payment rate		×		\$2.15
For every \$100.00 of insurable wages		÷		\$100.00
PERIODIC PAYMENT		=		\$595.55

Your periodic payment rate is indicated in your *Classification Decision* sent out every October. This document also indicates the classification unit or units assigned to your activities and your corresponding premium rate or rates.

It is important to keep your *Classification Decision*; the information it contains enables you to calculate your periodic payments for the year concerned. Please note that the periodic payment rate shown cannot be contested.

Whether your business activities are classified in a single or several classification units, **you are assigned only one periodic payment rate. You must use the periodic payment rate to calculate the amount of your payments to be made the following year in order to minimize the possibility of having a balance due and avoid a penalty when the *Statement of Wages* is processed.**

If you are an employer whose activities are classified in more than one classification unit, you will be receiving a *Detailed Calculation of the Periodic Payment Rate* with your *Classification Decision*. That document explains how your periodic payment rate was calculated.

N.B.

Your periodic payment rate may change during the year, for example further to a recalculation of your personalized rate or if a change was made in the classification of your activities. In such a case, you will be informed of your new rate.

Therefore, always use the most recent periodic payment rate provided by the CNESST to calculate the amount of your next payment. Periodic payment rates recalculated during the year will never apply retroactively.

As a general rule, the periodic payment rate² is established as follows:

If you are an employer classified in a single classification unit

Your periodic payment rate is calculated based on the premium rate (unit rate or personalized rate) of the classification unit assigned for the year covered by the periodic payments.

If you are an employer classified in more than one classification unit

To facilitate the calculation of periodic payments, you are given a single periodic payment rate. The periodic payment rate is a weighted average of the premium rates (unit rate or personalized rate) for the classification units assigned to your company.

In the fall, the CNESST establishes the periodic payment rate for the following year on the basis of the following two factors:

- the percentage of the latest insurable wages you **declared** for a full year in each unit assigned to you. In other words, in fall 2021, the latest wages paid for an entire year available to the CNESST to establish the periodic payment rate for 2022 are those of 2020 (reference year). Note that insurable wages declared for auxiliary workers are not taken into account in establishing the percentage of wages;
- the premium rate associated with each classification unit for the year covered by the periodic payments.

An example of this situation can be found on the next page.

2. The periodic payment rate is based on the unit premium rate, namely, it takes into account the jurisdiction (federal or provincial) governing the enterprise and the contribution to a joint sector-based association, if any.

The periodic payment rate is calculated on the basis of the classification unit premium rates including those for exceptional units (34410, 80020, 90010 and 90020).

Employer classified in more than one classification unit

Sample calculation of the periodic payment rate for 2022
on the basis of the insurable wages declared for 2020

2022 classification unit	Insurable wages declared in 2020* (A)	2022 premium rate (C)	Periodic payment rate calculation (A/B) × C
Unit 1	\$50,000.00	\$2.68	\$1.34
Unit 2	\$30,000.00	\$1.69	\$0.51
Unit 3	\$20,000.00	\$2.10	\$0.42
Total insurable wages declared in 2020:	\$100,000.00 (B)	2022 periodic payment rate:	\$2.27

* To establish the payment rate for 2022, the latest wages paid for an entire year available to the CNESST are those of 2020.

N.B.

If the percentage of insurable wages per unit used to establish your periodic payment rate does not reflect the reality of your company, contact us to re-determine your periodic payment rate, if required. Supporting documents will be required.

It is very important to ensure that your periodic payment rate is representative of your current activities to minimize the possibility of having a balance of payment due when the *Statement of Wages* is processed. Note that any such changes must be made in your file **before November 1 of the current year**.

If you do not provide an estimate of a per-unit percentage of insurable wages, the periodic payment rate will be fixed according to the rate for the unit with the highest premium rate.

In certain circumstances, the periodic payment rate is calculated on the basis of data other than that generally used.

➤ **If you are a newly registered employer classified in more than one classification unit**

The periodic payment rate is calculated on the basis of the following two factors:

- the percentage of insurable wages that you **expect to declare** during the current year for each classification unit assigned to you. Note that insurable wages declared for auxiliary workers are not taken into account in establishing the percentage of wages;
- the premium rate (unit rate or personalized rate) associated with each such classification unit for the year covered by periodic payments.

