

Summary

Table of Contents Coming into force of Acts Regulations and other acts Draft Regulations Index

Legal deposit-1st Quarter 1968 Bibliothèque nationale du Québec © Éditeur officiel du Québec, 2005

All rights reserved in all countries. No part of this publication may be translated, used or reproduced for commercial purposes by any means, whether electronic or mechanical, including micro-reproduction, without the written authorization of the Québec Official Publisher.

Table of Contents Page **Coming into force of Acts** 570-2005 Prescription drug insurance and other legislative provisions, An Act to amend the 2031 Regulations and other acts 568-2005 Ratification of the Protocol of the Tax Agreement between the Gouvernement du Québec and the Gouvernement de la République française for the purposes of avoiding double taxation and preventing evasion of taxes on income signed on 3 September 2002 and making of the Regulation respecting the implementation of the Protocol 2033 569-2005 Ratification of the Agreement on Social Security between the Gouvernement du Québec and the Government of the Slovak Republic, signed at Québec on 25 February 2003 and making of the Regulation implementing that Agreement 2045 577-2005 Professional Code — Agrologists — Code of ethics (Amend.) 2054 578-2005 2055 579-2005 2056 580-2005 2058 581-2005 2060 583-2005 Cargo securement standards 2061 Agreement concerning new methods of voting in connection with a postal ballot for non resident electors — Municipalities to be reconstituted of La Bostonnais and Lac Édouard 2064 Agreement concerning new methods of voting using "PERFAS-MV" ballot boxes — Municipality of Shawinigan 2077 Trapping and fur trade (Amend.) 2091 **Draft Regulations** Battures-de-Saint-Fulgence Wildlife Preserve 2093 Building service employees — Québec 2096 École nationale de police du Québec — Training plan 2097 École nationale de police du Québec — Tuition fees 2108 Industrial accidents and occupational diseases, An Act respecting... — Experience ratios for 2006 2109 Industrial accidents and occupational diseases, An Act respecting... — Insurance premiums for 2006 2121 2123 Industrial accidents and occupational diseases, An Act respecting... — Personalized rates Industrial accidents and occupational diseases, An Act respecting... — Table of gross annual income from suitable employments for 2006 2123 Industrial accidents and occupational diseases, An Act respecting... — Table of income replacement indemnities for 2006 2124 Industrial accidents and occupational diseases, An Act respecting... — Classification of employers, 2150 statement of wages and rates of assessment 2261

Coming into force of Acts

Gouvernement du Québec

O.C. 570-2005, 15 June 2005

An Act to amend the Act respecting prescription drug insurance and other legislative provisions (2002, c. 27)

— Coming into force of certain provisions

COMING INTO FORCE of certain provisions of the Act to amend the Act respecting prescription drug insurance and other legislative provisions (2002, c. 27)

WHEREAS the Act to amend the Act respecting prescription drug insurance and other legislative provisions (2002, c. 27) was assented to on 13 June 2002;

WHEREAS, under section 48 of the Act, the provisions of the Act come into force on the date or dates to be fixed by the Government, except paragraph 1 of section 1, sections 2, 3 and 6 to 9, paragraphs 2 and 4 of section 10, paragraph 2 of section 22, paragraph 2 of section 23, sections 24 and 26, the first paragraph of section 31, the first paragraph of section 32, sections 33 to 40, paragraph 1 of section 41 and sections 45 and 46, which come into force on 1 July 2002, and sections 4, 11, 13, 28 and 30, which come into force on 2 July 2002;

WHEREAS the coming into force of the provisions of section 15 of the Act was fixed at 26 June 2002 by Order in Council 821-2002 dated 26 June 2002;

WHEREAS the coming into force of the provisions of sections 12 and 47 of the Act was fixed at 1 December 2002 and the coming into force of the provisions of section 5 was fixed at 1 January 2003 by Order in Council 1355-2002 dated 20 November 2002;

WHEREAS the coming into force of the provisions of sections 14, 16, 17, 18, 20, 21, paragraph 1 of section 22, paragraph 1 of section 23, sections 25, 27, 29, the second paragraph of sections 31 and 32, paragraph 2 of section 41 and sections 42 to 44 of the Act was fixed at 26 February 2003 by Order in Council 238-2003 dated 26 February 2003;

WHEREAS the coming into force of the provisions of paragraphs 1 and 3 of section 10 of the Act was fixed at 1 March 2003 by Order in Council 241-2003 dated 26 February 2003;

WHEREAS it is expedient to fix the coming into force of paragraph 2 of section 1 and paragraph 3 of section 22 of the Act:

IT IS ORDERED, therefore, on the recommendation of the Minister of Health and Social Services:

THAT paragraph 2 of section 1 and paragraph 3 of section 22 of the Act to amend the Act respecting prescription drug insurance and other legislative provisions (2002, c. 27) come into force on 30 June 2005.

André Dicaire, Clerk of the Conseil exécutif

6916

Regulations and other acts

Gouvernement du Québec

O.C. 568-2005, 15 June 2005

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31; 2004, c. 21)

Tax Agreement between the Gouvernement du Québec and the Gouvernement de la République française

- Protocol for the purposes of avoiding double taxation and preventing evasion of taxes on income
- Ratification
- Implementation

Ratification of the Protocol to the Tax Agreement between the Gouvernement du Québec and the Gouvernement de la République française for the purposes of avoiding double taxation and preventing evasion of taxes on income signed on 3 September 2002 and making of the Regulation respecting the implementation of the Protocol

WHEREAS the Tax Agreement between the Gouvernement du Québec and the Gouvernement de la République française for the purposes of avoiding double taxation and preventing evasion of taxes on income, signed on 1 September 1987, was approved by Order in Council 1341-87 dated 26 August 1987 and came into force on 19 September 1988;

WHEREAS the Agreement was implemented by the Regulation respecting implementation of the tax agreement between the Gouvernement du Québec and the Gouvernement de la République française for the purposes of avoiding double taxation and preventing evasion of taxes on income, made by Order in Council 422-88 dated 23 March 1988;

WHEREAS the Protocol to the Tax Agreement between the Gouvernement du Québec and the Gouvernement de la République française for the purposes of avoiding double taxation and preventing evasion of taxes on income was signed at Paris on 3 September 2002 and its signing was authorized by Order in Council 572-2002 dated 15 May 2002;

WHEREAS the Protocol is an international agreement within the meaning of section 19 of the Act respecting the Ministère des Relations Internationales (R.S.Q., c. M-25.1.1);

WHEREAS the Protocol is also an important international commitment within the meaning of subparagraph 1 of the second paragraph of section 22.2 of the Act respecting the Ministère des Relations Internationales;

WHEREAS, under the third paragraph of section 20 of the Act respecting the Ministère des Relations Internationales, international agreements referred to in section 22.2 of the Act must, to be valid, be signed by the Minister of International Relations, approved by the National Assembly and ratified by the Government;

WHEREAS, under section 22.4 of the Act respecting the Ministère des Relations Internationales, the ratification of an international agreement or the making of an order referred to in the third paragraph of section 22.1 of the Act shall not take place, where it concerns an important international commitment, until the commitment is approved by the National Assembly;

WHEREAS the National Assembly approved the Protocol on 18 December 2002;

WHEREAS, under section 96 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31), amended by section 516 of chapter 21 of the Statutes of 2004, the Government may make regulations to prescribe the measures required to carry out that Act, to give effect to any agreement entered into under section 9 and to exempt certain classes of individuals from the duties provided for by a fiscal law;

WHEREAS, under section 12 of the Regulations Act (R.S.Q., c. R-18.1), a proposed regulation may be made or approved at the expiry of a shorter period than the period applicable to it, or without having been published, if the authority making or approving it is of the opinion that the proposed regulation is to establish, amend or repeal norms of a fiscal nature;

IT IS ORDERED, therefore, on the recommendation of the Minister of International Relations and Minister responsible for La Francophonie and the Minister of Revenue:

THAT the Protocol to the Tax Agreement between the Gouvernement du Québec and the Gouvernement de la République française for the purposes of avoiding double taxation and preventing evasion of taxes on income, signed at Paris on 3 September 2002 and approved by

the National Assembly on 18 December 2002, the text of which appears as a Schedule to the Regulation respecting the implementation mentioned hereafter, be ratified;

THAT the Regulation respecting the implementation of the Protocol to the Tax Agreement between the Gouvernement du Québec and the Gouvernement de la République française for the purposes of avoiding double taxation and preventing evasion of taxes on income, attached to this Order in Council, be made.

ANDRÉ DICAIRE, Clerk of the Conseil exécutif

Regulation respecting the implementation of the Protocol to the Tax Agreement between the Gouvernement du Québec and the Gouvernement de la République française for the purposes of avoiding double taxation and preventing evasion of taxes on income

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31, ss. 9 and 96; 2004, c. 21, s. 516)

- **1.** The Protocol to the Tax Agreement between the Gouvernement du Québec and the Gouvernement de la République française for the purposes of avoiding double taxation and preventing evasion of taxes on income, signed at Paris on 3 September 2002, and appearing as Schedule I, applies to Québec.
- **2.** This Regulation comes into force on 1 August 2005.

PROTOCOL TO THE TAX AGREEMENT BETWEEN THE GOUVERNEMENT DU QUÉBEC AND THE GOUVERNEMENT DE LA RÉPUBLIQUE FRANÇAISE FOR THE PURPOSES OF AVOIDING DOUBLE TAXATION AND PREVENTING EVASION OF TAXES ON INCOME SIGNED ON 1 SEPTEMBER 1987

THE GOUVERNEMENT DU QUÉBEC

AND

THE GOUVERNEMENT DE LA RÉPUBLIQUE FRANÇAISE

RESOLVED to amend the Tax Agreement between Québec and France for the purposes of avoiding double taxation and preventing evasion of taxes on income, signed on 1 September 1987, hereinafter referred to as "the Agreement",

HAVE AGREED AS FOLLOWS:

ARTICLE 1

In the title of the Agreement and its preamble, the words "taxes on income" are replaced by the words "taxes on income and on capital".

ARTICLE 2

Article 2 is deleted and replaced by the following:

"ARTICLE 2 TAXES COVERED

- 1. This Agreement shall apply to taxes on income and on capital imposed on behalf of each Contracting Party or its territorial communities, irrespective of the manner in which they are levied.
- 2. There shall be regarded as taxes on income and on capital all taxes imposed on total income, on total capital, or on elements of income or of capital, including taxes on gains from the alienation of movable and immovable property, taxes on the total amounts of wages or salaries paid by enterprises as well as taxes on capital appreciation.
- 3. The existing taxes to which the Agreement shall apply are in particular
- (a) in the case of Québec, the taxes imposed by the Gouvernement du Québec pursuant to the Taxation Act (hereinafter referred to as "Québec tax");
- (b) in the case of France, the income tax, the corporation tax, the tax on wages and salaries (regulated by the provisions of the Agreement applicable, as the case may be, to business profits or to income from independent personal services), the solidarity tax on net wealth and any withholding tax, prepayment or advance payment with respect to the aforesaid taxes (hereinafter referred to as "French tax").
- 4. Notwithstanding the preceding provisions of this Article, the existing taxes to which the Agreement shall apply also include, in the case of France, the inheritance tax, but only for the application of Articles 4, 22, 24 and 25.
- 5. The Agreement shall apply also to any identical or substantially similar taxes which are imposed after the date of signature of the Agreement in addition to, or in place of, the existing taxes. The competent authorities of the Contracting Parties shall notify each other of any important changes which have been made in their respective taxation laws."

ARTICLE 3

- 1. Subparagraph c of paragraph 1 of Article 3 is deleted and replaced by the following:
- "(c) the term "company" means any body corporate or any other entity which is treated as a body corporate for tax purposes;".
- 2. Paragraph 2 of Article 3 is deleted and replaced by the following:
- "2. As regards the application of the Agreement by a Contracting Party any term not defined therein shall, unless the context otherwise requires, have the meaning which it has under the law of that Party concerning the taxes to which the Agreement applies, any meaning under the tax laws of that Party prevailing over a meaning given to the term under other laws of that Party.".

ARTICLE 4

Article 4 is deleted and replaced by the following:

"ARTICLE 4 RESIDENT

- 1. For the purposes of this Agreement, the term "resident of a Contracting Party" means
- (a) any person who, under the law of that Party, is liable to tax in the Party by reason of domicile, residence, place of management or any other criterion of a similar nature, but the term does not include any person who is liable to tax in that Party in respect only of income from sources in that Party;
- (b) that Party, the territorial communities of that Party and their legal persons established in the public interest;
- (c) in the case of France, partnerships or other bodies of persons which have their place of effective management in France, and whose partners, shareholders or other members are personally liable to tax in France in respect of their share of the profits under domestic French law; but, with respect to the benefits granted by Québec under the Agreement, such partnerships and bodies of persons shall not be treated as residents of France except insofar as their partners, shareholders or other members are liable to French tax on income in respect of which these benefits are granted;
- (d) any other person constituted and established in that Party and exempted from tax in that Party, where the competent authorities agree that for the purposes of the

Agreement or certain provisions of the Agreement such person shall be deemed to be a resident of that Party.

- 2. Where by reason of the provisions of paragraph 1, an individual is a resident of both Contracting Parties, then the person's status shall be determined as follows:
- (a) the person shall be deemed to be a resident of the Party in which that person has a permanent home available to him or her; if the person has a permanent home available to him or her in both Parties, the person shall be deemed to be a resident of the Party with which personal and economic relations are closer (centre of vital interests);
- (b) if the Party in which the person has a centre of vital interests cannot be determined, or if the person has not a permanent home available to him or her in either Party, the person shall be deemed to be a resident of the Party in which the person has an habitual abode;
- (c) if the person has an habitual abode in both Parties or in neither of them, the person shall be deemed to be a resident of France where the person is a national of France or of Québec where the person is a national of Canada;
- (d) if the person is a national of both France and Canada or of neither of them, the competent authorities of the Contracting Parties shall settle the question by mutual agreement.
- 3. Where by reason of the provisions of paragraph 1 a person other than an individual is a resident of both Contracting Parties, the competent authorities of the Contracting Parties shall endeavour to settle the question by mutual agreement. In the absence of such agreement, such person shall not be considered to be a resident of either Contracting Party for the purposes of enjoying benefits under the Agreement."

ARTICLE 5

Article 5 is deleted and replaced by the following:

"ARTICLE 5 PERMANENT ESTABLISHMENT

- 1. For the purposes of this Agreement, the term "permanent establishment" means a fixed place of business through which the business of an enterprise is wholly or partly carried on.
- 2. The term "permanent establishment" includes especially

- (a) a place of management;
- (b) a branch;
- (c) an office;
- (d) a factory;
- (e) a workshop; and
- (f) a mine, an oil or gas well, a quarry or other place of extraction of natural resources.
- 3. It is understood that a place of exploration of natural resources is also considered a permanent establishment if it constitutes a fixed place of business within the meaning of paragraph 1.
- 4. A building site or construction or installation project constitutes a permanent establishment only if it lasts for more than 12 months.
- 5. Notwithstanding the preceding provisions of this Article, the term "permanent establishment" shall be deemed not to include
- (a) the use of facilities solely for the purpose of storage, display or delivery of goods or merchandise belonging to the enterprise;
- (b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage, display or delivery;
- (c) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;
- (d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise or for collecting information, for the enterprise;
- (e) the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise, any other activity of a preparatory or auxiliary character;
- (f) the maintenance of a fixed place of business solely for any combination of activities listed in subparagraphs a to e, provided that the overall activity of the fixed place of business resulting from this combination is of a preparatory or auxiliary character.
- 6. Notwithstanding the provisions of paragraphs 1, 2 and 3, where a person other than an agent of an independent status to whom paragraph 7 applies is acting on behalf of an enterprise and has, and habitually

- exercises in a Contracting Party an authority to conclude contracts in the name of the enterprise, that enterprise shall be deemed to have a permanent establishment in that Party in respect of any activities which that person undertakes for that enterprise, unless the activities of such person are limited to those referred to in paragraph 5 which, if exercised through a fixed place of business, would not make this fixed place of business a permanent establishment under the provisions of that paragraph.
- 7. An enterprise shall not be deemed to have a permanent establishment in a Contracting Party merely because it carries on business in that Party through a broker, a general commission agent or any other agent of an independent status, provided that such persons are acting in the ordinary course of their business.
- 8. The fact that a company which is a resident of a Contracting Party controls or is controlled by a company which is a resident of the other Contracting Party, or which carries on business in that other Party (whether through a permanent establishment or otherwise), shall not of itself constitute either company a permanent establishment of the other.".

