

Gazette officielle du Québec

Part 2 Laws and Regulations

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Summary

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Coming into force of Acts

Gouvernement du Québec

O.C. 491-2000, 26 April 2000

An Act to amend the Environment Quality Act and other legislation as regards the management of residual materials (1999, c. 75)

— Coming into force of certain provisions

COMING INTO FORCE of certain provisions of the Act to amend the Environmental Quality Act and other legislation as regards the management of residual materials

WHEREAS the Act to amend the Environment Quality Act and other legislation as regards the management of residual materials (1999, c. 75) was assented to on 16 December 1999;

WHEREAS under section 55 of the Act its provisions come into force on the date or dates to be fixed by the Government;

WHEREAS it is expedient to fix 1 May 2000 as the date of coming into force of those provisions, except subdivision 2 of Division VII of Chapter I of the Environment Quality Act, enacted by section 13;

IT IS ORDERED, therefore, upon the recommendation of the Minister of the Environment:

THAT 1 May 2000 be fixed as the date of coming into force of the provisions of the Act to amend the Environment Quality Act and other legislation as regards the management of residual materials (1999, c. 75), except subdivision 2 of Division VII of Chapter I of the Environment Quality Act, enacted by section 13.

MICHEL NOËL DE TILLY,
Clerk of the Conseil exécutif

3593

Regulations and other acts

Gouvernement du Québec

O.C. 470-2000, 12 April 2000

An Act respecting financial assistance for education expenses
(R.S.Q., c. A-13.3)

Financial assistance for education expenses — Amendments

Regulation to amend the Regulation respecting financial assistance for education expenses

WHEREAS under section 57 of the Act respecting financial assistance for education expenses (R.S.Q., c. A-13.3), as amended by section 12 of chapter 90 of the Statutes of 1997, the Government may make regulations for the administration of the Act;

WHEREAS by Order in Council 844-90 dated 20 June 1990, the Government made the Regulation respecting financial assistance for education expenses;

WHEREAS it is expedient to further amend the Regulation respecting financial assistance for education expenses;

WHEREAS under section 23.7 of the Act respecting the Conseil supérieur de l'éducation (R.S.Q., c. C-60) introduced by section 5 of chapter 17 of the Statutes of 1999, every draft regulation respecting the financial assistance programs established by the Act respecting financial assistance for education expenses must be submitted for advice to the advisory committee on the financial accessibility of education;

WHEREAS a draft of the Regulation attached to this Order in Council was submitted to the advisory committee on the financial accessibility of education which transmitted its advice on 14 March 2000;

WHEREAS in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1) a draft of the Regulation attached to this Order in Council was published in Part 2 of the *Gazette officielle du Québec* of 16 February 2000 with a notice that it could be made by the Government upon the expiry of 21 days following that publication;

WHEREAS under section 18 of the Act, a regulation may come into force on the date of its publication in the *Gazette officielle du Québec* where the authority that has made it is of the opinion that the urgency of the situation requires it;

WHEREAS the Government is of the opinion that the urgency due to the following circumstances justifies such a coming into force:

— the amendments made to the Regulation respecting financial assistance for education expenses by the Regulation attached to this Order in Council must apply for the 2000-2001 year of allocation, that is, as of 1 May 2000;

— applications for financial assistance for the 2000-2001 year of allocation cannot be processed as long as those amendments are not in force;

WHEREAS it is expedient to make the Regulation with amendments;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Education:

THAT the Regulation to amend the Regulation respecting financial assistance for education expenses, attached to this Order in Council, be made.

MICHEL NOËL DE TILLY,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting financial assistance for education expenses*

An Act respecting financial assistance for education expenses
(R.S.Q., c. A-13.3, s. 57; 1997, c. 90, s. 12)

1. Section 47 of the Regulation respecting financial assistance for education expenses is amended

* The Regulation respecting financial assistance for education expenses, made by Order in Council 844-90 dated 20 June 1990 (1990, *G.O.* 2, 1685), was last amended by the Regulation made by Order in Council 308-2000 dated 22 March 2000 (2000, *G.O.* 2, 1372). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2000, updated to 1 February 2000.

(1) by substituting the following amounts for those listed respectively in subparagraphs 0.1 to 4 of the first paragraph:

- (0.1) "\$2 005";
- (1) "\$2 005";
- (2) "\$2 460";
- (3) "\$3 255";
- (4) "\$3 255";

(2) by substituting the amount "\$3 005" for the amount "\$3 605" in the fifth paragraph.

2. Section 49.1 is amended

(1) by substituting the figure "7" for the figure "8" in subparagraph 4 of the first paragraph;

(2) by substituting the figure "7" for the figure "8" in subparagraph 5 of the first paragraph; and

(3) by adding the words "or for a program offered by a private educational institution" at the end of the first sentence in the second paragraph.

3. Section 50 is amended by substituting the following amounts for those listed respectively in subparagraphs 0.1 to 2 of the first paragraph:

- (0.1) "\$11 956";
- (1) "\$11 956";
- (2) "\$12 588".

4. Schedule VIII is amended:

(1) by inserting the following subparagraph after subparagraph 1 of the Table:

"(1.1) undergraduate level, for a program of studies of seven trimesters: 8 9th 10th;";

(2) by adding ", programme d'économie et gestion agroalimentaires (Université Laval)" at the end of subparagraph 7 of the Table;

(3) by inserting the following subparagraphs after subparagraph 7 of the Table:

"(7.1) undergraduate level, program of university studies under a cooperative plan of eleven trimesters: 12 13th 14th;

(7.2) undergraduate level, program of university studies under a cooperative plan of twelve trimesters: 13 14th 15th;";

(4) by adding ", programme d'optométrie (Université de Montréal)" at the end of subparagraph 8 of the Table;

(5) by inserting ", (1.1)" after the figure "(1)" wherever it appears in the second paragraph; and

(6) by inserting ", (7.1), (7.2)" after the figure "(7)" wherever it appears in the second paragraph.

5. Schedule X is amended in the second paragraph

(1) by inserting the following subparagraph after subparagraph 1:

"(1.1) undergraduate level, for a program of studies of seven trimesters: 7;";

(2) by adding ", programme d'économie et gestion agroalimentaires (Université Laval)" at the end of subparagraph 9;

(3) by inserting the following subparagraphs after subparagraph 9:

"(9.1) undergraduate level, program of studies under a cooperative plan of eleven trimesters: 11;

(9.2) undergraduate level, program of studies under a cooperative plan of twelve trimesters: 12;"; and

(4) by adding ", programme d'optométrie (Université de Montréal)" at the end of subparagraph 10.

6. This Regulation applies from the 2000 summer trimester of the 2000-2001 year of allocation.

7. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

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Gouvernement du Québec

O.C. 473-2000, 12 April 2000

Travel Agents Act
(R.S.Q., c. A-10)

Travel agents — Amendments

Regulation to amend the Regulation respecting travel agents

WHEREAS under subparagraphs *b*, *c*, *e* and *i* of the first paragraph of section 36 of the Travel Agents Act (R.S.Q., c. A-10), the Government may make regulations on the matters mentioned therein;

WHEREAS the Government made the Regulation respecting travel agents (R.R.Q., 1981, c. A-10, r. 1);

WHEREAS it is expedient to amend the Regulation for purposes of harmonization with the provisions of the Travel Agents Act, in particular those made under the Act respecting the implementation of the Agreement on Internal Trade (R.S.Q., c. M-35.1.1) and the Act to harmonize public statutes with the Civil Code (1999, c. 40), as well as those coming from the Civil Code of Québec (1991, c. 64), the Act respecting the implementation of the Act respecting administrative justice (1997, c. 43) and the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45);

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), a draft of the Regulation attached to this Order in Council was published in Part 2 of the *Gazette officielle du Québec* of 27 October 1999, with a notice that it could be made by the Government upon the expiry of 45 days following that publication;

WHEREAS it is expedient to make the Regulation with amendments;

IT IS ORDERED, therefore, upon the recommendation of the Minister of Relations with the citizens and Immigration:

THAT the Regulation to amend the Regulation respecting travel agents, attached to this Order in Council, be made.

MICHEL NOËL DE TILLY,
Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting travel agents*

Travel Agents Act
(R.S.Q., c. A-10, s. 36, 1st par., subpars. *b*, *c*, *e* and *i*;
1999, c. 40, s. 11)

1. Section 5 of the Regulation respecting travel agents is amended in the French version by substituting the words “délivré” and “délivrés” for the word “émis” wherever it appears.

* The Regulation respecting travel agents (R.R.Q., 1981, c. A-10, r. 1) was last amended by the Regulation made by Order in Council 601-94 dated 27 April 1994 (1994, *G.O.* 2, 1587). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2000, updated to 1 February 2000.

2. Section 6 is amended

(1) by deleting subparagraphs *ii* and *iii* of paragraph *a*;

(2) by substituting the following for subparagraph *iv* of paragraph *a*:

“iv. furnish his name and date of birth, the address of his domicile or main residence, telephone number and, where applicable, fax number, and undertake to inform the president without delay of any change in those particulars;

v. in the case of a person acting on behalf of an association, partnership or legal person, furnish the name and address of the managers, directors, partners and silent partners of the undertaking and specify their status and interest in the undertaking;”;

(3) by substituting the following for subparagraph *i* of paragraph *b*:

“i. not have been found guilty of fraud, forgery or fraudulent operations in any contractual or commercial matter;”;

(4) by substituting the words “legal person” for the word “corporation” in paragraphs *b* and *c*;

(5) by substituting the following for paragraph *d*:

“(d) i. in the case of a retail travel agent, establish and maintain a principal establishment open to the general public without distinction;

ii. in the case of a wholesale travel agent, establish and maintain a principal establishment open to retail travel agents;”;

(6) by substituting, in the French version of paragraph *e*, the words “titulaire d’un permis délivré” for the words “détenteur d’un permis émis”;

(7) by substituting in the French version the words “compte en fidéicommiss” for the words “compte en fiducie” in subparagraphs *i* and *ii* of paragraph *f*;

(8) by substituting the following for paragraph *g*:

“(g) i. where a travel agent is required to register, furnish the registration number assigned under the Act respecting the legal publicity of sole proprietorships, partnerships and legal persons (R.S.Q., c. P-45), a copy of the declaration of registration and a copy of any updating declaration provided for in that Act;

ii. in the case of a legal person, furnish a true copy of the constituting act and, where applicable, of any document amending the constituting act;”; and

(9) by substituting in the French version the words “compte en fidéicommis” for the words “compte en fiducie” in paragraph *j*.

3. The designation “Form LAV-1” is substituted for “Form 1-76” in the part preceding paragraph *a* of sections 7 and 8.

4. Section 10 is amended

(1) by substituting the word “titulaire” for the word “détenteur” in the French version of the first paragraph; and

(2) by substituting the expression “Form LAV-1” for “Form 1-76” in the second paragraph.

5. The following is substituted for section 11:

“11. The holder of a travel agent’s licence must frame his licence and post it in a conspicuous place in his principal establishment so that it is readily readable by the clients.

Where applicable, he must also do it in each establishment with the licence duplicate issued for that establishment.”.

6. The word “titulaire” is substituted for the word “détenteur” wherever it appears in the French version of section 14.

7. Section 17 is amended by substituting in the French version the words “compte en fidéicommis” for the words “compte en fiducie” in paragraph *b*.

8. The French version of the title of Division IX, before section 21, is replaced by “COMPTE EN FIDÉICOMMIS”.

9. The French version of the Regulation is amended by substituting the words “compte en fidéicommis” for the words “compte en fiducie” in sections 22, 23, 24, 25, 26 and 27 wherever they appear.

10. Section 28 is amended

(1) by substituting the words “acquiescence in the judgment” for the words “confession of judgment” in subparagraph *a* of the first paragraph;

(2) by substituting the words “provisional administrator” for the word “trustee” in subparagraph *b* of the first paragraph;

(3) by substituting the words “provisional administrator” for the word “trustee” in the second paragraph.

11. The following is substituted for subsection 2 of section 29:

“(2) Travel agents operating more than one establishment: where a travel agent operates more than one establishment, once the principal establishment and one or more other establishments have completed two years of activity, the security to be provided may be calculated by adding the turnover of the principal establishment and of each of the other establishments having completed two years of activity, provided they all carry on similar activities, either as a retailer or wholesaler, and that such activities be carried on under the same legal entity. In such case, the security must indicate the complete designation of the undertaking and of each establishment to be covered by such security. During the first two years of activity of an establishment other than the principal, the security to be provided must be calculated as if that establishment was a legal entity distinct from the principal establishment.”.

12. The word “titulaire” is substituted for the word “détenteur” in the French version of section 35.

13. The word “délivrer” is substituted for the word “émettre” in the French version of section 37.

14. The following is substituted for subsection 4 of section 38:

“(4) Where a travel agent operates more than one establishment, once the principal establishment and one or more other establishments have completed two years of activity, the contribution to be provided may be calculated by totalling the turnovers of the principal establishment and of each other establishment having completed two years of activity, provided they all carry on similar activities, either as a retailer or a wholesaler, and provided that those activities are carried on under the same legal entity. During the first two years of activity of an establishment other than the principal, the contribution to be provided shall be calculated as if that establishment was a legal entity distinct from the principal establishment.”.

15. The words “pertaining to presumed sound investments provided for in the Civil Code” are substituted for the words “established in articles 981 *o et seq.* of the Civil Code” in the first paragraph of section 42.

16. Form LAV-1 attached to this Order in Council is substituted for Form 1-76 in Schedule A to the Regulation.

17. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

SCHEDULE



Gouvernement du Québec
Office de la protection du consommateur
Direction des affaires juridiques et des pratiques commerciales
Service des permis

APPLICATION FOR A TRAVEL AGENT'S LICENCE

Form LAV-1

RESERVED FOR THE OFFICE

Licence No.:

Merchant No.:

Division 1 - Type of application and licence class (See guide on page 2)

1.1 TYPE OF APPLICATION - (Check the applicable box)
 First application
 Change of holder : reason death resignation other _____

1.2 THIS APPLICATION IS MADE AS :
 Retailer Wholesaler Carrier, check the category :
 air maritime road rail

1.3 DOES THE TRAVEL AGENT FOR THE BENEFIT OF WHOM THIS APPLICATION IS MADE ALSO CARRY ON BUSINESS AS A :
 Retailer / licence No. : _____ Wholesaler / licence No. : _____ Carrier / licence No. : _____

Division 2 - Personal identification of applicant (natural person)

2.1 SURNAME, GIVEN NAME AND PERSONAL ADDRESS
 Surname, given name : _____
 No. street : _____
 Town : _____
 Prov. : _____ Postal code : _____
 Telephone : _____ Fax : _____

2.2 DATE OF BIRTH YR _____ MTH _____ DAY _____

2.3 MAILING ADDRESS, IF DIFFERENT :
 Language : French English
 Name : _____
 No. street : _____
 Town : _____ Prov. : _____ Postal code : _____

Division 3 - Legal registration of the merchant declared to the Inspector General of Financial Institutions (IGFI) - (Sole proprietorship, partnership or legal person)

3.1 NAME AND ADDRESS OF PRINCIPAL ESTABLISHMENT IN QUÉBEC, FOR WHICH A LICENCE IS REQUESTED	3.3 NAME AND ADDRESS OF THE UNDERTAKING'S CORPORATE SEAT (If different from item 3.1)
Name of legal entity : _____	Name : _____
Address of principal establishment	
No. street : _____	No. street : _____
Town : _____	Town : _____ Province : _____
Province : _____ Postal code : _____	Country : _____ Postal code : _____
Telephone : _____ Fax : _____	Téléphone : _____ Fax : _____
E-mail address : _____	

3.2 DATE OF BEGINNING OF COMMERCIAL ACTIVITIES IN QUÉBEC YR _____ MTH _____ DAY _____

3.4 ENTER THE OTHER NAMES USED IN QUÉBEC (Attach registration copies) Check the name(s) that must appear on your licence :

3.5 NUMBER OF ESTABLISHMENTS IN QUÉBEC FOR WHICH A LICENCE IS REQUESTED (Fill out and attach Schedule A).

3.6 TYPE OF UNDERTAKING- (Check the applicable box)
 Sole proprietorship Partnership Legal person (company) Association

3.7 REGISTRATION Date : YR _____ MTH _____ DAY _____ Registration number : _____
 (Attach a true copy of the declaration of registration provided by the IGFI)

3.8 CONSTITUTING ACT Federal Provincial Other : _____
 (Attach a copy of your constituting act (charter))

3.9 NAME AND PERSONAL ADDRESS OF THE PERSONS RELATED TO THE UNDERTAKING
 Fill out and attach Schedule B. (Only if the merchant is a partnership or legal person «company»)

Division 4 - Application of the Act	
4.1	<p>A) Has the applicant, association, partnership, legal person on whose behalf the licence is applied for, or an officer, a director or a partner of the association, partnership or legal person on whose behalf the licence is requested :</p> <ul style="list-style-type: none"> ■ exercised the functions of a travel agent and gone bankrupt in the last five years ? yes <input type="checkbox"/> no <input type="checkbox"/> ■ been found guilty of an offence against the Travel Agents Act or of fraud, forgery or fraudulent operations in contractual or commercial matters ? yes <input type="checkbox"/> no <input type="checkbox"/> <p>B) Has the applicant, a director or a partner of the association, partnership or legal person on whose behalf the licence is applied for been an officer, a director or a partner of an association, partnership or legal person that has exercised the functions of a travel agent and has gone bankrupt during the last five years or that has been found guilty of an offence against the Travel Agents Act or of fraud, forgery or fraudulent operations in contractual or commercial matters ? yes <input type="checkbox"/> no <input type="checkbox"/></p>
4.2	<p>IF THE ANSWER TO ONE OF THE ABOVE QUESTIONS IS YES, PLEASE SPECIFY : NOTE : Attach an additional sheet if you lack space</p> <ul style="list-style-type: none"> ■ Name of person : ■ Nature of offence or reason : ■ Date of judgment : ■ Court record No. : ■ Fine imposed and paid : ■ Other information :
Division 5 - Security and duties	
<p>Cost of licence</p> <p>5.1 AMOUNT OF DUTIES : <input style="width: 50px;" type="text" value="\$"/> \$</p> <p>5.2 FORM OF PAYMENT : <input type="checkbox"/> Cash <input type="checkbox"/> Cheque <input type="checkbox"/> Postal money order <input type="checkbox"/> Bank money order <input type="checkbox"/></p>	
<p>Individual security</p> <p>5.3 TYPE OF SECURITY AND AMOUNT PROVIDED : (Check the applicable box(es).)</p> <ul style="list-style-type: none"> <input type="checkbox"/> Individual guarantee policy - Amount : <input style="width: 50px;" type="text" value="\$"/> <input type="checkbox"/> Bond - Amount : <input style="width: 50px;" type="text" value="\$"/> <input type="checkbox"/> Money - Amount : <input style="width: 50px;" type="text" value="\$"/> <input type="checkbox"/> Cheque - Amount : <input style="width: 50px;" type="text" value="\$"/> <p>Specify the number and name of the institution providing security</p> <p>5.4 <input style="width: 150px;" type="text" value="Policy No. :"/></p> <p>5.5 Name : _____ No. street : _____ Town : _____ Province : _____ Postal code : _____ Telephone : _____ Fax : _____</p> <p> Attach the original of the guarantee policy CAUTION : Your guarantee policy must bear the same name(s) and address as your declaration of registration with the IGFL. (See items 3.1 and 3.4, page 1 of this form)</p>	

Collective security \$

5.6 AMOUNT PROVIDED :

5.7 FORM OF PAYMENT : Money Certified check Postal money order Bank money order

Division 6 - Financial information

6.1 DATE OF YOUR FISCAL YEAR from : MTH ____ DAY ____ to : MTH ____ DAY ____

6.2 DECLARATION OF A TRUST ACCOUNT (Fill out and attach Schedule C)

6.3 DESIGNATION OF A SIGNER (OPTIONAL) (Fill out and attach Schedule C-1)

6.4 NAME AND ADDRESS OF THE EXTERNAL ACCOUNTANT-AUDITOR OF THE TRAVEL AGENT :

Name : _____
 No. street : _____
 Town : _____
 Province : _____ Postal code : _____
 Telephone : _____ Fax : _____

6.5 IS HE OR SHE A ? CA CGA CMA Other (specify) : _____

Division 7 - Personal information on the applicant

7.1 ARE YOU A CANADIAN CITIZEN ? yes no

Functions of a travel agent

7.2 HAVE YOU EXERCISED THE FUNCTIONS OF A TRAVEL AGENT OR CONSULTANT FOR AT LEAST TWO YEARS ON A FULL-TIME AND PERMANENT BASIS ?


a) For your own account ?
 yes no from : YR ____ MTH ____ DAY ____ to : YR ____ MTH ____ DAY ____

b) For the account of (an)other travel agent(s) ?
 yes no from : YR ____ MTH ____ DAY ____ to : YR ____ MTH ____ DAY ____

c) If you answered yes in a) or b), enter the name(s) used to exercise those functions :

Name : _____	Name : _____
No. street : _____	No. street : _____
Town : _____	Town : _____
Province : _____ Postal code : _____	Province : _____ Postal code : _____
Telephone : _____ Fax : _____	Telephone : _____ Fax : _____

7.3 DO YOU HAVE FINANCIAL INTERESTS OR OTHER INTERESTS WITH A TRAVEL AGENT OTHER THAN THE ONE FOR WHOM THIS APPLICATION IS MADE ? yes no

If YES, WHAT IS YOUR FUNCTION ?  _____
 Specify the name(s) of the other travel agent

Name : _____	Name : _____
No. street : _____	No. street : _____
Town : _____	Town : _____
Province : _____ Postal code : _____	Province : _____ Postal code : _____
Telephone : _____ Fax : _____	Telephone : _____ Fax : _____

7.4 DO YOU INTEND TO EXERCISE THE PROFESSION OF TRAVEL AGENT ON A PERMANENT AND FULL-TIME BASIS, AT THE PRINCIPAL ESTABLISHMENT OF THE AGENCY ? yes no

7.5 LIST YOUR OCCUPATIONS OF THE LAST FIVE YEARS. (Fill out and attach Schedule D).

7.6 IS THE AGENCY YOU ARE REPRESENTING A PROFIT-SEEKING UNDERTAKING ? yes no

Division 8 - Certification

I _____
(write in block letters)

declare that the information provided in this application and all attached documents is true and complete.

Signed at : _____, on the _____ day of _____, 19 _____

The applicant undertakes to notify the president in writing and without delay of any change occurring in the above information during the validity period of the licence.

Applicant's signature

Position

-The applicant recognizes that, to obtain the security necessary for the issue of the licence, the Surety will bind himself with the applicant's express consent within the meaning of the first paragraph of article 2356 of the Civil Code of Québec, even if the applicant does not sign the security.-

Any false statement makes the applicant liable to the penalties provided for in the Travel Agents Act.



Gouvernement du Québec
 Office de la protection du consommateur
 Direction des affaires juridiques et des pratiques commerciales
 Service des permis

Form LAV-1

SCHEDULE A - IDENTIFICATION OF ESTABLISHMENTS

Enter all the other establishments owned by the merchant in Québec
 (Attach an additional sheet if you lack space)

Name
No. street
Town
Province Postal code
Telephone : Fax :

Name
No. street
Town
Province Postal code
Telephone : Fax :

Name
No. street
Town
Province Postal code
Telephone : Fax :

Name
No. street
Town
Province Postal code
Telephone : Fax :

Name
No. street
Town
Province Postal code
Telephone : Fax :

Name
No. street
Town
Province Postal code
Telephone : Fax :

SCHEDULE B - IDENTIFICATION OF PARTNERS OR DIRECTORS

Enter the names and personal addresses of the partners or directors
 (Attach an additional sheet if you lack space)

Surname	Given name
Date of birth	% Participation
Position in partnership or legal person	
No. street	
Town	
Province Postal code	
Telephone : Fax :	

Surname	Given name
Date of birth	% Participation
Position in partnership or legal person	
No. street	
Town	
Province Postal code	
Telephone : Fax :	

Surname	Given name
Date of birth	% Participation
Position in partnership or legal person	
No. street	
Town	
Province Postal code	
Telephone : Fax :	

Surname	Given name
Date of birth	% Participation
Position in partnership or legal person	
No. street	
Town	
Province Postal code	
Telephone : Fax :	

Surname	Given name
Date of birth	% Participation
Position in partnership or legal person	
No. street	
Town	
Province Postal code	
Telephone : Fax :	

Surname	Given name
Date of birth	% Participation
Position in partnership or legal person	
No. street	
Town	
Province Postal code	
Telephone : Fax :	



Gouvernement du Québec
 Office de la protection du consommateur
 Direction des affaires juridiques et des pratiques commerciales
 Service des permis

TRAVEL AGENT / SCHEDULE C (FORM LAV-1)

**FORM TO DECLARE THE OPENING OF
 A TRAVEL AGENT'S TRUST ACCOUNT**

EVERY TRUST ACCOUNT SHALL BE OPENED AND MAINTAINED IN QUÉBEC
 FOR EACH CURRENCY, THERE MUST BE A DISTINCT ACCOUNT AND A DISTINCT DECLARATION
 SHALL BE MADE FOR EACH TRUST ACCOUNT
 WHENEVER A CHANGE OCCURS IN THE TRUST ACCOUNT'S SIGNERS OR CO-SIGNERS,
 A NEW AUTHORIZATION SHALL BE PROVIDED TO THE OPC

Legal registration of merchant

Name of legal entity : _____
 Address of principal establishment : _____
 Town/prov. : _____ Postal code : _____
 Telephone : _____ Fax : _____
 Other names declared to the IGFI : 1- _____
 2 - _____
 3 - _____
 4 - _____

Designation of trust account covered by this declaration

Account No. : _____ Currency : _____
 Name of financial institution : _____
 Transit No. of financial institution : _____
 Address of financial institution : _____
 Town/prov.: _____ Postal code : _____
 Telephone : _____ Fax : _____

Identity of each of the trust account's signer or co-signer

1. Licensee
 Surname : _____ Given name(s) : _____
(block letters) (block letters)
 Signature of licensee (compulsory) : _____

2. Signer or Co-signer
 Surname : _____ Given name(s) : _____
(block letters) (block letters)
 Signature of authorized signer or co-signer : _____

3. Signer or Co-signer
 Surname : _____ Given name(s) : _____
(block letters) (block letters)
 Signature of authorized signer or co-signer : _____

Certification of financial institution

I have read the information above and I declare that it is authentic, in the name of the financial institution.

Surname : _____ Given name(s) : _____
(block letters) (block letters)
 Position : _____
 Signature : _____ Date : _____

THE INSTITUTION SHALL AFFIX ITS SEAL OR ANOTHER CERTIFICATION PROOF ON THE COPY INTENDED FOR THE OPC; IT SHALL ALSO KEEP ITS OWN COPY.