Newly registered employer classified in more than one classification unit

Sample calculation of the periodic payment rate for 2022
based on the estimate of the per-unit percentage of insurable wages

2022 classification unit	Estimated percentage of insurable wages per unit (A)	2022 premium rate (B)	Periodic payment rate calculation (A × B)
Unit 1	40%	\$7.38	\$2.95
Unit 2	30%	\$4.78	\$1.43
Unit 3	30%	\$3.70	\$1.11
2022 periodic payment rate			\$5.49

➤ If your classification has been modified since the reference year

Modification of the classification may result from the fact that you were classified as follows:

- in a single unit and now you carry on various activities necessitating classification in several units;
- in several units, but such units are now different because of a change in your activities.

Because your classification is no longer the same, it is impossible to establish the periodic payment rate in the usual manner. The breakdown of wages in classification units for the reference year cannot be used as the basis for calculating the payment rate.

The periodic payment rate is therefore calculated on the basis of the following two factors:

- the percentage of insurable wages that you **expect to declare** during the year in each classification unit assigned to you, excluding insurable wages paid to auxiliary workers;
- the premium rate (unit rate or personalized rate) associated with each of your classification units for the year covered by periodic payments.

Employer classified in more than one classification unit

Modification of activities since the reference year for insurable wages declared

Year	Classification unit	Insurable wages declared	
2020	Unit 1	\$50,000.00	2020 cannot be used as the reference year for calculating the 2022 periodic payment rate.
	Unit 2	\$30,000.00	
	Unit 3	\$20,000.00	
2022	Unit 1	50%	The employer is required to provide an estimate of the percentages of insurable wages in order to establish its 2022 periodic payment rate.
	Unit 3	35%	
	Unit 4	15%	

If you do not provide an estimate of a per-unit percentage of insurable wages, the periodic payment rate will be fixed according to the rate for the unit with the highest premium rate.

2.3 Calculating the periodic payment

To calculate the periodic payment amount, **multiply the total insurable wages paid (A)** to your workers in a given period **by the periodic payment rate (B)**, then divide the result by \$100.00.

Sample periodic payment calculation for the period from March 1 to March 31

Amounts to be included in the calculation	Statement of Wages			
Amounts to be entered in Box A of all RL-1 slips (Employment and other income – Revenu Québec)	Line 1	+	\$31,790.00	
Other amounts to be included (Most amounts from line 4 of the <i>Statement of Wages</i>)	Line 4	+	\$4,000.00	
Subtotal of amounts to be included		=		\$35,790.00
Amounts that may be deducted if previously included				
Remuneration of persons eligible for personal coverage	Line 5	-	\$5,790.00	
Other amounts to be excluded	Line 6	-	\$2,000.00	
Surplus (yearly or weekly)	Line 7	-	\$300.00	
Subtotal of amounts that may be deducted		-		\$8,090.00
Total insurable wages used to calculate the periodic payment (Amounts to be included – Amounts that may be deducted)		=	(A)	\$27,700.00
Periodic payment rate		×	(B)	\$2.15
For every \$100.00 of insurable wages		÷		\$100.00
PERIODIC PAYMENT		=	$\frac{(A \times B)}{100}$	\$595.55

Enter the amount of the periodic payment thus obtained in the box labelled “CNESST” on the remittance slip to be returned to Revenu Québec.

The formula for calculating the periodic payment is always the same, regardless of your payment frequency.

N.B.

You are not required to provide the information used in calculating your periodic payment; you are only required to remit the amount of each payment to Revenu Québec. However, the CNESST reserves the right to verify the accuracy of the information used in calculating each payment. This information must therefore be kept on file and made available to the CNESST if requested.

Calculation of the periodic payment – negative amount

If any of your periodic payments is negative, you must enter “0” in the box labelled “CNESST” on the remittance slip and return it to Revenu Québec within the stipulated time limit.

Appendix 2 (page 25) contains sample calculations of the periodic payment for the following:

- wages in excess of the maximum **yearly** insurable salary;
- wages in excess of the maximum **weekly** insurable salary.

3. Making periodic payments

Periodic payments must be made using the remittance slips sent out by Revenu Québec.