ARTICLE 6

1. The first sentence of paragraph 2 of Article 6 is deleted and replaced by the following:

"For the purposes of this Agreement, the term "immovable property" has the meaning which it has under the law of the Contracting Party in which the property involved is situated. It is understood that the term includes options and similar rights relating to such property.".

- 2. The following paragraph is added to Article 6:
- "5. Where ownership of shares, interests or other rights in a company gives the owner the enjoyment of immovable property situated in a Contracting Party and held by that company, the income that the owner derives from the direct use, letting or use in any other form of the owner's right of enjoyment may be taxed in that Party. The provisions of this paragraph shall apply notwithstanding the provisions of Articles 7 and 14.".

- 1. Paragraph 4 of Article 7 is replaced by the following:
- "4. If it has been customary in a contracting Party to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing

in paragraph 2 shall preclude that Contracting Party from determining the profits to be taxed by such an apportionment as may be customary; the method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles contained in this Article.".

2. Paragraphs 4, 5 and 6 become paragraphs 5, 6 and 7 respectively.

ARTICLE 8

Article 9 is deleted and replaced by the following:

"ARTICLE 9 ASSOCIATED ENTERPRISES

Where

- (a) an enterprise of a Contracting Party participates directly or indirectly in the management, control or capital of an enterprise of the other Contracting Party; or
- (b) the same persons participate directly or indirectly in the management, control or capital of an enterprise of a Contracting Party and an enterprise of the other Contracting Party;

and in either case conditions are made or imposed between the two enterprises in their commercial or financial relations which differ from those which would be made between independent enterprises, then any profits which would, but for those conditions, have accrued to one of the enterprises, but, by reason of those conditions, have not so accrued, may be included in the profits of that enterprise and taxed accordingly."

ARTICLE 9

Article 10 is deleted and replaced by the following:

"ARTICLE 10 DIVIDENDS

- 1. Dividends paid by a company which is a resident of a Contracting Party to a resident of the other Contracting Party may be taxed in that other Party.
- 2. However, where the company paying dividends is a resident of France, the dividends shall be taxable in France in accordance with French law, but if the recipient is the beneficial owner of the dividends, the tax so charged shall not exceed

- (a) 5 per cent of the gross amount of the dividends if the beneficial owner is a company liable to corporation tax which holds directly or indirectly at least 10 per cent of the capital of the company paying the dividends;
- (b) 15 per cent of the gross amount of the dividends in all other cases.

The provisions of this paragraph shall not affect the taxation of the company in respect of the profits out of which the dividends are paid.

- 3. The term "dividends" as used in this Article means income from shares, "jouissance" shares or "jouissance" rights, mining shares, founders' shares or other rights, not being debt-claims, participating in profits, as well as income which is subjected to the taxation treatment of distributions or to same taxation treatment as the income from shares by the laws of the Contracting Party of which the company making the distribution is a resident.
- 4. The gross amount of the payment from the French Treasury ("tax credit") referred to in subparagraph *a* of paragraph 3 of Article 10 of the Convention between the Government of the French Republic and the Government of Canada for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital signed on May 2, 1975, modified by the Protocol of January 16, 1987 and the Protocol of November 30, 1995, and the amount of the prepayment refunded to a resident of Québec pursuant to paragraph 4 of Article 10 of the aforesaid Tax Convention shall be deemed to be dividends for the purposes of this Agreement.
- 5. The provisions of paragraphs 1 and 2 shall not apply if the beneficial owner of the dividends, being a resident of the Contracting Party, carries on an industrial or commercial activity in the other Contracting Party of which the company paying the dividends is a resident, through a permanent establishment situated therein, or performs in that other Contracting Party independent personal services from a fixed base situated therein, and the holding in respect of which the dividends are paid is effectively connected with such permanent establishment or fixed base. In such case, the provisions of Article 7 or Article 14, as the case may be, shall apply.
- 6. Where a company which is a resident of a Contracting Party derives profits or income from the other Contracting Party, that other Party may not impose any tax on the dividends paid by the company, except insofar as such dividends are paid to a resident of that other Party or insofar as the holding in respect of which the

dividends are paid is effectively connected with a permanent establishment or a fixed base situated in that other Party, nor subject the company's undistributed profits to a tax on undistributed profits, even if the dividends paid or the undistributed profits consist wholly or partly of profits or income arising in such other Party.

7. Nothing in the Agreement shall prevent France from imposing on the earnings attributable to a permanent establishment, situated in France, of a company which is a resident of Québec a tax in addition to the tax allowable under the other provisions of the Agreement, provided that any additional tax so imposed shall not exceed 5 per cent of the amount of such earnings. This additional tax shall also apply to profits or gains derived from the alienation of immovable property situated in France by a company which is a resident of Québec, whether or not that company has a permanent establishment in France. For the purpose of these provisions, the term "earnings" means the profits or gains after deducting the taxes, other than the additional tax referred to herein, imposed on such profits or gains by France.".

ARTICLE 10

- 1. Paragraph 1 of section 11 is deleted and replaced by the following:
- "1. Interest arising in a Contracting Party and paid to a resident of the other Contracting Party may only be taxed in that other Party.".
- 2. Subparagraph c of paragraph 3 of Article 11 is deleted and replaced by the following:
- "(c) is paid with respect to indebtedness resulting from the sale or furnishing on credit by a resident of Québec of any equipment, merchandise or services, except where the sale or furnishing is made between associated enterprises within the meaning of subparagraph a or b of Article 9 or where the payer and the recipient of the interest are associated enterprises within the meaning of the same subparagraphs."

ARTICLE 11

- 1. Paragraph 1 of Article 12 is deleted and replaced by the following:
- "1. Royalties arising in a Contracting Party and paid to a resident of the other Contracting Party may only be taxed in that other Party.".
- 2. Paragraph 3 of Article 12 is deleted and replaced by the following:

- "3. Notwithstanding the provisions of paragraph 2,
- (a) royalties arising in France and paid to a resident of Québec who is the beneficial owner of the royalties, shall be taxable only in Québec if they are
- i. copyright royalties and other like payments in respect of the production or reproduction of any literary, dramatic, musical or artistic work (but not including royalties in respect of motion picture films nor royalties in respect of works on film or videotape or other means of reproduction for use in connection with television broadcasting), or
- ii. royalties for the use of, or the right to use, computer software, or
- iii. royalties for the use of, or the right to use, any patent or for information concerning industrial, commercial or scientific experience (but not including any such information provided in connection with a rental or franchise agreement);
- (b) royalties arising in France and paid to the Gouvernement du Québec or to a body of Québec approved by the competent authorities of the Contracting Parties, shall be taxable only in Québec."
- 3. The second paragraph of paragraph 4 of Article 12 is deleted and replaced by the following:
- "This provision shall apply to royalties paid to a resident of Québec in respect of films wholly or principally directed and produced in Québec and which are included in the list of films prepared by the Société de développement des entreprises culturelles.".
- 4. Paragraph 5 of Article 12 is deleted and replaced by the following:
- "5. The term "royalties" as used in this Article means payments of any kind received as a consideration for the use of, or the right to use, any copyright of literary, artistic or scientific work including motion picture films, any patent, trademark, design or model, plan, secret formula or process, or for the use of, or the right to use, industrial, commercial or scientific equipment, or for information concerning industrial, commercial or scientific experience."

ARTICLE 12

Article 13 is deleted and replaced by the following:

"ARTICLE 13 CAPITAL GAINS

- 1. (a) Gains from the alienation of immovable property may be taxed in the Contracting Party in which such property is situated.
- (b) Gains from the alienation of shares or other rights in a company the assets of which consist principally of immovable property situated in a Contracting Party may be taxed in that Party.
- (c) Gains from the alienation of an interest in a partnership or a trust the assets of which consist principally of immovable property situated in a Contracting Party may be taxed in that Party.
- (d) For the purposes of subparagraphs b and c, and for the purposes of paragraph 2 of Article 21 A, the term "immovable property situated in a Contracting Party" includes immovable property situated in that Party which is referred to in Article 6, and the shares or other rights the value of which is derived, directly or indirectly, principally from immovable property situated in that Party, and an interest in a partnership or trust, the value of which is derived, directly or indirectly, principally from immovable property situated in that Party; but it does not include property, other than rental property, through which the business of the company, partnership or trust is carried on.
- 2. Gains from the alienation of movable property forming part of the business property of a permanent establishment which an enterprise of a Contracting Party has in the other Contracting Party or of movable property pertaining to a fixed base available to a resident of a Contracting Party in the other Contracting Party for the purpose of performing independent personal services, including such gains from the alienation of such a permanent establishment (alone or with the whole enterprise) or of such fixed base, may be taxed in that other Party.
- 3. Gains derived by an enterprise of a Contracting Party from the alienation of ships or aircraft operated by that enterprise in international traffic or movable property pertaining to the operation of such ships or aircraft, shall be taxable only in that Party.
- 4. Gains from the alienation of any property other than that referred to in paragraphs 1, 2 and 3, shall be taxable only in the Contracting Party of which the alienator is a resident.
- 5. The provisions of paragraph 4 shall not prevent a Contracting Party from taxing, according to its law, gains derived by an individual who is a resident of the

other Contracting Party from the alienation of any property, if the alienator

- (a) is a national of Canada where the first-mentioned Party is Québec or a national of France where the first-mentioned Party is France or has been a resident of that first-mentioned Party for ten years or more prior to the date of the alienation of the property; and
- (b) has been a resident of that first-mentioned Party at any time within the five-year period immediately preceding the date of the alienation.".

ARTICLE 13

Paragraph 3 of Article 15 is deleted and replaced by the following:

"3. Notwithstanding the preceding provisions of this Article, remuneration derived in respect of an employment exercised aboard a ship or aircraft operated in international traffic by an enterprise of a Contracting Party may be taxed in that Party.".

ARTICLE 14

Article 17 is deleted and replaced by the following:

"ARTICLE 17 ARTISTS AND SPORTSMEN

- 1. Notwithstanding the provisions of Articles 14 and 15, income derived by a resident of a Contracting Party as an entertainer, such as a theatre, motion picture, radio or television artist, or a musician, or as a sportsman, from his or her personal activities as such exercised in the other Contracting Party, may be taxed in that other Party.
- 2. Where income in respect of personal activities exercised by an entertainer or a sportsman in his or her capacity as such accrues not to the entertainer or sportsman himself or herself but to another person, that income may, notwithstanding the provisions of Articles 7, 14 and 15, be taxed in the Contracting Party in which the activities of the entertainer or sportsman are exercised.
- 3. The provisions of paragraphs 1 and 2 shall not apply to income in respect of activities exercised by a resident of a Contracting Party as an entertainer or a sportsman in the other Contracting Party if the visit to that other Party is principally supported by public funds of the first-mentioned Party, its territorial communities or their legal persons established in the public interest. In such case, the income shall be taxable only in the first-mentioned Party.".

ARTICLE 15

- 1. Paragraph 2 of Article 18 is deleted and replaced by the following:
- "2. War pensions and allocations (including pensions and allowances paid to war veterans or paid as a consequence of damages or injuries suffered as a consequence of a war) arising in a Contracting Party and paid to a resident of the other Contracting Party shall, notwith-standing the provisions of Article 22, be exempt from tax in that other Party to the extent that they would be exempt from tax if received by a resident of the first-mentioned Party."
- 2. The first sentence of paragraph 3 of Article 18 is deleted and replaced by the following:

"Annuities arising in a Contracting Party and paid to a resident of the other Contracting Party may be taxed in the first-mentioned Party.".

ARTICLE 16

Article 19 is deleted and replaced by the following:

"ARTICLE 19 GOVERNMENT SERVICE

- 1. Salaries, wages and other similar remuneration, other than a pension, paid by a Contracting Party or one of its territorial communities or by one of the legal persons established in the public interest to an individual who is a national of Canada when that Party is Québec and a national of France when that Party is France in respect of services rendered to that Party, community or legal person, shall be taxable only in that Party.
- 2. The provisions of paragraph 1 shall not apply to salaries, wages and other similar remuneration paid in respect of services rendered in connection with a trade or business carried on by a Contracting Party or one of its territorial communities or by one of the legal persons established in the public interest.".

ARTICLE 17

The following paragraph is added to Article 20:

"Bursaries paid by a Contracting Party or one of its territorial communities, or by one of their legal persons established in the public interest to a resident of the other Contracting Party, or for the benefit of that resident, shall be taxable only in the first-mentioned Party and shall not be taken into account for the calculation of income tax in the other Party."

ARTICLE 18

The following is added after Article 21:

"**ARTICLE 21 A** CAPITAL

- 1. Capital represented by immovable property owned by a resident of a Contracting Party and situated in the other Contracting Party, may be taxed in that other Party.
- 2. Capital represented by shares or other rights in a company the assets of which consist principally of immovable property situated in a Contracting Party and referred to in subparagraph *d* of paragraph 1 of Article 13, may be taxed in that Party.
- 3. Capital represented by shares or other rights (other than shares or other rights referred to in paragraph 2) forming part of a substantial interest in a company which is a resident of a Contracting Party may be taxed in that Party. A substantial interest is considered to exist when an individual holds, alone or with related persons, directly or indirectly, shares or other rights the total of which gives right to at least 25 per cent of the profits of the company.
- 4. Capital represented by movable property forming part of the business property of a permanent establishment which an enterprise of a Contracting Party has in the other Contracting Party or by movable property pertaining to a fixed base available to a resident of a Contracting Party in the other Contracting Party for the purpose of performing independent personal services, may be taxed in that other Party.
- 5. Capital of an enterprise of a Contracting Party represented by ships and aircraft operated by that enterprise in international traffic or by movable property pertaining to their operation, or by containers referred to in paragraph 4 of Article 8, shall be taxable only in that Party.
- 6. All other elements of capital of a resident of a Contracting Party shall be taxable only in that Party.
- 7. Notwithstanding the preceding provisions of this Article, for the purposes of taxation with respect to the solidarity tax on net wealth referred to in subparagraph b of paragraph 3 of Article 2, of an individual who is a resident of France and who is a national of Canada but not a national of France, the assets situated outside of France that such person owns on the first of January of each of the five years following the calendar year in which the person becomes a resident of France shall be excluded from the base of assessment of the taxes relating

to each of those five years. If such an individual loses the status of resident of France for a period of at least three years and then again becomes a resident of France, the assets situated outside of France that such a person owns on the first of January of each of the five years following the calendar year in which the person again becomes a resident of France shall be excluded from the base of assessment of the taxes relating to each of those five years.