Gouvernement du Québec
Office de la protection du consommateur
Direction des affaires juridiques et des pratiques commerciales
Service des permis

TRAVEL AGENT / SCHEDULE C-1 (Form LAV-1)

FORM TO AUTHORIZE A SIGNER OR CO-SIGNER
FOR A TRAVEL AGENT'S TRUST ACCOUNT

EVERY TRUST ACCOUNT SHALL BE OPENED AND MAINTAINED IN QUÉBEC
FOR EACH CURRENCY, THERE MUST BE A DISTINCT ACCOUNT AND A DISTINCT
DECLARATION SHALL BE MADE FOR EACH TRUST ACCOUNT
WHENEVER A CHANGE OCCURS IN THE TRUST ACCOUNT'S SIGNERS OR CO-SIGNERS,
A NEW AUTHORIZATION SHALL BE PROVIDED TO THE OPC

I, the undersigned _____, licensee
No. _____, of the travel agency _____, declare that I have read section 27
of the Regulation respecting travel agents (R.R.Q. 1981, c. A-10,r.1). Under that section, I authorize the person
identified below to act on my behalf, from _____ to _____, as a (check one
box only):

SIGNER or CO-SIGNER of the trust account designated below.

Signature of licensee _____

Date _____

Identification of authorized signer or co-signer

Surname : _____ Given name(s) : _____
(block letters) (block letters)
Personal address: _____
Town/prov.: _____ Postal code : _____
Telephone : _____ Fax : _____
Signature of authorized person : _____

Designation of trust account covered by the authorization

Account No.: _____ Currency : _____
Name of financial institution : _____
Transit No. of financial institution : _____
Address of financial institution : _____
Town/prov.: _____ Postal code : _____
Telephone : _____ Fax : _____

Certification of financial institution

I have read the information above and I declare that it is authentic, in the name of the financial institution.

Surname : _____ Given name(s) : _____
(block letters) (block letters)
Position : _____
Signature : _____ Date : _____

THE INSTITUTION SHALL AFFIX ITS SEAL OR ANOTHER CERTIFICATION PROOF ON THE COPY INTENDED FOR THE
OPC; IT SHALL ALSO KEEP ITS OWN COPY.



Gouvernement du Québec
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Form LAV-1

SCHEDULE D - LIST OF OCCUPATIONS IN THE LAST FIVE YEARS

List your occupations during the last five years, beginning with the most recent
 (Attach an additional sheet if you lack space)

Employer
Duration of employment : from to
Occupation
No. street
Town
Province Postal code
Telephone : Fax :

Employer
Duration of employment : from to
Occupation
No. street
Town
Province Postal code
Telephone : Fax :

Employer
Duration of employment : from to
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Telephone : Fax :

Gouvernement du Québec

O.C. 492-2000, 19 April 2000

Environment Quality Act
(R.S.Q., c. Q-2; 1999, c. 75)

Management of residual materials — Amendments

Regulation to amend various regulatory provisions relating to the management of residual materials

WHEREAS the Act to amend the Environment Quality Act and other legislation as regards the management of residual materials (1999, c. 75) was assented to on 16 December 1999;

WHEREAS sections 31, 46, 53, 53.30, 70, 70.19 and 109.1 of the Environment Quality Act (R.S.Q., c. Q-2), amended by Chapter 75 of the Statutes of 1999, confer on the Government the power to make regulations respecting the matters set forth in those sections;

WHEREAS under section 55 of the Act to amend the Environment Quality Act and other legislation as regards the management of residual materials, its provisions will come into force on the date or dates fixed by the Government;

WHEREAS the Government fixed 1 May 2000 as the date of coming into force of those provisions, with the exception of Subdivision 2 of Division VII of Chapter I of the Environment Quality Act, enacted by section 13;

WHEREAS the coming into force of those provisions requires that various consequential amendments, of a terminological or technical nature, resulting from those provisions, be made to the regulations under the Environment Quality Act;

WHEREAS under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be made without having been published as provided for in section 8 of that Act if the authority making it is of the opinion that the urgency of the situation requires it;

WHEREAS under section 18 of that Act, a regulation may come into force within a period shorter than that applicable under section 17 of that Act, where the authority that has made it is of the opinion that the urgency of the situation requires it;

WHEREAS under sections 13 and 18 of that Act, the reason justifying the absence of prior publication and such coming into force shall be published with the regulation;

WHEREAS the Government is of the opinion that the urgency due to the following circumstances justifies the absence of prior publication and such coming into force:

— the amendments provided for in the Regulation attached hereto are consequential amendments of a terminological or technical nature that are required for the coming into force of the Act to amend the Environment Quality Act and other legislation as regards the management of residual materials on 1 May 2000;

IT IS ORDERED, therefore, upon the recommendation of the Minister of the Environment:

THAT the Regulation to amend various regulatory provisions relating to the management of residual materials, attached to this Order in Council, be made.

MICHEL NOËL DE TILLY,
Clerk of the Conseil exécutif

Regulation to amend various regulatory provisions relating to the management of residual materials

Environment Quality Act
(R.S.Q., c. Q-2, ss. 31, 46, 53, 53.30, 70, 70.19 and 109.1; 1999, c. 75, ss. 13 and 29)

1. The purpose of this Regulation is to harmonize the regulations made under the Environment Quality Act with the Act to amend the Environment Quality Act and other legislation as regards the management of residual materials (1999, c. 75) by making consequential amendments of a terminological or technical nature resulting from that Act, to those Regulations in order to make it applicable as soon as possible.

Regulation respecting the application of the Environment Quality Act¹

2. The Regulation respecting the application of the Environment Quality Act is amended

(1) by striking out “, 54, 55” in section 4;

(2) by substituting the words “residual materials” for the word “waste” in section 13.

¹ The Regulation respecting the application of the Environment Quality Act, made by Order in Council 1529-93 dated 3 November 1993 (1993, G.O. 2, 5996), was amended by the Regulations made by Orders in Council 305-97 dated 12 March 1997 (1997, G.O. 2, 1251) and 1310-97 dated 8 October 1997 (1997, G.O. 2, 5199).

Regulation respecting pits and quarries²

3. The Regulation respecting pits and quarries is amended

(1) by substituting the words “residual materials” for the word “waste” wherever it appears in section 47 and by substituting “22” for “54” in the last sentence of the same section;

(2) by substituting the words “residual materials” for the word “waste” in section 48.

Regulation respecting biomedical waste³

4. The Regulation respecting biomedical waste is amended

(1) by substituting “s. 70, pars. 1, 2, 5 and 8” for “s. 70, 1st par., subpars. *a* to *c*, *f* to *i*, *k* and *p*” in the enumeration of sections of the Environment Quality Act under the title of the Regulation and by adding “; 1999, c. 75, s. 29” at the end of the enumeration;

(2) by substituting “51” for “55” in the first paragraph of section 3 and by striking out the words “waste management” in the same paragraph;

(3) by substituting the word “facility” for the words “waste management system” in the part of section 13 preceding paragraph 1;

(4) by striking out the words “waste management” in the part of section 14 preceding paragraph 1;

(5) by substituting the following for the second paragraph of section 15:

“The operator of a facility that treats biomedical waste by disinfection or incineration off its generation site, of a facility that stores biomedical waste off its generation site or of a system that transports biomedical waste shall, on that date, prepare a report in the form in Schedule II.”;

(6) by substituting the word “facility” for the words “waste management system” in section 18;

(7) by striking out “54,” in section 20;

(8) by substituting the words “residual materials” for the word “waste” at the end of section 21;

(9) in section 24

(a) by substituting the words “certificate of authorization for the operation of a facility that treats biomedical waste by incineration or that stores” for the words “permit for the operation of a waste management system that treats biomedical waste by incineration or that shores” in the first paragraph;

(b) by substituting the words “certificate of authorization for the operation of a facility” for the words “permit for the operation of a waste management system” in the second paragraph;

(10) by substituting the words “certificate of authorization for the operation of a system” for the words “permit for the operation of a biomedical waste management system” in section 25;

(11) by substituting the word “facility” for the words “waste management system” in section 27 and by substituting the words “d’entreposage” for the words “qui comporte l’entreposage” in the same section in the French text;

(12) by substituting the word “facility” for the words “waste management system” in section 29;

(13) by substituting the word “facility” for the words “waste management system” in section 32;

(14) by substituting the word “facility” for the words “waste management system” in the heading of Subsubdivision 5 that follows section 34 and the words “d’entreposage” for the words “l’entreposage” in the French text;

(15) by substituting the word “facility” for the words “waste management system” in section 35 and the words “d’entreposage” for the words “l’entreposage” in the same section in the French text;

(16) in section 36

(a) by substituting the word “facility” for the words “waste management system” in the part preceding paragraph 1 and the words “d’entreposage” for the words “l’entreposage” in the French text;

(b) by substituting the words “residual materials” for the word “waste” in paragraph 2;

² The Regulation respecting pits and quarries (R.R.Q., 1981, c. Q-2, r. 2) was amended by the Regulation made by Order in Council 657-96 dated 5 June 1996 (1996, G.O. 2, 2717).

³ The Regulation respecting biomedical waste, made by Order in Council 583-92 dated 15 April 1992 (1992, G.O. 2, 2503), was amended by the Regulations made by Orders in Council 787-96 dated 26 June 1996 (1996, G.O. 2, 2931) and 1310-97 dated 8 October 1997 (1997, G.O. 2, 5199).

(17) by striking out the words “*Waste management*” in the heading of Subdivision 4 of Division II;

(18) by striking out the words “waste management” in section 37;

(19) by striking out the words “and indicating the number of the permit issued under section 55 of the Act” in section 38;

(20) by striking out the words “CERTIFICATE OF COMPLIANCE,” and “AND OPERATING PERMIT” in the heading of Division III;

(21) by striking out the words “*Certificate of compliance and*” in the heading of Subdivision 1 of Division III;

(22) in section 46

(a) by substituting the word “authorization” for the word “compliance” and the words “facility that stores, treats biomedical waste by incineration or a system that” for the words “waste management system that stores, treats by incineration or” in the part preceding paragraph 1;

(b) by substituting the words “documents required under other provisions of the Act or its regulations” for the words “document required by the second paragraph of section 54 of the Act” in paragraph 2;

(c) by inserting the following paragraph after paragraph 2:

“(2.1) provide an attestation approved by an engineer within the meaning of section 1 of the Engineers Act (R.S.Q., c. I-9), according to which the planned design and operation of the equipment does not contravene the Act or its regulations;”;

(23) in section 47

(a) by substituting the word “authorization” for the word “compliance” in the part preceding paragraph 1 and the word “facility” for the words “waste management system”;

(b) by substituting the word “facility” for the words “waste management system” in paragraph 6;

(c) by substituting the word “facility” for the words “waste management system” and the words “other residual materials” for the words “other waste” in paragraph 12;

(d) by adding the following second paragraph at the end:

“In addition, where the application for a certificate of authorization made by a person concerns a facility that treats biomedical waste by incineration off its generation site, it must come together with the guarantee referred to in section 56.”;

(24) in section 48

(a) by substituting the word “authorization” for the word “compliance” in the part preceding paragraph 1;

(b) by striking out the words “waste management” in the same part;

(25) by substituting the word “authorization” for the word “compliance” in the first paragraph of section 49;

(26) by substituting the word “authorization” for the word “compliance” and “55” for “54” in section 50;

(27) in section 51

(a) by substituting “55” for “22” in the first paragraph and the word “facility” for the words “waste management system”;

(b) by substituting the word “facility” for the words “waste management system” and the words “other residual materials” for the words “other waste” in the third paragraph;

(28) by substituting the following for the heading of Subdivision 2 of Division III:

**“DIVISION III.1
GUARANTEE”;**

(29) by revoking sections 52 to 55;

(30) by substituting the following for the first paragraph of section 56:

“**56.** The operation by a person of a facility that treats biomedical waste by incineration off its generation site is subject to the setting up of a guarantee complying with sections 57 to 61. The guarantee shall be kept in force for all the duration of the operation.”;

(31) in section 57

(a) by substituting the word “operator” for the words “permit holder” in paragraph 1;

(b) by striking out “59,” in paragraph 2;

(32) by substituting the word “operator” for the words “applicant for an operating permit or for renewal thereof” and the word “operator” for the word “applicant” in the part in section 58 preceding paragraph 1;

(33) by substituting the words “duration of the operation” for the words “term of the permit” and the words “final termination of the operation” for the words “expiry or revocation of the operating permit” in section 59;

(34) in section 60

(a) by substituting the word “operator” for the words “holder of the operating permit” wherever they appear in the second paragraph;

(b) by substituting the word “operator” for the word “holder” wherever it appears in the last paragraph;

(35) by revoking sections 62 and 63;

(36) in section 64

(a) by striking out the words “, a certificate of compliance or an operating permit,”;

(b) by substituting the words “an operator” for the words “a holder of an operating permit”;

(37) by striking out any reference to the permit number in Schedule IV.

Regulation respecting solid waste⁴

5. The Regulation respecting solid waste is amended

(1) by substituting “53.30” for “54” in the enumeration of sections of the Environment Quality Act under the title of the Regulation and by adding “; 1999, c. 75, ss. 13, 14 and 29” at the end of the enumeration;

(2) by striking out paragraphs *b* and *o* in section 1;

(3) in section 3

(a) by inserting the words “, in addition to those required under other provisions of the Act or its regulations,” after the word “include” in the part preceding subparagraph *a* of the first paragraph;

(b) by inserting the following after subparagraph *g* of the first paragraph:

“(h) in the case of an application for a certificate made by a person, the guarantee prescribed by section 17.”;

(4) by revoking sections 8 and 11 to 16;

(5) by substituting the word “GUARANTEE” for the word “PERMITS” in the heading of Division III;

(6) by substituting the words “The operation of an elimination or storage site by a person is subject to the setting up of a guarantee” for the words “All applications for new permits or for the renewal of existing ones must include a guarantee” in the first paragraph of section 17;

(7) by striking out the words “valid for a shorter period of time than that of the permit” in the first paragraph of section 18 and by substituting the word “operation” for the words “validity of the permit” and the words

“final termination of the operation” for the words “expiry or revocation of the permit” in the same paragraph;

(8) by striking out “59,” in the first paragraph of section 19;

(9) by substituting the word “operator” for the words “permit holder” wherever they appear in section 20;

(10) by substituting the words “after the final termination of the operation” for the words “on expiry of his permit” in section 21;

(11) by revoking section 22;

(12) by striking out the second paragraph of section 40;

(13) by striking out the words “or permit” in subparagraph *c* of the first paragraph of section 93;

(14) by substituting the words “APPORTIONMENT OF COSTS AMONG THE MUNICIPALITIES” for the words “INTERMUNICIPAL WASTE MANAGEMENT SYSTEM” in the heading of Division XIII;

⁴ The Regulation respecting solid waste (R.R.Q., 1981, c. Q-2, r. 3.2) was last amended by the Regulation made by Order in Council 1036-98 dated 12 August 1998 (1998, *G.O.* 2, 3695). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2000, updated to 1 February 2000.

(15) by substituting the words “of a residual materials elimination facility ” for the words “of a waste management system or a part thereof” in the part of section 111 preceding paragraph *a*;

(16) by striking out the words “a permit or” and “permit or” in section 117;

(17) by striking out the words “permit or” in the first paragraph of section 118 and by striking out the words “a permit or”, “permit or” and “section 59 of” in the second paragraph of the same section;

(18) by revoking Division XV including sections 119 to 122;

(19) in section 127

(a) by substituting “55 to 58” for “54, 55, 56, 58, 59 and 64” in the first paragraph;

(b) by striking out the second paragraph;

(c) by substituting “55 to 58” for “54, 55, 56, 58, 59 and 64” and the words “residual materials elimination or reclamation facilities” for the words “waste management systems or parts thereof” in the third paragraph;

(d) by substituting “55 to 58” for “54, 55, 56, 59 and 64” in the fourth paragraph;

(e) by striking out the second sentence in the fourth paragraph;

(f) by deleting the last paragraph;

(20) by substituting “55 to 66” for “54 to 68” in section 128;

(21) by substituting “55” for “54” in section 130;

(22) by substituting “55 to 66” for “54 to 68” in the second paragraph of section 131;

(23) in section 136

(a) by striking out the words “permit or” in subparagraph *c* of the first paragraph;

(b) by striking out the words “permit, certificate or” in the second paragraph;

(24) by substituting “17 to 21” for “11 to 22” and “12 to 22” in section 137.

Regulation respecting used tire storage⁵

6. The Regulation respecting used tire storage is amended

(1) by substituting “s. 53.30, 1st par., subpars. 1, 2, 4, s. 70, pars. 1, 2, 5 and 8” for “s. 70, 1st par., subpars. *a* to *d, f* and *g*” in the enumeration of sections of the Environment Quality Act under the title of the Regulation and by adding “; 1999, c. 75, ss. 13, 14 and 29” at the end of the enumeration;

(2) by substituting the word “AUTHORIZATION” for the word “COMPLIANCE” in the heading of Division II;

(3) in section 2

(a) by substituting the word “authorization” for the word “compliance” and the words “or information required under the Environment Quality Act (R.S.Q., c. Q-2) or other regulations made thereunder” for the words “required under section 54 of the Environment Quality Act (R.S.Q., c. Q-2)” in the part preceding paragraph 1;

(b) by inserting the words “, the phases of the carrying out” after the words “the location” in subparagraph *e* of paragraph 9;

(4) by substituting the word “authorization” for the word “compliance” in section 3;

(5) by substituting the word “authorization” for the word “compliance” in section 4;

(6) by substituting the word “authorization” for the word “compliance” and “22” for “54” in section 5;

(7) by revoking the heading of Division III and sections 6 to 11;

(8) by striking out the words “operating permit or” in section 12 and by substituting the word “authorization” for the word “compliance” and the words “holder of a certificate of authorization” for the words “operating permit holder”;

(9) in section 13

(a) by substituting the following for the first paragraph:

⁵ The Regulation respecting used tire storage was made by Order in Council 29-92 dated 15 January 1992 (1992, *G.O.* 2, 485) and has not been amended since.

“13. The operation of a storage site by a person is subject to the setting up of a guarantee complying with the provisions of sections 14 to 20. The guarantee must be sent to the Minister before the storage site is in operation.”;

(b) by substituting the words “duration of the operation” for the words “term of the permit” in the second paragraph;

(10) by striking out the words “referred to in the permit” in paragraph 1 of section 14 and by striking out “59,” in paragraph 2 of the same section;

(11) by substituting the words “the operator” for the words “a person applying for the issue or the renewal of a permit” and the word “operator” for the word “person” in the part of section 15 preceding paragraph 1;

(12) by substituting the words “duration of the operation” for the words “term of the permit” in section 16 and the words “closure of the operation” for the words “expiry or revocation of the permit” and by striking out the words “referred to in the permit” in the same section;

(13) in section 17

(a) by substituting the word “operator” for the words “permit holder” and the words “the closure of its operation” for the words “expiry of the permit” in the part preceding subparagraph 1 of the first paragraph;

(b) by substituting the word “operator” for the words “permit holder” in the second paragraph;

(14) in section 18

(a) by substituting the words “an operator” for the words “a permit holder” wherever they appear in the second paragraph;

(b) by striking out the words “referred to in the permit” in the same paragraph;

(c) by substituting the word “operator” for the words “permit holder” in the third paragraph;

(15) by striking out “7,” in the first and second paragraphs of section 45.

Regulation respecting pulp and paper mills⁶

7. The Regulation respecting pulp and paper mills is amended

(1) by substituting “s. 53.30, 1st par., subpars. 1, 2 and 4, s. 70, pars. 1, 2, 5 and 6” for “s. 55, s. 70, subpars. *a* to *d*, *f* to *h* and *k*” in the enumeration of sections of the Environment Quality Act under the title of the Regulation and by adding “; 1999, c. 75, ss. 13 and 29” at the end of the enumeration;

(2) by substituting the words “facility for the storage, final deposit by burial in a landfill or treatment by combustion or composting of mill waste” for the words “mill waste management system comprising storage, final deposit by burial in a landfill or treatment by combustion or composting” in section 92;

(3) by substituting the words “facility that treats mill waste by combustion” for the words “mill waste management system comprising treatment by combustion” in section 98;

(4) by substituting the words “facility that treats” for the words “waste management system comprising treatment of” in the first paragraph of section 102;

(5) by substituting the words “facility that treats mill waste by composting” for the words “mill waste management system comprising treatment by composting” in section 105;

(6) by substituting the words “facility for treatment by composting” for the words “waste management system” in section 106 and by substituting the word “*établie*” for the word “*établi*” in the French text of the same section;

(7) by substituting the words “facility for the final deposit of mill waste by burial in a landfill” for the words “waste management system comprising final deposit by burial in a landfill” in section 111;

(8) by substituting the following for the part of section 112 preceding paragraph 1:

⁶ The Regulation respecting pulp and paper mills, made by Order in Council 1353-92 dated 16 September 1992 (1992, *G.O.* 2, 4453), was last amended by the Regulation made by Order in Council 674-98 dated 20 May 1998 (1998, *G.O.* 2, 2113). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2000, updated to 1 February 2000.

“112. No facility for the final deposit of mill waste by burial in a landfill may be established or expanded.”;

(9) by substituting the words “storage facility” for the words “management system comprising storage” in section 132;

(10) by substituting the word “*authorization*” for the word “*compliance*” in the heading of Subdivision 6 of Division VI;

(11) in section 139

(a) by substituting the word “authorization” for the word “compliance” and the words “facility for the storage, final deposit by burial in a landfill or treatment by combustion or by composting of mill waste” for the words “mill waste management system comprising storage, treatment by combustion or by composting or final deposit by burial in a landfill site” in the part preceding paragraph 1;

(b) by inserting the words “, in addition to those required under other provisions of the Act or its regulations,” after the word “provide” in paragraph 2;

(12) in section 140

(a) by substituting the word “facility” for the words “waste management system” in paragraph 10;

(b) by deleting paragraph 11;

(13) by substituting the words “facility that stores or treats mill waste by combustion or composting” for the words “mill waste management system comprising storage or treatment by combustion or by composting” in the part of section 143 preceding paragraph 1;

(14) by substituting the word “authorization” for the words “compliance” in the first paragraph of section 144;

(15) by substituting the words “authorization for a facility for the storage, treatment or final deposit of mill waste” for the words “compliance for a waste management system comprising storage, treatment or final deposit” and “22” for “54” in section 145;

(16) by revoking sections 146 to 150;

(17) by substituting the words “authorization” for the words “compliance or an operating permit” in section 151 and by striking out the words “or permit” in the same section;

Regulation respecting hazardous materials and amending various regulatory provisions⁷

8. The Regulation respecting hazardous materials and amending various regulatory provisions is amended by substituting the words “holder of a certificate of authorization issued under” for the words “permit holder issued under section 55 of” in subparagraph 1 of the first paragraph of section 118.

Regulation respecting the quality of the atmosphere⁸

9. The Regulation respecting the quality of the atmosphere is amended by substituting the words “residual materials” for the word “waste” wherever it appears in the first paragraph of section 22.

10. This Regulation comes into force on 1 May 2000.

3596

Gouvernement du Québec

O.C. 512-2000, 19 April 2000

Professional Code
(R.S.Q., c. C-26)

Nursing extern — Professional acts that may be performed on certain terms and conditions

Regulation respecting the professional acts that may be performed by a nursing extern on certain terms and conditions

WHEREAS under paragraph *h* of section 94 of the Professional Code (R.S.Q., c. C-26), the Bureau of a professional order may, by regulation, determine, among the professional acts that may be engaged in by members of the order, those that may be engaged in by the persons or categories of persons indicated in the regulation, and the terms and conditions on which such persons may engage in such acts;

⁷ The Regulation respecting hazardous materials and amending various regulatory provisions was made by Order in Council 1310-97 dated 8 October 1997 (1997, *G.O.* 2, 5199) and has not been amended since.

⁸ The Regulation respecting the quality of the atmosphere (R.R.Q., 1981, c. Q-2, r. 20) was last amended by the Regulation made by Order in Council 1310-97 dated 8 October 1997 (1997, *G.O.* 2, 5199). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2000, updated to 1 February 2000.

WHEREAS in accordance with that paragraph, the Bureau of the Ordre des infirmières et infirmiers du Québec made the Regulation respecting the professional acts that, on certain terms and conditions, may be performed by a nursing extern;

WHEREAS in accordance with section 95 of the Professional Code, the Office des professions du Québec made its recommendations;

WHEREAS under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a regulation may be approved without having been published as provided for in section 8 of that Act where the authority approving it is of the opinion that the urgency of the situation requires it;

WHEREAS under section 18 of that Act, a regulation may come into force on the date of its publication in the *Gazette officielle du Québec* where the authority that has approved it is of the opinion that the urgency of the situation requires it;

WHEREAS under sections 13 and 18 of that Act, the reasons justifying the absence of prior publication and such coming into force must be published with the regulation;

WHEREAS the Government is of the opinion that the urgency due to the following circumstances justifies the absence of prior publication of the Regulation and its coming into force on the date of its publication in the *Gazette officielle du Québec*:

— it is necessary in order to compensate for the serious lack of nursing staff expected in health institutions for the summer period to set up nursing externships as of 15 May 2000, and to allow the Ordre des infirmiers et infirmières du Québec to determine, as soon as possible, the eligibility of candidates governed by the Regulation;

IT IS ORDERED, therefore, upon the recommendation of the Minister responsible for the administration of legislation respecting the professions:

THAT the Regulation respecting the professional acts that may be performed by a nursing extern on certain terms and conditions, attached to this Order in Council, be approved with amendments.

MICHEL NOËL DE TILLY,
Clerk of the Conseil exécutif

Regulation respecting the professional acts that may be performed by a nursing extern on certain terms and conditions

Professional Code
(R.S.Q., c. C-26, s. 94, par. h)

DIVISION I GENERAL

1. The purpose of this Regulation is to determine, among the professional acts that may be performed by nurses, those that, on the terms and conditions prescribed below, may be performed by a nursing extern outside of her program of study in nursing.

2. In this Regulation,

“care unit” means a care unit that is not spread over several sites or floors in a building; (*unité de soins*)

“nursing extern” means a nursing student who successfully completed her second year or at least 60 credits in a nursing program of study less than 18 months ago, who holds a registration certificate issued by the Ordre des infirmières et infirmiers du Québec and who is eligible to be a nursing extern, in accordance with section 3; (*externe en soins infirmiers*)

“nursing student” means a person duly registered in a program of study leading to a diploma giving access to the permit of the Ordre des infirmières et infirmiers du Québec; (*étudiante en soins infirmiers*)

“supervision on the premises” means the availability of a nurse in the same care unit where the act is performed so that quick intervention on the user is possible. (*surveillance sur place*)

DIVISION 2 ELIGIBILITY FOR A NURSING EXTERN POSITION

3. In order to be an extern, a nursing student shall meet the following conditions:

(1) the student provides the Order with a signed document from the person responsible for the program of study in nursing of the educational establishment in which she is registered, attesting that the student successfully completed her second year or at least 60 credits in that program of study, less than 18 months ago;

(2) the student has been selected by a health institution referred to in section 4 and that institution has notified the Order that it has hired the services of that student.