You only need to complete one remittance slip per period in order to declare and pay your source deductions and employer contributions to Revenu Québec as well as to make the periodic payment of your CNESST occupational health and safety insurance premium. **Remittance slips should be returned to Revenu Québec, even if you have no periodic payment to make to the CNESST for a given period.** In this case, please enter “0” in the box labelled “CNESST.”

3.1 Remittance slips

Depending on your payment frequency, Revenu Québec will send you one or more remittance slips to make your periodic CNESST insurance premium payments in 2022.

The period covered by the declaration and the payment due date are indicated on the remittance slips.

You must enter the amount of the periodic payment of your insurance premium in the box labelled “CNESST” on your remittance slips. Revenu Québec will then provide us with the information declared in that box as well as your payments.

When you complete the remittance slip enclosed with the payment form, make sure that you break down the amounts in each box on the remittance slip.

Depending on whether or not you are required to remit source deductions and employer contributions to Revenu Québec, the remittance slip will differ as follows:

- payment of source deductions and employer contributions (with the box labelled “CNESST”);
- CNESST payment (with the box labelled “CNESST” only: form TPZ-1015.R.14.5).

3.2 Payment frequency

Your payment frequency for periodic payments is as determined by Revenu Québec for remitting your source deductions and employer contributions. It will be either weekly, twice monthly, monthly, quarterly or yearly.

The CNESST may accept a single monthly periodic payment for employers whose payment frequency is weekly or twice monthly. For more details, see *N.B.*, **page 18** of the guide.

For more information regarding your payment frequency, consult Revenu Québec’s *Guide for Employers: Source Deductions and Contributions*.

If you are an employer not subject to source deductions and employer contributions, then your payment frequency is monthly. Revenu Québec will send you remittance slips on which only the box labelled “CNESST” will appear for declaring and paying your CNESST insurance premium.

3.3 Due dates for the first and subsequent periodic payments

You must remit your periodic payment to Revenu Québec at the same time as your source deductions and employer contributions if you are an employer required to remit such deductions and contributions.

If you are an employer not required to remit source deductions and employer contributions, you must remit your CNESST occupational health and safety insurance premium to Revenu Québec for wages paid the previous month by the 15th day of the following month.

For payment deadline details, consult the *Guide for Employers: Source Deductions and Contributions* issued by Revenu Québec, or consult the Revenu Québec website at www.revenuquebec.ca.

If you are an employer newly registered with the CNESST

As a new employer, you must register with the CNESST. **You have 60 days as of the first day of work of your first worker in which to register.**³ Further to your registration, the CNESST will provide you with your periodic payment rate on the *Classification Decision* and inform you of the due date for your first periodic payment to Revenu Québec. To make the first payment, you must use Revenu Québec's remittance slip with the due date corresponding to the date specified by the CNESST. The first expected payment must cover the aggregate of the periods since the first day of work of your first worker.

N.B.

The period covered by the first periodic payment begins the first day of work of your first worker, even if that day was the previous year. In this case, the CNESST will contact you to obtain the payment amounts for each year.

Example:

Date of hire of first worker	November 29, 2021
Deadline to register with the CNESST (60 days)	January 28, 2022
Registration with the CNESST	January 9, 2022
2021 and 2022 <i>Classification Decisions</i> issued, including periodic payment rates for each of these years	January 16, 2022
Frequency of remittances to Revenu Québec	Monthly
Due date of first periodic payment to Revenu Québec (for wages paid from November 29, 2021, to January 31, 2022)	The CNESST will advise you of this date

If the due date on your Revenu Québec remittance slip is different from the date we provided, or if you are having difficulty making your first payment, please contact us promptly. We will help you to make your first payment to Revenu Québec.

Late registration

If you register late with the CNESST, you are subject to a penalty because you failed to make one or more periodic payments on the stipulated due dates. The due dates used **for calculating the penalty** are as follows:

- the 15th of the month following the deadline for registering with the CNESST;
- the 15th of all subsequent months if these dates precede your registration date.

You will find a detailed example of how this penalty is calculated in the *Penalties and Interest* guide on the CNESST website.

The first periodic payment must cover wages paid since the first day of work of your first worker. The CNESST will advise you of the due date for the first payment following the date of your registration.

3. Including an independent operator considered to be a worker under section 9 of the AIAOD.

3.4 When an enterprise closes down or continues its activities without workers

When you no longer have any workers in your employ, you must send your periodic CNESST payment to Revenu Québec along with your source deductions and employer contributions, and you must do so no later than the 7th day following the day your last worker permanently stopped working for you.