ARTICLE 19

1. Article 22 is deleted and replaced by the following:

"ARTICLE 22 ELIMINATION OF DOUBLE TAXATION

- 1. In the case of Québec, double taxation shall be avoided as follows:
- (a) Subject to the existing provisions of the law of Québec regarding the deduction from tax payable in Québec of tax paid in a territory outside of Québec and to any subsequent modification of those provisions (which shall not affect the principle hereof), and unless a greater deduction or relief is provided under the law of Québec, French tax payable under the law of France and in accordance with this Agreement on profits, income or gains arising in France shall be deducted from any Québec tax payable in respect of such profits, income or gains up to the portion of French tax that is not deducted from the tax payable to the Government of Canada;
- (b) Subject to the existing provisions of the law of Québec regarding the taxation of the income of a foreign affiliate and to any subsequent modification of those provisions (which shall not affect the principle hereof) for the purpose of computing Québec tax, a company which is a resident of Québec shall be allowed to deduct in computing its taxable income any dividend received by it out of the exempt surplus of a foreign affiliate which is a resident of France;

For the purpose of computing the exempt surplus of a foreign affiliate which is a resident of France, profits derived from a permanent establishment of that company situated in an Overseas Territory of the French Republic shall be deemed to be derived from France;

(c) In determining the amount of tax payable in Québec for a taxation year by an individual who died in that year and, at the time was a resident of Québec, the amount of any inheritance tax payable in France, after deduction of the credit provided for in paragraph 2c ii, in

respect of property situated in France which form part of the estate of that person shall be allowed as a deduction from the amount of any tax otherwise payable in Québec, taking into account the deduction that is provided for under subparagraph a for tax payable in France, on income, profits or gains of the individual arising in France in that year up to the portion of such inheritance tax that is not deducted from the tax payable to the Government of Canada;

- (d) For the purposes of this paragraph, profits, income or gains of a resident of Québec which may be taxed in France in accordance with the Agreement shall be deemed to arise from sources in France;
- (e) Where in accordance with any provision of the Agreement income derived or capital owned by a resident of Québec is exempt from tax in Québec, Québec may nevertheless, in calculating the amount of tax on other income or capital, take into account the exempted income or capital.
- 2. In the case of France, double taxation shall be avoided as follows:
- (a) income arising in Québec and taxable or taxable only in Québec in accordance with the provisions of this Agreement shall be taken into account in calculating the French tax when the recipient is a resident of France and the income is not exempt from the corporation tax under French law. In such case, the Québec tax shall not be deductible from such income, but the recipient shall be entitled to a tax credit deductible from the French tax. This tax credit is equal:
- i. for income not referred to in *a* ii of this paragraph, to the amount of French tax corresponding to such income;
- ii. for income referred to in paragraphs 1 and 5 of Article 13, in paragraph 3 of Article 15, in Article 16, in paragraphs 1 and 2 of Article 17 and in paragraph 3 of Article 18, to the amount of tax paid in Québec in accordance with the provisions of those Articles. The aggregate of such credit and the credit corresponding to the tax payable to the Government of Canada may not exceed the amount of French tax corresponding to such income. It is understood that the term "amount of tax paid in Québec" means the amount of Québec tax effectively and finally paid in respect of such income, in accordance with the provisions of this Agreement, by the resident of France receiving such income.
- (b) A resident of France who owns taxable capital in Québec in accordance with the provisions of paragraphs 1, 2, 3 or 4 of Article 21 A may also be taxed in

France in respect of such capital. The French tax is calculated subject to a deduction of a tax credit equal to the amount of Québec tax on such capital. This tax credit and the credit relating to tax payable to the Government of Canada shall not exceed that amount of the French tax which is attributable to such capital.

- (c) Notwithstanding any other provision of the Agreement:
- i. where a deceased person was at the time of death a resident of France, France shall apply the inheritance tax to all of the property taxable in accordance with its domestic legislation and shall allow as a deduction from that tax an amount equal to the Québec tax paid on the gains which, at the time of death and under the provisions of the Agreement, were taxable in Québec. Such deduction shall not, however, exceed that share of the French inheritance tax, as computed before the deduction is given, attributable to the property in respect of which the deduction shall be allowed:
- ii. where a deceased person was at the time of death a resident of Québec, France shall apply the inheritance tax to all of the property taxable in accordance with its domestic legislation and shall allow as a deduction from that tax an amount equal to the Québec tax paid on the gains which, at the time of death and under the provisions of paragraph 4 of Article 13, were taxable only in Québec, and that are not referred to in paragraph 5 of the same Article; such deduction shall not, however, exceed the lesser of the two following shares:
- (aa) the share of the inheritance tax, as calculated before the deduction is given, attributable to the property from the alienation of which are derived the gains referred to above and in respect of which the deduction shall be allowed; and
- (bb) the share of the Québec tax attributable to such property, as calculated before the deduction provided for in paragraph 1c;
- (d) it is understood that the term "amount of French tax corresponding to such income" used in subparagraph a means:
- i. where the tax payable in respect of such income is calculated by applying a proportional rate, the product of the taxable amount of such net income multiplied by the rate which is applied to such net income;
- ii. where the tax payable in respect of such income is calculated by applying a progressive scale, the product of the taxable amount of such net income multiplied by the rate resulting from the ratio between the tax actually

payable in respect of the total net income taxable under the laws of France and the amount of such total net income.

This interpretation applies by analogy to the term "that amount of the French tax which is attributable to such capital" used in subparagraph b and to the terms "share of the French inheritance tax, as calculated before the deduction is given, attributable to the property in respect of which the deduction shall be allowed" and "share of the Québec tax attributable to such property" used in subparagraph c.

- **3.** The provisions of the Agreement, and in particular those of this Article, shall not prevent the application of the domestic legislation of a Contracting Party:
- (a) which authorizes enterprises of that Party to determine their taxable profits on the basis of a consolidation which may include the results of subsidiaries which are resident in the other Contracting Party, or permanent establishments situated in that other Party; or
- (b) in accordance with which the first-mentioned Party determines the taxable profits of enterprises of that first-mentioned Party by deducting the losses of subsidiaries which are resident in the other Contracting Party or of permanent establishments situated in that other Party, and by including the profits of these subsidiaries or of these permanent establishments up to the amount of the losses deducted."

ARTICLE 20

Paragraph 1 of Article 23 is deleted and replaced by the following:

"1. Individuals who are nationals of a Contracting Party shall not be subject in the other Contracting Party to any taxation or any requirement connected therewith, which is other or more burdensome than the taxation and connected requirements to which individuals who are nationals of that other Party in the same circumstances are or may be subjected, notably with respect to the residence."

- 1. Paragraph 3 of Article 24 is deleted and paragraphs 4 and 5 become paragraphs 3 and 4 respectively.
 - 2. The following paragraph is added to Article 24:

"5. If any question, difficulty or doubt arising as to the interpretation or application of the Agreement cannot be resolved or dealt with by the competent authorities as a result of the application of the provisions of paragraph 1, 2 or 3, these questions, difficulties or doubts may, if the competent authorities agree, be submitted to an arbitration commission. The decisions of the commission shall have the force of law. The composition of the commission and the arbitration procedures shall be determined, after consultation between the competent authorities, through an exchange of letters between the Contracting Parties. The provisions of this paragraph shall take effect from the date agreed to in the exchange of letters."

ARTICLE 22

Article 25 is deleted and replaced by the following:

"ARTICLE 25

EXCHANGE OF INFORMATION

- 1. The competent authorities of the Contracting Parties shall exchange such information as is necessary for carrying out the provisions of this Agreement or of the domestic laws of the Contracting Parties concerning taxes covered by the Agreement insofar as the taxation thereunder is not contrary to the Agreement. The exchange of information is not restricted by Article 1. Any information received by a Contracting Party shall be treated as secret in the same manner as information obtained under the domestic laws of that Party and shall be disclosed only to persons or authorities (including courts and administrative bodies) involved in the assessment or collection of, the enforcement or proceeding in respect of, or the determination of appeals in relation to, the taxes covered by the Agreement. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.
- 2. In no case shall the provisions of paragraph 1 be construed so as to impose on a Contracting Party the obligation
- (a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting Party;
- (b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting Party;
- (c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy.".

ARTICLE 23

Paragraph 1 of Article 27 is deleted and replaced by the following:

"1. This Agreement shall apply, with respect to France, to the European and Overseas Departments (Guadeloupe, Guyane, Martinique and Reunion) of the French Republic as well as to the Territorial Authority of Saint-Pierre-et-Miquelon.".

- 1. Paragraph 1 of Article 28 is deleted and replaced by the following:
 - "1. The provisions of this Agreement shall not prevent
- (a) Québec from imposing a tax on amounts included in the income of a resident of Québec with respect to a partnership, trust or controlled foreign affiliate, in which the resident has an interest;
- (b) France from applying the provisions of Articles 209 B and 212 of the Code général des impôts or other identical or substantially similar provisions which would amend or replace them.".
- 2. Paragraph 3 of Article 28 is deleted and replaced by the following:
- "3. The competent authorities of the Contracting Parties may settle the mode of application of the Agreement. In particular, they may prescribe the formalities that must be followed by a resident of a Contracting Party to obtain, in the other Contracting Party, the exemptions or reductions of tax or other tax benefits provided for by the Agreement. Such formalities may include the filing of a form certifying residency, indicating in particular the nature and the amount or value of the income or of the capital involved, certified by the tax authorities of the first-mentioned Party."
- 3. Paragraph 5 of Article 28 is deleted and replaced by the following:
- "5. Contributions in a year in respect of services rendered in that year paid by, or on behalf of, an individual who is a resident of one of the Contracting Parties or who is temporarily present in that Party, to a pension plan that is recognized for tax purposes in the other Contracting Party shall, during a period not exceeding in the aggregate 60 months, be treated in the same way for tax purposes in the first-mentioned Party as a contribution paid to a pension plan that is recognized for tax purposes in the first-mentioned Party, provided that

- (a) such individual was regularly contributing to the pension plan (or to another pension plan for which that plan has been substituted) over a period ending immediately before becoming a resident of or temporarily present in the first-mentioned Party; and
- (b) the competent authority of the first-mentioned Party agrees that the pension plan corresponds generally to a pension plan recognized for tax purposes by that Party.

For the purposes of this paragraph, the term "pension plan" includes especially a pension plan created under a public social security system.".

- 4. The following paragraph is added to Article 28:
- "7. (a) A mutual fund in securities constituted and established in Québec, not subject to tax in Québec, and which receives dividends paid by a company which is a resident of France or interest arising in France, may claim as a whole the benefit of the reductions or exemptions of taxes provided for under the Agreement for the fraction of the income which corresponds to the rights held in that organization by residents of Québec and which is taxable in the hands of those residents.
- (b) Notwithstanding the provisions of Article 10, dividends paid by a company which is a resident of France to an organization that was constituted and is established in Québec and is operated exclusively to administer or provide benefits under one or more pension or retirement plans shall be exempt from tax in France provided that
- i. the organization is the beneficial owner of the dividends and is generally exempt from tax in Québec; and
- ii. the organization does not own directly or indirectly more than 5 per cent of the capital of the company paying the dividends; and
- iii. the principal class of shares of the company paying the dividends is regularly traded on a stock exchange situated in France.
- (c) Notwithstanding the provisions of Article 11, interest arising in France and paid to an organization that was constituted and is established in Québec and is operated exclusively to administer or provide benefits under one or more pension or retirement plans, shall be exempt from tax in France provided that
- i. the organization is the beneficial owner of the interest and is generally exempt from tax in Québec; and

- ii. the interest is not derived from the carrying on of a trade or a business by the organization or from an associated person within the meaning of subparagraph *a* or *b* of Article 9.".
 - 5. The following paragraph is added to Article 28:
- "8. Subject to an agreement between the competent authorities of the Contracting Parties, the exemptions and other tax benefits provided for by the laws of one of the Contracting Parties for the benefit of that Party, its territorial communities or their legal persons established in the public interest whose activities are not the carrying on of a trade or business, shall apply in the same conditions respectively to
- (a) the other Party or organizations whose activities are not the carrying on of a trade or business, created within the framework of an agreement concluded or approved by the Contracting Parties;
 - (b) territorial communities of the other Party; and
- (c) legal persons established in the public interest of that other Party or its territorial communities, whose activities are identical or substantially similar to those of the first-mentioned Party or of its territorial communities.

The provisions of this paragraph shall also apply to taxes of any nature or designation, other than those referred to in Article 2, except for taxes owed in respect of services rendered.".

- 1. Each Contracting Party shall notify to the other the completion of the procedure required for the bringing into force of this Protocol. The Protocol shall enter into force on the first day of the second month following the day on which the later of these notifications is received.
 - 2. The provisions of the Protocol shall apply
 - (a) in Québec
- i. in the case of companies, for any fiscal year beginning on or after the day the Protocol enters into force; and
- ii. in other cases, for any taxation year beginning on or after the day the Protocol enters into force;
 - (b) in France

- i. in respect of the withholding taxes, for any amount paid on or after the day on which the Protocol enters into force:
- ii. in respect of taxes on income which are not levied by way of withholding tax, to income earned in any calendar year or relating to any accounting year beginning on or after the day on which the Protocol enters into force; and
- iii. in respect of other taxes, to taxation years with respect to taxable events occurring on or after January 1 following the year in which the Protocol enters into force.
- 3. Notwithstanding the provisions of paragraph 2, the provisions of paragraph 8 of Article 28 of the Agreement as modified by the Protocol shall apply for taxation years not prescribed on the date of entry into force of the Protocol.

ARTICLE 26

- 1. This Protocol shall remain in force for as long as the Agreement.
- 2. The competent authorities of the Contracting Parties shall be empowered, after the entry into force of the Protocol, to publish the text of the Agreement as amended by the Protocol.

In witness whereof, the undersigned, duly authorized to that effect, have signed this Protocol.

Done in duplicate at Paris, this September 3, 2002.

FOR THE GOUVERNEMENT DU QUÉBEC	FOR THE GOUVERNEMENT DE LA RÉPUBLIQUE FRANÇAISE
PAULINE MAROIS	FRANCIS MER
6914	

Gouvernement du Québec

O.C. 569-2005, 15 June 2005

An Act respecting the Ministère de l'Emploi et de la Solidarité sociale and establishing the Commission des partenaires du marché du travail (R.S.Q., c. M-15.001)

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31; 2004, c. 21)

An Act respecting the Québec Pension Plan (R.S.Q., c. R-9)

Agreement on Social Security between the Gouvernement du Québec and the Government of the Slovak Republic

- Ratification
- Implementation

Ratification of the Agreement on Social Security between the Gouvernement du Québec and the Government of the Slovak Republic, signed at Québec on 25 February 2003 and making of the Regulation implementing that Agreement

WHEREAS Décret 1188-2001 dated 3 October 2001 authorized the Minister of State for International Relations and Minister of International Relations to sign alone the Agreement on Social Security between the Gouvernement du Québec and the Government of the Slovak Republic;

WHEREAS the Agreement was signed at Québec on 25 February 2003;

WHEREAS the purpose of the Agreement is to coordinate the pension plan of Québec and the pension plan of Slovakia in order to mitigate the disadvantages caused by the migration of persons;

WHEREAS, under paragraph 3 of section 5 of the Act respecting the Ministère de l'Emploi et de la Solidarité sociale and establishing the Commission des partenaires du marché du travail (R.S.Q., c. M-15.001), in exercising functions the Minister may, in particular, enter into agreements in accordance with the law, with a government other than the Gouvernement du Québec, a department of such a government, an international organization, or a body under the authority of such a government or organization;

WHEREAS, under section 10 of the Act, notwithstanding any other legislative or regulatory provision, where an agreement in the area of income security and social benefits under paragraph 3 of section 5 of the Act extends the coverage of an Act or a regulation to a person defined in the agreement, the Government may, by regulation, enact the measures required to implement the agreement in order to give effect to the agreement;

WHEREAS the Government may, by regulation made under section 96 of the Act respecting the Ministère du Revenu (R.S.Q., c. M-31), amended by section 516 of chapter 21 of the Statutes of 2004, give effect to international fiscal agreements entered into under section 9 of that Act:

WHEREAS, under section 215 of the Act respecting the Québec Pension Plan (R.S.Q., c. R-9), the Government may, by regulation, determine the manner in which the Act shall apply to any case affected by an agreement entered into with another country;

WHEREAS the Agreement constitutes an international agreement within the meaning of section 19 of the Act respecting the Ministère des Relations internationales (R.S.Q., c. M-25.1.1);

WHEREAS the Agreement also constitutes an important international commitment within the meaning of subparagraph 1 of the second paragraph of section 22.2 of the Act respecting the Ministère des Relations internationales;

WHEREAS, under the third paragraph of section 20 of the Act respecting the Ministère des Relations internationales, the international agreements referred to in section 22.2 of that Act must, to be valid, be signed by the Minister of International Relations, approved by the National Assembly and ratified by the Government;

WHEREAS, under section 22.4 of the Act respecting the Ministère des Relations internationales, the ratification of an international agreement or the making of an order referred to in the third paragraph of section 22.1 of that Act shall not take place, where it concerns an important international commitment, until the commitment is approved by the National Assembly;

WHEREAS the National Assembly approved the Agreement on 20 June 2003;

WHEREAS, under Order in Council 1118-93 dated 11 August 1993, the proposed regulations and regulations concerning the implementation of reciprocal agreements in matters of social security entered into by the Gouvernement du Québec are excluded from the application of the Regulations Act (R.S.Q., c. R-18.1);

IT IS ORDERED, therefore, on the recommendation of the Minister of International Relations and Minister responsible for La Francophonie, the Minister of Revenue and the Minister of Employment and Social Solidarity:

THAT the Agreement on Social Security between the Gouvernement du Québec and the Government of the Slovak Republic, signed at Québec on 25 February 2003 and approved by the National Assembly on 20 June 2003, the text of which appears as a Schedule to the Regulation respecting the implementation mentioned hereafter, be ratified;

THAT the Regulation respecting the implementation of the Agreement on Social Security between the Gouvernment du Québec and the Government of the Slovak Republic, attached to this Order in Council, be made.