DIVISION 3

TERMS AND CONDITIONS ON WHICH THE PROFESSIONAL ACTS MAY BE PERFORMED

4. A nursing extern may perform the acts listed in Schedule 1 in a general and specialized hospital centre and in a residential and long-term care centre operated by a health institution:

(1) that has selected at least 9 nursing externs whose eligibility was confirmed by the Order;

(2) whose director of nursing care or nurse in charge of nursing, designated in accordance with section 206 of the Act respecting health services and social services (R.S.Q., c. S-4.2), or a nurse designated by either one, is in charge of the nursing extern and identifies, for each extern, one nurse to whom the student may refer during all the period she is a nursing extern, so as to facilitate her integration into the clinical environment and the consolidation of her knowledge;

(3) that provides an integration program lasting at least 3 weeks; the program shall make it possible for the nursing extern to become familiar with the institution's policies and directives, to acquire the knowledge and

skills necessary to perform those acts, according to the care methods to be applied for that purpose, and to demonstrate her ability to perform them.

5. From 15 May to 31 August, a nursing extern may perform an act listed in Schedule 1, provided that it is performed under the following conditions:

(1) the nursing extern acts under the supervision on the premises of a nurse having the relevant experience, who is responsible for the user and with whom the extern is twinned for the performance of the act;

(2) the extern complies with the special conditions mentioned in Schedule 1.

6. A nursing extern shall, before performing an act listed in Schedule 1, make sure that she has enough knowledge and skills to perform it.

7. A nursing extern shall record her interventions in the user's record with her signature, plus the abbreviation "nurs. ext.".

8. A nursing extern may not perform the acts listed in Schedule 1 in the following places and sectors of activity: intensive care including the coronary care unit, the operating suite, the recovery room, the emergency service or department, hemodialysis, neonatology, the ambulatory care unit and short-term psychiatric units and services.

9. This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*.

SCHEDULE 1

(ss. 4 to 6, 8 and 9)

Professional acts that may be performed under the supervision on the premises of a nurse	Other prescribed conditions
1. Taking vital signs	
2. Checking the following neurological signs: 2.1 - pupillary reflexes 2.2 - pain reflexes 2.3 - state of consciousness	
3. Measuring glycemia level by capillary puncture	
4. Checking the oxygen saturation with the skin oxygen meter	
5. Administering oxygen by cannula or mask	

Professional acts that may be performed under the supervision on the premises of a nurse	Other prescribed conditions
6. Taking samples: 6.1 Urine 6.2 Stool 6.3 Ocular, nasal, otic, throat, anal and umbilicus secretions 6.4 Vaginal secretions	
7. Measuring fluid intake and output	
8. Emptying a wound's closed drainage device	
9. Encouraging the mobility of patients (ambulating with walker, active and passive exercises)	
10. Having respiratory exercises done by patients requiring such care	
11. Providing oral hygiene care	
12. Administering a medication: 12.1 by oral, oropharyngeal, mouth and sublingual route	<p>According to the instructions of the nurse in charge of the patient, particularly as regards monitoring side effects.</p> <p>Except vaccines, serums, allergy tests, research medications, antineoplastics and anesthetic substances.</p> <p>Assessment of the patient's condition by the nurse prior to the administration of PRN medication and any medication requiring a change of dosage based on diagnostic test results.</p>
12.2 by a nasogastric and gastrostomy tube if the tube is in place 12.3 by nasal, nasopharyngeal, ophthalmic and otic route 12.4 by topical route 12.5 by vaginal and rectal route 12.6 by intradermal, subcutaneous or intramuscular route	Under the supervision of the nurse for intradermic, subcutaneous or intramuscular route.
13. Administering a controlled drug or a narcotic by oral, intradermic, subcutaneous and intramuscular route	Prior assessment of the patient's condition by the nurse. Under the supervision of the nurse for intradermic, subcutaneous or intramuscular route.
14. Installing a butterfly needle for an intermittent subcutaneous injection or for a perfusion by subcutaneous route	Under the supervision of the nurse. Indication and site selection must be determined by the nurse beforehand.

Professional acts that may be performed under the supervision on the premises of a nurse	Other prescribed conditions
15. Watching an intravenous perfusion and the insertion site of the perfusion Except perfusions with antineoplastic or	Except any perfusion requiring an adjustment of the flow based on changes in the patient's condition. cardiovascular medications. Except blood and blood product transfusions.
16. Removing an intravenous perfusion if administered by peripheral route with a needle or catheter less than 12 cm long	
17. Doing simple aseptic dressing	Except in the presence of a packing or drain.
18. Administering a gastric feeding if the tube is in place	
19. Installing, changing or removing a bladder catheter	Except for kidney-transplant patients. Except for the postoperative care in urology and gynecology.
20. Performing a bladder catheterization	Except on kidney-transplant patients. Except for postoperative care in urology and gynecology.
21. Administering a cleansing enema	

3594

M.O., 2000-011**Order of the Minister responsible for Wildlife and Parks dated 13 April 2000**

An Act respecting the conservation and development of wildlife
(R.S.Q., c. C-61.1)

CONCERNING Schedule 28 of Order in Council 573-87 dated 8 April 1987 concerning the designation and delimitation of land in the domain of the State

THE MINISTER RESPONSIBLE FOR WILDLIFE AND PARKS,

GIVEN section 85 of the Act respecting the conservation and development of wildlife (R.S.Q., c. C-61.1), amended by section 13 of Chapter 29 of the Statutes of 1998 and by section 85 of Chapter 40 of the Statutes of 1999, which provides that the Minister, after consultation with the Minister of Natural Resources, designate and delimit areas on land in the domain of the State;

GIVEN that the Government, by Order in Council 573-87 dated 8 April 1987, as amended by Orders in Council 497-91 dated 10 April 1991, 534-93 dated 7 April 1993, 904-95 dated 28 June 1995, 25-96 dated 10 January 1996, 952-97 dated 30 July 1997, 1439-97 dated 5 No-

vember 1997, 98-98 dated 28 January 1998, 245-98 dated 4 March 1998 and 739-98 dated 3 June 1998, designated and delimited the areas on land in the domain of the State described in Schedules 1 to 201 to that Order in Council in view to increasing utilization of wildlife resources;

GIVEN section 33 of the Act to amend the Act respecting the conservation and development of wildlife and the Act respecting commercial fisheries and aquaculture (1998, c. 29) which provides that orders made by the Government under section 85 of the Act respecting the conservation and development of wildlife before 17 June 1998 remain in force until they are replaced or abrogated by an order of the Minister;

GIVEN the making by the Government of Order in Council 573-87 dated 8 April 1987 concerning the designation and delimitation of land in the domain of the State;

CONSIDERING that the territory delimited at Schedule 28 of Order in Council 573-87 dated 8 April 1987 is no longer required in view to increasing utilisation of wildlife resources;

CONSIDERING that it is expedient to abrogate Schedule 28 of Order in Council 573-87 dated 8 April 1987;

ORDERS that:

Schedule 28 of Order in Council 573-87 dated 8 April 1987 is abrogated.

This Minister's Order comes into force on the date of its publication in the *Gazette officielle du Québec*.

Québec, 13 April 2000

GUY CHEVRETTE,
*Minister responsible for
Wildlife and Parks*

3592

M.O., 2000

Order of the Minister of Revenue dated 14 April 2000 concerning source deductions tables

Taxation Act
(R.S.Q., c. I-3)

THE MINISTER OF REVENUE,

CONSIDERING the first paragraph of section 1015 of the Taxation Act (R.S.Q., c. I-3) which provides that every person who pays, allocates, grants or awards an amount described in the second paragraph shall deduct or withhold therefrom the amount described in the third paragraph;

CONSIDERING the third paragraph of section 1015 of the Taxation Act, amended by section 20 of chapter 65 of the Statutes of 1999, which provides that the Minister of Revenue shall draw up the tables determining the amount to be deducted or withheld from an amount paid, allocated, granted or awarded;

CONSIDERING the sixth paragraph of section 1015 of the Taxation Act, enacted by section 20 of chapter 65 of the Statutes of 1999, which provides that the tables determining the amount to be deducted or withheld from an amount paid, allocated, granted or awarded come into force on the date of their publication in the *Gazette officielle du Québec* or on any later date fixed therein;

CONSIDERING section 12 of the Regulations Act (R.S.Q., c. R-18.1) which provides that a proposed regulation may be made without prior publication as prescribed in section 8 of that Act, where the authority making it is of the opinion that the fiscal nature of the norms established, amended or repealed therein warrants it;

CONSIDERING section 18 of that Act which provides that a regulation may come into force on the date of its publication in the *Gazette officielle du Québec* where the authority that has made it is of the opinion that the fiscal nature of the norms established, amended or repealed therein warrants it;

CONSIDERING that the fiscal nature of the norms established or amended by the Regulation warrants the lack of prior publication and such coming into force;

DRAWS UP the tables attached hereto determining the amount that a person shall deduct or withhold under section 1015 of the Taxation Act. Those tables come into force on 1 May 2000.

Sainte-Foy, 14 April 2000

PAUL BÉGIN,
Minister of Revenue

Source Deductions of Québec Income Tax

Table 34

QUÉBEC INCOME TAX – Table 34

52 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.										If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.									
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z				
230.00 – 234.99	43.01	8.30	3.92																	
235.00 – 239.99	43.94	9.22	4.85																	
240.00 – 244.99	44.86	10.15	5.77																	
245.00 – 249.99	45.79	11.07	6.70	0.24																
250.00 – 254.99	46.71	12.00	7.62	1.16																
255.00 – 259.99	47.64	12.92	8.55	2.09																
260.00 – 264.99	48.56	13.85	9.47	3.01																
265.00 – 269.99	49.49	14.77	10.40	3.94																
270.00 – 274.99	50.41	15.70	11.32	4.86																
275.00 – 279.99	51.34	16.62	12.25	5.79																
280.00 – 284.99	52.26	17.55	13.17	6.71																
285.00 – 289.99	53.19	18.47	14.10	7.64																
290.00 – 294.99	54.11	19.40	15.02	8.56																
295.00 – 299.99	55.04	20.32	15.95	9.49																
300.00 – 304.99	55.96	21.25	16.87	10.41	0.54															
305.00 – 309.99	56.89	22.17	17.80	11.34	1.46															
310.00 – 314.99	57.81	23.10	18.72	12.26	2.39															
315.00 – 319.99	58.74	24.02	19.65	13.19	3.31															
320.00 – 324.99	59.66	24.95	20.57	14.11	4.24	0.36														
325.00 – 329.99	60.59	25.87	21.50	15.04	5.16	1.29														
330.00 – 334.99	61.51	26.80	22.42	15.96	6.09	2.21														
335.00 – 339.99	62.44	27.72	23.35	16.89	7.01	3.14	0.55													
340.00 – 344.99	63.36	28.65	24.27	17.81	7.94	4.06	1.48													
345.00 – 349.99	64.29	29.57	25.20	18.74	8.86	4.99	2.40													
350.00 – 354.99	65.21	30.50	26.12	19.66	9.79	5.91	3.33													
355.00 – 359.99	66.14	31.42	27.05	20.59	10.71	6.84	4.25	0.79												
360.00 – 364.99	67.06	32.35	27.97	21.51	11.64	7.76	5.18	1.72												
365.00 – 369.99	67.99	33.27	28.90	22.44	12.56	8.69	6.10	2.64												
370.00 – 374.99	68.91	34.20	29.82	23.36	13.49	9.61	7.03	3.57												
375.00 – 379.99	69.84	35.12	30.75	24.29	14.41	10.54	7.95	4.49												
380.00 – 384.99	70.76	36.05	31.67	25.21	15.34	11.46	8.88	5.42	0.21											
385.00 – 389.99	71.69	36.97	32.60	26.14	16.26	12.39	9.80	6.34	1.13											
390.00 – 394.99	72.61	37.90	33.52	27.06	17.19	13.31	10.73	7.27	2.06											
395.00 – 399.99	73.54	38.82	34.45	27.99	18.11	14.24	11.65	8.19	2.98											
400.00 – 404.99	74.46	39.75	35.37	28.91	19.04	15.16	12.58	9.12	3.91											
405.00 – 409.99	75.39	40.67	36.30	29.84	19.96	16.09	13.50	10.04	4.83											
410.00 – 414.99	76.31	41.60	37.22	30.76	20.89	17.01	14.43	10.97	5.76											
415.00 – 419.99	77.24	42.52	38.15	31.69	21.81	17.94	15.35	11.89	6.68											
420.00 – 424.99	78.16	43.45	39.07	32.61	22.74	18.86	16.28	12.82	7.61	0.23										
425.00 – 429.99	79.09	44.37	40.00	33.54	23.66	19.79	17.20	13.74	8.53	1.16										

QUÉBEC INCOME TAX – Table 34

52 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.														If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.										
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z	N	Z	N	Z	N	Z			
430.00 – 439.99	80.48	45.76	41.39	34.93	25.05	21.17	18.59	15.13	9.92	2.55															
440.00 – 449.99	82.32	47.61	43.24	36.78	26.90	23.02	20.44	16.98	11.77	4.40															
450.00 – 459.99	84.16	49.46	45.09	38.63	28.75	24.87	22.29	18.83	13.62	6.25															
460.00 – 469.99	86.03	51.31	46.94	40.48	30.60	26.72	24.14	20.68	15.47	8.10	1.30														
470.00 – 479.99	87.88	53.16	48.79	42.33	32.45	28.57	25.99	22.53	17.32	9.95	3.15														
480.00 – 489.99	89.73	55.01	50.64	44.18	34.30	30.42	27.84	24.38	19.17	11.80	5.00														
490.00 – 499.99	91.57	56.86	52.49	46.03	36.15	32.27	29.69	26.23	21.02	13.65	6.85	1.31													
500.00 – 509.99	93.62	58.90	54.53	48.07	38.19	34.32	31.73	28.27	23.06	15.09	8.90	3.35													
510.00 – 519.99	95.85	61.14	56.76	50.30	40.42	36.55	33.96	30.51	25.30	17.92	11.13	5.59	0.21												
520.00 – 529.99	98.08	63.37	58.99	52.53	42.66	38.78	36.20	32.74	27.53	20.15	13.36	7.82	2.44												
530.00 – 539.99	100.32	65.60	61.23	54.77	44.89	41.01	38.43	34.97	29.76	22.39	15.59	10.05	4.68	0.05											
540.00 – 549.99	102.55	67.83	63.46	57.00	47.12	43.25	40.66	37.21	32.00	24.62	17.83	12.28	6.91	2.28											
550.00 – 559.99	104.78	70.07	65.69	59.23	49.36	45.48	42.90	39.44	34.23	26.85	20.06	14.52	9.14	4.52	0.77										
560.00 – 569.99	107.01	72.30	67.93	61.47	51.59	47.71	45.13	41.67	36.46	29.09	22.29	16.75	11.37	6.75	3.00	0.77									
570.00 – 579.99	109.25	74.53	70.16	63.70	53.82	49.95	47.36	43.90	38.69	31.32	24.53	18.98	13.61	8.98	5.23	2.08									
580.00 – 589.99	111.48	76.77	72.39	65.93	56.06	52.18	49.60	46.14	40.93	33.55	26.76	21.22	15.84	11.22	7.46	2.08									
590.00 – 599.99	113.71	79.00	74.62	68.16	58.29	54.41	51.83	48.37	43.16	35.78	28.99	23.45	18.07	13.45	9.70	2.08									
600.00 – 609.99	115.95	81.23	76.86	70.40	60.52	56.65	54.06	50.60	45.39	38.02	31.23	25.68	20.31	15.68	11.93	2.08									
610.00 – 619.99	118.18	83.47	79.09	72.63	62.75	58.88	56.29	52.84	47.63	40.25	33.46	27.92	22.54	17.91	14.16	2.08									
620.00 – 629.99	120.41	85.70	81.32	74.86	64.99	61.11	58.53	55.07	49.86	42.48	35.69	30.15	24.77	20.15	16.40	2.08									
630.00 – 639.99	122.65	87.93	83.56	77.10	67.22	63.34	60.76	57.30	52.09	44.72	37.92	32.38	27.01	22.38	18.63	2.08									
640.00 – 649.99	124.88	90.16	85.79	79.33	69.45	65.58	62.99	59.54	54.33	46.95	40.16	34.61	29.24	24.61	20.86	2.08									
650.00 – 659.99	127.11	92.40	88.02	81.56	71.69	67.81	65.23	61.77	56.56	49.18	42.39	36.85	31.47	26.85	23.10	2.08									
660.00 – 669.99	129.34	94.63	90.26	83.80	73.92	70.04	67.46	64.00	58.79	51.42	44.62	39.08	33.70	29.08	25.33	2.08									
670.00 – 679.99	131.58	96.86	92.49	86.03	76.15	72.28	69.69	66.23	61.02	53.65	46.86	41.31	35.94	31.31	27.56	2.08									
680.00 – 689.99	133.81	99.10	94.72	88.26	78.39	74.51	71.93	68.47	63.26	55.88	49.09	43.55	38.17	33.55	29.79	2.08									
690.00 – 699.99	136.04	101.33	96.95	90.49	80.62	76.74	74.16	70.70	65.49	58.11	51.32	45.78	40.40	35.78	32.03	2.08									
700.00 – 709.99	138.28	103.56	99.19	92.73	82.85	78.98	76.39	72.93	67.72	60.35	53.56	48.01	42.64	38.01	34.26	2.08									
710.00 – 719.99	140.51	105.80	101.42	94.96	85.08	81.21	78.62	75.17	69.96	62.58	55.79	50.25	44.87	40.24	36.49	2.08									
720.00 – 729.99	142.74	108.03	103.65	97.19	87.32	83.44	80.86	77.40	72.19	64.81	58.02	52.48	47.10	42.48	38.73	2.08									
730.00 – 739.99	144.98	110.26	105.89	99.43	89.55	85.67	83.09	79.63	74.42	67.05	60.25	54.71	49.34	44.71	40.96	2.08									
740.00 – 749.99	147.21	112.49	108.12	101.66	91.78	87.91	85.32	81.87	76.66	69.28	62.49	56.94	51.57	46.94	43.19	2.08									
750.00 – 759.99	149.44	114.73	110.35	103.89	94.02	90.14	87.56	84.10	78.89	71.51	64.72	59.18	53.80	49.18	45.43	2.08									
760.00 – 769.99	151.67	116.96	112.59	106.13	96.25	92.37	89.79	86.33	81.12	73.75	66.95	61.41	56.03	51.41	47.66	2.08									
770.00 – 779.99	153.91	119.19	114.82	108.36	98.48	94.61	92.02	88.56	83.35	75.98	69.19	63.64	58.27	53.64	49.89	2.08									
780.00 – 789.99	156.14	121.43	117.05	110.59	100.72	96.84	94.26	90.80	85.59	78.21	71.42	65.88	60.50	55.88	52.12	2.08									
790.00 – 799.99	158.37	123.66	119.28	112.82	102.95	99.07	96.49	93.03	87.82	80.44	73.65	68.11	62.73	58.11	54.36	2.08									
800.00 – 809.99	160.61	125.89	121.52	115.06	105.18	101.31	98.72	95.26	90.05	82.68	75.89	70.34	64.97	60.34	56.59	2.08									
810.00 – 819.99	162.84	128.13	123.75	117.29	107.41	103.54	100.95	97.50	92.29	84.91	78.12	72.58	67.20	62.57	58.82	2.08									
820.00 – 829.99	165.07	130.36	125.98	119.52	109.65	105.77	103.19	99.73	94.52	87.14	80.35	74.81	69.43	64.81	61.06	2.08									

QUÉBEC INCOME TAX – Table 34

52 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.																If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.				
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z	N	M	Z		
830.00 – 839.99	167.31	132.59	128.22	121.76	111.88	108.00	105.42	101.96	98.75	89.38	82.58	77.04	71.67	67.04	63.29	2.08					
840.00 – 849.99	169.54	134.82	130.45	123.99	114.11	110.24	107.65	104.20	98.99	91.61	84.82	79.27	73.90	69.27	65.52	2.08					
850.00 – 859.99	171.77	137.06	132.68	126.22	116.35	112.47	109.89	106.43	101.22	93.84	87.05	81.51	76.13	71.51	67.76	2.08					
860.00 – 869.99	174.00	139.29	134.92	128.46	118.58	114.70	112.12	108.66	103.45	96.08	89.28	83.74	78.36	73.74	69.99	2.08					
870.00 – 879.99	176.24	141.52	137.15	130.69	120.81	116.94	114.35	110.89	105.68	98.31	91.52	85.97	80.60	75.97	72.22	2.08					
880.00 – 889.99	178.47	143.76	139.38	132.92	123.05	119.17	116.59	113.13	107.92	100.54	93.75	88.21	82.83	78.21	74.45	2.08					
890.00 – 899.99	180.70	145.99	141.61	135.15	125.28	121.40	118.82	115.36	110.15	102.77	95.98	90.44	85.06	80.44	76.69	2.08					
900.00 – 909.99	182.94	148.22	143.85	137.39	127.51	123.64	121.05	117.59	112.38	105.01	98.22	92.67	87.30	82.67	78.92	2.08					
910.00 – 919.99	185.17	150.46	146.08	139.62	129.74	125.87	123.28	119.83	114.62	107.24	100.45	94.91	89.53	84.90	81.15	2.08					
920.00 – 929.99	187.40	152.69	148.31	141.85	131.98	128.10	125.52	122.06	116.85	109.47	102.68	97.14	91.76	87.14	83.39	2.08					
930.00 – 939.99	189.64	154.92	150.55	144.09	134.21	130.33	127.75	124.29	119.08	111.71	104.91	99.37	94.00	89.37	85.62	2.08					
940.00 – 949.99	191.87	157.15	152.78	146.32	136.44	132.57	129.98	126.53	121.32	113.94	107.15	101.60	96.23	91.60	87.85	2.08					
950.00 – 959.99	194.10	159.39	155.01	148.55	138.68	134.80	132.22	128.76	123.55	116.17	109.38	103.84	98.46	93.84	90.09	2.08					
960.00 – 969.99	196.33	161.62	157.25	150.79	140.91	137.03	134.45	130.99	125.78	118.41	111.61	106.07	100.69	96.07	92.32	2.08					
970.00 – 979.99	198.57	163.85	159.48	153.02	143.14	139.27	136.68	133.22	128.01	120.64	113.85	108.30	102.93	98.30	94.55	2.08					
980.00 – 989.99	200.80	166.09	161.71	155.25	145.38	141.50	138.92	135.46	130.25	122.87	116.08	110.54	105.16	100.54	96.78	2.08					
990.00 – 999.99	203.03	168.32	163.94	157.48	147.61	143.73	141.15	137.69	132.48	125.10	118.31	112.77	107.39	102.77	99.02	2.08					
1,000.00 – 1,009.99	205.40	170.69	166.31	159.85	149.97	146.10	143.52	140.06	134.85	127.47	120.68	115.14	109.76	105.13	101.38	2.08					
1,010.00 – 1,019.99	207.90	173.19	168.81	162.35	152.47	148.60	146.02	142.56	137.35	129.97	123.18	117.64	112.26	107.63	103.88	2.08					
1,020.00 – 1,029.99	210.40	175.69	171.31	164.85	154.97	151.10	148.52	145.06	139.85	132.47	125.68	120.14	114.76	110.13	106.38	2.08					
1,030.00 – 1,039.99	212.90	178.19	173.81	167.35	157.47	153.60	151.02	147.56	142.35	134.97	128.18	122.64	117.26	112.63	108.88	2.08					
1,040.00 – 1,049.99	215.40	180.69	176.31	169.85	159.97	156.10	153.52	150.06	144.85	137.47	130.68	125.14	119.76	115.13	111.38	2.08					
1,050.00 – 1,059.99	217.90	183.19	178.81	172.35	162.47	158.60	156.02	152.56	147.35	139.97	133.18	127.64	122.26	117.63	113.88	2.08					
1,060.00 – 1,069.99	220.40	185.69	181.31	174.85	164.97	161.10	158.52	155.06	149.85	142.47	135.68	130.14	124.76	120.13	116.38	2.08					
1,070.00 – 1,079.99	222.90	188.19	183.81	177.35	167.47	163.60	161.02	157.56	152.35	144.97	138.18	132.64	127.26	122.63	118.88	2.08					
1,080.00 – 1,089.99	225.40	190.69	186.31	179.85	169.97	166.10	163.52	160.06	154.85	147.47	140.68	135.14	129.76	125.13	121.38	2.08					
1,090.00 – 1,099.99	227.90	193.19	188.81	182.35	172.47	168.60	166.02	162.56	157.35	149.97	143.18	137.64	132.26	127.63	123.88	2.08					
1,100.00 – 1,109.99	230.40	195.69	191.31	184.85	174.97	171.10	168.52	165.06	159.85	152.47	145.68	140.14	134.76	130.13	126.38	2.08					
1,110.00 – 1,119.99	232.90	198.19	193.81	187.35	177.47	173.60	171.02	167.56	162.35	154.97	148.18	142.64	137.26	132.63	128.88	2.08					
1,120.00 – 1,129.99	235.40	200.69	196.31	189.85	179.97	176.10	173.52	170.06	164.85	157.47	150.68	145.14	139.76	135.13	131.38	2.08					
1,130.00 – 1,139.99	237.90	203.19	198.81	192.35	182.47	178.60	176.02	172.56	167.35	159.97	153.18	147.64	142.26	137.63	133.88	2.08					
1,140.00 – 1,149.99	240.40	205.69	201.31	194.85	184.97	181.10	178.52	175.06	169.85	162.47	155.68	150.14	144.76	140.13	136.38	2.08					
1,150.00 – 1,159.99	242.90	208.19	203.81	197.35	187.47	183.60	181.02	177.56	172.35	164.97	158.18	152.64	147.26	142.63	138.88	2.08					
1,160.00 – 1,169.99	245.40	210.69	206.31	199.85	189.97	186.10	183.52	180.06	174.85	167.47	160.68	155.14	149.76	145.13	141.38	2.08					
1,170.00 – 1,179.99	247.90	213.19	208.81	202.35	192.47	188.60	186.02	182.56	177.35	169.97	163.18	157.64	152.26	147.63	143.88	2.08					
1,180.00 – 1,189.99	250.40	215.69	211.31	204.85	194.97	191.10	188.52	185.06	179.85	172.47	165.68	160.14	154.76	150.13	146.38	2.08					
1,190.00 – 1,199.99	252.90	218.19	213.81	207.35	197.47	193.60	191.02	187.56	182.35	174.97	168.18	162.64	157.26	152.63	148.88	2.08					
1,200.00 – 1,209.99	255.40	220.69	216.31	209.85	199.97	196.10	193.52	190.06	184.85	177.47	170.68	165.14	159.76	155.13	151.38	2.08					
1,210.00 – 1,219.99	257.90	223.19	218.81	212.35	202.47	198.60	196.02	192.56	187.35	179.97	173.18	167.64	162.26	157.63	153.88	2.08					
1,220.00 – 1,229.99	260.40	225.69	221.31	214.85	204.97	201.10	198.52	195.06	189.85	182.47	175.68	170.14	164.76	160.13	156.38	2.08					