If you are not required to make source deductions and employer contributions, you must send your periodic payment using form TPZ-1015.R.14.5, completing the box labelled “CNESST” no later than the 15th day of the month following the day your last worker permanently stopped working for you.

3.5 Failure to make periodic payments

If you fail to make a periodic payment, a recovery process will be triggered. In such a case, you will be sent an *Assessment Notice* issued by the CNESST invoicing you for an assessed payment as well as a late payment penalty.

N.B.

If you are not required to make any periodic payment for a given period, remember to enter “0” in the box labelled “CNESST” on the remittance slip.

3.6 Penalty for late instalment

Further to implementation of the insurance premium payment method, penalties will be charged for failure to comply with your obligations to the CNESST. Thus, if you fail to make a periodic payment within the prescribed deadline or if the payment is insufficient, you will be subject to a penalty.

The penalty is calculated as follows:

- 7% of the amount not paid within the prescribed time limit, if that amount is paid within 7 days following the due date;
- 11% of the amount not paid within the prescribed time limit, if that amount is paid from the 8th day to the 14th day inclusive, following the due date;
- 15% of the amount not paid within the prescribed time limit in all other cases.

Penalties will be invoiced on the *Assessment Notice*. They are payable to the CNESST, not to Revenu Québec.

N.B.

For penalty application purposes, the CNESST will not penalize:

- an employer whose payment frequency is **weekly**, if it makes a single payment covering wages paid during the month. No penalty will be calculated, on condition that the employer respects the due date stipulated for the first payment period for the following month. However, the employer must use the last remittance slip of the month to make its **December payment**;
- an employer with a **twice monthly** payment frequency, if it makes a single payment covering wages paid during the month. No penalty will be calculated, on condition that the employer respects the due date stipulated for the last payment period for the same month. For example, **payments for December** must be made by the deadline for the final payment for that month.

A penalty for late instalment will be calculated where the **periodic payment declared** on the remittance slip is:

- **the same as the amount paid**, but it is **paid** late (example 1);
- **greater than the amount paid**, but the balance of the periodic payment is paid late or is outstanding (example 2).

Example 1

Calculation of penalty for late instalment

Periodic payment declared is the same as the amount paid

Due date for the periodic payment	May 15
Remittance date of the periodic payment	May 27
Number of days past due used in the penalty calculation	12 days
Amount of the periodic payment declared and amount paid	\$2,000
Penalty for late instalment from May 16 to May 27 inclusive, \$2,000 x 11%	\$220
Amount invoiced on the Assessment Notice (to be paid to the CNESST, not Revenu Québec)	\$220

Example 2

Calculation of penalty for late instalment

Periodic payment declared is greater than amount paid, balance remains outstanding

Due date for the periodic payment	May 15
Remittance date of the periodic payment	May 14
Declared amount of the periodic payment	\$2,000
Amount paid by the stipulated due date	\$1,400
Insufficient payment (balance of unpaid instalment)	\$600
Penalty for late instalment \$600 x 15%*	\$90
Amount invoiced on the Assessment Notice (to be paid to the CNESST, not Revenu Québec) \$600 + \$90	\$690

* At the time of invoicing, the delay is assessed as over 15 days, hence the 15% penalty.

4. Determination of the assessment

You periodically remit your CNESST occupational health and safety insurance premium to Revenu Québec during the year using the periodic payment rate provided by the CNESST. The other steps to follow for paying this premium are as follows:

- beginning in January, the CNESST will send you a *Statement of Wages* form, which must be returned before March 15, informing us of the wages paid the previous year;
- beginning in March, the CNESST will send you the *Assessment Notice* and the *Statement of Account*.

4.1 Assessment Notice produced in 2023

Upon receipt your 2022 *Statement of Wages*,⁴ the CNESST will verify whether your total periodic payments declared for that year are sufficient, taking into account the wages declared on that form. If the total is insufficient, the CNESST will calculate a penalty of 15% of the difference between the periodic payments you declared and the payments you should have made (see details in the following section).

The CNESST will then establish the yearly assessment by multiplying the total wages declared in the *Statement of Wages* by the rate of the premium for each of your classification units. The periodic payments declared for 2022 will be deducted from the amount of the assessment established.