ANDRÉ DICAIRE, Clerk of the Conseil exécutif

Regulation respecting the implementation of the Agreement on Social Security between the Gouvernement du Québec and the Government of the Slovak Republic

An Act respecting the Ministère de l'Emploi et de la Solidarité sociale and establishing the Commission des partenaires du marché du travail (R.S.Q., c. M-15.001, s. 10)

An Act respecting the Ministère du Revenu (R.S.Q., c. M-31, ss. 9 and 96; 2004, c. 21, s. 516)

An Act respecting the Québec Pension Plan (R.S.Q., c. R-9, s. 215)

- **1.** The Act respecting the Québec Pension Plan (R.S.Q., c. R-9) and the regulations made thereunder shall apply to any person referred to in the Agreement on Social Security between the Gouvernement du Québec and the Government of the Slovak Republic, signed at Québec on 25 February 2003, and appearing as Schedule I.
- **2.** That Act and those regulations shall apply in the manner stipulated in the Agreement, and in the Administrative Arrangement for the implementation of the Agreement which appears as Schedule II.
- **3.** This Regulation comes into force on 1 August 2005.

AGREEMENT ON SOCIAL SECURITY BETWEEN THE GOUVERNEMENT DU QUÉBEC AND THE GOVERNMENT OF THE SLOVAK REPUBLIC

THE GOUVERNEMENT DU QUÉBEC

AND

THE GOVERNMENT OF THE SLOVAK REPUBLIC

Hereafter referred to as "the Parties"

RESOLVED to guarantee to their respective nationals the advantages of the coordination of their social security statutes,

HAVE AGREED AS FOLLOWS:

TITLE I GENERAL

ARTICLE 1DEFINITIONS

In this Agreement, unless a different meaning is indicated by the context, the following expressions shall mean:

- (a) "competent authority": as regards Québec, the Minister responsible for the administration of the statutes referred to in Article 2; and as regards the Slovak Republic, the Minister of Labour, Social Affairs and Family responsible for the administration of the statutes referred to in Article 2;
- (b) "competent institution": as regards Québec, the department or body responsible for the administration of the statutes referred to in Article 2; and, as regards the Slovak Republic, the institution responsible for the administration of the statutes referred to in Article 2;
- (c) "statutes": the statutes and every existing or future legal provisions concerning the social security branches and plans referred to in Article 2;
- (d) "period of insurance": as regards Québec, any year for which contributions have been paid or for which a disability pension has been paid under the Act respecting the Québec Pension Plan or any other year considered as equivalent; and, as regards the Slovak Republic, any period of employment or periods considered under the statutes of the Slovak Republic;
- (e) "benefit": a pension, an annuity or a lump-sum grant provided under the statutes of each Party, including any extension, supplement or increase;

(f) "national": as regards Québec, a person of Canadian citizenship who is or who has been subject to the statutes referred to in Article 2 (1)a and who has acquired rights under those statutes; and, as regards the Slovak Republic, a person of Slovakian nationality;

and any term not defined in the Agreement has the meaning given to it in the applicable statutes.

ARTICLE 2 MATERIAL SCOPE

- 1. The Agreement shall apply
- (a) to the statutes of Québec respecting the Québec Pension Plan;
 - (b) to the statutes of the Slovak Republic concerning
 - i. old age pensions;
- ii. invalidity pensions and partial invalidity pensions; and
 - iii. pensions for widows, widowers and orphans.
- 2. The Agreement shall equally apply to any statute which modifies, adds to or replaces the statutes referred to in paragraph 1.
- 3. The Agreement shall also apply to the statutes of one Party which extends the existing systems to new classes of beneficiaries or to new benefits; notwith-standing the preceding, that Party may, within three months of the date of the official publication of the statutes, notify the other Party that the Agreement shall not apply.
- 4. The Agreement shall not apply to statutes which cover a new branch of social security, unless the Agreement is modified to that effect.

ARTICLE 3 PERSONAL SCOPE

Unless otherwise provided, the Agreement shall apply

- (a) to the persons who are or who have been subject to the statutes of one Party or to the statutes of both Parties;
- (b) to the persons who derive rights from persons described in subparagraph a.

ARTICLE 4EQUAL TREATMENT

Unless otherwise provided in the Agreement, the persons referred to in Article 3 shall, in the application of the statutes of one Party, receive the same treatment as the nationals of that Party.

ARTICLE 5 EXPORT OF BENEFITS

- 1. Unless otherwise provided in the Agreement, any benefit acquired under the statutes of one Party, as well as any such benefits acquired under the Agreement, shall not be subject to any reduction, modification, suspension or suppression by reason only of the fact that the beneficiary is in the territory of the other Party, and such benefits shall be payable in the territory of the other Party.
- 2. Any benefit payable under the Agreement to a person referred to in Article 3 shall be payable even when that person is in the territory of a third State.

TITLE II APPLICABLE STATUTES

ARTICLE 6GENERAL RULE

Unless otherwise provided in the Agreement and subject to Articles 7, 8, 9, 10 and 11, persons working in the territory of one Party shall be subject only to the statutes of that Party.

ARTICLE 7 SELF-EMPLOYED PERSONS

- 1. Persons residing in the territory of one Party and working as self-employed persons in the territory of the other Party or in the territory of both Parties shall, with respect to such work, be subject only to the statutes of the Party in the territory of their place of residence.
- 2. When a person working as self-employed person is not required, with respect to such work, to contribute pursuant to the statutes of either Party under paragraph 1, the competent authorities of the Parties or the institutions designated by the competent authorities may, by common agreement, determine which statutes apply to that person.

ARTICLE 8 DETACHED PERSONS

- 1. A person subject to the statutes of one Party and performing work for his or her employer in the territory of the other Party, for a period not exceeding 60 months, shall, with respect to such work, remain subject to the statutes of the former Party for the duration of the detachment.
- 2. Notwithstanding the preceding paragraph, if the period of work extends beyond the proposed initial period and exceeds 60 months, the statutes of the first Party shall remain applicable provided that the competent authorities of the Parties or the institutions they designate concur.

ARTICLE 9

TRAVELLING PERSONNEL EMPLOYED IN INTERNATIONAL TRANSPORT

- 1. Persons working in the territory of both Parties as travelling personnel for an international carrier which, on behalf of others or on its own account, transports passengers or goods, by air or by sea, and which has its head office in the territory of one Party, shall, with respect to such work, be subject only to the statutes of the Party in whose territory the head office is located.
- 2. Notwithstanding the preceding paragraph, if those persons are employed by a branch or permanent agency which the undertaking has in the territory of a Party other than the Party in whose territory it has its head office, they shall, with respect to such work, be subject only to the statutes of the Party in whose territory the branch or permanent agency is located.

ARTICLE 10 PERSONS IN THE PUBLIC SERVICE

- 1. Persons in the Public Service for one of the Parties and assigned to a post in the territory of the other Party shall be subject only to the statutes of the first Party for all matters relative to that post.
- 2. Persons residing in the territory of one Party and who are in the Public Service for the other Party in that territory shall, with respect to that service, be subject only to the statutes which apply to that territory. If the persons are nationals of the Party employing them, they may, within six months from the beginning of that post or the coming into force of the Agreement, choose to be subject only to the statutes of the employing Party.

ARTICLE 11DEROGATION

The competent authorities of the Parties or of the institutions designated by those authorities may, by common agreement, derogate from the provisions of Articles 6 to 10 with respect to any persons or categories of persons.

TITLE III BENEFITS

ARTICLE 12

PRINCIPLE OF TOTALIZATION

When persons have completed periods of insurance under the statutes of both Parties and are not eligible for benefits by virtue of the periods of insurance completed solely under the statutes of one Party, the competent institution of that Party shall totalize, to the extent necessary for the entitlement to benefits under the statutes applied by it, the periods of insurance completed under the statutes of each of the Parties, provided that the overlapping periods are counted only once.

ARTICLE 13

BENEFITS UNDER QUÉBEC STATUTES

- 1. If persons who have been subject to the statutes of both Parties meet the requirements for entitlement to benefits, for themselves, for their dependants, survivors or successors, under Québec statutes, without having recourse to the totalization referred to in Article 12, the competent institution of Québec shall determine the amount of benefits in accordance with the provisions of the statutes it applies.
- 2. If the persons referred to in paragraph 1 do not meet the requirements for entitlement to benefits without totalization, the competent institution of Québec shall
- (a) recognize one year of contribution when the competent institution of the Slovak Republic certifies that a period of insurance of at least 90 days has been credited in a calendar year under the statutes of the Slovak Republic, provided that the year is included in the contributory period as defined in Québec statutes;
- (b) totalize years recognized under subparagraph a with periods of insurance completed under Québec statutes, in accordance with Article 12.
- 3. When the totalization provided for in paragraph 2 entitles persons to benefits, the competent institution of Québec shall determine the amount payable by adding the amounts calculated in accordance with the following subparagraphs *a* and *b*:

- (a) that part of the benefit which is related to earnings is calculated according to the provisions of the statutes of Québec;
- (b) the amount of the flat-rate portion of the benefit payable under the provisions of this Agreement is determined by multiplying

the amount of the flat-rate benefit determined under the provisions of the Québec Pension Plan

by

the fraction which represents the ratio of the periods of contributions to the Québec Pension Plan and the contributory period as defined in the statutes relating to that Plan.

ARTICLE 14

BENEFITS UNDER THE STATUTES OF THE SLOVAK REPUBLIC

- 1. If persons who have been subject to the statutes of both Parties meet the requirements for entitlement to benefits, for themselves or for the persons referred to in Article 3b, under the statutes of the Slovak Republic without having recourse to the totalization referred to in Article 12, the competent institution of the Slovak Republic shall determine the amount of the benefits in accordance with the provisions of the statutes it applies.
- 2. If the persons referred to in paragraph 1 do not meet the requirements for entitlement to benefits without having recourse to the totalization, the competent institution of the Slovak Republic shall,
- (a) for entitlement to a benefit referred to in paragraph 1 of Article 2,
- i. recognize 365 days of insurance in accordance with the statutes of the Slovak Republic for each year of insurance certified by the competent institution in Québec;
- ii. totalize days recognized under subparagraph *a* i with periods of insurance completed under the statutes of the Slovak Republic, in accordance with Article 12;
- (b) when entitlement to an old age pension is not acquired despite the application of subparagraphs a i and a ii,
- i. recognize an eligibility period within the meaning of the Old Age Security Act of Canada which applies in the territory of Québec, provided that the period does

not overlap an insurance period within the meaning of the statutes of Québec, as insurance period within the meaning of the statutes of the Slovak Republic;

- ii. totalize the periods recognized under subparagraphs a i and b i with the insurance periods completed under the statutes of the Slovak Republic, in accordance with section 12.
- 3. When entitlement to a benefit is acquired under the totalization provided in paragraph 2, the competent institution of the Slovak Republic shall
- (a) calculate the theoretical amount of the benefit that would be payable as if all the insurance periods totalized under paragraph 2a i and, where necessary, paragraph 2b i, had been completed under the statutes of the Slovak Republic;
- (b) determine, from the theoretical amount calculated in accordance with subparagraph a, the actual amount of the benefit payable on the basis of the ratio of the insurance period completed under the statutes of the Slovak Republic and the total insurance periods recognized.
- 4. Paragraph 3 does not apply if the competent institution of the Slovak Republic may calculate the amount of a benefit solely by taking into consideration the insurance periods completed under the statutes of the Slovak Republic.
- 5. No benefit shall be paid under this Agreement when the insurance periods completed under the statutes of the Slovak Republic do not totalize 365 days. This does not apply if, under the statutes of the Slovak Republic, a benefit is payable only according to these insurance periods.
- 6. The reduction of the benefit payable under the statutes of the Slovak Republic because of the benefit overlapping shall not apply if a person receives at the same time a benefit under the statutes of the Slovak Republic and a benefit of another type under a Québec statute.

ARTICLE 15PERIODS COMPLETED UNDER THE STATUTES OF A THIRD STATE

If a person is not entitled to a benefit after the totalization under Article 13 or Article 14, the insurance periods completed under the statutes of a third State bound to each Party by an international agreement on social security containing provisions related to the totalization of insurance periods are taken into account to establish entitlement to benefits, in accordance with the terms and conditions provided by this Title.

TITLE IV MISCELLANEOUS

ARTICLE 16 ADMINISTRATIVE ARRANGEMENT

- 1. The terms and conditions for the application of the Agreement shall be set out in an Administrative Arrangement to be agreed to by the competent authorities.
- 2. The liaison agency of each Party shall be designated in the Administrative Arrangement.

ARTICLE 17 CLAIM FOR BENEFITS

- 1. To be entitled to a benefit under the Agreement, a person shall file a claim in accordance with the terms and conditions provided in the Administrative Arrangement.
- 2. For the purposes of Title III, a claim for a benefit filed under the statutes of one Party after the date of coming into force of the Agreement shall be deemed to be a claim for a corresponding benefit under the statutes of the other Party
- (a) when a person asks that the claim be considered as a claim under the statutes of the other Party; or
- (b) when a person indicates, at the time of the claim, that periods of insurance have been completed under the statutes of the other Party.

The date of receipt of such a claim shall be deemed to be the date on which that claim was received under the statutes of the first Party.

3. The presumption set out in paragraph 2 shall not prevent a person from requesting that a claim for benefits under the statutes of the other Party be deferred.

ARTICLE 18PAYMENT OF BENEFITS

- 1. Cash benefits under the statutes of Québec shall be payable directly to the beneficiary in Canadian currency or a currency that may be converted in the place of residence or place of stay of the beneficiary, without any deduction for administrative charges or for any other costs incurred for the payment of the benefits.
- 2. Cash benefits under the statutes of the Slovak Republic shall be payable directly to the beneficiary in legal tender or a currency that may be converted in the

place of residence or place of stay of the beneficiary, without any deduction for administrative charges or any other costs incurred for the payment of the benefits.

3. For the purposes of paragraphs 1 and 2, where an exchange rate is required, that rate shall be the rate in effect on the day the payment is made.

ARTICLE 19

FILING PERIOD

- 1. A request, a declaration or an appeal which, under the statutes of one Party, is filed within a prescribed time to the authority or institution of that Party shall be accepted if it is filed within the same time period to the corresponding authority or institution of the other Party. In such a case, the authority or institution of the latter Party shall immediately forward the request, declaration or appeal to the authority or institution of the first Party.
- 2. The date on which the request, declaration or appeal is filed with the authority or institution of one Party shall be considered as the date of filing with the authority or institution of the other Party.

ARTICLE 20

MEDICAL EXAMINATION REPORTS

- 1. At the request of the competent institution of one Party, the competent institution of the other Party shall make the necessary arrangements to provide the medical examination reports required for persons residing or staying in the territory of the latter Party.
- 2. The reports referred to in paragraph 1 shall not be considered invalid solely because they have been made in the territory of the other Party.

ARTICLE 21 EXEMPTION FROM FEES AND AUTHENTICATION

- 1. Any reduction of or exemption from fees provided for in the statutes of one Party with respect to the issuing of a certificate or document required in accordance with those statutes shall be extended to the certificates and documents required in accordance with the statutes of the other Party.
- 2. Any document required for the application of the Agreement shall be exempt from authentication by the responsible authorities or from any other similar procedure.

ARTICLE 22

DISCLOSURE OF PERSONAL INFORMATION

- 1. In this Article, the word "information" means any information from which the identity of a natural or legal person may be easily established.
- 2. Unless disclosure is required under the statutes of a Party, any personal information communicated by an institution of one Party to an institution of the other Party shall be confidential and shall be used exclusively for the application of the Agreement.
- 3. Access to a file containing information shall be subject to the statutes of the Party on whose territory the file is located.