QUÉBEC INCOME TAX – Table 34

52 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.													If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.				
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z		
1,230.00 – 1,249.99	284.15	229.44	225.06	218.60	208.72	204.85	202.27	198.81	193.60	186.22	179.43	173.89	168.51	163.88	160.13	2.08		
1,250.00 – 1,269.99	289.15	234.44	230.06	223.60	213.72	209.85	207.27	203.81	198.60	191.22	184.43	178.89	173.51	168.88	165.13	2.08		
1,270.00 – 1,289.99	294.15	239.44	235.06	228.60	218.72	214.85	212.27	208.81	203.60	196.22	189.43	183.89	178.51	173.88	170.13	2.08		
1,290.00 – 1,309.99	299.15	244.44	240.06	233.60	223.72	219.85	217.27	213.81	208.60	201.22	194.43	188.89	183.51	178.88	175.13	2.08		
1,310.00 – 1,329.99	294.15	249.44	245.06	238.60	228.72	224.85	222.27	218.81	213.60	206.22	199.43	193.89	188.51	183.88	180.13	2.08		
1,330.00 – 1,349.99	289.15	254.44	250.06	243.60	233.72	229.85	227.27	223.81	218.60	211.22	204.43	198.89	193.51	188.88	185.13	2.08		
1,350.00 – 1,369.99	294.15	259.44	255.06	248.60	238.72	234.85	232.27	228.81	223.60	216.22	209.43	203.89	198.51	193.88	190.13	2.08		
1,370.00 – 1,389.99	299.15	264.44	260.06	253.60	243.72	239.85	237.27	233.81	228.60	221.22	214.43	208.89	203.51	198.88	195.13	2.08		
1,390.00 – 1,409.99	304.15	269.44	265.06	258.60	248.72	244.85	242.27	238.81	233.60	226.22	219.43	213.89	208.51	203.88	200.13	2.08		
1,410.00 – 1,429.99	309.15	274.44	270.06	263.60	253.72	249.85	247.27	243.81	238.60	231.22	224.43	218.89	213.51	208.88	205.13	2.08		
1,430.00 – 1,449.99	314.15	279.44	275.06	268.60	258.72	254.85	252.27	248.81	243.60	236.22	229.43	223.89	218.51	213.88	210.13	2.08		
1,450.00 – 1,469.99	319.15	284.44	280.06	273.60	263.72	259.85	257.27	253.81	248.60	241.22	234.43	228.89	223.51	218.88	215.13	2.08		
1,470.00 – 1,489.99	324.15	289.44	285.06	278.60	268.72	264.85	262.27	258.81	253.60	246.22	239.43	233.89	228.51	223.88	220.13	2.08		
1,490.00 – 1,509.99	329.15	294.44	290.06	283.60	273.72	269.85	267.27	263.81	258.60	251.22	244.43	238.89	233.51	228.88	225.13	2.08		
1,510.00 – 1,529.99	334.15	299.44	295.06	288.60	278.72	274.85	272.27	268.81	263.60	256.22	249.43	243.89	238.51	233.88	230.13	2.08		
1,530.00 – 1,549.99	339.15	304.44	300.06	293.60	283.72	279.85	277.27	273.81	268.60	261.22	254.43	248.89	243.51	238.88	235.13	2.08		
1,550.00 – 1,569.99	344.15	309.44	305.06	298.60	288.72	284.85	282.27	278.81	273.60	266.22	259.43	253.89	248.51	243.88	240.13	2.08		
1,570.00 – 1,589.99	349.15	314.44	310.06	303.60	293.72	289.85	287.27	283.81	278.60	271.22	264.43	258.89	253.51	248.88	245.13	2.08		
1,590.00 – 1,609.99	354.15	319.44	315.06	308.60	298.72	294.85	292.27	288.81	283.60	276.22	269.43	263.89	258.51	253.88	250.13	2.08		
1,610.00 – 1,629.99	359.15	324.44	320.06	313.60	303.72	299.85	297.27	293.81	288.60	281.22	274.43	268.89	263.51	258.88	255.13	2.08		
1,630.00 – 1,649.99	364.15	329.44	325.06	318.60	308.72	304.85	302.27	298.81	293.60	286.22	279.43	273.89	268.51	263.88	260.13	2.08		
1,650.00 – 1,669.99	369.15	334.44	330.06	323.60	313.72	309.85	307.27	303.81	298.60	291.22	284.43	278.89	273.51	268.88	265.13	2.08		
1,670.00 – 1,689.99	374.15	339.44	335.06	328.60	318.72	314.85	312.27	308.81	303.60	296.22	289.43	283.89	278.51	273.88	270.13	2.08		
1,690.00 – 1,709.99	379.15	344.44	340.06	333.60	323.72	319.85	317.27	313.81	308.60	301.22	294.43	288.89	283.51	278.88	275.13	2.08		
1,710.00 – 1,729.99	384.15	349.44	345.06	338.60	328.72	324.85	322.27	318.81	313.60	306.22	299.43	293.89	288.51	283.88	280.13	2.08		
1,730.00 – 1,749.99	389.15	354.44	350.06	343.60	333.72	329.85	327.27	323.81	318.60	311.22	304.43	298.89	293.51	288.88	285.13	2.08		
1,750.00 – 1,769.99	394.15	359.44	355.06	348.60	338.72	334.85	332.27	328.81	323.60	316.22	309.43	303.89	298.51	293.88	290.13	2.08		
1,770.00 – 1,789.99	399.15	364.44	360.06	353.60	343.72	339.85	337.27	333.81	328.60	321.22	314.43	308.89	303.51	298.88	295.13	2.08		
1,790.00 – 1,809.99	404.15	369.44	365.06	358.60	348.72	344.85	342.27	338.81	333.60	326.22	319.43	313.89	308.51	303.88	300.13	2.08		
1,810.00 – 1,829.99	409.15	374.44	370.06	363.60	353.72	349.85	347.27	343.81	338.60	331.22	324.43	318.89	313.51	308.88	305.13	2.08		
1,830.00 – 1,849.99	414.15	379.44	375.06	368.60	358.72	354.85	352.27	348.81	343.60	336.22	329.43	323.89	318.51	313.88	310.13	2.08		
1,850.00 – 1,869.99	419.15	384.44	380.06	373.60	363.72	359.85	357.27	353.81	348.60	341.22	334.43	328.89	323.51	318.88	315.13	2.08		
1,870.00 – 1,889.99	424.15	389.44	385.06	378.60	368.72	364.85	362.27	358.81	353.60	346.22	339.43	333.89	328.51	323.88	320.13	2.08		
1,890.00 – 1,909.99	429.15	394.44	390.06	383.60	373.72	369.85	367.27	363.81	358.60	351.22	344.43	338.89	333.51	328.88	325.13	2.08		
1,910.00 – 1,929.99	434.15	399.44	395.06	388.60	378.72	374.85	372.27	368.81	363.60	356.22	349.43	343.89	338.51	333.88	330.13	2.08		
1,930.00 – 1,949.99	439.15	404.44	400.06	393.60	383.72	379.85	377.27	373.81	368.60	361.22	354.43	348.89	343.51	338.88	335.13	2.08		
1,950.00 – 1,969.99	444.15	409.44	405.06	398.60	388.72	384.85	382.27	378.81	373.60	366.22	359.43	353.89	348.51	343.88	340.13	2.08		
1,970.00 – 1,989.99	449.15	414.44	410.06	403.60	393.72	389.85	387.27	383.81	378.60	371.22	364.43	358.89	353.51	348.88	345.13	2.08		
1,990.00 – 2,009.99	454.15	419.44	415.06	408.60	398.72	394.85	392.27	388.81	383.60	376.22	369.43	363.89	358.51	353.88	350.13	2.08		
2,010.00 – 2,029.99	459.15	424.44	420.06	413.60	403.72	399.85	397.27	393.81	388.60	381.22	374.43	368.89	363.51	358.88	355.13	2.08		

QUÉBEC INCOME TAX – Table 34

52 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.													If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.									
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z							
2,030.00 – 2,069.99	486.65	431.94	427.56	421.10	411.22	407.35	404.77	401.31	396.10	388.72	381.93	376.39	371.01	366.38	362.63	2.08							
2,070.00 – 2,109.99	476.65	441.94	437.56	431.10	421.22	417.35	414.77	411.31	406.10	398.72	391.93	386.39	381.01	376.38	372.63	2.08							
2,110.00 – 2,149.99	486.65	451.94	447.56	441.10	431.22	427.35	424.77	421.31	416.10	408.72	401.93	396.39	391.01	386.38	382.63	2.08							
2,150.00 – 2,189.99	496.65	461.94	457.56	451.10	441.22	437.35	434.77	431.31	426.10	418.72	411.93	406.39	401.01	396.38	392.63	2.08							
2,190.00 – 2,229.99	506.65	471.94	467.56	461.10	451.22	447.35	444.77	441.31	436.10	428.72	421.93	416.39	411.01	406.38	402.63	2.08							
2,230.00 – 2,269.99	516.65	481.94	477.56	471.10	461.22	457.35	454.77	451.31	446.10	438.72	431.93	426.39	421.01	416.38	412.63	2.08							
2,270.00 – 2,309.99	526.65	491.94	487.56	481.10	471.22	467.35	464.77	461.31	456.10	448.72	441.93	436.39	431.01	426.38	422.63	2.08							
2,310.00 – 2,349.99	536.65	501.94	497.56	491.10	481.22	477.35	474.77	471.31	466.10	458.72	451.93	446.39	441.01	436.38	432.63	2.08							
2,350.00 – 2,389.99	546.65	511.94	507.56	501.10	491.22	487.35	484.77	481.31	476.10	468.72	461.93	456.39	451.01	446.38	442.63	2.08							
2,390.00 – 2,429.99	556.65	521.94	517.56	511.10	501.22	497.35	494.77	491.31	486.10	478.72	471.93	466.39	461.01	456.38	452.63	2.08							
2,430.00 – 2,469.99	566.65	531.94	527.56	521.10	511.22	507.35	504.77	501.31	496.10	488.72	481.93	476.39	471.01	466.38	462.63	2.08							
2,470.00 – 2,509.99	576.65	541.94	537.56	531.10	521.22	517.35	514.77	511.31	506.10	498.72	491.93	486.39	481.01	476.38	472.63	2.08							
2,510.00 – 2,549.99	586.65	551.94	547.56	541.10	531.22	527.35	524.77	521.31	516.10	508.72	501.93	496.39	491.01	486.38	482.63	2.08							
2,550.00 – 2,589.99	596.65	561.94	557.56	551.10	541.22	537.35	534.77	531.31	526.10	518.72	511.93	506.39	501.01	496.38	492.63	2.08							
2,590.00 – 2,629.99	606.65	571.94	567.56	561.10	551.22	547.35	544.77	541.31	536.10	528.72	521.93	516.39	511.01	506.38	502.63	2.08							
2,630.00 – 2,669.99	616.65	581.94	577.56	571.10	561.22	557.35	554.77	551.31	546.10	538.72	531.93	526.39	521.01	516.38	512.63	2.08							
2,670.00 – 2,709.99	626.65	591.94	587.56	581.10	571.22	567.35	564.77	561.31	556.10	548.72	541.93	536.39	531.01	526.38	522.63	2.08							
2,710.00 – 2,749.99	636.65	601.94	597.56	591.10	581.22	577.35	574.77	571.31	566.10	558.72	551.93	546.39	541.01	536.38	532.63	2.08							
2,750.00 – 2,789.99	646.65	611.94	607.56	601.10	591.22	587.35	584.77	581.31	576.10	568.72	561.93	556.39	551.01	546.38	542.63	2.08							
2,790.00 – 2,829.99	656.65	621.94	617.56	611.10	601.22	597.35	594.77	591.31	586.10	578.72	571.93	566.39	561.01	556.38	552.63	2.08							
2,830.00 – 2,869.99	666.65	631.94	627.56	621.10	611.22	607.35	604.77	601.31	596.10	588.72	581.93	576.39	571.01	566.38	562.63	2.08							
2,870.00 – 2,909.99	676.65	641.94	637.56	631.10	621.22	617.35	614.77	611.31	606.10	598.72	591.93	586.39	581.01	576.38	572.63	2.08							
2,910.00 – 2,949.99	686.65	651.94	647.56	641.10	631.22	627.35	624.77	621.31	616.10	608.72	601.93	596.39	591.01	586.38	582.63	2.08							
2,950.00 – 2,989.99	696.65	661.94	657.56	651.10	641.22	637.35	634.77	631.31	626.10	618.72	611.93	606.39	601.01	596.38	592.63	2.08							
2,990.00 – 3,029.99	706.65	671.94	667.56	661.10	651.22	647.35	644.77	641.31	636.10	628.72	621.93	616.39	611.01	606.38	602.63	2.08							
3,030.00 – 3,069.99	716.65	681.94	677.56	671.10	661.22	657.35	654.77	651.31	646.10	638.72	631.93	626.39	621.01	616.38	612.63	2.08							
3,070.00 – 3,109.99	726.65	691.94	687.56	681.10	671.22	667.35	664.77	661.31	656.10	648.72	641.93	636.39	631.01	626.38	622.63	2.08							
3,110.00 – 3,149.99	736.65	701.94	697.56	691.10	681.22	677.35	674.77	671.31	666.10	658.72	651.93	646.39	641.01	636.38	632.63	2.08							
3,150.00 – 3,189.99	746.65	711.94	707.56	701.10	691.22	687.35	684.77	681.31	676.10	668.72	661.93	656.39	651.01	646.38	642.63	2.08							
3,190.00 – 3,229.99	756.65	721.94	717.56	711.10	701.22	697.35	694.77	691.31	686.10	678.72	671.93	666.39	661.01	656.38	652.63	2.08							
3,230.00 – 3,269.99	766.65	731.94	727.56	721.10	711.22	707.35	704.77	701.31	696.10	688.72	681.93	676.39	671.01	666.38	662.63	2.08							
3,270.00 – 3,309.99	776.65	741.94	737.56	731.10	721.22	717.35	714.77	711.31	706.10	698.72	691.93	686.39	681.01	676.38	672.63	2.08							
3,310.00 – 3,349.99	786.65	751.94	747.56	741.10	731.22	727.35	724.77	721.31	716.10	708.72	701.93	696.39	691.01	686.38	682.63	2.08							
3,350.00 – 3,389.99	796.65	761.94	757.56	751.10	741.22	737.35	734.77	731.31	726.10	718.72	711.93	706.39	701.01	696.38	692.63	2.08							
3,390.00 – 3,429.99	806.65	771.94	767.56	761.10	751.22	747.35	744.77	741.31	736.10	728.72	721.93	716.39	711.01	706.38	702.63	2.08							
3,430.00 – 3,469.99	816.65	781.94	777.56	771.10	761.22	757.35	754.77	751.31	746.10	738.72	731.93	726.39	721.01	716.38	712.63	2.08							
3,470.00 – 3,509.99	826.65	791.94	787.56	781.10	771.22	767.35	764.77	761.31	756.10	748.72	741.93	736.39	731.01	726.38	722.63	2.08							
3,510.00 – 3,549.99	836.65	801.94	797.56	791.10	781.22	777.35	774.77	771.31	766.10	758.72	751.93	746.39	741.01	736.38	732.63	2.08							
3,550.00 – 3,589.99	846.65	811.94	807.56	801.10	791.22	787.35	784.77	781.31	776.10	768.72	761.93	756.39	751.01	746.38	742.63	2.08							
3,590.00 – 3,629.99	856.65	821.94	817.56	811.10	801.22	797.35	794.77	791.31	786.10	778.72	771.93	766.39	761.01	756.38	752.63	2.08							

QUÉBEC INCOME TAX – Table 34

26 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.										If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.									
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z				
460.00 – 469.99	86.03	16.60	7.85																	
470.00 – 479.99	87.88	18.45	9.70																	
480.00 – 489.99	89.73	20.30	11.55																	
490.00 – 499.99	91.57	22.15	13.40	0.48																
500.00 – 509.99	93.43	24.00	15.25	2.33																
510.00 – 519.99	95.28	25.85	17.10	4.18																
520.00 – 529.99	97.13	27.70	18.95	6.03																
530.00 – 539.99	98.98	29.55	20.80	7.88																
540.00 – 549.99	100.82	31.40	22.65	9.73																
550.00 – 559.99	102.68	33.25	24.50	11.58																
560.00 – 569.99	104.53	35.10	26.35	13.43																
570.00 – 579.99	106.38	36.95	28.20	15.28																
580.00 – 589.99	108.23	38.80	30.05	17.13																
590.00 – 599.99	110.07	40.65	31.90	18.98																
600.00 – 609.99	111.93	42.50	33.75	20.83	1.07															
610.00 – 619.99	113.78	44.35	35.60	22.68	2.92															
620.00 – 629.99	115.63	46.20	37.45	24.53	4.77															
630.00 – 639.99	117.48	48.05	39.30	26.38	6.62															
640.00 – 649.99	119.32	49.90	41.15	28.23	8.47	0.72														
650.00 – 659.99	121.18	51.75	43.00	30.08	10.32	2.57														
660.00 – 669.99	123.03	53.60	44.85	31.93	12.17	4.42														
670.00 – 679.99	124.88	55.45	46.70	33.78	14.02	6.27	1.11													
680.00 – 689.99	126.73	57.30	48.55	35.63	15.87	8.12	2.96													
690.00 – 699.99	128.57	59.15	50.40	37.48	17.72	9.97	4.81													
700.00 – 709.99	130.43	61.00	52.25	39.33	19.57	11.82	6.66													
710.00 – 719.99	132.28	62.85	54.10	41.18	21.42	13.67	8.51	1.59												
720.00 – 729.99	134.13	64.70	55.95	43.03	23.27	15.52	10.36	3.44												
730.00 – 739.99	135.98	66.55	57.80	44.88	25.12	17.37	12.21	5.29												
740.00 – 749.99	137.82	68.40	59.65	46.73	26.97	19.22	14.06	7.14												
750.00 – 759.99	139.68	70.25	61.50	48.58	28.82	21.07	15.91	8.99												
760.00 – 769.99	141.53	72.10	63.35	50.43	30.67	22.92	17.76	10.84	0.42											
770.00 – 779.99	143.38	73.95	65.20	52.28	32.52	24.77	19.61	12.69	2.27											
780.00 – 789.99	145.23	75.80	67.05	54.13	34.37	26.62	21.46	14.54	4.12											
790.00 – 799.99	147.07	77.65	68.90	55.98	36.22	28.47	23.31	16.39	5.97											
800.00 – 809.99	148.92	79.50	70.75	57.83	38.07	30.32	25.16	18.24	7.82											
810.00 – 819.99	150.78	81.35	72.60	59.68	39.92	32.17	27.01	20.09	9.67											
820.00 – 829.99	152.63	83.20	74.45	61.53	41.77	34.02	28.86	21.94	11.52											
830.00 – 839.99	154.48	85.05	76.30	63.38	43.62	35.87	30.71	23.79	13.37											
840.00 – 849.99	156.32	86.90	78.15	65.23	45.47	37.72	32.56	25.64	15.22	0.47										
850.00 – 859.99	158.18	88.75	80.00	67.08	47.32	39.57	34.41	27.49	17.07	2.32										

QUÉBEC INCOME TAX – Table 34

26 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.													If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.				
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z		
1,660.00 – 1,679.99	334.61	265.18	256.43	243.51	223.76	216.01	210.84	203.92	193.51	178.75	165.17	154.08	143.33	134.08	126.58	4.17		
1,680.00 – 1,699.99	339.08	269.65	260.90	247.98	228.23	220.48	215.31	208.39	193.22	183.22	169.63	158.55	147.80	138.55	131.05	4.17		
1,700.00 – 1,719.99	343.54	274.12	265.36	252.45	232.69	224.94	219.77	212.86	202.44	187.69	174.10	163.02	152.26	143.01	135.51	4.17		
1,720.00 – 1,739.99	348.01	278.58	269.83	256.91	237.16	229.41	224.24	217.32	206.90	192.15	178.57	167.48	156.73	147.48	139.98	4.17		
1,740.00 – 1,759.99	352.48	283.05	274.30	261.38	241.62	233.87	228.71	221.79	211.37	196.62	183.03	171.95	161.20	151.94	144.44	4.17		
1,760.00 – 1,779.99	356.94	287.51	278.76	265.84	246.09	238.34	233.17	226.25	215.84	201.08	187.50	176.41	165.66	156.41	148.91	4.17		
1,780.00 – 1,799.99	361.41	291.98	283.23	270.31	250.56	242.81	237.64	230.72	220.30	205.55	191.96	180.88	170.13	160.88	153.38	4.17		
1,800.00 – 1,819.99	365.87	296.45	287.69	274.78	255.02	247.27	242.10	235.19	224.77	210.02	196.43	185.35	174.59	165.34	157.84	4.17		
1,820.00 – 1,839.99	370.34	300.91	292.16	279.24	259.49	251.74	246.57	239.65	229.23	214.48	200.90	189.81	179.06	169.81	162.31	4.17		
1,840.00 – 1,859.99	374.81	305.38	296.63	283.71	263.95	256.20	251.04	244.12	233.70	218.95	205.36	194.28	183.53	174.27	166.77	4.17		
1,860.00 – 1,879.99	379.27	309.84	301.09	288.17	268.42	260.67	255.50	248.58	238.17	223.41	209.83	198.74	187.99	178.74	171.24	4.17		
1,880.00 – 1,899.99	383.74	314.31	305.56	292.64	272.89	265.14	259.97	253.05	242.63	227.88	214.29	203.21	192.46	183.21	175.71	4.17		
1,900.00 – 1,919.99	388.20	318.78	310.02	297.11	277.35	269.60	264.43	257.52	247.10	232.35	218.76	207.68	196.92	187.67	180.17	4.17		
1,920.00 – 1,939.99	392.67	323.24	314.49	301.57	281.82	274.07	268.90	261.98	251.56	236.81	223.23	212.14	201.39	192.14	184.64	4.17		
1,940.00 – 1,959.99	397.14	327.71	318.96	306.04	286.28	278.53	273.37	266.45	256.03	241.28	227.69	216.61	205.86	196.60	189.10	4.17		
1,960.00 – 1,979.99	401.60	332.17	323.42	310.50	290.75	283.00	277.83	270.91	260.50	245.74	232.16	221.07	210.32	201.07	193.57	4.17		
1,980.00 – 1,999.99	406.07	336.64	327.89	314.97	295.22	287.47	282.30	275.38	264.96	250.21	236.62	225.54	214.79	205.54	198.04	4.17		
2,000.00 – 2,019.99	410.50	341.37	332.62	319.70	299.95	292.20	287.03	280.11	269.69	254.94	241.36	230.27	219.52	210.27	202.77	4.17		
2,020.00 – 2,039.99	415.80	346.37	337.62	324.70	304.95	297.20	292.03	285.11	274.69	259.94	246.36	235.27	224.52	215.27	207.77	4.17		
2,040.00 – 2,059.99	420.80	351.37	342.62	329.70	309.95	302.20	297.03	290.11	279.69	264.94	251.36	240.27	229.52	220.27	212.77	4.17		
2,060.00 – 2,079.99	425.80	356.37	347.62	334.70	314.95	307.20	302.03	295.11	284.69	269.94	256.36	245.27	234.52	225.27	217.77	4.17		
2,080.00 – 2,099.99	430.80	361.37	352.62	339.70	319.95	312.20	307.03	300.11	289.69	274.94	261.36	250.27	239.52	230.27	222.77	4.17		
2,100.00 – 2,119.99	435.80	366.37	357.62	344.70	324.95	317.20	312.03	305.11	294.69	279.94	266.36	255.27	244.52	235.27	227.77	4.17		
2,120.00 – 2,139.99	440.80	371.37	362.62	349.70	329.95	322.20	317.03	310.11	299.69	284.94	271.36	260.27	249.52	240.27	232.77	4.17		
2,140.00 – 2,159.99	445.80	376.37	367.62	354.70	334.95	327.20	322.03	315.11	304.69	289.94	276.36	265.27	254.52	245.27	237.77	4.17		
2,160.00 – 2,179.99	450.80	381.37	372.62	359.70	339.95	332.20	327.03	320.11	309.69	294.94	281.36	270.27	259.52	250.27	242.77	4.17		
2,180.00 – 2,199.99	455.80	386.37	377.62	364.70	344.95	337.20	332.03	325.11	314.69	299.94	286.36	275.27	264.52	255.27	247.77	4.17		
2,200.00 – 2,219.99	460.80	391.37	382.62	369.70	349.95	342.20	337.03	330.11	319.69	304.94	291.36	280.27	269.52	260.27	252.77	4.17		
2,220.00 – 2,239.99	465.80	396.37	387.62	374.70	354.95	347.20	342.03	335.11	324.69	309.94	296.36	285.27	274.52	265.27	257.77	4.17		
2,240.00 – 2,259.99	470.80	401.37	392.62	379.70	359.95	352.20	347.03	340.11	329.69	314.94	301.36	290.27	279.52	270.27	262.77	4.17		
2,260.00 – 2,279.99	475.80	406.37	397.62	384.70	364.95	357.20	352.03	345.11	334.69	319.94	306.36	295.27	284.52	275.27	267.77	4.17		
2,280.00 – 2,299.99	480.80	411.37	402.62	389.70	369.95	362.20	357.03	350.11	339.69	324.94	311.36	300.27	289.52	280.27	272.77	4.17		
2,300.00 – 2,319.99	485.80	416.37	407.62	394.70	374.95	367.20	362.03	355.11	344.69	329.94	316.36	305.27	294.52	285.27	277.77	4.17		
2,320.00 – 2,339.99	490.80	421.37	412.62	399.70	379.95	372.20	367.03	360.11	349.69	334.94	321.36	310.27	299.52	290.27	282.77	4.17		
2,340.00 – 2,359.99	495.80	426.37	417.62	404.70	384.95	377.20	372.03	365.11	354.69	339.94	326.36	315.27	304.52	295.27	287.77	4.17		
2,360.00 – 2,379.99	500.80	431.37	422.62	409.70	389.95	382.20	377.03	370.11	359.69	344.94	331.36	320.27	309.52	300.27	292.77	4.17		
2,380.00 – 2,399.99	505.80	436.37	427.62	414.70	394.95	387.20	382.03	375.11	364.69	349.94	336.36	325.27	314.52	305.27	297.77	4.17		
2,400.00 – 2,419.99	510.80	441.37	432.62	419.70	399.95	392.20	387.03	380.11	369.69	354.94	341.36	330.27	319.52	310.27	302.77	4.17		
2,420.00 – 2,439.99	515.80	446.37	437.62	424.70	404.95	397.20	392.03	385.11	374.69	359.94	346.36	335.27	324.52	315.27	307.77	4.17		
2,440.00 – 2,459.99	520.80	451.37	442.62	429.70	409.95	402.20	397.03	390.11	379.69	364.94	351.36	340.27	329.52	320.27	312.77	4.17		