You will receive the *Assessment Notice* containing the details of the assessment and the *Schedule – Periodic Instalments*. It will be accompanied by a *Statement of Account*, the balance of which, if any, must be paid to the CNESST by the stipulated due date.

Here is an example of how the assessment is calculated:

Determination of the assessment	
2023	
Assessment for personal coverage	\$833.82
Insurance file administration charge	\$65.00
Total for 2023	\$898.82
2022	
Assessment (wages paid) (\$35,356,636.00/\$100.00) × \$0.62	\$219,211.14
Periodic payments declared (See Schedule – Periodic Instalments on page 22)	-\$207,273.55
Insufficient instalments	\$11,937.59
Expenses attributable to all files: Penalty for insufficient instalments (See Schedule – Periodic Instalments on page 22) \$11,937.59 × 15%	\$1,790.64
Total for 2022	\$13,728.23
Total of the notice	\$14,627.05

4. A penalty of \$25 to \$2,500 and late payment interest will be charged if the *Statement of Wages* is not sent in before March 15 (or, if applicable, by the 45th day following the day your last worker permanently stopped working for you). Default interest will be calculated if there is a difference between the amount of the assessment based on wages paid (including the penalty for insufficient instalments) and the amount of reported periodic payments. For more information, consult the document entitled *Penalties and Interest* on the CNESST website.

4.2 Penalty for insufficient instalments

A penalty is prescribed for insufficient instalments where the total periodic payments declared during the year are less than the amount of payments expected; for example, if you used lower wages to calculate your periodic payments or you did not use the periodic payment rate provided by the CNESST. In order to limit discrepancy when the *Statement of Wages* is processed, you must use the **last periodic payment rate** provided to calculate the payment amounts.

Instalments may be insufficient in the following circumstances:

- upon receipt of your yearly *Statement of Wages*;
- upon receipt of the *Statement of Wages* produced upon the permanent departure of your last worker;
- further to an audit.

The calculation of the penalty is presented in the *Schedule – Periodic Instalments*. This schedule is included with the *Statement of Account* and the *Assessment Notice*.

Example Calculation of penalty for insufficient instalments based on information provided in the <i>Statement of Wages</i>	
Payments declared	\$207,273.55
Payments expected (Insurable wages declared*/\$100.00) x periodic payment rate (\$35,356,636.00/\$100.00) x \$0.62	\$219,211.14
Difference	\$11,937.59
Penalty for insufficient instalments \$11,937.59 x 15%	\$1,790.64

* To obtain the amount of the expected payments, we use the amounts reported on lines 1, 4, 5, 6 and 7 of the *Statement of Wages*. Furthermore, at any point during the year, the cumulative amount of payments made for the year must be sufficient. Otherwise, you could be charged a penalty of up to 15% of the difference between the insufficient instalment or instalments declared and the amount or amounts that should have been declared.

Schedule – Periodic Instalments

The *Schedule – Periodic Instalments* included with the *Assessment Notice* presents the cumulative periodic payments declared for the year. It will also be used to calculate the penalty for any insufficient instalments, by comparing payments declared against expected payments.

Example							
Schedule – Periodic Instalments							
2022							
Periodic payments declared							
Period covered		Payment	Period covered		Payment		
From	To		From	To			
2022-01-01	2022-01-31	\$19,312.63	2022-07-01	2022-07-31	\$16,786.51		\$207,273.55
2022-02-01	2022-02-28	\$18,919.79	2022-08-01	2022-08-31	\$15,381.79		
2022-03-01	2022-03-31	\$19,804.60	2022-09-01	2022-09-30	\$14,034.69		
2022-04-01	2022-04-30	\$21,265.27	2022-10-01	2022-10-31	\$13,136.47		
2022-05-01	2022-05-31	\$19,269.75	2022-11-01	2022-11-30	\$10,352.77		
2022-06-01	2022-06-30	\$26,991.61	2022-12-01	2022-12-31	\$12,017.67		
					Total payments		
Penalty for insufficient instalments							
Information related to the 2022 Statement of Wages							
Workers and other persons covered: Box A of all RL-1 slips		1		\$43,800,000.00		A	
Other amounts to be included	+	4		\$84,688.00			
Persons eligible for personal coverage (Amounts included on line 1)	-	5		\$0.00			
Other amounts to be excluded	-	6		\$499,604.00			
Surplus	-	7		\$8,028,448.00			
Wages used to calculate payments for 2022	=			\$35,356,636.00			
							B
Payments declared				-\$207,273.55			
Payments expected (\$35,356,636.00/100) × \$0.62*				\$219,211.14			
Difference					\$11,937.59		
Penalty for insufficient instalments (\$11,937.59 × 15%)						\$1,790.64	

* Periodic payment rate used to calculate payments for every \$100.00 of insurable wages.