ARTICLE 23

MUTUAL ASSISTANCE

The competent authorities and institutions shall

- (a) communicate to each other any information required in the application of the Agreement;
- (b) assist each other free of charge in any matter concerning the application of the Agreement;
- (c) forward to each other any information on measures adopted for the application of the Agreement or on amendments to their statutes to the extent that such amendments affect the application of the Agreement; and
- (d) inform each other of the difficulties encountered in the interpretation or in the application of the Agreement.

ARTICLE 24 REIMBURSEMENT BETWEEN INSTITUTIONS

- 1. The competent institution of a Party must reimburse to the competent institution of the other Party the fees pertaining to each medical examination report produced in accordance with Article 20. The forwarding of medical information or other information already in the possession of the competent institutions shall be an integral part of the administrative assistance and shall be free of charge.
- 2. The Administrative Arrangement shall determine the terms and conditions respecting the reimbursement of the fees referred to in paragraph 1.

ARTICLE 25 COMMUNICATION

- 1. The competent authorities and institutions and liaison agencies of the Parties may communicate with one another in French or in Slovak.
- 2. A decision of a tribunal or an institution may be communicated directly to a person residing in the territory of the other Party.

ARTICLE 26 SETTLEMENT OF DISPUTES

Any dispute between the two Parties concerning the interpretation or the application of the Agreement shall, as far as possible, be settled by the competent authorities of the Parties.

TITLE V TRANSITIONAL AND FINAL

ARTICLE 27TRANSITIONAL PROVISIONS

- 1. The Agreement shall not confer any right to the payment of benefits before the date of its coming into force.
- 2. For the purposes of Title III and subject to the provisions of paragraph 1,
- (a) a period of insurance completed prior to the date of coming into force of the Agreement shall be taken into consideration for the purpose of determining entitlement to benefits under the Agreement;
- (b) a benefit, other than a lump-sum death benefit, is due under the Agreement even if it is related to an event prior to the date of coming into force of the Agreement;
- (c) when benefits are payable pursuant to Article 12 and when a claim for such benefits is produced within two years from the date of coming into force of the Agreement, rights arising from the Agreement shall be acquired from that date or from the date of the retirement, death or invalidity, as confirmed by a medical report, creating the right to benefits if such date follows, notwithstanding the provisions of the statutes of either Party relative to the forfeiture of rights and subject to more favourable provisions in the applicable statutes;
- (d) benefits which, on account of nationality or residence, have been refused, reduced or suspended shall, at the request of the person in question, be granted or re-established from the date of coming into force of the Agreement;

- (e) benefits granted before the date of coming into force of the Agreement shall be revised at the request of the person in question. They may also be revised by the competent institution. If the revision leads to benefits that are lower than the benefits paid before the coming into force of the Agreement, the amount of benefits previously paid shall be maintained;
- (f) if the request referred to in subparagraphs d and e is filed within two years of the date of coming into force of the Agreement, rights arising from the Agreement shall be acquired from that date, notwithstanding the provisions of the statutes of either Party relative to the forfeiture of rights and subject to more favourable provisions in the applicable statutes;
- (g) if the request referred to in subparagraphs d and e is filed after the limit of two years following the coming into force of the Agreement, rights which are not forfeited shall be acquired from the date of the request, unless there are more favourable provisions in the applicable statutes.
- 3. For the purposes of Article 8, a person already detached at the date of coming into force of the Agreement shall be deemed to have become detached on that date.

ARTICLE 28 COMING INTO FORCE AND TERM OF THE AGREEMENT

- 1. The Agreement is subject to approval in accordance with the statutes of the Parties and the Parties shall notify one another in writing when their respective internal procedures required for the coming into force of the Agreement have been completed. This Agreement comes into force on the first day of the month following the date of the last notification.
- 2. The Agreement is entered into for an indefinite term. It may be denounced in writing by either Party. The Agreement expires 12 months after the date of denunciation.
- 3. If the Agreement is terminated, all rights acquired by a person under the provisions of the Agreement and the rights in the process of being acquired shall be maintained.

Done at Québec on 25 February 2003, in two copies, in French and in Slovak, both texts being equally valid.

For the Gouvernement du Québec

For the Government of the Slovak Republic

DIANE WILHELMY, Deputy Minister of International Relations STEFAN ROZKOPÁL, Chargé d'affaires Embassy of the Slovak Republic

ADMINISTRATIVE ARRANGEMENT FOR THE IMPLEMENTATION OF THE AGREEMENT ON SOCIAL SECURITY BETWEEN THE GOUVERNEMENT DU QUÉBEC AND THE GOVERNMENT OF THE SLOVAK REPUBLIC

THE MINISTER OF EMPLOYMENT AND SOCIAL SOLIDARITY OF QUÉBEC AND THE MINISTER OF REVENUE OF QUÉBEC

AND

THE MINISTRY OF LABOUR, SOCIAL AFFAIRS AND FAMILY OF THE SLOVAK REPUBLIC

CONSIDERING Article 16 of the Agreement on Social Security between the Gouvernement du Québec and the Government of the Slovak Republic;

HAVE AGREED AS FOLLOWS:

ARTICLE 1 DEFINITIONS

In this Administrative Arrangement,

- (a) the term "Agreement" shall mean the Agreement on Social Security between the Gouvernement du Québec and the Government of the Slovak Republic; and
- (b) all other terms shall have the meaning given to them in Article 1 of the Agreement.

ARTICLE 2LIAISON AGENCIES

In accordance with the provisions of paragraph 2 of Article 16 of the Agreement, the liaison agencies designated by each Party shall be,

(a) as regards Québec, the Direction des ententes de sécurité sociale of the Ministère des Relations avec les citoyens et de l'Immigration or any other body that the competent authority of Québec may subsequently designate;

(b) as regards the Slovak Republic, the Social Insurance Fund, Bratislava.

ARTICLE 3 CERTIFICATE OF COVERAGE

- 1. For the purposes of Articles 7 to 11 of the Agreement, where a person remains subject to the statutes of one Party while working in the territory of the other Party, a certificate of coverage is issued
- (a) by the Québec liaison agency, when the person remains subject to the statutes of Québec; and
- (b) by the liaison agency of the Slovak Republic, when the person remains subject to the statutes of the Slovak Republic.
- 2. The liaison agency issuing the certificate of coverage shall send a copy of that certificate to the other liaison agency referred to in paragraph 1, to the person in question and, where applicable, to the person's employer.

ARTICLE 4 BENEFITS

- 1. For the purposes of Title III of the Agreement, a claim for a benefit under the Agreement may be filed with the liaison agency of either Party, or with the competent institution of the Party whose statutes apply.
- 2. When the claim for a benefit referred to in paragraph 1 is filed with a liaison agency, that agency shall send the claim along with the required supporting documents to the competent institution of the Party whose statutes are applicable.
- 3. When the claim for a benefit referred to in paragraph 2 of Article 17 of the Agreement is received by the competent institution of one Party, that institution shall forward the claim to the liaison agency of the same Party. The liaison agency shall send the claim along with the required supporting documents to the competent institution of the other Party.
- 4. Any information on civil status appearing on a claim form shall be certified on the liaison form by the liaison agency forwarding the claim, which shall exempt the agency from having to forward the supporting documents.
- 5. Any original document or its copy shall be kept by the liaison agency with which it was originally filed and a copy shall be made available to the competent institution of the other Party, on request.

- 6. A liaison form shall accompany the claim and the supporting documents referred to in this Article.
- 7. If so requested by the competent institution or by the liaison agency of one Party, the liaison agency or the competent institution of the other Party shall indicate, on the liaison form, the periods of insurance recognized under the statutes it administers.
- 8. As soon as a decision regarding a claim has been made pursuant to the statutes it administers, the competent institution shall notify the claimant and inform the claimant about recourses and time limits for such recourse prescribed by such statutes; the competent institution shall also inform the liaison agency of the other Party of the decision using the liaison form.

ARTICLE 5

REIMBURSEMENT BETWEEN INSTITUTIONS

For the purposes of Article 24 of the Agreement, at the end of each calendar year, when the competent institution of one Party has had medical examination reports produced on behalf or at the expense of the competent institution of the other Party, the liaison agency of the first Party shall send to the liaison agency of the other Party a statement of the fees pertaining to the medical examination reports produced during the year under consideration, indicating the amount owed. That statement shall be accompanied by all supporting documents.

ARTICLE 6 FORMS

Any form or document necessary to implement the procedures provided in the Administrative Arrangement shall be determined by common agreement by the competent institutions and agencies responsible for the implementation of the Agreement for each of the Parties.

ARTICLE 7 STATISTICS

The liaison agencies of both Parties shall exchange, in the form agreed upon, statistical data concerning the payments made to the beneficiaries during each calendar year under the Agreement. Such data may include the number of beneficiaries and the total amount of benefits, by benefit category.

ARTICLE 8 COMING INTO FORCE AND TERM

This Administrative Arrangement shall come into force on the same date as the Agreement and its term is the same as the term of the Agreement. Done at Québec on 25 February 2003, in two copies, in French and in Slovak, both texts being equally valid.

For the Competent
Authority of Québec

For the Competent
Authority of the
Slovak Republic

DIANE WILHELMY, Deputy Minister of International Relations

STEFAN ROZKOPÁL, Chargé d'affaires Embassy of the Slovak Republic

6915

Gouvernement du Québec

O.C. 577-2005, 15 June 2005

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

Agrologists

- Code of ethics
- Amendment

Regulation amending the Code of ethics of agrologists

WHEREAS, under section 87 of the Professional Code (R.S.Q., c. C-26), the Bureau of a professional order must make, by regulation, a code of ethics governing the general and special duties of the professional towards the public, the clients and the profession, particularly the duty to discharge professional obligations with integrity;

WHEREAS, under that section section, the Code must include provisions stating the terms and conditions according to which a professional may communicate the information pursuant to the third paragraph of section 60.4 of the Professional Code;

WHEREAS the Bureau of the Ordre des agronomes du Québec made the Regulation amending the Code of ethics of agrologists;

WHEREAS, in accordance with section 95.3 of the Professional Code, a draft of the Regulation was sent to every member of the order at least 30 days before being made by the Bureau;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the draft Regulation was published in Part 2 of the *Gazette officielle du*

Québec of 27 October 2004 with a notice that it could be submitted to the Government for approval on the expiry of 45 days following that publication;

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

WHEREAS it is expedient to approve the Regulation without amendment:

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

THAT the Regulation amending the Code of ethics of agrologists, attached to this Order in Council, be approved.

André Dicaire, Clerk of the Conseil exécutif

Regulation amending the Code of ethics of agrologists*

Professional Code (R.S.Q., c. C-26, s. 87)

- **1.** The Code of ethics of agrologists is amended by adding, after subdivision 6 of Division III, the following subdivision:
- **"§6.1.** Lifting professional secrecy in order to ensure the protection of persons
- **35.1.** The agrologist may, in addition to the cases provided for in section 35, communicate information that is protected by professional secrecy, in order to prevent an act of violence, including a suicide, where the agrologist has reasonable cause to believe that there is an imminent danger of death or serious bodily injury to a person or an identifiable group of persons. However, the agrologist may only communicate the information to a person exposed to the danger or that person's representative, and to persons that can come to that person's aid. The agrologist may only communicate such information as is necessary to achieve the purposes for which the information is communicated.

- **35.2.** The agrologist who, pursuant to section 35.1, communicates information that is protected by professional secrecy in order to prevent an act of violence, shall:
 - (1) communicate the information forthwith;
- (2) include as soon as possible in the client's record the following information:
- (a) the grounds supporting the decision to disclose the information;
- (b) the purpose of the disclosure, the means of communication used and the identity of the person to whom the information was disclosed."
- **2.** This Regulation shall come into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

6903

Gouvernement du Québec

O.C. 578-2005, 15 June 2005

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

Dispensing opticians

- Code of ethics
- Amendment

Regulation to amend the Code of ethics of dispensing opticians

WHEREAS, under the first paragraph of section 87 of the Professional Code (R.S.Q., c. C-26), the Bureau of a professional order must make, by regulation, a code of ethics governing the general and special duties of the professional towards the public, the clients and the profession, particularly the duty to discharge professional obligations with integrity;

WHEREAS, under the second paragraph of that section of the Professional Code, the code of ethics must include provisions stating the terms and conditions according to which a professional may communicate the information pursuant to the third paragraph of section 60.4 of the Code;

WHEREAS the Bureau of the Ordre des opticiens d'ordonnances du Québec made the Regulation to amend the Code of ethics of dispensing opticians;

^{*} The Code of ethics of agrologists was approved by Order in Council No. 919-2002 dated August 21, 2002 (2002, *G.O.* 2, 5959). The Regulation has not been amended since.

WHEREAS, under section 95.3 of the Professional Code, the secretary of the order sent a draft of the Regulation to every member of the Order at least 30 days before being made by the Bureau;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), a draft Regulation was published in Part 2 of the *Gazette officielle du Québec* of 21 July 2004, with a notice that it could be submitted to the Government for approval on the expiry of 45 days following that publication;

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

WHEREAS it is expedient to approve the Regulation;

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

THAT the Regulation to amend the Code of ethics of dispensing opticians, the text of which is attached to this Order in Council, be approved.

André Dicaire, Clerk of the Conseil exécutif

Regulation to amend the Code of ethics of dispensing opticians*

Professional Code (R.S.Q., c. C-26, s. 87)

- **1.** The Code of ethics of dispensing opticians is amended by inserting the following after section 3.06.07:
- **"3.06.08.** A dispensing optician who, pursuant to the third paragraph of section 60.4 of the Professional Code (R.S.Q., c. C-26), communicates information protected by professional secrecy to prevent an act of violence must
- (1) communicate the information immediately to the person exposed to the danger, to that person's representative, and to the persons who can come to that person's aid;

- (2) enter the following in the client's record:
- (a) the date and time of the communication;
- (b) the nature of the information communicated;
- (c) the identity of the person exposed to the danger;
- (d) the identity of the person who communicated the information;
- (e) the identity of the person to whom the information was communicated; and
- (f) the date on which the dispensing optician gave a notice to the syndic; and
- (3) as soon as possible, send the syndic a written notice of the communication that includes the reasons supporting the decision to communicate the information and the date and time it was communicated.".
- **2.** This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette* officielle du Ouébec.

6911

Gouvernement du Québec

O.C. 579-2005, 15 June 2005

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

Nurses

- Code of ethics
- Amendments

Regulation to amend the Code of ethics of nurses

WHEREAS, under the first paragraph of section 87 of the Professional Code (R.S.Q., c. C-26), the Bureau of a professional order must make, by regulation, a code of ethics governing the general and special duties of the professional towards the public, the professional's clients and the profession, particularly the duty to discharge professional obligations with integrity;

WHEREAS, under the second paragraph of that section of the Professional Code, the code of ethics must include provisions stating the terms and conditions according to which a professional may communicate the information pursuant to the third paragraph of section 60.4 of the Code;

^{*} The Code of ethics of dispensing opticians (Decision of 9 February 1983, (1983, *G.O.* 2, 1945) was last amended by the regulation approved by Order in Council 1071-95 dated 9 August 1995 (1995, *G.O.* 2, 2678). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2005, updated to 1 March 2005.

WHEREAS, in accordance with section 87 of the Professional Code, the Bureau of the Ordre des infirmières et des infirmiers du Québec made the Regulation to amend the Code of ethics of nurses;

WHEREAS, under section 95.3 of the Professional Code, the secretary of the order sent a draft of the Regulation to every member of the order at least 30 days before its adoption by the Bureau;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the draft Regulation was published in Part 2 of the *Gazette officielle du Québec* of 26 November 2003, with a notice that it could be submitted to the Government for approval on the expiry of 45 days following that publication;

WHEREAS the Office des professions du Québec received one comment following that publication;

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

WHEREAS it is expedient to approve the Regulation with amendments;

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

THAT the Regulation to amend the Code of ethics of nurses, attached to this Order in Council, be approved.

André Dicaire, Clerk of the Conseil exécutif

Regulation to amend the Code of ethics of nurses*

Professional Code (R.S.Q. c. C-26, s. 87)

- **1.** The Code of ethics of nurses is amended by inserting, after section 7, the following sections:
- "7.1 A nurse may not undertake or collaborate in any project involving research on humans that has not been approved by a research ethics committee formed or designated by the Minister of Health and Social Services or by another research ethics committee that respects

recognized standards in matters of research ethics, particularly in regard to the composition of the committee and the methods by which it operates.