QUÉBEC INCOME TAX – Table 34

26 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.										If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.														
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z	Z	Z	Z	Z	Z	Z	Z	Z	Z
2,460.00 – 2,499.99	528.30	458.87	450.12	437.20	417.45	409.70	404.53	397.61	387.19	372.44	358.86	347.77	337.02	327.77	320.27	4.17									
2,500.00 – 2,539.99	538.30	468.87	460.12	447.20	427.45	419.70	414.53	407.61	397.19	382.44	368.86	357.77	347.02	337.77	330.27	4.17									
2,540.00 – 2,579.99	548.30	478.87	470.12	457.20	437.45	429.70	424.53	417.61	407.19	392.44	378.86	367.77	357.02	347.77	340.27	4.17									
2,580.00 – 2,619.99	558.30	488.87	480.12	467.20	447.45	439.70	434.53	427.61	417.19	402.44	388.86	377.77	367.02	357.77	350.27	4.17									
2,620.00 – 2,659.99	568.30	498.87	490.12	477.20	457.45	449.70	444.53	437.61	427.19	412.44	398.86	387.77	377.02	367.77	360.27	4.17									
2,660.00 – 2,699.99	578.30	508.87	500.12	487.20	467.45	459.70	454.53	447.61	437.19	422.44	408.86	397.77	387.02	377.77	370.27	4.17									
2,700.00 – 2,739.99	588.30	518.87	510.12	497.20	477.45	469.70	464.53	457.61	447.19	432.44	418.86	407.77	397.02	387.77	380.27	4.17									
2,740.00 – 2,779.99	598.30	528.87	520.12	507.20	487.45	479.70	474.53	467.61	457.19	442.44	428.86	417.77	407.02	397.77	390.27	4.17									
2,780.00 – 2,819.99	608.30	538.87	530.12	517.20	497.45	489.70	484.53	477.61	467.19	452.44	438.86	427.77	417.02	407.77	400.27	4.17									
2,820.00 – 2,859.99	618.30	548.87	540.12	527.20	507.45	499.70	494.53	487.61	477.19	462.44	448.86	437.77	427.02	417.77	410.27	4.17									
2,860.00 – 2,899.99	628.30	558.87	550.12	537.20	517.45	509.70	504.53	497.61	487.19	472.44	458.86	447.77	437.02	427.77	420.27	4.17									
2,900.00 – 2,939.99	638.30	568.87	560.12	547.20	527.45	519.70	514.53	507.61	497.19	482.44	468.86	457.77	447.02	437.77	430.27	4.17									
2,940.00 – 2,979.99	648.30	578.87	570.12	557.20	537.45	529.70	524.53	517.61	507.19	492.44	478.86	467.77	457.02	447.77	440.27	4.17									
2,980.00 – 3,019.99	658.30	588.87	580.12	567.20	547.45	539.70	534.53	527.61	517.19	502.44	488.86	477.77	467.02	457.77	450.27	4.17									
3,020.00 – 3,059.99	668.30	598.87	590.12	577.20	557.45	549.70	544.53	537.61	527.19	512.44	498.86	487.77	477.02	467.77	460.27	4.17									
3,060.00 – 3,099.99	678.30	608.87	600.12	587.20	567.45	559.70	554.53	547.61	537.19	522.44	508.86	497.77	487.02	477.77	470.27	4.17									
3,100.00 – 3,139.99	688.30	618.87	610.12	597.20	577.45	569.70	564.53	557.61	547.19	532.44	518.86	507.77	497.02	487.77	480.27	4.17									
3,140.00 – 3,179.99	698.30	628.87	620.12	607.20	587.45	579.70	574.53	567.61	557.19	542.44	528.86	517.77	507.02	497.77	490.27	4.17									
3,180.00 – 3,219.99	708.30	638.87	630.12	617.20	597.45	589.70	584.53	577.61	567.19	552.44	538.86	527.77	517.02	507.77	500.27	4.17									
3,220.00 – 3,259.99	718.30	648.87	640.12	627.20	607.45	599.70	594.53	587.61	577.19	562.44	548.86	537.77	527.02	517.77	510.27	4.17									
3,260.00 – 3,299.99	728.30	658.87	650.12	637.20	617.45	609.70	604.53	597.61	587.19	572.44	558.86	547.77	537.02	527.77	520.27	4.17									
3,300.00 – 3,339.99	738.30	668.87	660.12	647.20	627.45	619.70	614.53	607.61	597.19	582.44	568.86	557.77	547.02	537.77	530.27	4.17									
3,340.00 – 3,379.99	748.30	678.87	670.12	657.20	637.45	629.70	624.53	617.61	607.19	592.44	578.86	567.77	557.02	547.77	540.27	4.17									
3,380.00 – 3,419.99	758.30	688.87	680.12	667.20	647.45	639.70	634.53	627.61	617.19	602.44	588.86	577.77	567.02	557.77	550.27	4.17									
3,420.00 – 3,459.99	768.30	698.87	690.12	677.20	657.45	649.70	644.53	637.61	627.19	612.44	598.86	587.77	577.02	567.77	560.27	4.17									
3,460.00 – 3,499.99	778.30	708.87	700.12	687.20	667.45	659.70	654.53	647.61	637.19	622.44	608.86	597.77	587.02	577.77	570.27	4.17									
3,500.00 – 3,539.99	788.30	718.87	710.12	697.20	677.45	669.70	664.53	657.61	647.19	632.44	618.86	607.77	597.02	587.77	580.27	4.17									
3,540.00 – 3,579.99	798.30	728.87	720.12	707.20	687.45	679.70	674.53	667.61	657.19	642.44	628.86	617.77	607.02	597.77	590.27	4.17									
3,580.00 – 3,619.99	808.30	738.87	730.12	717.20	697.45	689.70	684.53	677.61	667.19	652.44	638.86	627.77	617.02	607.77	600.27	4.17									
3,620.00 – 3,659.99	818.30	748.87	740.12	727.20	707.45	699.70	694.53	687.61	677.19	662.44	648.86	637.77	627.02	617.77	610.27	4.17									
3,660.00 – 3,699.99	828.30	758.87	750.12	737.20	717.45	709.70	704.53	697.61	687.19	672.44	658.86	647.77	637.02	627.77	620.27	4.17									
3,700.00 – 3,739.99	838.30	768.87	760.12	747.20	727.45	719.70	714.53	707.61	697.19	682.44	668.86	657.77	647.02	637.77	630.27	4.17									
3,740.00 – 3,779.99	848.30	778.87	770.12	757.20	737.45	729.70	724.53	717.61	707.19	692.44	678.86	667.77	657.02	647.77	640.27	4.17									
3,780.00 – 3,819.99	858.30	788.87	780.12	767.20	747.45	739.70	734.53	727.61	717.19	702.44	688.86	677.77	667.02	657.77	650.27	4.17									
3,820.00 – 3,859.99	868.30	798.87	790.12	777.20	757.45	749.70	744.53	737.61	727.19	712.44	698.86	687.77	677.02	667.77	660.27	4.17									
3,860.00 – 3,899.99	878.30	808.87	800.12	787.20	767.45	759.70	754.53	747.61	737.19	722.44	708.86	697.77	687.02	677.77	670.27	4.17									
3,900.00 – 3,939.99	888.30	818.87	810.12	797.20	777.45	769.70	764.53	757.61	747.19	732.44	718.86	707.77	697.02	687.77	680.27	4.17									
3,940.00 – 3,979.99	898.30	828.87	820.12	807.20	787.45	779.70	774.53	767.61	757.19	742.44	728.86	717.77	707.02	697.77	690.27	4.17									
3,980.00 – 4,019.99	908.30	838.87	830.12	817.20	797.45	789.70	784.53	777.61	767.19	752.44	738.86	727.77	717.02	707.77	700.27	4.17									
4,020.00 – 4,059.99	918.30	848.87	840.12	827.20	807.45	799.70	794.53	787.61	777.19	762.44	748.86	737.77	727.02	717.77	710.27	4.17									

QUÉBEC INCOME TAX – Table 34

26 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.														If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.																											
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z	N	Z	N	Z	N	Z	N	Z	N	Z	N	Z														
4,060.00 – 4,130.99	933.30	863.87	855.12	842.20	822.45	814.70	809.53	802.61	792.19	777.44	763.86	752.77	742.02	732.77	725.27	4.17																										
4,140.00 – 4,219.99	953.30	883.87	875.12	862.20	842.45	834.70	829.53	822.61	812.19	797.44	783.86	772.77	762.02	752.77	745.27	4.17																										
4,220.00 – 4,299.99	973.30	903.87	895.12	882.20	862.45	854.70	849.53	842.61	832.19	817.44	803.86	792.77	782.02	772.77	765.27	4.17																										
4,300.00 – 4,379.99	993.30	923.87	915.12	902.20	882.45	874.70	869.53	862.61	852.19	837.44	823.86	812.77	802.02	792.77	785.27	4.17																										
4,380.00 – 4,459.99	1,013.30	943.87	935.12	922.20	902.45	894.70	889.53	882.61	872.19	857.44	843.86	832.77	822.02	812.77	805.27	4.17																										
4,460.00 – 4,539.99	1,033.30	963.87	955.12	942.20	922.45	914.70	909.53	902.61	892.19	877.44	863.86	852.77	842.02	832.77	825.27	4.17																										
4,540.00 – 4,619.99	1,053.30	983.87	975.12	962.20	942.45	934.70	929.53	922.61	912.19	897.44	883.86	872.77	862.02	852.77	845.27	4.17																										
4,620.00 – 4,699.99	1,073.30	1,003.87	995.12	982.20	962.45	954.70	949.53	942.61	932.19	917.44	903.86	892.77	882.02	872.77	865.27	4.17																										
4,700.00 – 4,779.99	1,093.30	1,023.87	1,015.12	1,002.20	982.45	974.70	969.53	962.61	952.19	937.44	923.86	912.77	902.02	892.77	885.27	4.17																										
4,780.00 – 4,859.99	1,113.30	1,043.87	1,035.12	1,022.20	1,002.45	994.70	989.53	982.61	972.19	957.44	943.86	932.77	922.02	912.77	905.27	4.17																										
4,860.00 – 4,939.99	1,133.30	1,063.87	1,055.12	1,042.20	1,022.45	1,014.70	1,009.53	1,002.61	992.19	977.44	963.86	952.77	942.02	932.77	925.27	4.17																										
4,940.00 – 5,019.99	1,153.30	1,083.87	1,075.12	1,062.20	1,042.45	1,034.70	1,029.53	1,022.61	1,012.19	997.44	983.86	972.77	962.02	952.77	945.27	4.17																										
5,020.00 – 5,099.99	1,173.30	1,103.87	1,095.12	1,082.20	1,062.45	1,054.70	1,049.53	1,042.61	1,032.19	1,017.44	1,003.86	992.77	982.02	972.77	965.27	4.17																										
5,100.00 – 5,179.99	1,193.30	1,123.87	1,115.12	1,102.20	1,082.45	1,074.70	1,069.53	1,062.61	1,052.19	1,037.44	1,023.86	1,012.77	1,002.02	992.77	985.27	4.17																										
5,180.00 – 5,259.99	1,213.30	1,143.87	1,135.12	1,122.20	1,102.45	1,094.70	1,089.53	1,082.61	1,072.19	1,057.44	1,043.86	1,032.77	1,022.02	1,012.77	1,005.27	4.17																										
5,260.00 – 5,339.99	1,233.30	1,163.87	1,155.12	1,142.20	1,122.45	1,114.70	1,109.53	1,102.61	1,092.19	1,077.44	1,063.86	1,052.77	1,042.02	1,032.77	1,025.27	4.17																										
5,340.00 – 5,419.99	1,253.30	1,183.87	1,175.12	1,162.20	1,142.45	1,134.70	1,129.53	1,122.61	1,112.19	1,097.44	1,083.86	1,072.77	1,062.02	1,052.77	1,045.27	4.17																										
5,420.00 – 5,499.99	1,273.30	1,203.87	1,195.12	1,182.20	1,162.45	1,154.70	1,149.53	1,142.61	1,132.19	1,117.44	1,103.86	1,092.77	1,082.02	1,072.77	1,065.27	4.17																										
5,500.00 – 5,579.99	1,293.30	1,223.87	1,215.12	1,202.20	1,182.45	1,174.70	1,169.53	1,162.61	1,152.19	1,137.44	1,123.86	1,112.77	1,102.02	1,092.77	1,085.27	4.17																										
5,580.00 – 5,659.99	1,313.30	1,243.87	1,235.12	1,222.20	1,202.45	1,194.70	1,189.53	1,182.61	1,172.19	1,157.44	1,143.86	1,132.77	1,122.02	1,112.77	1,105.27	4.17																										
5,660.00 – 5,739.99	1,333.30	1,263.87	1,255.12	1,242.20	1,222.45	1,214.70	1,209.53	1,202.61	1,192.19	1,177.44	1,163.86	1,152.77	1,142.02	1,132.77	1,125.27	4.17																										
5,740.00 – 5,819.99	1,353.30	1,283.87	1,275.12	1,262.20	1,242.45	1,234.70	1,229.53	1,222.61	1,212.19	1,197.44	1,183.86	1,172.77	1,162.02	1,152.77	1,145.27	4.17																										
5,820.00 – 5,899.99	1,373.30	1,303.87	1,295.12	1,282.20	1,262.45	1,254.70	1,249.53	1,242.61	1,232.19	1,217.44	1,203.86	1,192.77	1,182.02	1,172.77	1,165.27	4.17																										
5,900.00 – 5,979.99	1,393.30	1,323.87	1,315.12	1,302.20	1,282.45	1,274.70	1,269.53	1,262.61	1,252.19	1,237.44	1,223.86	1,212.77	1,202.02	1,192.77	1,185.27	4.17																										
5,980.00 – 6,059.99	1,413.30	1,343.87	1,335.12	1,322.20	1,302.45	1,294.70	1,289.53	1,282.61	1,272.19	1,257.44	1,243.86	1,232.77	1,222.02	1,212.77	1,205.27	4.17																										
6,060.00 – 6,139.99	1,433.30	1,363.87	1,355.12	1,342.20	1,322.45	1,314.70	1,309.53	1,302.61	1,292.19	1,277.44	1,263.86	1,252.77	1,242.02	1,232.77	1,225.27	4.17																										
6,140.00 – 6,219.99	1,453.30	1,383.87	1,375.12	1,362.20	1,342.45	1,334.70	1,329.53	1,322.61	1,312.19	1,297.44	1,283.86	1,272.77	1,262.02	1,252.77	1,245.27	4.17																										
6,220.00 – 6,299.99	1,473.30	1,403.87	1,395.12	1,382.20	1,362.45	1,354.70	1,349.53	1,342.61	1,332.19	1,317.44	1,303.86	1,292.77	1,282.02	1,272.77	1,265.27	4.17																										
6,300.00 – 6,379.99	1,493.30	1,423.87	1,415.12	1,402.20	1,382.45	1,374.70	1,369.53	1,362.61	1,352.19	1,337.44	1,323.86	1,312.77	1,302.02	1,292.77	1,285.27	4.17																										
6,380.00 – 6,459.99	1,513.30	1,443.87	1,435.12	1,422.20	1,402.45	1,394.70	1,389.53	1,382.61	1,372.19	1,357.44	1,343.86	1,332.77	1,322.02	1,312.77	1,305.27	4.17																										
6,460.00 – 6,539.99	1,533.30	1,463.87	1,455.12	1,442.20	1,422.45	1,414.70	1,409.53	1,402.61	1,392.19	1,377.44	1,363.86	1,352.77	1,342.02	1,332.77	1,325.27	4.17																										
6,540.00 – 6,619.99	1,553.30	1,483.87	1,475.12	1,462.20	1,442.45	1,434.70	1,429.53	1,422.61	1,412.19	1,397.44	1,383.86	1,372.77	1,362.02	1,352.77	1,345.27	4.17																										
6,620.00 – 6,699.99	1,573.30	1,503.87	1,495.12	1,482.20	1,462.45	1,454.70	1,449.53	1,442.61	1,432.19	1,417.44	1,403.86	1,392.77	1,382.02	1,372.77	1,365.27	4.17																										
6,700.00 – 6,779.99	1,593.30	1,523.87	1,515.12	1,502.20	1,482.45	1,474.70	1,469.53	1,462.61	1,452.19	1,437.44	1,423.86	1,412.77	1,402.02	1,392.77	1,385.27	4.17																										
6,780.00 – 6,859.99	1,613.30	1,543.87	1,535.12	1,522.20	1,502.45	1,494.70	1,489.53	1,482.61	1,472.19	1,457.44	1,443.86	1,432.77	1,422.02	1,412.77	1,405.27	4.17																										
6,860.00 – 6,939.99	1,633.30	1,563.87	1,555.12	1,542.20	1,522.45	1,514.70	1,509.53	1,502.61	1,492.19	1,477.44	1,463.86	1,452.77	1,442.02																													

QUÉBEC INCOME TAX – Table 34

24 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.											If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.				
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z
485.00 – 494.99	90.65	15.44	5.96													
495.00 – 504.99	92.50	17.29	7.81													
505.00 – 514.99	94.35	19.14	9.66													
515.00 – 524.99	96.20	20.99	11.51													
525.00 – 534.99	98.05	22.84	13.36													
535.00 – 544.99	99.90	24.69	15.21	1.21												
545.00 – 554.99	101.75	26.54	17.06	3.06												
555.00 – 564.99	103.60	28.39	18.91	4.91												
565.00 – 574.99	105.45	30.24	20.76	6.76												
575.00 – 584.99	107.30	32.09	22.61	8.61												
585.00 – 594.99	109.15	33.94	24.46	10.46												
595.00 – 604.99	111.00	35.79	26.31	12.31												
605.00 – 614.99	112.85	37.64	28.16	14.16												
615.00 – 624.99	114.70	39.49	30.01	16.01												
625.00 – 634.99	116.55	41.34	31.86	17.86												
635.00 – 644.99	118.40	43.19	33.71	19.71												
645.00 – 654.99	120.25	45.04	35.56	21.56	0.16											
655.00 – 664.99	122.10	46.89	37.41	23.41	2.01											
665.00 – 674.99	123.95	48.74	39.26	25.26	3.86											
675.00 – 684.99	125.80	50.59	41.11	27.11	5.71											
685.00 – 694.99	127.65	52.44	42.96	28.96	7.56											
695.00 – 704.99	129.50	54.29	44.81	30.81	9.41	1.01										
705.00 – 714.99	131.35	56.14	46.66	32.66	11.26	2.86										
715.00 – 724.99	133.20	57.99	48.51	34.51	13.11	4.71										
725.00 – 734.99	135.05	59.84	50.36	36.36	14.96	6.56	0.97									
735.00 – 744.99	136.90	61.69	52.21	38.21	16.81	8.41	2.82									
745.00 – 754.99	138.75	63.54	54.06	40.06	18.66	10.26	4.67									
755.00 – 764.99	140.60	65.39	55.91	41.91	20.51	12.11	6.52									
765.00 – 774.99	142.45	67.24	57.76	43.76	22.36	13.96	8.37	0.87								
775.00 – 784.99	144.30	69.09	59.61	45.61	24.21	15.81	10.22	2.72								
785.00 – 794.99	146.15	70.94	61.46	47.46	26.06	17.66	12.07	4.57								
795.00 – 804.99	148.00	72.79	63.31	49.31	27.91	19.51	13.92	6.42								
805.00 – 814.99	149.85	74.64	65.16	51.16	29.76	21.36	15.77	8.27								
815.00 – 824.99	151.70	76.49	67.01	53.01	31.61	23.21	17.62	10.12								
825.00 – 834.99	153.55	78.34	68.86	54.86	33.46	25.06	19.47	11.97	0.69							
835.00 – 844.99	155.40	80.19	70.71	56.71	35.31	26.91	21.32	13.82	2.54							
845.00 – 854.99	157.25	82.04	72.56	58.56	37.16	28.76	23.17	15.67	4.39							
855.00 – 864.99	159.10	83.89	74.41	60.41	39.01	30.61	25.02	17.52	6.24							
865.00 – 874.99	160.95	85.74	76.26	62.26	40.86	32.46	26.87	19.37	8.09							
875.00 – 884.99	162.80	87.59	78.11	64.11	42.71	34.31	28.72	21.22	9.94							

QUÉBEC INCOME TAX – Table 34

24 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.												If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.											
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z								
885.00 – 904.99	165.57	80.36	80.88	66.89	45.49	37.09	31.49	24.00	12.71															
905.00 – 924.99	169.28	84.06	84.58	70.59	49.19	40.79	35.19	27.70	16.41	0.43														
925.00 – 944.99	172.98	97.76	88.28	74.29	52.89	44.49	38.89	31.40	20.11	4.13														
945.00 – 964.99	176.67	101.46	91.98	77.99	56.59	48.19	42.59	35.10	23.81	7.83														
965.00 – 984.99	180.38	105.16	95.68	81.69	60.29	51.89	46.29	38.80	27.51	11.53														
985.00 – 1,004.99	184.08	108.86	99.38	85.39	63.99	55.59	49.99	42.50	31.21	15.23	0.51													
1,005.00 – 1,024.99	187.78	112.56	103.08	89.09	67.69	59.29	53.69	46.20	34.91	18.93	4.21													
1,025.00 – 1,044.99	191.48	116.26	106.78	92.79	71.39	62.99	57.39	49.90	38.61	22.63	7.91													
1,045.00 – 1,064.99	195.17	119.96	110.48	96.49	75.09	66.69	61.09	53.60	42.31	26.33	11.61													
1,065.00 – 1,084.99	198.88	123.66	114.18	100.19	78.79	70.39	64.79	57.30	46.01	30.03	15.31	3.30												
1,085.00 – 1,104.99	202.02	127.81	118.33	104.33	82.93	74.54	68.94	61.44	50.16	34.18	19.46	7.45												
1,105.00 – 1,124.99	207.49	132.27	122.79	108.80	87.40	79.00	73.40	65.91	54.62	38.64	23.92	11.92	0.27											
1,125.00 – 1,144.99	211.95	136.74	127.26	113.27	91.87	83.47	77.87	70.38	59.09	43.11	28.39	16.38	4.73											
1,145.00 – 1,164.99	216.42	141.21	131.73	117.73	96.33	87.93	82.34	74.84	63.56	47.57	32.86	20.85	9.20											
1,165.00 – 1,184.99	220.89	145.67	136.19	122.20	100.80	92.40	86.80	79.31	68.02	52.04	37.32	25.31	13.67	3.64										
1,185.00 – 1,204.99	225.35	150.14	140.66	126.66	105.26	96.87	91.27	83.77	72.49	56.51	41.79	29.78	18.13	8.11										
1,205.00 – 1,224.99	229.82	154.60	145.12	131.13	109.73	101.33	95.73	88.24	76.95	60.97	46.25	34.25	22.60	12.58	4.45									
1,225.00 – 1,244.99	234.28	159.07	149.59	135.60	114.20	105.80	100.20	92.71	81.42	65.44	50.72	38.71	27.06	17.04	8.92									
1,245.00 – 1,264.99	238.75	163.54	154.06	140.06	118.66	110.26	104.67	97.17	85.89	69.90	55.19	43.18	31.53	21.51	13.38									
1,265.00 – 1,284.99	243.22	168.00	158.52	144.53	123.13	114.73	109.13	101.64	90.35	74.37	59.65	47.64	36.00	25.97	17.85									
1,285.00 – 1,304.99	247.68	172.47	162.99	148.99	127.59	119.20	113.60	106.10	94.82	78.84	64.12	52.11	40.46	30.44	22.31									
1,305.00 – 1,324.99	252.15	176.93	167.45	153.46	132.06	123.66	118.06	110.57	99.28	83.30	68.58	56.58	44.93	34.91	26.78									
1,325.00 – 1,344.99	256.61	181.40	171.92	157.93	136.53	128.13	122.53	115.04	103.75	87.77	73.05	61.04	49.39	39.37	31.25									
1,345.00 – 1,364.99	261.08	185.87	176.39	162.39	140.99	132.59	127.00	119.50	108.22	92.23	77.52	65.51	53.86	43.84	35.71									
1,365.00 – 1,384.99	265.55	190.33	180.85	166.86	145.46	137.06	131.46	123.97	112.68	96.70	81.98	69.97	58.33	48.30	40.18									
1,385.00 – 1,404.99	270.01	194.80	185.32	171.32	149.92	141.53	135.93	128.43	117.15	101.17	86.45	74.44	62.79	52.77	44.64									
1,405.00 – 1,424.99	274.48	199.26	189.78	175.79	154.39	145.99	140.39	132.90	121.61	105.63	90.91	78.91	67.26	57.24	49.11									
1,425.00 – 1,444.99	278.94	203.73	194.25	180.26	158.86	150.46	144.86	137.37	126.08	110.10	95.38	83.37	71.72	61.70	53.58									
1,445.00 – 1,464.99	283.41	208.20	198.72	184.72	163.32	154.92	149.33	141.83	130.55	114.56	99.85	87.84	76.19	66.17	58.04									
1,465.00 – 1,484.99	287.88	212.66	203.18	189.19	167.79	159.39	153.79	146.30	135.01	119.03	104.31	92.30	80.66	70.63	62.51									
1,485.00 – 1,504.99	292.34	217.13	207.65	193.65	172.25	163.86	158.26	150.76	139.48	123.50	108.78	96.77	85.12	75.10	66.97									
1,505.00 – 1,524.99	296.81	221.59	212.11	198.12	176.72	168.32	162.72	155.23	143.94	127.96	113.24	101.24	89.59	79.57	71.44									
1,525.00 – 1,544.99	301.27	226.06	216.58	202.59	181.19	172.79	167.19	159.70	148.41	132.43	117.71	105.70	94.05	84.03	75.91									
1,545.00 – 1,564.99	305.74	230.53	221.05	207.05	185.65	177.25	171.66	164.16	152.88	136.89	122.18	110.17	98.52	88.50	80.37									
1,565.00 – 1,584.99	310.21	234.99	225.51	211.52	190.12	181.72	176.12	168.63	157.34	141.36	126.64	114.63	102.99	92.96	84.84									
1,585.00 – 1,604.99	314.67	239.46	229.98	215.98	194.58	186.19	180.59	173.09	161.81	145.83	131.11	119.10	107.45	97.43	89.30									
1,605.00 – 1,624.99	319.14	243.92	234.44	220.45	199.05	190.65	185.05	177.56	166.27	150.29	135.57	123.57	111.92	101.90	93.77									
1,625.00 – 1,644.99	323.60	248.39	238.91	224.92	203.52	195.12	189.52	182.03	170.74	154.76	140.04	128.03	116.38	106.36	98.24									
1,645.00 – 1,664.99	328.07	252.86	243.38	229.38	207.98	199.58	193.99	186.49	175.21	159.22	144.51	132.50	120.85	110.83	102.70									
1,665.00 – 1,684.99	332.54	257.32	247.84	233.85	212.45	204.05	198.45	190.96	179.67	163.69	148.97	136.96	125.32	115.29	107.17									

QUÉBEC INCOME TAX – Table 34

24 pay periods per year

Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.