- A** The amounts declared on your *Statement of Wages* form on lines 1, 4, 5, 6 and 7 will be used to obtain the amount of expected payments.
- B** If the amount of expected payments (wages used to calculate payments x periodic payment rate) is greater than the periodic payments declared during the year, you will have to pay a penalty of 15% of the difference for insufficient instalments.

If the amount of the periodic payments declared during the year is greater than the amount of expected payments, no interest will be paid to you.

In its calculation, the CNESST will apply the lowest payment rate of those indicated to you during the year, regardless of whether it appeared in the *Classification Decision* or in any other communication indicating a new payment rate (see *N.B.*, **page 12** of the guide).

APPENDIX 1

Summary table Amounts used in calculating periodic payments

	Line on the <i>Statement of Wages</i>
Amounts to be included in calculating the periodic payment	
<ul style="list-style-type: none"> Amounts indicated in Box A of all RL-1 slips (Employment and other income – Revenu Québec) 	1
<ul style="list-style-type: none"> Amounts paid for coverage of persons participating in a job-creation program where the employer is considered the participants' employer 	4
<ul style="list-style-type: none"> Gross wages of workers working in Québec where the employer is established outside Québec and does not issue any RL-1 slips 	4
<ul style="list-style-type: none"> For the union, the gross wages reimbursed to the employer for workers on union leave, unless an agreement between the union and the employer provides that the employer must report the wages 	4
<ul style="list-style-type: none"> Amount paid to workers for whom no RL-1 slip was issued 	4
<ul style="list-style-type: none"> Amount paid by an artistic producer to artists considered workers 	4
<ul style="list-style-type: none"> Deferred amounts indicated in Box Q of the RL-1 slip 	4
<ul style="list-style-type: none"> Employment income paid to Indigenous workers and indicated in Box R of the RL-1 slip 	4
<ul style="list-style-type: none"> Amount paid to a student in the form of a bursary in exchange for work, when the work is done under the employer's authority. 	4
Amounts to be excluded in calculating the periodic payment	
<ul style="list-style-type: none"> Wages paid to independent operators considered workers 	2
<ul style="list-style-type: none"> Amounts for coverage of volunteer workers 	3
<ul style="list-style-type: none"> Amount paid for coverage of persons whose assistance was required or expressly accepted during an event for the purpose of assisting the firefighters of a municipality's fire department 	4
<ul style="list-style-type: none"> Amount paid for coverage of a person whose assistance was required or expressly accepted during an event for the purpose of assisting staff deployed where an emergency is declared further to an event listed in the <i>Civil Protection Act</i> 	4

APPENDIX 1

Summary table (cont.) Amounts used in calculating periodic payments

	Line on the <i>Statement of Wages</i>
Amounts that may be deducted if previously included	
• Remuneration paid to the executive officers of a legal person	5
• Remuneration paid to the members of the board of a legal person for their work related to their responsibility as board members	5
• Remuneration paid to the mayor or the members of a city council	5
• Remuneration paid to the council members of an RCM	5
• Remuneration paid to the commissioners of an English-language school board	5
• Amount of personal coverage for persons participating in a job-creation program where the employer is not regarded as the participants' employer	6
• Gross wages paid to any workers on sick leave for the part of their leave that exceeds 105 consecutive days	6
• Gross wages reimbursed by a union to the employer of a worker on union leave, where you are the employer receiving the reimbursement, unless an agreement between the union and the employer provides that the employer must report the wages	6
• Expenses incurred by a fisherman's helper where the helper's remuneration is determined on the basis of a percentage of the catch, unless that percentage is determined by the CNESST	6
• Gross wages earned outside Québec by workers if declared elsewhere in Canada pursuant to the Interjurisdictional Agreement on Workers' Compensation	6
• Gross wages earned by a worker domiciled outside Québec for duties performed remotely from a location outside Québec	6
• Gross wages paid by an employer not constituted as a legal person	6
• Gross wages paid by a partnership to a partner	6
• Premium paid by the employer to insurance plans on behalf of a retiree	6
• Amount paid by an employer to acquire shares issued by a labour-sponsored fund for the benefit of employees	6
• That part of the gross wages paid to a worker in excess of the maximum yearly insurable salary	7
• That part of the gross wages paid to a worker in excess of the maximum weekly insurable salary if the employer is entitled to calculate surplus amounts on a weekly basis	7