- **7.2** A nurse who undertakes or collaborates in research must advise the research ethics committee or another appropriate authority where the research or the manner in which it is being conducted appears not to conform to generally recognized scientific principles and ethical standards.
- **7.3** A nurse must refuse to collaborate or cease collaborating in any research activity where the risks to the health of subjects appear disproportionate having regard to the advantages that they stand to derive from the research or, if applicable, the advantages that they could derive from the usual care."
- **2.** Section 14 of the said code is amended by inserting, in the part preceding paragraph (1), after "file", ", research record".
- **3.** The said code is amended by inserting, after section 14, the following section:
- "14.1 A nurse must not knowingly conceal from the persons or authorities concerned the negative findings of any research in which she or he has collaborated.".
- **4.** The said code is amended by inserting, after section 15, the following section:
- "15.1 When informing the public of a new method of care or a treatment which has not been sufficiently tested, a nurse must mention that fact and express the appropriate caution.".
- **5.** Section 22 of the said code is amended:
 - (1) by replacing "pressing" with "insistent";
- (2) by adding, at the end, "or to collaborate in any research".
- **6.** Section 23 of the said code is amended by adding, at the end of paragraphs (2) and (3), "or her or his research activities".
- **7.** The said code is amended by inserting, after section 24, the following section:
- "24.1 A nurse who undertakes or collaborates in research must declare her or his interest and disclose any apparent or potential conflict of interest to the research ethics committee."

^{*} The Code of ethics of nurses was approved by Order in Council Number 1513-2002 of December 18, 2002 (2003 *G.O.* 2, 64). The said regulation has not been amended since that date.

- **8.** The said code is amended by inserting, after section 31, the following section:
- "31.1 A nurse who, in accordance with the third paragraph of section 60.4 of the Professional Code, communicates information that is protected by professional secrecy, shall enter the following in the client's record:
- (1) the reasons supporting the decision to communicate the information, including the identity of the person who caused the nurse to communicate the information and the identity of the person or group of persons exposed to the danger;
- (2) the elements of the communication including the date and time of the communication, the content of the communication, the mode of communication used and the identity of the person to whom the communication was made."
- **9.** The said code is amended by inserting, after section 41, the following section:
- **"41.1** In connection with any research, a nurse must, in regard to each of the research subjects or their legal representative, ensure:
- (1) that the subject is informed of the research project's objectives and the manner in which it will be conducted, the advantages, risks or disadvantages for him, and the advantages provided by the usual care, if applicable;
- (2) that a free and enlightened consent is obtained in writing from the subject before he begins participating in the research or when there is any significant change in the research protocol;
- (3) that the research subject is informed that his consent is revocable at any time.".
- **10.** Section 44 of the said code is amended by inserting, in the part preceding paragraph (1), after "treatment provided to the client", "or to the research subject".
- **11.** This regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

6905

Gouvernement du Québec

O.C. 580-2005, 15 June 2005

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

Dentists

- Code of ethics
- Amendment

Regulation to amend the Code of ethics of dentists

WHEREAS, under the first paragraph of section 87 of the Professional Code (R.S.Q., c. C-26), the Bureau of a professional order must make, by regulation, a code of ethics governing the general and special duties of the professional towards the public, the professional's clients and the profession, particularly the duty to discharge professional obligations with integrity;

WHEREAS, under the second paragraph of that section of the Professional Code, the code of ethics must include provisions stating the terms and conditions according to which a professional may communicate the information pursuant to the third paragraph of section 60.4 of the Code;

WHEREAS, in accordance with section 87 of the Professional Code, the Bureau of the Ordre professionnel des dentistes du Québec made the Regulation to amend the Code of ethics of dentists;

WHEREAS, pursuant to section 95.3 of the Professional Code, the secretary of the order sent a draft of the Regulation to every member of the order at least 30 days before it was made by the Bureau;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the draft Regulation was published in Part 2 of the *Gazette officielle du Québec* of 21 July 2004, with a notice that it could be submitted to the Government for approval on the expiry of 45 days following that publication;

WHEREAS the Office des professions du Québec received no comments following that publication;

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

WHEREAS it is expedient to approve the Regulation with amendments;

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

THAT the Regulation to amend the Code of ethics of dentists, the text of which is attached to this Order in Council, be approved.

ANDRÉ DICAIRE, Clerk of the Conseil exécutif

Regulation to amend the Code of ethics of dentists*

Professional Code (R.S.Q., c. C-26, s. 87)

- **1.** The Code of ethics of dentists is amended by replacing sections 3.06.01 to 3.06.06 by the following:
- **"3.06.01.** Every dentist must preserve the secrecy of all confidential information that becomes known to the dentist in the practice of the profession.
- **3.06.02** A dentist may be released from the obligation to preserve professional secrecy only with the patient's authorization or where so ordered by law.
- **3.06.03** To preserve professional secrecy, a dentist shall
- (1) maintain the confidentiality of all information that becomes known to the dentist in the practice of the profession;
- (2) avoid holding or participating in indiscreet conversations concerning a patient and the services provided to the patient;
- (3) take reasonable measures to ensure that the persons working with the dentist preserve professional secrecy;
- (4) refrain from disclosing facts or confidences that become known to the dentist, except with the patient's written authorization or where so ordered by law; and
- (5) refrain from disclosing the fact that a person has requested the dentist's services where that fact is likely to cause harm to the person, unless the nature of the matter requires it.

- **3.06.04** Where a dentist requests confidential information from a patient or becomes aware of confidential information, the dentist shall ensure that the patient is fully aware of the uses that may be made of the information.
- **3.06.05** A dentist shall report to the Director of Youth Protection any situation in respect of which the dentist has reasonable grounds to believe that the security or development of a child is or may be considered to be in danger within the meaning of sections 38 and 38.1 of the Youth Protection Act (R.S.Q., c. P-34.1); the dentist shall provide the director with any information the dentist considers relevant in order to protect the child.
- **3.06.06** In addition to the circumstances referred to in section 3.06.02, a dentist may communicate information that is protected by professional secrecy in order to prevent an act of violence, including a suicide, where the dentist has reasonable cause to believe that there is an imminent danger of death or serious bodily injury to a person or an identifiable group of persons.

However, a dentist may only communicate the information to the person or persons exposed to the danger or the person's representative and to the persons who can come to the person's aid.

A dentist may only communicate such information as is necessary to achieve the purposes for which the information is communicated.

- **3.06.07** A dentist who, pursuant to section 3.06.06, communicates information protected by professional secrecy to prevent an act of violence must:
- (1) communicate the information in timely fashion so that it is possible to prevent the events; and
- (2) enter the following particulars in the patient's record:
- (a) the reasons supporting the decision to communicate the information; and
- (b) the content of the communication, the mode of communication, the name and particulars of the person to whom the information was given, and the date and time of the communication.".
- **2.** This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette* officielle du Québec.

6904

^{*} The Code of ethics of dentists (R.R.Q., 1981, c. D-3, r.4) was last amended by the regulation approved by Order in Council 922-2002 dated 21 August 2002 (2002, G.O. 2, 4567). For previous amendments, refer to the *Tableau des modifications et index sommaire*, Québec Official Publisher, 2005, updated to 1 March 2005.

Gouvernement du Québec

O.C. 581-2005, 15 June 2005

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

Forest engineers

— Committee on training

Regulation respecting the committee on training of forest engineers

WHEREAS, in accordance with the second paragraph of section 184 of the Professional Code (R.S.Q., c. C-26), the Government may, by regulation and after consultation, fix the terms and conditions of cooperation between the order concerned and the authorities of the educational institutions that issue a diploma giving access to a permit or specialist's certificate;

WHEREAS, in accordance with that provision, the Government made the Regulation establishing the joint committee on training in forest engineering (R.R.Q., 1981, c. I-10, r.3);

WHEREAS it is expedient to replace the Regulation;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the Regulation respecting the committee on training of forest engineers was published in Part 2 of the *Gazette officielle du Québec* of 5 May 2004, with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS, in accordance with the second paragraph of section 184 of the Professional Code, the Office des professions du Québec, the educational institutions concerned, the order concerned, the Minister of Education, Recreation and Sports and the Conférence des recteurs et des principaux des universités du Québec have been consulted;

WHEREAS it is expedient to make the Regulation with amendments:

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

THAT the Regulation respecting the committee on training of forest engineers, the text of which is attached to this Order in Council, be made.

ANDRÉ DICAIRE, Clerk of the Conseil exécutif

Regulation respecting the committee on training of forest engineers

Professional Code (R.S.Q., c. C-26, s. 184, 2nd par.)

- **1.** A committee on training is hereby established within the Ordre des ingénieurs forestiers du Québec.
- **2.** The committee is an advisory committee whose mandate is to examine matters relating to the quality of the training of forest engineers, in keeping with the respective and complementary jurisdictions of the Order, the university educational institutions and the Minister of Education, Recreation and Sports.

Quality of training means the appropriateness of the professional skills training required for the practice of the profession of forest engineer.

As regards training, the committee is to consider

- (1) the objectives of the training programs offered by educational institutions leading to a diploma that gives access to a permit or specialist's certificate;
- (2) the objectives of the other terms and conditions for the issuance of permits or specialist's certificates that may be imposed by a regulation of the Bureau, such as professional training periods or professional examinations: and
- (3) the standards for a diploma or training equivalence, prescribed by regulation of the Bureau, that gives access to a permit or specialist's certificate.
- **3.** The committee is composed of five members chosen for their knowledge and responsibilities in relation to the matters referred to in section 2.

The Conférence des recteurs et des principaux des universités du Québec appoints two members.

The Minister of Education, Recreation and Sports or the Minister's representative, the Deputy Minister or the Assistant Deputy Minister for Higher Education appoints one member and, if necessary, one alternate.

The Bureau appoints two members of the Order and the committee selects one of those two members as its chair.

The committee may also authorize persons or representatives of organizations concerned to attend its meetings.

4. The members of the committee are appointed for a term of three years.

The members remain in office until they are reappointed or replaced.

5. The functions of the committee are

- (1) to review each year the situation as regards the quality of training in the light of developments in knowledge and practice, particularly as regards protection of the public and, where appropriate, to report its observations to the Bureau; and
- (2) to give its opinion to the Bureau, as regards the quality of training,
- (a) on projects involving the review or preparation of the objectives or standards referred to in the third paragraph of section 2; and
- (b) on ways to enhance the quality of training, in particular by proposing solutions to the problems observed.

The committee must indicate in its report and in any opinion the viewpoint of each of its members.

- **6.** The members of the committee are to endeavour to gather information relevant to the exercise of the committee's functions from the organizations that appointed them and from any other organization or person concerned.
- **7.** The chair sets the date, time and place of the committee's meetings.

Despite the foregoing, the chair must call a meeting of the committee whenever at least three of its members so request.

- **8.** The committee must hold at least two meetings per year.
- **9.** The quorum of the committee is three members, including one member appointed each by the Bureau, the Conference and the Minister.
- **10.** Clerical support for the committee is the responsibility of the Order.

The secretary designated by the Order sees to preparing and keeping the minutes, reports and opinions of the committee.

- **11.** The Bureau is to transmit a copy of the committee's reports and opinions to the Conference, the Minister of Education, Recreation and Sports and the Office des professions du Québec.
- **12.** The annual report of the Order must contain the findings of the committee's reports and opinions.
- **13.** Despite the first paragraph of section 4, for the establishment of the first committee following 14 July 2005, one of the members appointed by the Bureau and one of the members appointed by the Conference are appointed for a term of two years.
- **14.** This Regulation replaces the Regulation establishing a joint committee on training in forest engineering (R.R.Q., 1981, c. I-10, r.3).
- **15.** This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

6910

Gouvernement du Québec

O.C. 583-2005, 15 June 2005

Highway Safety Code (R.S.Q., c. C-24.2)

Cargo Securement Standards

Cargo Securement Standards Regulation

WHEREAS, under paragraph 23 of section 621 of the Highway Safety Code (R.S.Q., c. C-24.2), the Government may by regulation establish norms for the securing of loads and determine, among the provisions of the regulation, those the violation of which constitutes an offence and indicate according to parameters specified by law, for each offence, the minimum and maximum amounts to which the offender is liable;

WHEREAS in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), a draft of the Cargo Securement Standards Regulation was published in Part 2 of the *Gazette officielle du Québec* of 16 February 2005, with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS it is expedient to make the Regulation with amendments:

IT IS ORDERED, therefore, on the recommendation of the Minister of Transport and the Minister responsible for the Capitale-Nationale region:

THAT the Cargo Securement Standards Regulation, attached to this Order in Council, be amended.

ANDRÉ DICAIRE, Clerk of the Conseil exécutif

Cargo Securement Standards Regulation

Highway Safety Code (R.S.Q., c. C-24.2, s. 621, 1st par., subpar. 23)

DIVISION IOBJECT AND INTERPRETATION

1. This Regulation governs the securement of cargo carried by heavy vehicles. It also governs the securement of the contents of intermodal containers and containers carried on heavy vehicles. For that purpose, the provisions of this Regulation integrate the provisions of National Safety Code Standard 10, Cargo Securement, published by the Canadian Council of Motor Transport Administrators, available on the website http://www.ccmta.ca, as it reads on the date of the shipment.

This Regulation does not govern the securement of cargo transported by farm motor vehicles or farm trailers within the meaning of the Regulation respecting road vehicle registration made by Order in Council 1420-91 dated 16 October 1991 if

- (1) the warning sign required by section 274 of the Highway Safety Code (R.S.Q., c. C-24.2) is attached to the rear of the vehicle or combination of vehicles;
- (2) the vehicle travels at a speed of less than 40 km/h; and
- (3) the cargo is contained against the structure of the vehicle and the structure is strong enough to prevent any horizontal movement or the cargo is secured to prevent such movement.
- **2.** In this Regulation, "operator" means an operator of heavy vehicles within the meaning of subparagraph 2 of the first paragraph of section 2 of the Act respecting owners and operators of heavy vehicles (R.S.Q., c. P-30.3).

Except for the definitions of "driver" and "heavy vehicle", the definitions and abbreviations in National Safety Code Standard 10, Cargo Securement, apply.

- **3.** A securement system may be considered equivalent to a securement system prescribed by this Regulation if the operator establishes that
- (1) it is designed to withstand the forces that result if the vehicle is subjected to 0.8 g deceleration in a forward direction, 0.5 g deceleration in a rearward direction and 0.5 g acceleration in a lateral direction;
- (2) it provides a downward force equal to at least 20% of the weight of an article of cargo that is not fully contained within the structure of the vehicle; and
- (3) the load on each component of the cargo securement system that reacts to a force referred to in paragraphs 1 and 2 does not exceed the working load limit of the component.

DIVISION II

GENERAL CARGO SECUREMENT STANDARDS

4. Cargo, except bulk cargo, must be secured in accordance with section 9 of National Safety Code Standard 10, Cargo Securement.

Cargo securement systems and their components must comply with subsections 2 and 3 of section 4 and sections 6 and 15 to 18 of that Standard and their strength must comply with the minimum strength requirements prescribed by sections 10 to 12, 14 and 21 of that Standard.

Tiedowns must be used in accordance with sections 13, 19, 20 and 22 of that Standard.

5. The front-end structure of a heavy vehicle must, when used to immobilize cargo, comply with the minimum strength requirements prescribed by sections 23 to 26 of National Safety Code Standard 10, Cargo Securement.

DIVISION III

SPECIAL STANDARDS

6. The special standards in this Division apply in addition to the standards in sections 4 and 5. The special standards prevail to the extent of any inconsistency.

§1. Logs

7. A cargo of logs must be secured in accordance with sections 28 to 40 of National Safety Code Standard 10, Cargo Securement.

Where debarked shortwood is loaded in the upper third of the load without the logs being contained at their ends, the cargo must also be retained by a netting with a mesh size no greater than 100 millimetres that covers the entire load and that extends at least 90 centimetres beyond the parts that are not contained. The netting must be solidly fixed to the deck with tensioned tiedowns attached every 1.20 m or less around the deck.