If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.

	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z
4,085.00 – 4,164.99	931.91	856.70	847.21	833.22	811.82	803.42	797.83	790.33	779.04	763.06	748.35	736.34	724.69	714.67	706.54	4.51
4,165.00 – 4,244.99	951.91	876.70	867.21	853.22	831.82	823.42	817.83	810.33	799.04	783.06	768.35	756.34	744.69	734.67	726.54	4.51
4,245.00 – 4,324.99	971.91	896.70	887.21	873.22	851.82	843.42	837.83	830.33	819.04	803.06	788.35	776.34	764.69	754.67	746.54	4.51
4,325.00 – 4,404.99	991.91	916.70	907.21	893.22	871.82	863.42	857.83	850.33	839.04	823.06	808.35	796.34	784.69	774.67	766.54	4.51
4,405.00 – 4,484.99	1,011.91	936.70	927.21	913.22	891.82	883.42	877.83	870.33	859.04	843.06	828.35	816.34	804.69	794.67	786.54	4.51
4,485.00 – 4,564.99	1,031.91	956.70	947.21	933.22	911.82	903.42	897.83	890.33	879.04	863.06	848.35	836.34	824.69	814.67	806.54	4.51
4,565.00 – 4,644.99	1,051.91	976.70	967.21	953.22	931.82	923.42	917.83	910.33	899.04	883.06	868.35	856.34	844.69	834.67	826.54	4.51
4,645.00 – 4,724.99	1,071.91	996.70	987.21	973.22	951.82	943.42	937.83	930.33	919.04	903.06	888.35	876.34	864.69	854.67	846.54	4.51
4,725.00 – 4,804.99	1,091.91	1,016.70	1,007.21	993.22	971.82	963.42	957.83	950.33	939.04	923.06	908.35	896.34	884.69	874.67	866.54	4.51
4,805.00 – 4,884.99	1,111.91	1,036.70	1,027.21	1,013.22	991.82	983.42	977.83	970.33	959.04	943.06	928.35	916.34	904.69	894.67	886.54	4.51
4,885.00 – 4,964.99	1,131.91	1,056.70	1,047.21	1,033.22	1,011.82	1,003.42	997.83	990.33	979.04	963.06	948.35	936.34	924.69	914.67	906.54	4.51
4,965.00 – 5,044.99	1,151.91	1,076.70	1,067.21	1,053.22	1,031.82	1,023.42	1,017.83	1,010.33	999.04	983.06	968.35	956.34	944.69	934.67	926.54	4.51
5,045.00 – 5,124.99	1,171.91	1,096.70	1,087.21	1,073.22	1,051.82	1,043.42	1,037.83	1,030.33	1,019.04	1,003.06	988.35	976.34	964.69	954.67	946.54	4.51
5,125.00 – 5,204.99	1,191.91	1,116.70	1,107.21	1,093.22	1,071.82	1,063.42	1,057.83	1,050.33	1,039.04	1,023.06	1,008.35	996.34	984.69	974.67	966.54	4.51
5,205.00 – 5,284.99	1,211.91	1,136.70	1,127.21	1,113.22	1,091.82	1,083.42	1,077.83	1,070.33	1,059.04	1,043.06	1,028.35	1,016.34	1,004.69	994.67	986.54	4.51
5,285.00 – 5,364.99	1,231.91	1,156.70	1,147.21	1,133.22	1,111.82	1,103.42	1,097.83	1,090.33	1,079.04	1,063.06	1,048.35	1,036.34	1,024.69	1,014.67	1,006.54	4.51
5,365.00 – 5,444.99	1,251.91	1,176.70	1,167.21	1,153.22	1,131.82	1,123.42	1,117.83	1,110.33	1,099.04	1,083.06	1,068.35	1,056.34	1,044.69	1,034.67	1,026.54	4.51
5,445.00 – 5,524.99	1,271.91	1,196.70	1,187.21	1,173.22	1,151.82	1,143.42	1,137.83	1,130.33	1,119.04	1,103.06	1,088.35	1,076.34	1,064.69	1,054.67	1,046.54	4.51
5,525.00 – 5,604.99	1,291.91	1,216.70	1,207.21	1,193.22	1,171.82	1,163.42	1,157.83	1,150.33	1,139.04	1,123.06	1,108.35	1,096.34	1,084.69	1,074.67	1,066.54	4.51
5,605.00 – 5,684.99	1,311.91	1,236.70	1,227.21	1,213.22	1,191.82	1,183.42	1,177.83	1,170.33	1,159.04	1,143.06	1,128.35	1,116.34	1,104.69	1,094.67	1,086.54	4.51
5,685.00 – 5,764.99	1,331.91	1,256.70	1,247.21	1,233.22	1,211.82	1,203.42	1,197.83	1,190.33	1,179.04	1,163.06	1,148.35	1,136.34	1,124.69	1,114.67	1,106.54	4.51
5,765.00 – 5,844.99	1,351.91	1,276.70	1,267.21	1,253.22	1,231.82	1,223.42	1,217.83	1,210.33	1,199.04	1,183.06	1,168.35	1,156.34	1,144.69	1,134.67	1,126.54	4.51
5,845.00 – 5,924.99	1,371.91	1,296.70	1,287.21	1,273.22	1,251.82	1,243.42	1,237.83	1,230.33	1,219.04	1,203.06	1,188.35	1,176.34	1,164.69	1,154.67	1,146.54	4.51
5,925.00 – 6,004.99	1,391.91	1,316.70	1,307.21	1,293.22	1,271.82	1,263.42	1,257.83	1,250.33	1,239.04	1,223.06	1,208.35	1,196.34	1,184.69	1,174.67	1,166.54	4.51
6,005.00 – 6,084.99	1,411.91	1,336.70	1,327.21	1,313.22	1,291.82	1,283.42	1,277.83	1,270.33	1,259.04	1,243.06	1,228.35	1,216.34	1,204.69	1,194.67	1,186.54	4.51
6,085.00 – 6,164.99	1,431.91	1,356.70	1,347.21	1,333.22	1,311.82	1,303.42	1,297.83	1,290.33	1,279.04	1,263.06	1,248.35	1,236.34	1,224.69	1,214.67	1,206.54	4.51
6,165.00 – 6,244.99	1,451.91	1,376.70	1,367.21	1,353.22	1,331.82	1,323.42	1,317.83	1,310.33	1,299.04	1,283.06	1,268.35	1,256.34	1,244.69	1,234.67	1,226.54	4.51
6,245.00 – 6,324.99	1,471.91	1,396.70	1,387.21	1,373.22	1,351.82	1,343.42	1,337.83	1,330.33	1,319.04	1,303.06	1,288.35	1,276.34	1,264.69	1,254.67	1,246.54	4.51
6,325.00 – 6,404.99	1,491.91	1,416.70	1,407.21	1,393.22	1,371.82	1,363.42	1,357.83	1,350.33	1,339.04	1,323.06	1,308.35	1,296.34	1,284.69	1,274.67	1,266.54	4.51
6,405.00 – 6,484.99	1,511.91	1,436.70	1,427.21	1,413.22	1,391.82	1,383.42	1,377.83	1,370.33	1,359.04	1,343.06	1,328.35	1,316.34	1,304.69	1,294.67	1,286.54	4.51
6,485.00 – 6,564.99	1,531.91	1,456.70	1,447.21	1,433.22	1,411.82	1,403.42	1,397.83	1,390.33	1,379.04	1,363.06	1,348.35	1,336.34	1,324.69	1,314.67	1,306.54	4.51
6,565.00 – 6,644.99	1,551.91	1,476.70	1,467.21	1,453.22	1,431.82	1,423.42	1,417.83	1,410.33	1,399.04	1,383.06	1,368.35	1,356.34	1,344.69	1,334.67	1,326.54	4.51
6,645.00 – 6,724.99	1,571.91	1,496.70	1,487.21	1,473.22	1,451.82	1,443.42	1,437.83	1,430.33	1,419.04	1,403.06	1,388.35	1,376.34	1,364.69	1,354.67	1,346.54	4.51
6,725.00 – 6,804.99	1,591.91	1,516.70	1,507.21	1,493.22	1,471.82	1,463.42	1,457.83	1,450.33	1,439.04	1,423.06	1,408.35	1,396.34	1,384.69	1,374.67	1,366.54	4.51
6,805.00 – 6,884.99	1,611.91	1,536.70	1,527.21	1,513.22	1,491.82	1,483.42	1,477.83	1,470.33	1,459.04	1,443.06	1,428.35	1,416.34	1,404.69	1,394.67	1,386.54	4.51
6,885.00 – 6,964.99	1,631.91	1,556.70	1,547.21	1,533.22	1,511.82	1,503.42	1,497.83	1,490.33	1,479.04	1,463.06	1,448.35	1,436.34	1,424.69	1,414.67	1,406.54	4.51
6,965.00 – 7,044.99	1,651.91	1,576.70	1,567.21	1,553.22	1,531.82	1,523.42	1,517.83	1,510.33	1,499.04	1,483.06	1,468.35	1,456.34	1,444.69	1,434.67	1,426.54	4.51
7,045.00 – 7,124.99	1,671.91	1,596.70	1,587.21	1,573.22	1,551.82	1,543.42	1,537.83	1,530.33	1,519.04	1,503.06	1,488.35	1,476.34	1,464.69	1,454.67	1,446.54	4.51
7,125.00 – 7,204.99	1,691.91	1,616.70	1,607.21	1,593.22	1,571.82	1,563.42	1,557.83	1,550.33	1,539.04	1,523.06	1,508.35	1,496.34	1,484.69	1,474.67	1,466.54	4.51
7,205.00 – 7,284.99	1,711.91	1,636.70	1,627.21	1,613.22	1,591.82	1,583.42	1,577.83	1,570.33	1,559.04	1,543.06	1,528.35	1,516.34	1,504.69	1,494.67	1,486.54	4.51

QUÉBEC INCOME TAX – Table 34**12 pay periods per year**

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.												If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.											
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z								
970.00 – 989.99	181.30	30.87	11.91																					
990.00 – 1,009.99	185.00	34.57	15.61																					
1,010.00 – 1,029.99	188.70	38.27	19.31																					
1,030.00 – 1,049.99	192.40	41.97	23.01																					
1,050.00 – 1,069.99	196.10	45.67	26.71																					
1,070.00 – 1,089.99	199.80	49.37	30.41	2.42																				
1,090.00 – 1,109.99	203.50	53.07	34.11	6.12																				
1,110.00 – 1,129.99	207.20	56.77	37.81	9.82																				
1,130.00 – 1,149.99	210.90	60.47	41.51	13.52																				
1,150.00 – 1,169.99	214.60	64.17	45.21	17.22																				
1,170.00 – 1,189.99	218.30	67.87	48.91	20.92																				
1,190.00 – 1,209.99	222.00	71.57	52.61	24.62																				
1,210.00 – 1,229.99	225.70	75.27	56.31	28.32																				
1,230.00 – 1,249.99	229.40	78.97	60.01	32.02																				
1,250.00 – 1,269.99	233.10	82.67	63.71	35.72																				
1,270.00 – 1,289.99	236.80	86.37	67.41	39.42																				
1,290.00 – 1,309.99	240.50	90.07	71.11	43.12	0.32																			
1,310.00 – 1,329.99	244.20	93.77	74.81	46.82	4.02																			
1,330.00 – 1,349.99	247.90	97.47	78.51	50.52	7.72																			
1,350.00 – 1,369.99	251.60	101.17	82.21	54.22	11.42																			
1,370.00 – 1,389.99	255.30	104.87	85.91	57.92	15.12																			
1,390.00 – 1,409.99	259.00	108.57	89.61	61.62	18.82	2.03																		
1,410.00 – 1,429.99	262.70	112.27	93.31	65.32	22.52	5.73																		
1,430.00 – 1,449.99	266.40	115.97	97.01	69.02	26.22	9.43																		
1,450.00 – 1,469.99	270.10	119.67	100.71	72.72	29.92	13.13	1.93																	
1,470.00 – 1,489.99	273.80	123.37	104.41	76.42	33.62	16.83	5.63																	
1,490.00 – 1,509.99	277.50	127.07	108.11	80.12	37.32	20.53	9.33																	
1,510.00 – 1,529.99	281.20	130.77	111.81	83.82	41.02	24.23	13.03																	
1,530.00 – 1,549.99	284.90	134.47	115.51	87.52	44.72	27.93	16.73	1.75																
1,550.00 – 1,569.99	288.60	138.17	119.21	91.22	48.42	31.63	20.43	5.45																
1,570.00 – 1,589.99	292.30	141.87	122.91	94.92	52.12	35.33	24.13	9.15																
1,590.00 – 1,609.99	296.00	145.57	126.61	98.62	55.82	39.03	27.83	12.85																
1,610.00 – 1,629.99	299.70	149.27	130.31	102.32	59.52	42.73	31.53	16.55																
1,630.00 – 1,649.99	303.40	152.97	134.01	106.02	63.22	46.43	35.23	20.25																
1,650.00 – 1,669.99	307.10	156.67	137.71	109.72	66.92	50.13	38.93	23.95	1.37															
1,670.00 – 1,689.99	310.80	160.37	141.41	113.42	70.62	53.83	42.63	27.65	5.07															
1,690.00 – 1,709.99	314.50	164.07	145.11	117.12	74.32	57.53	46.33	31.35	8.77															
1,710.00 – 1,729.99	318.20	167.77	148.81	120.82	78.02	61.23	50.03	35.05	12.47															
1,730.00 – 1,749.99	321.90	171.47	152.51	124.52	81.72	64.93	53.73	38.75	16.17															
1,750.00 – 1,769.99	325.60	175.17	156.21	128.22	85.42	68.63	57.43	42.45	19.87															

QUÉBEC INCOME TAX – Table 34
12 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.												If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.											
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z								
1,770.00 – 1,809.99	331.15	180.72	161.76	133.77	90.97	74.18	62.98	48.00	25.42															
1,810.00 – 1,849.99	338.55	188.12	169.16	141.17	98.37	81.38	70.38	55.40	32.82	0.86														
1,850.00 – 1,889.99	345.90	195.52	176.56	148.57	105.77	88.98	77.78	62.80	40.22	8.26														
1,890.00 – 1,929.99	353.35	202.92	183.96	155.97	113.17	96.38	85.18	70.20	47.62	15.66														
1,930.00 – 1,969.99	360.75	210.32	191.36	163.37	120.57	103.78	92.58	77.60	55.02	23.06														
1,970.00 – 2,009.99	368.15	217.72	198.76	170.77	127.97	111.18	99.98	85.00	62.42	30.46	1.02													
2,010.00 – 2,049.99	375.55	225.12	206.16	178.17	135.37	118.58	107.38	92.40	69.82	37.86	8.42													
2,050.00 – 2,089.99	382.95	232.52	213.56	185.57	142.77	125.98	114.78	99.80	77.22	45.26	15.82													
2,090.00 – 2,129.99	390.35	239.92	220.96	192.97	150.17	133.38	122.18	107.20	84.62	52.66	23.22													
2,130.00 – 2,169.99	397.75	247.32	228.36	200.37	157.57	140.78	129.58	114.60	92.02	60.06	30.62	6.61												
2,170.00 – 2,209.99	406.04	255.62	236.66	208.67	165.87	149.07	137.88	122.89	100.32	68.35	38.92	14.90												
2,210.00 – 2,249.99	414.98	264.55	245.59	217.60	174.80	158.01	146.81	131.82	109.25	77.28	47.85	23.83	0.54											
2,250.00 – 2,289.99	423.91	273.48	254.52	226.53	183.73	166.94	155.74	140.75	118.18	86.22	56.78	32.76	9.47											
2,290.00 – 2,329.99	432.84	282.41	263.45	235.46	192.66	175.87	164.67	149.69	127.11	95.15	65.71	41.70	18.40											
2,330.00 – 2,369.99	441.77	291.35	272.38	244.39	201.60	184.80	173.61	158.62	136.04	104.08	74.65	50.63	27.33	7.29										
2,370.00 – 2,409.99	450.70	300.28	281.32	253.33	210.53	193.73	182.54	167.55	144.98	113.01	83.58	59.56	36.26	16.22										
2,410.00 – 2,449.99	459.64	309.21	290.25	262.26	219.46	202.67	191.47	176.48	153.91	121.94	92.51	68.49	45.20	25.15	8.90									
2,450.00 – 2,489.99	468.57	318.14	299.18	271.19	228.39	211.60	200.40	185.41	162.84	130.88	101.44	77.42	54.13	34.08	9.03									
2,490.00 – 2,529.99	477.50	327.07	308.11	280.12	237.32	220.53	209.33	194.35	171.77	139.81	110.37	86.36	63.06	43.02	26.76									
2,530.00 – 2,569.99	486.43	336.01	317.04	289.05	246.26	229.46	218.27	203.28	180.70	148.74	119.31	95.29	71.99	51.95	33.70									
2,570.00 – 2,609.99	495.36	344.94	325.98	297.99	255.19	238.39	227.20	212.21	189.64	157.67	128.24	104.22	80.92	60.88	44.63									
2,610.00 – 2,649.99	504.30	353.87	334.91	306.92	264.12	247.33	236.13	221.14	198.57	166.60	137.17	113.15	89.86	69.81	53.56									
2,650.00 – 2,689.99	513.23	362.80	343.84	315.85	273.05	256.26	245.06	230.07	207.50	175.54	146.10	122.08	98.79	78.74	62.49									
2,690.00 – 2,729.99	522.16	371.73	352.77	324.78	281.98	265.19	253.99	239.01	216.43	184.47	155.03	131.02	107.72	87.68	71.42									
2,730.00 – 2,769.99	531.09	380.67	361.70	333.71	290.92	274.12	262.93	247.94	225.36	193.40	163.97	139.95	116.65	96.61	80.36									
2,770.00 – 2,809.99	540.02	389.60	370.64	342.65	299.85	283.05	271.86	256.87	234.30	202.33	172.90	148.88	125.58	105.54	89.29									
2,810.00 – 2,849.99	548.96	398.53	379.57	351.58	308.78	291.99	280.79	265.80	243.23	211.26	181.83	157.81	134.52	114.47	98.22									
2,850.00 – 2,889.99	557.89	407.46	388.50	360.51	317.71	300.92	289.72	274.73	252.16	220.20	190.76	166.74	143.45	123.40	107.15									
2,890.00 – 2,929.99	566.82	416.39	397.43	369.44	326.64	309.85	298.65	283.67	261.09	229.13	199.69	175.68	152.38	132.34	116.08									
2,930.00 – 2,969.99	575.75	425.33	406.36	378.37	335.58	318.78	307.59	292.60	270.02	238.06	208.63	184.61	161.31	141.27	125.02									
2,970.00 – 3,009.99	584.68	434.26	415.30	387.31	344.51	327.71	316.52	301.53	278.96	246.99	217.56	193.54	170.24	150.20	133.95									
3,010.00 – 3,049.99	593.62	443.19	424.23	396.24	353.44	336.65	325.45	310.46	287.89	255.92	226.49	202.47	179.18	159.13	142.88									
3,050.00 – 3,089.99	602.55	452.12	433.16	405.17	362.37	345.58	334.38	319.39	296.82	264.86	235.42	211.40	188.11	168.06	151.81									
3,090.00 – 3,129.99	611.48	461.05	442.09	414.10	371.30	354.51	343.31	328.33	305.75	273.79	244.35	220.34	197.04	177.00	160.74									
3,130.00 – 3,169.99	620.41	469.99	451.02	423.03	380.24	363.44	352.25	337.26	314.68	282.72	253.29	229.27	205.97	185.93	169.68									
3,170.00 – 3,209.99	629.34	478.92	459.96	431.97	389.17	372.37	361.18	346.19	325.62	291.65	262.22	238.20	214.90	194.86	178.61									
3,210.00 – 3,249.99	638.28	487.85	468.89	440.90	398.10	381.31	370.11	355.12	332.55	300.58	271.15	247.13	223.84	203.79	187.54									
3,250.00 – 3,289.99	647.21	496.78	477.82	449.83	407.03	390.24	379.04	364.05	341.48	309.52	280.08	256.06	232.77	212.72	196.47									
3,290.00 – 3,329.99	656.14	505.71	486.75	458.76	415.96	399.17	387.97	372.99	350.41	318.45	289.01	265.00	241.70	221.66	205.40									
3,330.00 – 3,369.99	665.07	514.65	495.68	467.69	424.90	408.10	396.91	381.92	359.34	327.38	297.95	273.93	250.63	230.59	214.34									

QUÉBEC INCOME TAX – Table 34

12 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.												If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.																			
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z
3,370.00 – 3,409.99	674.00	523.58	504.62	476.63	433.83	417.03	405.84	390.85	368.28	336.31	306.88	282.86	259.56	239.52	223.27	9.03	674.00	523.58	504.62	476.63	433.83	417.03	405.84	390.85	368.28	336.31	306.88	282.86	259.56	239.52	223.27	9.03
3,410.00 – 3,449.99	682.94	532.51	513.55	485.56	442.76	425.97	414.77	399.78	377.21	345.24	315.81	291.79	268.50	248.45	232.20	9.03	682.94	532.51	513.55	485.56	442.76	425.97	414.77	399.78	377.21	345.24	315.81	291.79	268.50	248.45	232.20	9.03
3,450.00 – 3,489.99	691.87	541.44	522.48	494.49	451.69	434.90	423.70	408.71	386.14	354.18	324.74	300.72	277.43	257.38	241.13	9.03	691.87	541.44	522.48	494.49	451.69	434.90	423.70	408.71	386.14	354.18	324.74	300.72	277.43	257.38	241.13	9.03
3,490.00 – 3,529.99	700.80	550.37	531.41	503.42	460.62	443.83	432.63	417.64	395.07	363.11	333.67	309.66	286.36	266.32	250.06	9.03	700.80	550.37	531.41	503.42	460.62	443.83	432.63	417.64	395.07	363.11	333.67	309.66	286.36	266.32	250.06	9.03
3,530.00 – 3,569.99	709.73	559.31	540.34	512.35	469.56	452.76	441.57	426.58	404.00	372.04	342.61	318.59	295.29	275.25	259.00	9.03	709.73	559.31	540.34	512.35	469.56	452.76	441.57	426.58	404.00	372.04	342.61	318.59	295.29	275.25	259.00	9.03
3,570.00 – 3,609.99	718.66	568.24	549.28	521.29	478.49	461.69	450.50	435.51	412.94	380.97	351.54	327.52	304.22	284.18	267.93	9.03	718.66	568.24	549.28	521.29	478.49	461.69	450.50	435.51	412.94	380.97	351.54	327.52	304.22	284.18	267.93	9.03
3,610.00 – 3,649.99	727.60	577.17	558.21	530.22	487.42	470.63	459.43	444.44	421.87	389.90	360.47	336.45	313.16	293.11	276.86	9.03	727.60	577.17	558.21	530.22	487.42	470.63	459.43	444.44	421.87	389.90	360.47	336.45	313.16	293.11	276.86	9.03
3,650.00 – 3,689.99	736.53	586.10	567.14	539.15	496.35	479.56	468.36	453.37	430.80	398.84	369.40	345.38	322.09	302.04	285.79	9.03	736.53	586.10	567.14	539.15	496.35	479.56	468.36	453.37	430.80	398.84	369.40	345.38	322.09	302.04	285.79	9.03
3,690.00 – 3,729.99	745.46	595.03	576.07	548.08	505.28	488.49	477.29	462.30	439.73	407.77	378.33	354.32	331.02	310.98	294.72	9.03	745.46	595.03	576.07	548.08	505.28	488.49	477.29	462.30	439.73	407.77	378.33	354.32	331.02	310.98	294.72	9.03
3,730.00 – 3,769.99	754.39	603.97	585.00	557.01	514.22	497.42	486.23	471.24	448.66	416.70	387.27	363.25	339.95	319.91	303.66	9.03	754.39	603.97	585.00	557.01	514.22	497.42	486.23	471.24	448.66	416.70	387.27	363.25	339.95	319.91	303.66	9.03
3,770.00 – 3,809.99	763.32	612.90	593.94	565.95	523.15	506.35	495.16	480.17	457.60	425.63	396.20	372.18	348.88	328.84	312.59	9.03	763.32	612.90	593.94	565.95	523.15	506.35	495.16	480.17	457.60	425.63	396.20	372.18	348.88	328.84	312.59	9.03
3,810.00 – 3,849.99	772.26	621.83	602.87	574.88	532.08	515.29	504.09	489.10	466.53	434.56	405.13	381.11	357.82	337.77	321.52	9.03	772.26	621.83	602.87	574.88	532.08	515.29	504.09	489.10	466.53	434.56	405.13	381.11	357.82	337.77	321.52	9.03
3,850.00 – 3,889.99	781.19	630.76	611.80	583.81	541.01	524.22	513.02	498.03	475.46	443.50	414.06	390.04	366.75	346.70	330.45	9.03	781.19	630.76	611.80	583.81	541.01	524.22	513.02	498.03	475.46	443.50	414.06	390.04	366.75	346.70	330.45	9.03
3,890.00 – 3,929.99	790.12	639.69	620.73	592.74	549.94	533.15	521.95	506.96	484.39	452.43	422.99	398.98	375.68	355.64	339.38	9.03	790.12	639.69	620.73	592.74	549.94	533.15	521.95	506.96	484.39	452.43	422.99	398.98	375.68	355.64	339.38	9.03
3,930.00 – 3,969.99	799.05	648.63	629.66	601.67	558.88	542.08	530.89	515.90	493.32	461.36	431.93	407.91	384.61	364.57	348.32	9.03	799.05	648.63	629.66	601.67	558.88	542.08	530.89	515.90	493.32	461.36	431.93	407.91	384.61	364.57	348.32	9.03
3,970.00 – 4,009.99	807.98	657.56	638.60	610.61	567.81	551.01	539.82	524.83	502.26	470.29	440.86	416.84	393.54	373.50	357.25	9.03	807.98	657.56	638.60	610.61	567.81	551.01	539.82	524.83	502.26	470.29	440.86	416.84	393.54	373.50	357.25	9.03
4,010.00 – 4,049.99	816.92	666.49	647.53	619.54	576.74	559.95	548.75	533.76	511.19	479.22	449.79	425.77	402.48	382.43	366.18	9.03	816.92	666.49	647.53	619.54	576.74	559.95	548.75	533.76	511.19	479.22	449.79	425.77	402.48	382.43	366.18	9.03
4,050.00 – 4,089.99	825.85	675.42	656.46	628.47	585.67	568.88	557.68	542.69	520.12	488.16	458.72	434.70	411.41	391.36	375.11	9.03	825.85	675.42	656.46	628.47	585.67	568.88	557.68	542.69	520.12	488.16	458.72	434.70	411.41	391.36	375.11	9.03
4,090.00 – 4,129.99	834.78	684.35	665.39	637.40	594.60	577.81	566.61	551.63	529.06	497.09	467.65	443.64	420.34	400.30	384.04	9.03	834.78	684.35	665.39	637.40	594.60	577.81	566.61	551.63	529.06	497.09	467.65	443.64	420.34	400.30	384.04	9.03
4,130.00 – 4,169.99	843.71	693.29	674.32	646.33	603.54	586.74	575.55	560.56	537.98	506.02	476.59	452.57	429.27	409.23	392.98	9.03	843.71	693.29	674.32	646.33	603.54	586.74	575.55	560.56	537.98	506.02	476.59	452.57	429.27	409.23	392.98	9.03
4,170.00 – 4,209.99	852.64	702.22	683.26	655.27	612.47	595.67	584.48	569.49	546.92	514.95	485.52	461.50	438.20	418.16	401.91	9.03	852.64	702.22	683.26	655.27	612.47	595.67	584.48	569.49	546.92	514.95	485.52	461.50	438.20	418.16	401.91	9.03
4,210.00 – 4,249.99	861.58	711.15	692.19	664.20	621.40	604.61	593.41	578.42	555.85	523.88	494.45	470.43	447.14	427.09	410.84	9.03	861.58	711.15	692.19	664.20	621.40	604.61	593.41	578.42	555.85	523.88	494.45	470.43	447.14	427.09	410.84	9.03
4,250.00 – 4,289.99	870.51	720.08	701.12	673.13	630.33	613.54	602.34	587.35	564.78	532.82	503.38	479.36	456.07	436.02	419.77	9.03	870.51	720.08	701.12	673.13	630.33	613.54	602.34	587.35	564.78	532.82	503.38	479.36	456.07	436.02	419.77	9.03
4,290.00 – 4,329.99	879.44	729.01	710.05	682.06	639.26	622.47	611.27	596.28	573.71	541.75	512.31	488.30	465.00	444.96	428.70	9.03	879.44	729.01	710.05	682.06	639.26	622.47	611.27	596.28	573.71	541.75	512.31	488.30	465.00	444.96	428.70	9.03
4,330.00 – 4,369.99	888.82	738.39	719.43	691.44	648.64	631.85	620.65	605.66	583.09	551.13	521.69	497.67	474.38	454.33	438.08	9.03	888.82	738.39	719.43	691.44	648.64	631.85	620.65	605.66	583.09	551.13	521.69	497.67	474.38	454.33	438.08	9.03
4,370.00 – 4,409.99	898.82	748.39	729.43	701.44	658.64	641.85	630.65	615.66	593.09	561.13	531.69	507.67	484.38	464.33	448.08	9.03	898.82	748.39	729.43	701.44	658.64	641.85	630.65	615.66	593.09	561.13	531.69	507.67	484.38	464.33	448.08	9.03
4,410.00 – 4,449.99	908.82	758.39	739.43	711.44	668.64	651.85	640.65	625.66	603.09	571.13	541.69	517.67	494.38	474.33	458.08	9.03	908.82	758.39	739.43	711.44	668.64	651.85	640.65	625.66	603.09	571.13	541.69	517.67	494.38	474.33	458.08	9.03
4,450.00 – 4,489.99	918.82	768.39	749.43	721.44	678.64	661.85	650.65	635.66	613.09	581.13	551.69	527.67	504.38	484.33	468.08	9.03	918.82	768.39	749.43	721.44	678.64	661.85	650.65	635.66	613.09	581.13	551.69	527.67	504.38	484.33	468.08	9.03
4,490.00 – 4,529.99	928.82	778.39	759.43	731.44	688.64	671.85	660.65	645.66	623.09	591.13	561.69	537.67	514.38	494.33	478.08	9.03	928.82	778.39	759.43	731.44	688.64	671.85	660.65	645.66	623.09	591.13	561.69	537.67	514.38	494.33	478.08	9.03
4,530.00 – 4,569.99	938.82	788.39	769.43	741.44	698.64	681.85	670.65	655.66	633.09	601.13	571.69	547.67	524.38	504.33	488.08	9.03	938.82	788.39	769.43	741.44	698.64	681.85	670.65	655.66	633.09	601.13	571.69	547.67	524.38	504.33	488.08	9.03
4,570.00 – 4,609.99	948.82	798.39	779.43	751.44	708.64	691.85	680.65	665.66	643.09	611.13	581.69	557.67	534.38	514.33	498.08	9.03	948.82	798.39	779.43	751.44	708.64	691.85	680.65	665.66	643.09	611.13	581.69	557.67	534.38	514.33	498.08	9.03
4,610.00 – 4,649.99	958.82	808.39	789.43	761.44	718.64	701.85	690.65	675.66	653.																							

