



Occupational health
and safety

COMPILING DOCUMENTS TO CONFIRM THE BREAKDOWN OF ANNUAL INSURABLE WAGES FOR 2021

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

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



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



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

The data must be gathered using **mechanisms monitoring the hours worked** by each worker (for example, daily time sheets).

These documents must be kept for **six years**.

Files are available on our website (in French only) to help employers compile the documents in support of their breakdown of wages. Please feel free to **download** the files you need.

Consequences if an employer fails to fulfil its obligations

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

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

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

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

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

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



Profiles and obligations of employers that must compile documents

PROFILE 1 EMPLOYER

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

The employer must compile only one document:

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

PROFILE 2 EMPLOYER

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

The employer must compile the following two documents:

- *Document detailing the calculation and breakdown of annual insurable wages by worker (see Example A) or by contract (see Example B)*
- *Document detailing contracts for work covered by units 69960 and 80030 to 80250 (see Example C)*

Document detailing the calculation and breakdown of annual insurable wages

Breakdown by worker (Profile 1 and 2 employers)

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

- name
 - title, job classification or nature of work performed
 - detailed calculation of insurable wages or the equivalent paid to each independent operator deemed to be a worker and to each volunteer*
 - breakdown of insurable wages among the various classification units that correspond to the activities engaged in by the worker or, where applicable, the wages paid to the auxiliary worker*
- If a worker takes part in activities covered by more than one unit, the verifiable data justifying the breakdown (time sheets or any other documents monitoring hours worked) must be kept for six years.

* The [Statement of Wages guide](#), updated in January each year, contains all the information required to calculate the amounts to be declared (insurable wages paid to workers and the equivalent of wages paid to independent operators and volunteers) and to determine whether or not the enterprise employs any auxiliary workers.

SPECIFIC RULES APPLICABLE TO PROFILE 2 EMPLOYERS

Breakdown by contract

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

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

Document relating to contracts

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

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

Profile 2 Employer (required)

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

- contract number* or any other identifier used
- description of the work performed by the workers
- dates of the beginning and end of the work**
- contract price
- classification unit numbers for the work performed by the workers

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

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



Example A – Profile 1 and 2 Employers

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

Name of worker	Title Job category Nature of work	Detailed calculation of insurable wages (per line of the Statement of Wages)								Breakdown of insurable wages by classification unit or wages paid to auxiliary workers			
		1 Workers and other targeted individuals: Box A of Revenu Québec RL-1 slip (+)	2 Independent operators deemed to be workers (+)	3 Volunteer workers covered (+)	4 Other amounts to be included (+)	5 Individuals eligible for personal coverage (amounts included on line 1) (-)	6 Other amounts to be excluded (-)	7 Surplus* (-)	8 Insurable wages paid** (-)	Unit A	Unit B	Unit C	Auxiliary workers
Senior manager 1	President	89,000				89,000			0				
Worker 1	Sales manager	85,000						2,500	82,500	82,500			
Worker 2	Sales representative	44,325			1,500				45,825	45,825			
Worker 3	Carpenter	39,500						500	39,000		34,000	5,000	
Worker 4	Receptionist	28,320							28,320				28,320
Independent operator 5	Project manager		34,540						34,540	34,540			
Worker 6	Labourer	32,560							32,560			32,560	
Volunteer worker 7	Washer			2,500					2,500			2,500	
TOTAL		318,705	34,540	2,500	1,500	89,000	500	2,500	265,245	162,865	34,000	40,060	28,320
										265,245			

* In this example, the calculation of surplus amounts is based on the maximum yearly insurable wages. Note that employers in the construction industry may calculate surplus amounts on a weekly basis if they comply with certain conditions. For more information, please consult the **Base hebdomadaire** page of our website. At the time this brochure went to press, the maximum yearly and weekly insurable wages for 2021 had not yet been determined by CNESST's board of directors. According to the information available, maximum yearly insurable wages should be \$82,500, and maximum weekly insurable wages, \$1,582.28.

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

Example B – Profile 2 Employer

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

Name of worker	Title Job category Nature of work	Detailed calculation of insurable wages (per line of the Statement of Wages)								Breakdown of insurable wages by classification unit or wages paid to auxiliary workers				
		1 Workers and other targeted individuals: Box A of Revenu Québec RL-1 slip (+)	2 Independent operators deemed to be workers (+)	3 Volunteer workers covered (+)	4 Other amounts to be included (+)	5 Individuals eligible for personal coverage (amounts included on line 1) (-)	6 Other amounts to be excluded (-)	7 Surplus* (-)	8 Insurable wages paid** (-)	Unit 80110	Unit 80130	Unit 80020	Unit 90010	Auxiliary workers
Workers performing activities covered by units other than 69960 and 80030 to 80250														
Senior manager 1	President	80,000				80,000			0					
Independent operator 1	Project manager		23,500						23,500			23,500		
Volunteer worker 2	Office worker			3,500					3,500				3,500	
Worker 3	Messenger	28,000						450	27,550				27,550	
Worker 4	Secretary	32,805							32,805				32,805	
SUBTOTAL		140,805	23,500	3,500		80,000	450		87,355			23,500	36,305	
Workers performing activities covered by units 69960 and 80030 to 80250														
Worker 5	Carpenter	65,130						6,170	58,960					
Worker 6	Labourer	69,060						12,190	56,870					
Worker 7	Foreman	75,210			865			7,340	68,735					
SUBTOTAL		209,400	0	0	865	0	0	25,700	184,565					
GRAND TOTAL		350,205	23,500	3,500	865	80,000	450	25,700	271,920			23,500	36,305	
										Contract 2117	52,000	12,305		
										Contract 2125		18,130		
										Contract 2126	102,130			
										TOTAL	154,130	30,435	23,500	36,305
										271,920				

* In this example, the calculation of the surplus amounts is based on the maximum weekly insurable wages. At the time this brochure went to press, the maximum weekly insurable wages for 2021 had not yet been determined by CNESST's board of directors. According to the information available, the maximum should be \$1,582.28.

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

Example C – Profile 2 Employer

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

Contract number* or any other identifier	Description of the work performed by the workers	Dates of work		Contract price	Classification unit numbers
		Beginning	End		
Contract 2117	Renovation of a seniors' residence: woodwork, roof repairs and building surfaces	Oct. 1, 2021	Work in progress**	\$250,000	80110 and 80130
Contract 2125	Roof repairs	Aug. 11, 2021	Aug. 28, 2021	\$50,000	80130
Contract 2126	Construction of a building with erection of a wooden structure: erection of the structure, cladding and interior finishing	April 1, 2021	June 30, 2021	\$500,000	80110

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

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



Other information

When must the documents be compiled?

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

Do the documents need to be sent to the CNESST?

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

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

The purpose of this brochure is to facilitate an understanding of the rules concerning the documents that must be compiled by an employer whose activities are classified in more than one classification unit. This document has no legal value and does not replace the text of the relevant laws and regulations applied by the CNESST.



To contact us
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1 844 838-0808