§2. Dressed lumber

- **8.** A cargo of dressed lumber must be secured in accordance with sections 41 and 42 and section 43 as regards the application of section 44, 45, 46 or 47 of National Safety Code Standard 10, Cargo Securement.
- §3. Metal coils, paper rolls and concrete pipe
- **9.** A cargo of metal coils must be secured in accordance with sections 48 to 50, section 51 as regards the application of section 52, 53 or 54, and sections 55 to 58 of National Safety Code Standard 10, Cargo Securement.
- **10.** A cargo of paper rolls must be secured in accordance with sections 59 to 72 of that Standard.
- **11.** A cargo of concrete pipe must be secured in accordance with sections 73 to 82 of that Standard.
- §4. Intermodal containers and special containers
- **12.** Intermodal containers must be secured in accordance with sections 83 to 86 of National Safety Code Standard 10, Cargo Securement.
- **13.** Roll-on/roll-off containers and hook lift containers must be secured in accordance with sections 94 to 96 of that Standard.
- *§5. Transportation of vehicles*
- **14.** A cargo of vehicles with an individual weight of 4,500 kg or less must be secured in accordance with section 88 of National Safety Code Standard 10, Cargo Securement or, in the case of flattened or crushed vehicles, in accordance with sections 91 to 93 of that Standard.

A transported vehicle with an individual weight greater than 4,500 kg must be secured in accordance with section 89 of that Standard.

§6. Boulders

15. A cargo of boulders must be secured in accordance with sections 97 to 100 of National Safety Code Standard 10, Cargo Securement.

§7. Bulk cargo

16. Subject to the third paragraph, bulk cargo in a dump truck, container or other type of container whose upper part is totally or partially open must be restrained by a covering system consisting of a tarpaulin, canvas or other type of equivalent covering.

The covering system must cover at least any portion of the load that extends beyond a reference point 15 cm below the top of the lowest wall. It must remain in direct contact with any portion of the load that extends beyond the nearest wall, unless the covering system is maintained above the load by bows secured to the vehicle. It must be exempt from tears or other damage in the section used for securement.

The first and second paragraphs do not apply if

- (1) the vehicle is proceeding across a public highway from a private road;
- (2) the top of the load does not extend beyond the reference point referred to in the second paragraph;
- (3) the load extending beyond the reference point referred to in the second paragraph consists only of elements exceeding 40 mm in three dimensions and the three perimeters of the load do not extend beyond the top of the lowest wall;
- (4) the vehicle is applying salt, sand, a mixture of salt and sand or other similar substance in connection with winter road maintenance:
- (5) the vehicle is applying dust suppressants on a road; or
- (6) the vehicle is transporting snow, ice or other similar substance collected during a snow removal operation.

DIVISION IVSECUREMENT INSPECTION

17. The driver of a heavy vehicle must inspect the vehicle's cargo securement in accordance with section 3 of National Safety Code Standard 10, Cargo Securement.

DIVISION V PENAL

18. Every driver who contravenes section 4 or 17 as regards the application of sections 3, 6, 13, 15 and 16 of National Safety Code Standard 10, Cargo Securement, or section 16 is liable to a fine of \$175 to \$525.

- **19.** Every driver who contravenes section 4 or 5, the first paragraph of section 7 or sections 8 to 15 as regards the application of subsections 2 and 3 of section 4, sections 9, 10, 14, 17 to 20, 22, 31, 33 to 40, 42, 44 to 47, 49, 50, 52 to 58, 60 to 67, subsections 5, 6 and 7 of section 68, section 69, subsection 5 of section 70, sections 71, 72, 75, 76, 79 to 82, 84 to 86, 88, 89, 91 to 93, 95, 96 and 98 to 100 of National Safety Code Standard 10, Cargo Securement, or the second paragraph of section 7 is liable to a fine of \$350 to \$1,050.
- **20.** Every operator who contravenes section 4 as regards the application of sections 6, 13 and 16 of National Safety Code Standard 10, Cargo Securement, or section 16 is liable to a fine of \$350 to \$1,050.
- **21.** Every operator who contravenes section 4 or 5, the first paragraph of section 7 or sections 8 to 15 as regards the application of subsections 2 and 3 of section 4, sections 9, 10, 14, 17 to 20, 22 to 26, 29 to 31, 33 to 40, 42, 44 to 47, 49, 50, 52 to 58, 60 to 72, 75 to 82, 84 to 86, 88, 89, 91 to 93, 95, 96 and 98 to 100 of the National Safety Code Standard 10, Cargo Securement, or the second paragraph of section 7 is liable to a fine of \$700 to \$2,100.
- **22.** This Regulation replaces the Regulation respecting standards for the securing of loads made by Order in Council 284-86 dated 12 March 1986.
- **23.** This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette* officielle du Québec.

6917

Gouvernement du Québec

Agreement

An Act respecting elections and referendums in municipalities (R.S.Q., c. E-2.2)

AGREEMENT CONCERNING NEW METHODS OF VOTING IN CONNECTION WITH A POSTAL BALLOT FOR NON RESIDENT ELECTORS

AGREEMENT ENTERED INTO

BETWEEN

Ms. Marie Auger, in her capacity as REPRESENTATIVE of the municipalities to be reconstituted of La Bostonnais and Lac Édouard, duly appointed to that office in accord-

ance with section 78.1 of the Act respecting the consultation of citizens with respect to the territorial reorganization of certain municipalities (2003, c. 14), having her office at 10, rue Pierre-Olivier-Chauveau, Québec, Province de Québec, hereinafter referred to as

THE REPRESENTATIVE

AND

Me Marcel Blanchet, in his capacity as the CHIEF ELECTORAL OFFICER OF QUÉBEC, duly appointed to that office pursuant to the Election Act (R.S.Q., c. E-3.3), acting for the purposes of this agreement in that capacity and having his head office at 3460, rue de La Pérade, Sainte-Foy, Province de Québec, hereinafter referred to as

THE CHIEF ELECTORAL OFFICER

AND

Ms. Nathalie Normandeau, in her capacity as the MINIS-TER OF MUNICIPAL AFFAIRS AND THE REGIONS, having her head office at 10, rue Pierre-Olivier-Chauveau, Québec, Province de Québec, hereinafter referred to as

THE MINISTER

WHEREAS the REPRESENTATIVE has expressed a desire to avail herself of the provisions of the Act respecting elections and referendums in municipalities in order to enter into an agreement with the CHIEF ELECTORAL OFFICER and the MINISTER for the holding of a postal ballot for non resident electors in the municipalities to be reconstituted of La Bostonnais and Lac-Édouard for the municipal election of November 6, 2005;

WHEREAS, pursuant to Order-in-Council 1212-2004, for the purposes of section 659.2 of the Act respecting elections and referendums in municipalities (R.S.Q., c. E-2.2), the REPRESENTATIVE may enter into an agreement under the said provision.

WHEREAS the REPRESENTATIVE wishes to avail herself of those provisions for the purposes of voting by non resident electors in the municipal election of November 6 of the year 2005;

WHEREAS it is expedient to prescribe the procedure that will apply in the territory of the municipalities to be reconstituted during the said municipal election;

WHEREAS an agreement must be entered into by the REPRESENTATIVE, the CHIEF ELECTORAL OFFICER and the MINISTER;

WHEREAS the REPRESENTATIVE has sole responsibility for selecting the new method of voting;

WHEREAS the returning officers of each of the municipalities to be reconstituted are responsible for the application of this agreement and for the methods used to implement it;

CONSEQUENTLY, the parties agree as follows:

1. PREAMBLE

The preamble to this agreement forms an integral part of the agreement.

2. INTERPRETATION

Unless a contrary meaning is indicated expressly or by the context of a provision, the following expressions, terms and words have the meaning and application, for the purposes of this agreement, stated in this section.

2.1 "ENV-1 Envelope"

A non-transparent envelope of sufficient size to contain the ballot paper or papers, that does not identify the elector in any way and is marked on the reverse as follows: "Insert the ballot papers in this envelope."

2.2 "Envelope ENV-2"

An envelope marked with the name and address of the returning officer, in which is placed ENV-1 Envelope, a photocopy of proof of identity prescribed in section 213.5 of the Act respecting elections and referendums in municipalities, as added by section 4.27 of this agreement, and the statement by the elector or the person assisting the elector.

2.3 "Form containing the statement by the elector or the person assisting the elector"

A document marked as follows:

"The elector must sign the following statement: "I qualify as an elector and I have not voted in the current election."

A person assisting an elector must sign a statement to the effect that the person is the elector's spouse or relative within the meaning of section 131 of the Act respecting elections and referendums in municipalities, or that the person is not the elector's spouse or relative and has not already lent assistance to another elector during the election, and that the person will not reveal the name of the candidate for whom the elector has asked to vote."

2.4 "Instructions to the elector"

The information given to the elector concerning the manner of voting.

2.5 "Non resident elector"

An elector contemplated in section 47(2) of the Act respecting elections and referendums in municipalities (R.S.Q., c. E-2.2).

3. ELECTION

- 3.1 For the purposes of the municipal election of November 6 of the year 2005 in the municipalities to be reconstituted, a postal ballot shall be used only for the non resident electors.
- 3.2 The representative, in collaboration with the Clerk of the Ville de La Tuque, shall take the necessary steps to inform the electors adequately concerning the testing of a new voting method.
- 4. AMENDMENTS TO THE ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES FOR THE PURPOSES OF A POSTAL BALLOT FOR NON RESIDENT ELECTORS

4.1 Election officers

Section 68 of the Act respecting elections and referendums in municipalities (R.S.Q., c. E-2.2) is replaced by the following section:

"68. The election officers of a municipality include every deputy returning officer and clerk of a ballot paper reception office, every deputy returning officer and clerk of a counting office, and every other person whose services are temporarily required by the returning officer for the purposes of the postal ballot for non resident electors.".

4.2 Deputy returning officer and clerk of a ballot paper reception office and deputy returning officer and clerk of a counting office

The said Act is amended by inserting the following section after section 76:

"76.1. The returning officer shall appoint a deputy returning officer and a clerk for each ballot paper reception office.

Where there is only one ballot paper reception office, the returning officer may perform the duties of deputy returning officer and the election clerk may perform the duties of clerk of the reception office.

The returning officer shall appoint a deputy returning officer and a clerk for each counting office.".

4.3 Duties of the deputy returning officer of a ballot paper reception office and the deputy returning officer of a counting office

The said Act is amended by inserting the following section after section 80:

- **"80.1.** The deputy returning officer of a ballot paper reception office shall, in particular,
 - (1) receive envelopes from electors;
- (2) verify if the elector is entered on the list of electors;
- (3) verify if the photocopy of the elector's proof of identity prescribed by section 213.5, as added by section 4.25 of the agreement entered into under section 659.2 of the Act respecting elections and referendums in municipalities, is included and signed;
- (4) verify if the statement by the elector is signed and if the signature matches the signature appearing on the photocopy of the elector's proof of identity;
- (5) if the statement by the elector is not signed or if the photocopy of the elector's proof of identity is missing, contact the elector to obtain it or them;
- (6) if the signature of the elector on the elector's proof of identity matches the signature on the statement by the elector, place the ENV-1 Envelope containing the ballot paper or papers in the ballot box for the elector's polling subdivision.
- **80.2.** The deputy returning officer of the counting office shall, in particular,
 - (1) see to the arrangement of the counting office;
- (2) ensure that the counting is properly conducted and maintain order in the counting office;
 - (3) proceed with the counting of the votes;
 - (4) ensure the secrecy of the ballot;

(5) transmit the results of the vote and all election materials to the returning officer.".

4.4 Duties of the clerk of a ballot paper reception office and clerk of a counting office

The said Act is amended by inserting the following sections after section 81:

- **"81.0.1.** The clerk of a ballot paper reception office shall, in particular,
- (1) assist the deputy returning officer of the ballot paper reception office;
- (2) mark on the list of electors the electors who have voted:
 - (3) make entries in the poll book.
- **81.0.2.** The clerk of a counting office shall, in particular, assist the deputy returning officer of the counting office."

4.5 Discretion of the Chief Electoral Officer upon observing an error, emergency or exceptional circumstance

Section 90.5 of the said Act is replaced by the following section:

"90.5. If, during the election period within the meaning of section 364, it comes to the attention of the chief electoral officer that, subsequent to an error, emergency or exceptional circumstance, a provision referred to in section 90.1 or in the agreement entered into under section 659.2 of the Act respecting elections and referendums in municipalities does not meet the demands of the resultant situation, the chief electoral officer may adapt the provision in order to achieve its object.

The chief electoral officer shall first inform the Minister of Municipal Affairs and the Regions of the decision he intends to make.

Within 30 days following polling day, the chief electoral officer shall transmit to the President or the Secretary General of the National Assembly a report of the decisions made pursuant to the first paragraph. The President shall table the report in the National Assembly within 30 days of receiving it or, if the National Assembly is not sitting, within 30 days of resumption.".

4.6 Representatives of candidates

Sections 92 and 93 of the said Act are replaced by the following sections:

- **"92.** A party authorized under Chapter XIII or a ticket recognized under Division III of Chapter VI may designate a person with a power of attorney to represent the candidates of the party or ticket before the deputy returning officer of a ballot paper reception office or the deputy returning officer of a counting office.
- **93.** An independent candidate may designate a person with a power of attorney to represent the candidate before the deputy returning officer of a ballot paper reception office or the deputy returning officer of a counting office.".

4.7 Poll runner

Section 96 of the said Act is replaced by the following section:

"96. A party authorized under Chapter XIII or a ticket recognized under Division III of Chapter VI, or an independent candidate, may designate a poll runner with a power of attorney to periodically collect, from the representative, a list of the persons who have already exercised their right to vote."

4.8 Power of attorney of a representative or poll runner

Section 98 of the said Act is amended

- (1) by replacing the second paragraph by the following paragraph:
- "The power of attorney shall be presented to the deputy returning officer of the ballot paper reception office or the deputy returning officer of the counting office.";
- (2) by replacing the words "polling station" in the third paragraph by the words "counting office".

4.9 **Notice of election**

Section 99 of the said Act is amended by adding the following subparagraphs at the end of the first paragraph:

"(8) the fact that non resident electors may vote by mail;

- (9) the day on which the ballot papers are mailed and the day and time by which they must be returned to the returning officer;
- (10) the fact that non resident electors who have not received their ballot paper by mail not later than six days before the day fixed as the day of the poll must contact the returning officer.".

4.10 Notice of poll

Section 171 of the said Act is amended by adding the following subparagraphs at the end of the first paragraph:

- "(9) the day and time by which the ballot papers must be received by the deputy returning officer of the ballot paper receiving office;
- (10) the address of the office of the returning officer and, where applicable, the addresses of the offices of the assistants to the returning officer and the opening days and times of the office at which the non resident elector may obtain the ballot paper or papers if the said ballot papers have not been received by mail.".

4.11 Mailing of ballot papers by the returning officer

The said Act is amended by inserting the following sections after section 172:

- "172.1. After completing the revision of the list of electors and giving the notice of poll, and not later than ten days before the day fixed for the poll at the polling station, the returning officer shall mail a package to all the non resident electors entered on the list of electors. The package shall include
- (1) a ballot paper for the office of mayor and one or more ballot papers for the office or offices of councillor. The ballots papers for the office of mayor and for the office of councillor may be of different colours. The ballot papers shall bear the initials of the returning officer. A facsimile of the initials may be engraved, lithographed or printed if the returning officer so allows;
- (2) the envelopes provided for in section 2 of the agreement entered into under section 659.2 of the Act respecting elections and referendums in municipalities;
- (3) the form containing the statement by the elector or the person assisting the elector;

- (4) the instructions for voting prescribed in section 2 of the agreement entered into under section 659.2 of the Act respecting elections and referendums in municipalities.
- 172.2. Not later than six days before the day fixed as the day of the poll at the polling station, the returning officer shall take the necessary steps to inform any non resident electors who have not received the ballot paper or papers that they can obtain them from the deputy returning officer of the ballot paper reception office.

The non resident electors concerned may then obtain a ballot paper after declaring under oath that they have not previously received the ballot paper or papers.".

4.12 Establishment of the ballot paper reception office, polling station and counting office

Section 186 of the said Act is replaced by the following sections:

"186. The returning officer shall establish a ballot paper reception office at the place where the envelopes containing the ballot paper or papers are received.