QUÉBEC INCOME TAX – Table 34

12 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.												If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																
4,970.00 – 5,049.99	1,053.82	903.39	884.43	856.44	813.64	796.85	785.65	770.66	748.09	716.13	686.69	662.67	639.38	619.33	603.08	9.03	4,970.00	5,049.99	5,129.99	5,209.99	5,289.99	5,369.99	5,449.99	5,529.99	5,609.99	5,689.99	5,769.99	5,849.99	5,929.99	6,009.99	6,089.99	6,169.99	6,249.99	6,329.99	6,409.99	6,489.99	6,569.99	6,649.99	6,729.99	6,809.99	6,889.99	6,969.99	7,049.99	7,129.99	7,209.99	7,289.99	7,369.99	7,449.99	7,529.99	7,609.99	7,689.99	7,769.99	7,849.99	7,929.99	8,009.99	8,089.99	8,169.99	8,249.99	8,329.99	8,409.99	8,489.99	8,569.99	8,649.99	8,729.99	8,809.99	8,889.99	8,969.99	9,049.99	9,129.99	9,209.99	9,289.99	9,369.99	9,449.99	9,529.99	9,609.99	9,689.99	9,769.99	9,849.99	9,929.99	10,009.99	10,089.99	10,169.99	10,249.99	10,329.99	10,409.99	10,489.99	10,569.99	10,649.99	10,729.99	10,809.99	10,889.99	10,969.99	11,049.99	11,129.99	11,209.99	11,289.99	11,369.99	11,449.99	11,529.99	11,609.99	11,689.99	11,769.99	11,849.99	11,929.99	12,009.99	12,089.99	12,169.99	12,249.99	12,329.99	12,409.99	12,489.99	12,569.99	12,649.99	12,729.99	12,809.99	12,889.99	12,969.99	13,049.99	13,129.99	13,209.99	13,289.99	13,369.99	13,449.99	13,529.99	13,609.99	13,689.99	13,769.99	13,849.99	13,929.99	14,009.99	14,089.99	14,169.99	14,249.99	14,329.99	14,409.99	14,489.99	14,569.99	14,649.99	14,729.99	14,809.99	14,889.99	14,969.99	15,049.99	15,129.99	15,209.99	15,289.99	15,369.99	15,449.99	15,529.99	15,609.99	15,689.99	15,769.99	15,849.99	15,929.99	16,009.99	16,089.99	16,169.99	16,249.99	16,329.99	16,409.99	16,489.99	16,569.99	16,649.99	16,729.99	16,809.99	16,889.99	16,969.99	17,049.99	17,129.99	17,209.99	17,289.99	17,369.99	17,449.99	17,529.99	17,609.99	17,689.99	17,769.99	17,849.99	17,929.99	18,009.99	18,089.99	18,169.99	18,249.99	18,329.99	18,409.99	18,489.99	18,569.99	18,649.99	18,729.99	18,809.99	18,889.99	18,969.99	19,049.99	19,129.99	19,209.99	19,289.99	19,369.99	19,449.99	19,529.99	19,609.99	19,689.99	19,769.99	19,849.99	19,929.99	20,009.99	20,089.99	20,169.99	20,249.99	20,329.99	20,409.99	20,489.99	20,569.99	20,649.99	20,729.99	20,809.99	20,889.99	20,969.99	21,049.99	21,129.99	21,209.99	21,289.99	21,369.99	21,449.99	21,529.99	21,609.99	21,689.99	21,769.99	21,849.99	21,929.99	22,009.99	22,089.99	22,169.99	22,249.99	22,329.99	22,409.99	22,489.99	22,569.99	22,649.99	22,729.99	22,809.99	22,889.99	22,969.99	23,049.99	23,129.99	23,209.99	23,289.99	23,369.99	23,449.99	23,529.99	23,609.99	23,689.99	23,769.99	23,849.99	23,929.99	24,009.99	24,089.99	24,169.99	24,249.99	24,329.99	24,409.99	24,489.99	24,569.99	24,649.99	24,729.99	24,809.99	24,889.99	24,969.99	25,049.99	25,129.99	25,209.99	25,289.99	25,369.99	25,449.99	25,529.99	25,609.99	25,689.99	25,769.99	25,849.99	25,929.99	26,009.99	26,089.99	26,169.99	26,249.99	26,329.99	26,409.99	26,489.99	26,569.99	26,649.99	26,729.99	26,809.99	26,889.99	26,969.99	27,049.99	27,129.99	27,209.99	27,289.99	27,369.99	27,449.99	27,529.99	27,609.99	27,689.99	27,769.99	27,849.99	27,929.99	28,009.99	28,089.99	28,169.99	28,249.99	28,329.99	28,409.99	28,489.99	28,569.99	28,649.99	28,729.99	28,809.99	28,889.99	28,969.99	29,049.99	29,129.99	29,209.99	29,289.99	29,369.99	29,449.99	29,529.99	29,609.99	29,689.99	29,769.99	29,849.99	29,929.99	30,009.99	30,089.99	30,169.99	30,249.99	30,329.99	30,409.99	30,489.99	30,569.99	30,649.99	30,729.99	30,809.99	30,889.99	30,969.99	31,049.99	31,129.99	31,209.99	31,289.99	31,369.99	31,449.99	31,529.99	31,609.99	31,689.99	31,769.99	31,849.99	31,929.99	32,009.99	32,089.99	32,169.99	32,249.99	32,329.99	32,409.99	32,489.99	32,569.99	32,649.99	32,729.99	32,809.99	32,889.99	32,969.99	33,049.99	33,129.99	33,209.99	33,289.99	33,369.99	33,449.99	33,529.99	33,609.99	33,689.99	33,769.99	33,849.99	33,929.99	34,009.99	34,089.99	34,169.99	34,249.99	34,329.99	34,409.99	34,489.99	34,569.99	34,649.99	34,729.99	34,809.99	34,889.99	34,969.99	35,049.99	35,129.99	35,209.99	35,289.99	35,369.99	35,449.99	35,529.99	35,609.99	35,689.99	35,769.99	35,849.99	35,929.99	36,009.99	36,089.99	36,169.99	36,249.99	36,329.99	36,409.99	36,489.99	36,569.99	36,649.99	36,729.99	36,809.99	36,889.99	36,969.99	37,049.99	37,129.99	37,209.99	37,289.99	37,369.99	37,449.99	37,529.99	37,609.99	37,689.99	37,769.99	37,849.99	37,929.99	38,009.99	38,089.99	38,169.99	38,249.99	38,329.99	38,409.99	38,489.99	38,569.99	38,649.99	38,729.99	38,809.99	38,889.99	38,969.99	39,049.99	39,129.99	39,209.99	39,289.99	39,369.99	39,449.99	39,529.99	39,609.99	39,689.99	39,769.99	39,849.99	39,929.99	40,009.99	40,089.99	40,169.99	40,249.99	40,329.99	40,409.99	40,489.99	40,569.99	40,649.99	40,729.99	40,809.99	40,889.99	40,969.99	41,049.99	41,129.99	41,209.99	41,289.99	41,369.99	41,449.99	41,529.99	41,609.99	41,689.99	41,769.99	41,849.99	41,929.99	42,009.99	42,089.99	42,169.99	42,249.99	42,329.99	42,409.99	42,489.99	42,569.99	42,649.99	42,729.99	42,809.99	42,889.99	42,969.99	43,049.99	43,129.99	43,209.99	43,289.99	43,369.99	43,449.99	43,529.99	43,609.99	43,689.99	43,769.99	43,849.99	43,929.99	44,009.99	44,089.99	44,169.99	44,249.99	44,329.99	44,409.99	44,489.99	44,569.99	44,649.99	44,729.99	44,809.99	44,889.99	44,969.99	45,049.99	45,129.99	45,209.99	45,289.99	45,369.99	45,449.99	45,529.99	45,609.99	45,689.99	45,769.99	45,849.99	45,929.99	46,009.99	46,089.99	46,169.99	46,249.99	46,329.99	46,409.99	46,489.99	46,569.99	46,649.99	46,729.99	46,809.99	46,889.99	46,969.99	47,049.99	47,129.99	47,209.99	47,289.99	47,369.99	47,449.99	47,529.99	47,609.99	47,689.99	47,769.99	47,849.99	47,929.99	48,009.99	48,089.99	48,169.99	48,249.99	48,329.99	48,409.99	48,489.99	48,569.99	48,649.99	48,729.99	48,809.99	48,889.99	48,969.99	49,049.99	49,129.99	49,209.99	49,289.99	49,369.99	49,449.99	49,529.99	49,609.99	49,689.99	49,769.99	49,849.99	49,929.99	50,009.99	50,089.99	50,169.99	50,249.99	50,329.99	50,409.99	50,489.99	50,569.99	50,649.99	50,729.99	50,809.99	50,889.99	50,969.99	51,049.99	51,129.99	51,209.99	51,289.99	51,369.99	51,449.99	51,529.99	51,609.99	51,689.99	51,769.99	51,849.99	51,929.99	52,009.99	52,089.99	52,169.99	52,249.99	52,329.99	52,409.99	52,489.99	52,569.99	52,649.99	52,729.99	52,809.99	52,889.99	52,969.99	53,049.99	53,129.99	53,209.99	53,289.99	53,369.99	53,449.99	53,529.99	53,609.99	53,689.99	53,769.99	53,849.99	53,929.99	54,009.99	54,089.99	54,169.99	54,249.99	54,329.99	54,409.99	54,489.99	54,569.99	54,649.99	54,729.99	54,809.99	54,889.99	54,969.99	55,049.99	55,129.99	55,209.99	55,289.99	55,369.99	55,449.99	55,529.99	55,609.99	55,689.99	55,769.99	55,849.99	55,929.99	56,009.99	56,089.99	56,169.99	56,249.99	56,329.99	56,409.99	56,489.99	56,569.99	56,649.99	56,729.99	56,809.99	56,889.99	56,969.99	57,049.99	57,129.99	57,209.99	57,289.99	57,369.99	57,449.99	57,529.99	57,609.99	57,689.99	57,769.99	57,849.99	57,929.99	58,009.99	58,089.99	58,169.99	58,249.99	58,329.99	58,409.99	58,489.99	58,569.99	58,649.99	58,729.99	58,809.99	58,889.99	58,969.99	59,049.99	59,129.99	59,209.99	59,289.99	59,369.99	59,449.99	59,529.99	59,609.99	59,689.99	59,769.99	59,849.99	59,929.99	60,009.99	60,089.99	60,169.99	60,249.99	60,329.99	60,409.99	60,489.99	60,569.99	60,649.99	60,729.99	60,809.99	60,889.99	60,969.99	61,049.99	61,129.99	61,209.99	61,289.99	61,369.99	61,449.99	61,529.99	61,609.99	61,689.99	61,769.99	61,849.99	61,929.99	62,009.99	62,089.99	62,169.99	62,249.99	62,329.99	62,409.99	62,489.99	62,569.99	62,649.99	62,729.99	62,809.99	62,889.99	62,969.99	63,049.99	63,129.99	63,209.99	63,289.99	63,369.99	63,449.99	63,529.99	63,609.99	63,689.99	63,769.99	63,849.99	63,929.99	64,009.99	64,089.99	64,169.99	64,249.99	64,329.99	64,409.99	64,489.99	64,569.99	64,649.99	64,729.99	64,809.99	64,889.99	64,969.99	65,049.99	65,129.99	65,209.99	65,289.99	65,369.99	65,449.99	65,529.99	65,609.99	65,689.99	65,769.99	65,849.99	65,929.99	66,009.99	66,089.99	66,169.99	66,249.99	66,329.99	66,409.99	66,489.99	66,569.99	66,649.99	66,729.99	66,809.99	66,889.99	66,969.99	67,049.99	67,129.99	67,209.99	67,289.99	67,369.99	67,449.99	67,529.99	67,609.99	67,689.99	67,769.99	67,849.99	67,929.99	68,009.99	68,089.99	68,169.99	68,249.99	68,329.99	68,409.99	68,489.99	68,569.99	68,649.99	68,729.99	68,809.99	68,889.99	68,969.99	69,049.99	69,129.99	69,209.99	69,289.99	69,369.99	69,449.99	69,529.99	69,609.99	69,689.99	69,769.99	69,849.99	69,929.99	70,009.99	70,089.99	70,169.99	70,249.99	70,329.99	70,409.99	70,489.99	70,569.99	70,649.99	70,729.99	70,809.99	70,889.99	70,969.99	71,049.99	71,129.99	71,209.99	71,289.99	71,369.99	71,449.

QUÉBEC INCOME TAX – Table 34

12 pay periods per year

Remuneration subject to source deductions. Use the appropriate bracket.	Deduct from each pay the amount in the column corresponding to the deduction code on the employee's TP-1015.3-V form.												If the amount on line 7 of form TP-1015.3-V exceeds \$25,800, you must subtract, for each increment of \$500 (or portion thereof), the amount in column Z from the amount in column N.																				
	O	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Z	Z	Z	Z	Z	Z	Z	Z	Z	Z	Z	Z	Z	Z	Z	Z	Z	Z
	1,863.82	1,713.39	1,694.43	1,668.44	1,623.64	1,606.85	1,595.65	1,580.66	1,558.09	1,526.13	1,496.69	1,472.67	1,449.38	1,429.33	1,413.08	9.03	1,863.82	1,713.39	1,694.43	1,668.44	1,623.64	1,606.85	1,595.65	1,580.66	1,558.09	1,526.13	1,496.69	1,472.67	1,449.38	1,429.33	1,413.08	9.03	
8,170.00 – 8,329.99	1,863.82	1,713.39	1,694.43	1,668.44	1,623.64	1,606.85	1,595.65	1,580.66	1,558.09	1,526.13	1,496.69	1,472.67	1,449.38	1,429.33	1,413.08	9.03	1,863.82	1,713.39	1,694.43	1,668.44	1,623.64	1,606.85	1,595.65	1,580.66	1,558.09	1,526.13	1,496.69	1,472.67	1,449.38	1,429.33	1,413.08	9.03	
8,330.00 – 8,489.99	1,903.82	1,753.39	1,734.43	1,706.44	1,663.64	1,646.85	1,635.65	1,620.66	1,598.09	1,566.13	1,536.69	1,512.67	1,489.38	1,469.33	1,453.08	9.03	1,903.82	1,753.39	1,734.43	1,706.44	1,663.64	1,646.85	1,635.65	1,620.66	1,598.09	1,566.13	1,536.69	1,512.67	1,489.38	1,469.33	1,453.08	9.03	
8,490.00 – 8,649.99	1,943.82	1,793.39	1,774.43	1,746.44	1,703.64	1,686.85	1,675.65	1,660.66	1,638.09	1,606.13	1,576.69	1,552.67	1,529.38	1,509.33	1,493.08	9.03	1,943.82	1,793.39	1,774.43	1,746.44	1,703.64	1,686.85	1,675.65	1,660.66	1,638.09	1,606.13	1,576.69	1,552.67	1,529.38	1,509.33	1,493.08	9.03	
8,650.00 – 8,809.99	1,983.82	1,833.39	1,814.43	1,786.44	1,743.64	1,726.85	1,715.65	1,700.66	1,678.09	1,646.13	1,616.69	1,592.67	1,569.38	1,549.33	1,533.08	9.03	1,983.82	1,833.39	1,814.43	1,786.44	1,743.64	1,726.85	1,715.65	1,700.66	1,678.09	1,646.13	1,616.69	1,592.67	1,569.38	1,549.33	1,533.08	9.03	
8,810.00 – 8,969.99	2,023.82	1,873.39	1,854.43	1,826.44	1,783.64	1,766.85	1,755.65	1,740.66	1,718.09	1,686.13	1,656.69	1,632.67	1,609.38	1,589.33	1,573.08	9.03	2,023.82	1,873.39	1,854.43	1,826.44	1,783.64	1,766.85	1,755.65	1,740.66	1,718.09	1,686.13	1,656.69	1,632.67	1,609.38	1,589.33	1,573.08	9.03	
8,970.00 – 9,129.99	2,063.82	1,913.39	1,894.43	1,866.44	1,823.64	1,806.85	1,795.65	1,780.66	1,758.09	1,726.13	1,696.69	1,672.67	1,649.38	1,629.33	1,613.08	9.03	2,063.82	1,913.39	1,894.43	1,866.44	1,823.64	1,806.85	1,795.65	1,780.66	1,758.09	1,726.13	1,696.69	1,672.67	1,649.38	1,629.33	1,613.08	9.03	
9,130.00 – 9,289.99	2,103.82	1,953.39	1,934.43	1,906.44	1,863.64	1,846.85	1,835.65	1,820.66	1,798.09	1,766.13	1,736.69	1,712.67	1,689.38	1,669.33	1,653.08	9.03	2,103.82	1,953.39	1,934.43	1,906.44	1,863.64	1,846.85	1,835.65	1,820.66	1,798.09	1,766.13	1,736.69	1,712.67	1,689.38	1,669.33	1,653.08	9.03	
9,290.00 – 9,449.99	2,143.82	1,993.39	1,974.43	1,946.44	1,903.64	1,886.85	1,875.65	1,860.66	1,838.09	1,806.13	1,776.69	1,752.67	1,729.38	1,709.33	1,693.08	9.03	2,143.82	1,993.39	1,974.43	1,946.44	1,903.64	1,886.85	1,875.65	1,860.66	1,838.09	1,806.13	1,776.69	1,752.67	1,729.38	1,709.33	1,693.08	9.03	
9,450.00 – 9,609.99	2,183.82	2,033.39	2,014.43	1,986.44	1,943.64	1,926.85	1,915.65	1,900.66	1,878.09	1,846.13	1,816.69	1,792.67	1,769.38	1,749.33	1,733.08	9.03	2,183.82	2,033.39	2,014.43	1,986.44	1,943.64	1,926.85	1,915.65	1,900.66	1,878.09	1,846.13	1,816.69	1,792.67	1,769.38	1,749.33	1,733.08	9.03	
9,610.00 – 9,769.99	2,223.82	2,073.39	2,054.43	2,026.44	1,983.64	1,966.85	1,955.65	1,940.66	1,918.09	1,886.13	1,856.69	1,832.67	1,809.38	1,789.33	1,773.08	9.03	2,223.82	2,073.39	2,054.43	2,026.44	1,983.64	1,966.85	1,955.65	1,940.66	1,918.09	1,886.13	1,856.69	1,832.67	1,809.38	1,789.33	1,773.08	9.03	
9,770.00 – 9,929.99	2,263.82	2,113.39	2,094.43	2,066.44	2,023.64	2,006.85	1,995.65	1,980.66	1,958.09	1,926.13	1,896.69	1,872.67	1,849.38	1,829.33	1,813.08	9.03	2,263.82	2,113.39	2,094.43	2,066.44	2,023.64	2,006.85	1,995.65	1,980.66	1,958.09	1,926.13	1,896.69	1,872.67	1,849.38	1,829.33	1,813.08	9.03	
9,930.00 – 10,089.99	2,303.82	2,153.39	2,134.43	2,106.44	2,063.64	2,046.85	2,035.65	2,020.66	1,998.09	1,966.13	1,936.69	1,912.67	1,889.38	1,869.33	1,853.08	9.03	2,303.82	2,153.39	2,134.43	2,106.44	2,063.64	2,046.85	2,035.65	2,020.66	1,998.09	1,966.13	1,936.69	1,912.67	1,889.38	1,869.33	1,853.08	9.03	
10,090.00 – 10,249.99	2,343.82	2,193.39	2,174.43	2,146.44	2,103.64	2,086.85	2,075.65	2,060.66	2,038.09	2,006.13	1,976.69	1,952.67	1,929.38	1,909.33	1,893.08	9.03	2,343.82	2,193.39	2,174.43	2,146.44	2,103.64	2,086.85	2,075.65	2,060.66	2,038.09	2,006.13	1,976.69	1,952.67	1,929.38	1,909.33	1,893.08	9.03	
10,250.00 – 10,409.99	2,383.82	2,233.39	2,214.43	2,186.44	2,143.64	2,126.85	2,115.65	2,100.66	2,078.09	2,046.13	2,016.69	1,992.67	1,969.38	1,949.33	1,933.08	9.03	2,383.82	2,233.39	2,214.43	2,186.44	2,143.64	2,126.85	2,115.65	2,100.66	2,078.09	2,046.13	2,016.69	1,992.67	1,969.38	1,949.33	1,933.08	9.03	
10,410.00 – 10,569.99	2,423.82	2,273.39	2,254.43	2,226.44	2,183.64	2,166.85	2,155.65	2,140.66	2,118.09	2,086.13	2,056.69	2,032.67	2,009.38	1,989.33	1,973.08	9.03	2,423.82	2,273.39	2,254.43	2,226.44	2,183.64	2,166.85	2,155.65	2,140.66	2,118.09	2,086.13	2,056.69	2,032.67	2,009.38	1,989.33	1,973.08	9.03	
10,570.00 – 10,729.99	2,463.82	2,313.39	2,294.43	2,266.44	2,223.64	2,206.85	2,195.65	2,180.66	2,158.09	2,126.13	2,096.69	2,072.67	2,049.38	2,029.33	2,013.08	9.03	2,463.82	2,313.39	2,294.43	2,266.44	2,223.64	2,206.85	2,195.65	2,180.66	2,158.09	2,126.13	2,096.69	2,072.67	2,049.38	2,029.33	2,013.08	9.03	
10,730.00 – 10,889.99	2,503.82	2,353.39	2,334.43	2,306.44	2,263.64	2,246.85	2,235.65	2,220.66	2,198.09	2,166.13	2,136.69	2,112.67	2,089.38	2,069.33	2,053.08	9.03	2,503.82	2,353.39	2,334.43	2,306.44	2,263.64	2,246.85	2,235.65	2,220.66	2,198.09	2,166.13	2,136.69	2,112.67	2,089.38	2,069.33	2,053.08	9.03	
10,890.00 – 11,049.99	2,543.82	2,393.39	2,374.43	2,346.44	2,303.64	2,286.85	2,275.65	2,260.66	2,238.09	2,206.13	2,176.69	2,152.67	2,129.38	2,109.33	2,093.08	9.03	2,543.82	2,393.39	2,374.43	2,346.44	2,303.64	2,286.85	2,275.65	2,260.66	2,238.09	2,206.13	2,176.69	2,152.67	2,129.38	2,109.33	2,093.08	9.03	
11,050.00 – 11,209.99	2,583.82	2,433.39	2,414.43	2,386.44	2,343.64	2,326.85	2,315.65	2,300.66	2,278.09	2,246.13	2,216.69	2,192.67	2,169.38	2,149.33	2,133.08	9.03	2,583.82	2,433.39	2,414.43	2,386.44	2,343.64	2,326.85	2,315.65	2,300.66	2,278.09	2,246.13	2,216.69	2,192.67	2,169.38	2,149.33	2,133.08	9.03	
11,210.00 – 11,369.99	2,623.82	2,473.39	2,454.43	2,426.44	2,383.64	2,366.85	2,355.65	2,340.66	2,318.09	2,286.13	2,256.69	2,232.67	2,209.38	2,189.33	2,173.08	9.03	2,623.82	2,473.39	2,454.43	2,426.44	2,383.64	2,366.85	2,355.65	2,340.66	2,318.09	2,286.13	2,256.69	2,232.67	2,209.38	2,189.33	2,173.08	9.03	
11,370.00 – 11,529.99	2,663.82	2,513.39	2,494.43	2,466.44	2,423.64	2,406.85	2,395.65	2,380.66	2,358.09	2,326.13	2,296.69	2,272.67	2,249.38	2,229.33	2,213.08	9.03	2,663.82	2,513.39	2,494.43	2,466.44	2,423.64	2,406.85	2,395.65	2,380.66	2,358.09	2,326.13	2,296.69	2,272.67	2,249.38	2,229.33	2,213.08	9.03	
11,530.00 – 11,689.99	2,703.82	2,553.39	2,534.43	2,506.44	2,463.64	2,446.85	2,435.65	2,420.66	2,398.09	2,366.13	2,336.69	2,312.67	2,289.38	2,269.33	2,253.08	9.03	2,703.82	2,553.39	2,534.43	2,506.44	2,463.64	2,446.85	2,435.65	2,420.66	2,398.09	2,366.13	2,336.69	2,312.67	2,289.38	2,269.33	2,253.08	9.03	
11,690.00 – 11,849.99	2,743.82	2,593.39	2,574.43	2,546.44	2,503.64	2,486.85	2,475.65	2,460.66	2,438.09	2,406.13	2,376.69	2,352.67	2,329.38	2,309.33	2,293.08	9.03	2,743.82	2,593.39	2,574.43	2,546.44	2,503.64	2,486.85	2,475.65	2,460.66	2,438.09	2,406.13	2,376.69	2,352.67	2,329.38	2,309.33	2,293.08	9.03	
11,850.00 – 12,009.99	2,783.82	2,633.39	2,614.43	2,586.44	2,543.64	2,526.85	2,515.65	2,500.66	2,478.09	2,446.13	2,416.69	2,392.67	2,369.38	2,349.33	2,333.08	9.03	2,783.82	2,633.39	2,614.43	2,586.44	2,543.64	2,526.85	2,515.65	2,500.66	2,478.09	2,446.13	2,416.69	2,392.67	2,369.38	2,349.33	2,333.08	9.03	
12,010.00 – 12,169.99	2,823.82	2,673.39	2,654.43	2,626.44	2,583.64	2,566.85	2,555.65	2,540.66	2,518.09	2,486.13	2,456.69	2,432.67	2,409.38	2,389.33	2,373.08	9.03	2,823.82	2,673.39	2,654.43	2,626.44	2,583.64	2,566.85	2,555.65	2,540.66	2,518.09	2,486.13	2,456.69	2,432.67	2,409.38	2,389.33	2,373.08	9.03	
12,170.00 – 12,329.99	2,863.82	2,713.39	2,694.43	2,666.44	2,623.64	2,606.85	2,595.65	2,580.66	2,558.09	2,526.13	2,496.69	2,472.67	2,449.38	2,429.33	2,413.08	9.03	2,863.82	2,713.39	2,694.43	2,666.44	2,623.64	2,606.											