APPENDIX 2

Sample periodic payment calculation with wages in excess of the maximum yearly insurable salary

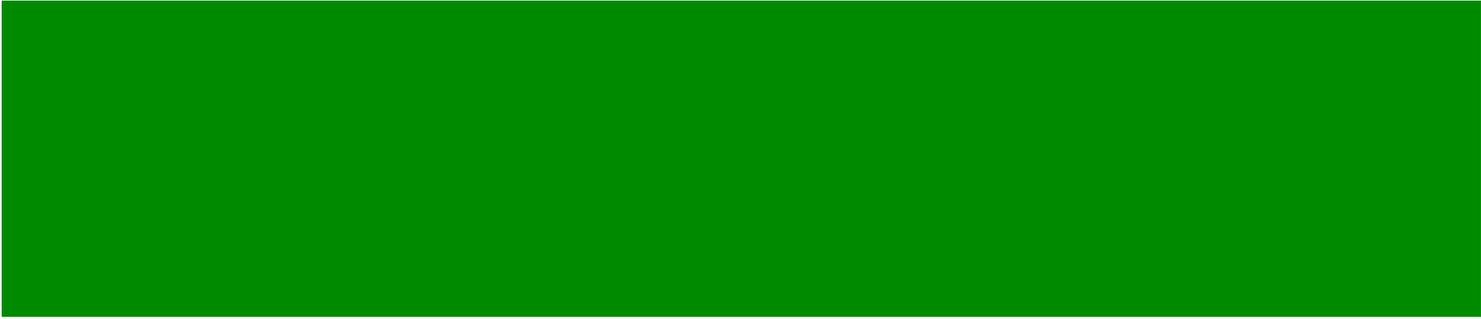
Worker	Cumulative wages for prior periods	Wages for current period	Cumulative wages including the current period	Cumulative surplus amounts attributable to prior periods	Surplus amounts attributable to current period	Wages to be used in calculating the payment for the current period	Periodic payment rate	Amount of the payment for the current period
	A	B	C (A+B)	D (A-\$88,000)	E (C-\$88,000-D)	F (B-E)	G	F × G \$100
1	\$38,000	\$1,000	\$39,000	\$0	\$0	\$1,000	\$2.50	\$25
2	\$74,500	\$2,400	\$76,900	\$0	\$0	\$2,400		\$60
3	\$89,000	\$3,000	\$92,000	\$1,000	\$3,000	\$0		\$0
Total	\$201,500	\$6,400	\$207,900	\$1,000	\$3,000	\$3,400		\$85

Periodic payment to be entered in the box labelled "CNESST" on the remittance slip: **\$85**

Sample periodic payment calculation with wages in excess of the maximum weekly insurable salary

Worker	Week	Gross weekly wages	Weekly surplus amount	Wages used to calculate the payment for the current period	Periodic payment rate	Amount of the payment for the current period
		A	B (A-\$1,687.76)	C (A-B)	D	C × D \$100
1	1	\$900.00	\$0.00	\$900.00	\$3.43	\$30.87
	2	\$1,800.00	\$112.24	\$1,687.76		\$57.89
	3	\$1,750.00	\$62.24	\$1,687.76		\$57.89
	4	\$1,100.00	\$0.00	\$1,100.00		\$37.73
2	1	\$1,750.00	\$62.24	\$1,687.76		\$57.89
	2	\$1,000.00	\$0.00	\$1,000.00		\$34.30
	3	\$1,850.00	\$162.24	\$1,687.76		\$57.89
	4	\$1,150.00	\$0.00	\$1,150.00		\$39.45
Total		\$11,300.00	\$398.96	\$10,901.04		\$373.91

Periodic payment to be entered in the box labelled "CNESST" on the remittance slip: **\$373.91**



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