Draft Regulations

Draft Regulation

An Act to foster the development of manpower training (R.S.Q., c. D-7.1)

Ethics of training instructors and training bodies

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Commission des partenaires du marché du travail, at its meeting of 17 February 2000, adopted the Regulation respecting the ethics of training instructors and training bodies.

The Regulation, the text of which appears below, may be approved by the Government with or without amendment upon the expiry of 45 days following this publication.

The purpose of the Regulation is to regulate or prohibit certain practices pertaining to the professional conduct of accredited training instructors and training bodies, to establish the procedure governing examinations of and inquiries into conduct that may be in contravention of the Act and this Regulation, and to determine the appropriate penalties.

The Regulation has no impact on any kind of business.

Further information may be obtained by contacting Mr. Pierre Caron, Direction générale de l'apprentissage et de la formation de la main-d'œuvre, Emploi-Québec, 800, Place-Victoria, bureau 2800, C.P. 100, Montréal (Québec) H4Z 1B7. E-mail: pierre.caron@mss.gouv.qc.ca; tel. (514) 873-5955; fax: (514) 873-2189.

Any interested person having comments to make is asked to send them in writing, before the expiry of the 45-day period, to the Minister of State for Labour and Employment and Minister responsible for Employment, 425, rue Saint-Amable, 6^e étage, Québec (Québec) G1R 4Z1.

DIANE LEMIEUX,
*Minister of State for Labour and Employment
and Minister responsible for Employment*

Regulation respecting the ethics of training instructors and training bodies

An Act to foster the development of manpower training (R.S.Q., c. D-7.1, s. 20, 1st par. subpar. 4, and s. 21.1)

DIVISION I SCOPE

1. This Regulation applies to holders of an accreditation granted under the Regulation respecting the accreditation of training bodies, training instructors and training services, made by Order in Council 764-97 dated 11 June 1997.

DIVISION II STANDARDS OF ETHICS

2. An accredited training instructor shall act with competence. He shall provide quality professional services and make sure that the training provided complies with the set objectives and is adapted to the level of training of the client or of the employer's personnel.

He shall take into account the limits of his skills and knowledge, as well as the means at his disposal. In particular, he shall refrain from

(1) providing professional services for which he is not sufficiently prepared without the assistance or information needed;

(2) accepting an assignment when he has not acquired the required competence in due time or is unable to acquire it.

3. An accredited training instructor shall update and upgrade his knowledge and methods of instruction in order to keep up with the requirements of his profession and to ensure their quality.

4. In the practice of his profession, an accredited training instructor shall act honestly and loyally and he shall not, in particular,

(1) use discriminatory, fraudulent or illegal practices and he shall refuse to take part in such practices;

(2) carry on his activities in conditions or states likely to compromise the quality of the services he provides;

(3) receive, in addition to the remuneration to which he is entitled, any benefit, commission or discount in relation to his profession and he may not pay, offer to pay or promise to pay any such benefit, commission or discount;

(4) use methods for attracting clients that are unfair to the competition;

(5) abuse the good faith of another accredited training instructor, commit a breach of trust towards him or use disloyal practices;

(6) take credit for work done by another person;

(7) plagiarize or use without written permission the content of training provided for instance by a recognized educational institution or by another accreditation holder.

5. The holder of an accreditation shall, where applicable, make sure that the rules prescribed in sections 2 to 4 are observed by his training personnel or by the person in charge of providing training.

6. The holder of an accreditation shall refrain from providing persons in training with information intended to recruit them for organizations, movements, associations and circles, regardless of their purpose or reputation.

7. The holder of an accreditation shall avoid placing himself in any situation where his personal interest would be in conflict with his contractual obligations or, where applicable, the obligations consequent to the performance of his duties.

8. The holder of an accreditation may not use for his benefit or the benefit of a third party personal information obtained for training purposes or in the course of his training activities, or any information of a confidential nature provided by a client or employer and usually dealt with confidentially by the client or employer, except with the consent of the person, client or employer concerned.

9. The holder of an accreditation shall advertise his services in a way likely to adequately inform persons who have no special knowledge of the advertised domain.

10. The holder of an accreditation may not in any way whatsoever engage in or allow advertising that is false, misleading or likely to mislead for the training he provides or is called upon to provide to the clients.

In particular, the holder of an accreditation may not in his advertising state or let people believe

(1) that the content of the training provided is approved by the Government, the Minister responsible for Employment, the Commission des partenaires du marché du travail, a government department, a public body or a public or private institution, unless he is so authorized under an agreement in writing to that effect;

(2) that the training instructors have skills or experience not recognized by the accreditation;

(3) that the scope of the accreditation covers professional fields other than those declared in the application for accreditation or declared subsequently to the Minister.

11. The holder of an accreditation may not in any way whatsoever engage in or allow advertising that is incompatible with the object of the Act to foster the development of manpower training (R.S.Q., c. D-7.1).

An advertisement may however indicate that the accreditation holder is accredited or recognized by the Minister and that he is governed by this Regulation.

12. The holder of an accreditation shall keep a complete electronic or paper copy of any advertisement he has made, for at least three years following the date it was last broadcast or published. That copy shall be handed to the Minister upon request.

CHAPTER III DISCIPLINARY PROCEDURE

13. Any person may file a complaint with the Minister against an accreditation holder about a behaviour that is derogatory to the Act to foster the development of manpower training or to its regulations.

A complaint shall be in writing and briefly state the reasons supporting it.

14. The Minister may reject any complaint that is obviously ill-founded. In such case, he shall so inform the complainant and give him the reasons for the rejection.

15. After a complaint has been made or on his own initiative, the Minister may inquire into any situation where a conduct that is derogatory to that Act or its regulations is suspected.

16. No accreditation holder may communicate with a person complaining of a violation to that Act or its regulations by him for the duration of the inquiry.

17. The Minister shall inform the accreditation holder of the alleged violations, of the reference to the provisions concerned in that Act and its regulations, of the possible penalty and that he may make observations in writing and file documents to complete the Minister's record within 15 days.

18. If the Minister finds that an accreditation holder's conduct has been derogatory to that Act or its regulations, the Minister may, depending on the seriousness of the conduct, reprimand the accreditation holder or suspend or revoke his accreditation.

19. Any decision of the Minister shall be in writing, give reasons and be notified to the accreditation holder.

Where applicable, the Minister shall inform the accreditation holder of the way to exercise the recourse provided for in section 23.1 of that Act.

20. The Minister shall inform the complainant of the result of his inquiry and of his decision.

The first paragraph does not allow disclosure of confidential information.

21. The Minister's decision takes effect as soon as it is notified.

Within 10 days of the notification of the Minister's decision to suspend or revoke his accreditation, the accreditation holder shall return to the Minister the document evidencing his accreditation.

22. A decision to suspend or revoke the accreditation of a holder may not affect the eligibility of an employer's training expenditure recognized under that Act or a regulation thereunder, if that expenditure was incurred by the employer in good faith prior to that decision.

23. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

3590

Draft Regulation

An Act respecting insurance
(R.S.Q., c. A-32)

Application of the Act — Amendments

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation to amend the Regulation respecting the application of the Act respecting insurance, the text of which appears below, may be made by the Government upon the expiry of 45 days following this publication.

The purpose of the draft Regulation is to enable insurers who prefer to do so to distribute their products through a subsidiary, which may register with the Bureau des services financiers as a firm or obtain a restricted certificate issued by the Bureau.

Further information may be obtained by contacting Alain Samson, 800, place D'Youville, 9^e étage, Québec (Québec) G1R 4Y5, telephone: (418) 528-9726.

Any interested person having comments to make on the draft Regulation is asked to send them in writing, before the expiry of the 45-day period, to Bernard Landry, Minister of Finance, 12, rue Saint-Louis, 1^{er} étage, Québec (Québec) G1R 5L3, and a copy to the Inspector General of Financial Institutions, 800, place D'Youville, 9^e étage, Québec (Québec) G1R 4Y5.

BERNARD LANDRY,
Minister of Finance

Regulation to amend the Regulation respecting the application of the Act respecting insurance*

An Act respecting insurance
(R.S.Q., c. A-32, s. 420, par. *al*)

1. The Regulation respecting the application of the Act respecting insurance is amended by inserting the following after Chapter V:

* The Regulation respecting the application of the Act respecting insurance (R.R.Q., 1981, c. A-32, r.1) was last amended by Order in Council 279-2000 dated 15 March 2000 (2000, *G.O.* 2, 1365). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2000, updated to 1 February 2000.

“CHAPTER V.I INVESTMENT IN A SUBSIDIARY

45.1 A principal activity within the meaning of subparagraph *d.1* of the first paragraph of section 245 of the Act respecting insurance is the acting as a firm in accordance with Chapter I of Title II of the Act respecting the distribution of financial products and services (1998, c. 37) or the holding of a restricted certificate in accordance with Chapter III of Title VIII of that Act.”

2. This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

3591

Draft Regulation

Education Act
(R.S.Q., c. I-13.3)

Teaching licences — Amendments

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that the Regulation to amend the Regulation respecting teaching licences, the text of which appears below, may be made by the Minister of Education upon the expiry of 45 days following this publication.

The purpose of the draft Regulation is to introduce a teaching licence and a special teaching permit for the Cree and Kativik school boards, to remove the references to language of instruction and academic level, to recognize the time spent teaching in special educational institutions under agreement with the Minister, to update the schedules to the Regulation and to make other amendments of concordance.

To date, study of the matter shows that the draft Regulation will have no impact on businesses, including small and medium sized businesses.

Further information may be obtained by contacting Odette Fortier, Direction de la formation et de la titularisation du personnel scolaire, 1035, rue De La Chevrotière, 28^e étage, Québec (Québec) G1R 5A5; tel.: (418) 646-6581; fax: (418) 643-2149.

Any interested person having comments to make on the matter is asked to send them in writing, before the expiry of the 45-day period, to the Minister of Education, 1035, rue De La Chevrotière, 16^e étage, Québec (Québec) G1R 5A5.

FRANÇOIS LEGAULT,
Minister of Education

Regulation to amend the Regulation respecting teaching licences*

Education Act
(R.S.Q., c. I-13.3, s. 456, par. 1)

1. The following is substituted for section 1 of the Regulation respecting teaching licences:

“**1.** A teaching licence for the preschool, elementary or general secondary level is issued in the form of either a teaching diploma or a teaching permit.”

2. Section 2 is revoked.

3. Section 3 is amended by substituting “Schedules I to III” for “its Schedules”.

4. The following is inserted after section 5:

“**5.1.** A special teaching diploma for the Cree and Kativik school boards is issued to a person who has successfully completed a teacher training program listed in Schedule III and a probationary teaching period.”

5. Section 6 is amended by substituting the following for the part preceding subparagraph *a* of paragraph 2:

“(2) he holds a teaching licence obtained outside Québec and has successfully completed”.

6. The following is inserted after section 6:

“**6.1.** A special teaching permit for the Cree and Kativik school boards is issued to a person who has successfully completed a program listed in Schedule III.”

* The Regulation respecting teaching licences was made by the Order of the Minister of Education dated 19 August 1997 (1997, G.O. 2, 4399).

7. The following is substituted for sections 7 and 8:

“7. The probationary period is compulsory for a holder of a teaching permit who teaches in institutions that fall under the following categories:

(1) educational institutions set up under the Education Act (R.S.Q., c. I-13.3) or under the Education Act for Cree, Inuit and Naskapi Native Persons (R.S.Q., I-14);

(2) private educational institutions governed by the Act respecting private education (R.S.Q., c. E-9.1);

(3) educational institutions listed in Schedule IV.

8. The purpose of the probationary period is to verify the person’s teaching skills.

The probationary period focuses on:

(1) teaching activities, that is, those pertaining to the objectives set forth in the curricula, teaching strategies and the measurement and evaluation of learning;

(2) classroom management, that is, the development of a rapport both with the individual student and with groups, the maintenance of an atmosphere and environment conducive to learning and to respect for all manner of individual differences; and

(3) other educational tasks, in particular the establishment of interpersonal relations with all the students and other persons involved in the educational institution and with the parents, as well as any cooperation necessary with educators for the implementation of appropriate services.”

8. The following is substituted for section 9:

“9. The probationary period shall be completed in the institutions referred to in section 7.”

9. The following is substituted for section 10:

“10. The probationary period consists of 1200 hours of teaching.

It shall be reduced to no less than 600 hours and end when the objective referred to in section 8 has been reached if, during the probationary period, the person has taught a minimum of 200 hours within a continuous 12-month period, in educational institutions of the same school board, in the same private educational institution or in the same educational institution referred to in Schedule IV.”

10. Section 11 is amended by substituting “, by the private educational institution or by the educational institution referred to in Schedule IV.” for “or the private educational institution.”

11. The following is substituted for section 13:

“13. Where the school board, the private educational institution, or the educational institution referred to in Schedule IV concludes that the objective of the probationary period of teaching has been reached, it shall issue an attestation to that effect to the person concerned. A certified copy of the attestation shall be sent to the Minister.”

12. The following is substituted for section 14:

“14. Where the school board, the private educational institution or the educational institution referred to in Schedule IV concludes that the objective of the probationary period has not been reached, it shall advise the person concerned in writing. The grounds for the decision shall accompany the failure notice. A certified copy of that notice shall be sent to the Minister.”

13. The following is substituted for section 16:

“16. Notwithstanding the provisions of Chapter IV, the teaching permit shall expire at the end of the time limit provided for in section 15 if the holder of the permit does not exercise his right to a second probationary period.”

14. The following is inserted after section 16:

“16.1. A teaching licence may not be issued to a person who has not exercised his right to a second probationary period within the prescribed time limit, or a person who has failed a second probationary period.”

15. The following is substituted for the title of Division II in the French version:

“LA LANGUE D’ENSEIGNEMENT”

16. Section 17 is revoked.

17. Section 18 is amended by substituting the words “his training with respect to an application for a teaching licence” for the words “its training”.

18. Section 19 is revoked.

19. The following is substituted for the title of Division III in the French version:

“LA RÉSIDENCE”.

20. The following is substituted for section 21:

“21. A teaching diploma is issued only to a Canadian citizen or a permanent resident within the meaning of the Immigration Act (Revised Statutes of Canada (1985), chapter I-2).”.

21. The following is inserted after section 21:

“21.1. A teaching permit is issued only to a Canadian citizen or a permanent resident within the meaning of the Immigration Act or to the holder of a certificate of acceptance issued under the Act respecting immigration to Québec (R.S.Q., c. I-0.2) authorizing the holder to work in Québec.”.

22. The following is substituted for section 24:

“24. The Minister shall renew a teaching permit for five-year periods, where the holder files an application for renewal in accordance with the procedure set out in section 26.”.

23. Section 25 is revoked.

24. Section 26 is amended

(1) by inserting the word “certified” before the word “copy” in paragraph 3;

(2) by inserting the word “certified” before the word “copy” in paragraph 6;

(3) by substituting the words “a certified copy of his diploma and of his transcript” for the words “an official transcript” in paragraph 7;

(4) by deleting paragraph 9; and

(5) by substituting the following for paragraph 10:

“(10) a certified copy of his certificate of Canadian citizenship, of the landing record attesting his perma-

nent resident status or of his certificate of acceptance authorizing him to work in Québec, as the case may be.”.

25. Section 27 is amended

(1) by substituting the word “nature” for the word “forme” in paragraph 3 of the French text;

(2) by revoking paragraph 4;

(3) by substituting the words “he received his teacher training” for “he is authorized to teach” in paragraph 5;

(4) by substituting the following for paragraph 6:

“(6) the training program by virtue of which the teaching licence was issued and, if applicable, the specialty and the university where the program was completed;”;

(5) by substituting the following for paragraph 7:

“(7) the term of the teaching permit;” and

(6) by adding the following at the end of the section:

“(8) the name of the school boards where the holder is authorized to teach, in the case of a special teaching diploma or of a special teaching permit for the Cree and Kativik school boards.”.

26. Schedules I to IV to this Regulation are substituted for Schedules I and II.

27. The teaching licences issued between 11 September 1997 and (*enter here the date of coming into force of this Regulation*) shall be deemed issued without restrictions with respect to language and academic level.

28. This Regulation comes into force on the fifteenth day following the date its publication in the *Gazette officielle du Québec*.

SCHEDULE I

(s. 3, 4)

TEACHER TRAINING PROGRAMS ACCREDITED SINCE 1994

University	Program name	Credits
BISHOP'S UNIVERSITY	BEd (Integrated Secondary Teaching Education Programme (I-Step));	135
	BA in Educational Studies – Bachelor of Education	135
CONCORDIA UNIVERSITY	BA Specialization in Early Childhood and Elementary Education	120
	BFA Specialization in Art Education	120
	BEd Specialization in Teaching English as a Second Language	120
UNIVERSITÉ LAVAL	Baccalauréat en enseignement secondaire	126
	Baccalauréat en enseignement des arts plastiques	120
	Baccalauréat en éducation musicale	124
	Baccalauréat en enseignement de l'éducation physique	126
	Baccalauréat en enseignement de l'anglais langue seconde	120
	Baccalauréat en éducation préscolaire et en enseignement primaire	125
MCGILL UNIVERSITY	BEd General Secondary	120
	BEd Kindergarten and Elementary	120
	BEd Major in Physical Education	120
UNIVERSITÉ DE MONTRÉAL	Baccalauréat en enseignement secondaire	126
	Baccalauréat en éducation préscolaire et en enseignement primaire	124
	Baccalauréat en éducation option "orthopédagogie"	124
	Baccalauréat en éducation option "Éducation physique et santé"	126
	Baccalauréat en éducation option "Français langue seconde"	125
UNIVERSITÉ DE SHERBROOKE	Baccalauréat en enseignement secondaire	120
	Baccalauréat en éducation préscolaire et en enseignement primaire	120
	Baccalauréat en adaptation scolaire et sociale	120
	Baccalauréat d'enseignement en éducation physique et à la santé	120
	Baccalauréat en enseignement de l'anglais langue seconde	120
UNIVERSITÉ DU QUÉBEC EN ABITIBI-TÉMISCAMINGUE	Baccalauréat en enseignement secondaire	120
	Baccalauréat en éducation préscolaire et en enseignement primaire	120
	Baccalauréat en enseignement en adaptation scolaire	120

University	Program name	Credits
UNIVERSITÉ DU QUÉBEC À CHICOUTIMI	Baccalauréat en enseignement secondaire	120
	Baccalauréat en éducation préscolaire et en enseignement primaire	120
	Baccalauréat en enseignement en adaptation scolaire et sociale	120
	Baccalauréat en enseignement des arts	120
	Baccalauréat en enseignement de l'éducation physique et à la santé	120
	Baccalauréat en enseignement des langues secondes	123
UNIVERSITÉ DU QUÉBEC À HULL	Baccalauréat d'enseignement au secondaire	120
	Baccalauréat en éducation préscolaire et en enseignement primaire	120
	Baccalauréat en orthopédagogie	120
	Baccalauréat en enseignement des arts	120
	Baccalauréat en enseignement des langues secondes	120
UNIVERSITÉ DU QUÉBEC À MONTRÉAL	Baccalauréat en enseignement secondaire	120
	Baccalauréat en éducation préscolaire et en enseignement primaire (formation initiale)	120
	Baccalauréat en enseignement en adaptation scolaire et sociale	120
	Baccalauréat en arts visuels (concentration enseignement)	120
	Baccalauréat en art dramatique (concentration enseignement)	120
	Baccalauréat en danse (concentration enseignement)	120
	Baccalauréat en musique (concentration enseignement)	120
	Baccalauréat d'intervention en activité physique. Profil enseignement de l'éducation physique et de la santé	120
	Baccalauréat en enseignement du français langue seconde	120
Baccalauréat enseignement de l'anglais langue seconde	120	
UNIVERSITÉ DU QUÉBEC À RIMOUSKI	Baccalauréat d'enseignement au secondaire général	120
	Baccalauréat d'éducation au préscolaire et d'enseignement au primaire	120
	Baccalauréat en enseignement en adaptation scolaire	120

University	Program name	Credits
UNIVERSITÉ DU QUÉBEC À TROIS-RIVIÈRES	Baccalauréat d'enseignement au secondaire	126
	Baccalauréat d'éducation au préscolaire et d'enseignement au primaire	120
	Baccalauréat d'enseignement en adaptation scolaire	120
	Baccalauréat en enseignement des arts	120
	Baccalauréat en enseignement de l'activité physique et santé	120
	Baccalauréat en enseignement des langues secondes (anglais et espagnol)	120

SCHEDULE II

(s. 3, 6)

TEACHER TRAINING PROGRAMS ACCREDITED BEFORE 1994

University	Program name	Credits
BISHOP'S UNIVERSITY	Diploma in Education (Part I)	45
	Diploma in Education (Part II)	45
	Program in Second Language Teaching	30
CONCORDIA UNIVERSITY	BA in Early Childhood Education	90
	Certificate in Education	30
	Diploma in Early Childhood Education	33
	Master in the Teaching of Mathematics	45
	Diploma in Art Education	30
	BEd (Teaching of English as a Second Language)	90

SCHEDULE III

(s. 3, 5.1, 6.1)

ACCREDITED TEACHER TRAINING PROGRAMS FOR THE CREE AND KATIVIK SCHOOL BOARDS

University	Program name	Credits
McGILL UNIVERSITY	Certificate in Native and Northern Education	45
UNIVERSITÉ DU QUÉBEC EN ABITIBI-TÉMISCAMINGUE	Certificat de 1 ^{er} cycle d'enseignement au préscolaire et au primaire en milieu nordique	42
UNIVERSITÉ DU QUÉBEC À CHICOUTIMI	Certificat en enseignement en milieu amérindien	48
KATIVIK SCHOOL BOARD	Teacher training for Inuit teachers	45

SCHEDULE IV

(s. 7, 10, 11, 13, 14)

**SPECIAL EDUCATIONAL INSTITUTIONS UNDER AGREEMENT WITH THE MINISTER FOR THE
PURPOSE OF RECOGNIZING HOURS OF TEACHING WITH RESPECT TO THE PROBATIONARY PERIOD**

Centres d'orientation et de formation pour immigrants (COFI)

Institut de tourisme et d'hôtellerie du Québec

Kahnawake Education Center: Kateri School
Karonhianonha School
Kahnawake Survival School

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Abbreviations: **A**: Abrogated, **N**: New, **M**: Modified

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