The returning officer shall establish as many counting offices as he feels are necessary.

186.1. The returning officer shall advise each party authorized under Chapter XIII or ticked recognized under Division III of Chapter VI and each independent candidate of the decision made pursuant to section 186, as replaced by section 4.12 of the agreement entered into under section 659.2 of the Act respecting elections and referendums in municipalities.".

4.13 Free use of premises

Section 189 of the said Act is amended by inserting the words "and counting offices" after the word "stations".

4.14 Arrangement of polling stations, ballot paper reception offices and counting offices

Section 190 of the said Act is replaced by the following section:

"190. The returning officer shall be responsible for the arrangement and identification of any places where the ballot paper reception office and the counting office or offices are situated.".

4.15 Ballot paper for the postal ballot for non resident electors

Section 192 of the said Act is amended by replacing the first paragraph by the following paragraphs:

"192. The returning officer shall cause ballot papers for the postal ballot for non resident electors to be printed in the form prescribed in the Schedule to the agreement entered into under section 659.2 of the Act respecting elections and referendums in municipalities.

Schedules I to VIII of the Regulation respecting models of ballot papers and the form of the template for municipal elections and referendums made under the first paragraph of section 582 of the Act respecting elections and referendums in municipalities are struck out.".

4.16 Repeal – Counterfoil and stub

Section 195 of the said Act is struck out.

4.17 Reverse side of ballot paper

Section 197 of the said Act is replaced by the following section:

- "197. The ballot papers shall contain, on the reverse, as shown in the specimen in the Schedule,
- (1) a space reserved for the initials of the returning officer, that may be printed, lithographed or engraved;
 - (2) the name of the municipality;
 - (3) the office concerned;
 - (4) the date of the poll;
 - (5) the name and address of the printer.

The indication of the office concerned shall correspond to that contained in the nomination papers.".

4.18 Withdrawal of candidate – Withdrawal of authorization or recognition

Sections 198 et 199 of the said Act are replaced by the following sections:

"198. Where the withdrawal of a candidate occurs too late to have the ballot papers reprinted before they are sent to the electors, the returning officer shall cause the particulars relating to that candidate to be uniformly crossed off the ballot papers by means of a line in ink or any other indelible substance.

The returning officer shall inform every non resident elector to whom such as ballot paper is sent of the candidate's withdrawal.

If the withdrawal occurs after the ballot papers are sent, the returning officer must inform the non resident electors of the candidate's withdrawal.

Any vote cast in favour of the candidate, before or after the withdrawal, is absolutely null.

199. Where the authorization of a party or the recognition of a ticket is withdrawn too late to have the ballot papers reprinted before they are sent to the non resident electors, the returning officer shall cause the reference to the party or ticket to be uniformly crossed off the ballot papers by means of a line in ink or any other indelible substance.

If a co-candidate ceases to be such too late to have the ballot papers reprinted before they are sent to the non resident electors, the returning officer shall cause the indication "co-candidate" and the particulars pertaining to the candidate associated with the co-candidate to be uniformly crossed off the ballot papers by means of a line in ink or any other indelible substance.

The returning officer must inform all non resident electors to whom ballot papers are sent if a co-candidate withdraws or ceases to be such.

If the authorization of a party or the recognition of a ticket is withdrawn, or if a co-candidate ceases to be such after the ballot papers have been sent, the returning officer must inform the non resident electors of the situation."

4.19 Polling materials

Section 200 of the said Act is replaced by the following section:

"200. The returning officer shall ensure that a sufficient number of ballot papers, envelopes, forms for the statement by the elector and by the person assisting an elector and instructions to the elector on voting are available, and a ballot box for each polling subdivision.".

4.20 Ballot box

Section 201 of the said Act is replaced by the following section:

"201. Each ballot box must be made of durable material with an opening on the top so constructed that the envelope containing the ballot paper or papers may be introduced therein through the opening but cannot be withdrawn therefrom unless the box is opened.".

4.21 Delivery of materials to the deputy returning officer of a ballot paper reception office

Section 204 of the said Act is replaced by the following section:

- **"204.** Ten days before the day fixed for the poll at the polling station, the returning officer shall deliver to the deputy returning officer of the ballot paper reception office:
 - (1) a ballot box for each polling subdivision;
 - (2) a copy of the list of electors;
 - (3) a poll book.

The returning officer shall also deliver to the deputy returning officer all the materials required by the latter's duties.".

4.22 Formalities prior to the opening of the ballot paper reception office

The said Act is amended by inserting the following sections after section 209:

- "209.1. The deputy returning officer and the clerk of the ballot paper reception office must be present on the days and at the times fixed by the returning officer as the opening hours of the office.
- **209.2.** The representatives assigned to the office where the ballot papers are received may be present on the same days and at the same times as the deputy returning officer of the ballot paper reception office.".

POLLING PROCEEDINGS

4.23 Polling period for the purposes of the postal ballot for non resident electors

Section 210 of the said Act is replaced by the following section:

"210. The polling period for the postal ballot for non resident electors shall begin ten days before the day fixed for the poll at the polling station and end at 7 p.m. of the last but one day before the day fixed for the poll at the polling station.".

4.24 Repeal – voting leave

Section 213 of the said Act is struck out.

4.25 Identification of non resident electors who vote in a postal ballot

The said Act is amended by inserting the following sections after section 213.4:

"213.5. A non resident elector who votes in a postal ballot must transmit, with the ballot paper or papers, a photocopy of one of the following documents bearing the elector's signature: a Québec health insurance card issued by the Régie de l'assurance maladie du Québec, a driver's licence or probationary licence issued in plastic form by the Société d'assurance automobile du Québec, or a Canadian passport.

Where the non resident elector's signature does not appear on one of the documents listed in the first paragraph, the elector must transmit, with the document, other proof of the elector's identity bearing the elector's signature.

213.6. A non resident elector who fails to transmit, with the ballot paper or papers, a photocopy of one of the documents listed in section 213.5, as added by section 4.25 of the agreement entered into under section 659.2 of the Act respecting elections and referendums in municipalities, or fails to sign the statement by the elector, the deputy returning officer of the ballot paper reception office must take the necessary steps to communicate with the elector and ask the elector to transmit the missing documents before 7 p.m. on the last but one day before the day fixed for the poll at the polling station, failing which the elector's ballot paper or papers will be cancelled."

213.7. No person may make a note of or otherwise collect any information contained in a document transmitted by an elector in accordance with section 213.5, as added by section 4.25 of the agreement entered into under section 659.2 of the Act respecting elections and referendums in municipalities.".

4.26 Postal ballot for non resident electors

The said Act is amended by inserting the following sections after section 228:

"228.0.1. A non resident elector voting in a postal ballot shall mark the ballot paper in one of the circles using a pen, maker or pencil.

After marking the ballot paper or papers, the non resident elector shall insert them in the envelope marked "ENV-1 Envelope", seal the envelope and insert it in the envelope marked "Envelope ENV-2". The non resident elector must also place in the envelope ENV-2 a document proving the elector's identity listed in section 213.5, as added by section 4.27 of the agreement entered into under section 659.2 of the Act respecting elections and referendums in municipalities, and the statement by the elector or statement by the person assisting an elector prescribed in section 2.3 of the agreement entered into under section 659.2 of the Act respecting elections and referendums in municipalities, duly signed. The elector's name and telephone number must also be printed in block letters on the statement.

228.0.2. If the non resident elector is unable to complete the steps required to vote, they may be completed by the person assisting the elector in accordance with section 228.06, as added by section 4.26 of the agreement entered into under section 659.2 of the Act respecting elections and referendums in municipalities.

That person must complete the statement of a person assisting an elector prescribed in section 2.3 of the agreement entered into under section 659.2 of the Act respecting elections and referendums in municipalities.

228.0.3. The non resident elector may forward the ENV-2 envelope by mail, or leave it at the ballot paper reception office.

Every ballot paper received after 7 p.m. on the last but one day preceding the date fixed for the poll at the polling station shall be cancelled.

228.0.4. Where the name or address of the non resident elector that appears on the statement by the elector differs slightly from those entered on the list of electors, the deputy returning officer of the ballot paper reception office is required to place the envelope containing the non resident elector's ballot paper or papers in the ballot box for the non resident elector's polling subdivision. The particulars shall be entered in the poll book.

228.0.5. A non resident elector who has not received a ballot paper may apply to the returning officer or the deputy returning officer of the ballot paper reception office to obtain it.

In this event, the deputy returning officer of the ballot paper reception office must verify on the list of electors if the non resident elector has already voted. The deputy returning officer shall then give the non resident elector an envelope containing the ballot paper or papers bearing the initials of the returning officer. If the deputy returning officer of the ballot paper reception office has already received an envelope from the non resident elector, the deputy returning officer shall not permit the non resident elector to vote and shall not give the non resident elector another envelope.

A non resident elector may only benefit from the provisions of the first two paragraphs beginning six days before the day fixed for the poll at the polling station.

The clerk of a ballot paper reception office shall enter the particulars in the poll book.

- **228.0.6.** A non resident elector who is unable to mark the ballot paper alone may receive assistance from
- (1) a person who is the non resident elector's spouse or relative within the meaning of section 131; or
- (2) another person who declares, in accordance with section 2.3 of the agreement entered into under section 659.2 of the Act respecting elections and referendums in municipalities, that he or she has not already assisted another elector in the same poll.
- **228.0.7.** The returning officer may authorize a non resident elector whose name does not appear on the revised list of electors but has been entered or corrected by a board of revisors to take part in a postal ballot. The particulars shall be entered in the poll book.
- **228.0.8.** A non resident elector who inadvertently marks or spoils a ballot paper may ask the deputy returning officer of the ballot paper reception office for another ballot paper. The particulars shall be entered in the poll book.
- **228.0.9.** The deputy returning officer of the ballot paper reception office shall place the ENV-1 Envelope containing the ballot paper or papers, without opening it, in the ballot box for the non resident elector's polling subdivision after verifying that the non resident elector's signature on the statement by the elector matches the photocopy on the proof of identity. If the signatures do not match, the deputy returning officer shall cancel the ENV-1 Envelope and place it in the envelope provided for that purpose.
- **228.0.10.** As soon as a non resident elector has voted, the clerk of the ballot paper reception office shall indicate that fact on the list of electors in the space reserved for that purpose.
- **228.0.11.** After processing all the envelopes received from non resident electors on the last day determined by the returning officer for the return of envelopes to the

ballot paper reception office, the deputy returning officer of the ballot paper reception office shall give the list of electors used to the returning officer along with the materials prescribed in section 204 as amended by section 4.22 of the agreement entered into under section 659.2 of the Act respecting elections and referendums in municipalities.

The clerk of a ballot paper reception office shall enter the following particulars in the poll book:

- (1) the date of the poll and the name of the municipality;
- (2) the number of non resident electors who sent an ENV-1 Envelope;
- (3) the number of cancelled ENV-1 Envelopes for each polling subdivision.

The deputy returning officer of the ballot paper reception office shall return all polling materials to the returning officer.".

COUNTING AND ADDITION OF VOTES

4.27 Counting of votes

Section 229 of the said Act is replaced by the following section:

"229. After the closing of the poll, the deputy returning officer of the counting office, assisted by the clerk of the counting office, shall proceed to the counting of the votes received by mail from non resident electors.

The representatives assigned to the counting office may attend.".

4.28 Entries in poll book

Section 230 of the said Act is replaced by the following section:

- **"230.** Before the ballot box is opened, the clerk of the counting office shall enter the following particulars in the poll book:
- (1) the date of the poll, the name of the municipality and the number of the counting office;
- (2) the names of the persons designated by the returning officer to count the votes;
- (3) the names of the representatives present during the counting of the votes.".

4.29 Compiling sheet

Section 231 of the said Act is amended by replacing the words "poll clerk" by "clerk of the counting office".

4.30 Opening of ballot box and ENV-1 envelopes and counting of votes

Section 232 of the said Act is replaced by the following sections:

- **"232.** The deputy returning officer of the counting office shall open the ballot box and remove the ENV-1 envelopes one by one, open them and place the ballot paper or papers in piles depending on the office for which the election is held.
- **232.1.** The deputy returning officer of the counting office shall count the votes by taking the ballot papers one by one, by office. The deputy returning officer shall allow each person present to examine the ballot papers without touching them.".

4.31 Rejected ballot papers

Sections 233 and 234 of the said Act are replaced by the following sections:

- **"233.** Every ballot paper marked in the way prescribed in section 228.0.1, as added by section 4.26 of the agreement entered into under section 659.2 of the Act respecting elections and referendums in municipalities, is valid. However, a ballot paper must be rejected if it
 - (1) has not been furnished by the returning officer;
 - (2) has not been marked;
- (3) has been marked in favour of more than one candidate:
- (4) has been marked in favour of a person who is not a candidate;
- (5) has been marked elsewhere than in one of the circles;
- (6) bears a mark by which the elector can be identified:
 - (7) bears fanciful or injurious entries;
 - (8) has been spoiled.

234. Every ballot paper that does not bear the initials of the returning officer must be rejected.".

4.32 Repeal – Failure to detach the stub of a ballot paper

Section 235 of the said Act is struck out.

4.33 Objections as to the validity of a ballot paper

Section 237 of the said Act is replaced by the following section:

"237. The deputy returning officer of the counting office shall consider every objection raised by a representative in respect of the validity of a ballot paper and make a decision immediately.

The objection and the decision of the deputy returning officer of the counting office shall be entered in the poll book.".

4.34 Statement of poll

Section 238 of the said Act is replaced by the following section:

- **"238.** After examining all the ballot papers received, the deputy returning officer of the counting office shall draw up a statement of votes indicating
- (1) the total number of non resident electors who have voted, which must match the number of envelopes placed in the ballot box;
- (2) the number of ballot papers given in favour of each candidate;
- (3) the number of ballot papers rejected in the counting of votes.

The statement must be drawn up separately for each office for which a poll was held at the polling station.

The deputy returning officer of the counting office shall draw up a sufficient number of copies of the statement of votes to provide, in addition to the deputy returning officer's copy, a copy for the returning officer and for each representative assigned to the counting office.".

4.35 Copy for representatives

Section 240 of the said Act is amended by replacing the words "polling station" in the first paragraph by the words "counting office".

4.36 Separate envelopes

Sections 241 and 242 of the said Act are replaced by the following section:

"241. After drawing up the statement of votes, the deputy returning office of the counting office shall place the ballot papers marked in favour of each candidate, the ballot papers rejected in the counting of votes and the statement of votes in separate envelopes.

The deputy returning officer shall then seal the envelopes. The deputy returning officer and the clerk of the counting office and the representatives assigned to the counting office who wish to do so shall affix their initials to the seals.

The envelopes and the poll book shall be placed in the ballot box. Before closing the ballot boxes, the returning officer shall give the deputy returning officer of the counting office an envelope for the polling subdivision concerned containing the ballot papers cancelled upon reception by the deputy returning officer of the ballot paper reception office.

The envelope shall be placed in the ballot box without being opened.

A copy of the statement of votes shall be placed in the ballot box.".

4.37 Closing of ballot box

Section 243 of the said Act is replaced by the following section:

"243. The deputy returning officer of the counting office shall close and seal the ballot box. The deputy returning officer and the clerk of the counting office and the representatives assigned to the counting office who wish to do so shall affix their initials to the seals.".

4.38 Adjournment

Section 248 of the said Act is amended by inserting the words "of the counting office" after the words "deputy returning officer" in the second paragraph.

4.39 New summary counting of votes

Section 250 of the said Act is amended by replacing the words "poll clerk" in the first paragraph by the words "clerk of the counting office".

RECOUNT OR RE-ADDITION OF VOTES

4.40 Application for recount

Section 262 of the said Act is amended by replacing the words "a poll clerk" in the first paragraph by the words "the clerk of a counting office".

4.41 Applicable provisions

Section 269 of the said Act is amended by inserting the words "as amended by the agreement entered into under section 659.2 of the Act respecting elections and referendums in municipalities" after the words "Division V".

ELECTORAL CONDUCT

4.42 Assistance to an elector

Section 281 of the said Act is replaced by the following section:

"281. A person who has given assistance to another elector may not disclose for which candidate the elector has voted.".

4.43 Partisan publicity and partisan work

Section 283 of the said Act is replaced by the following section:

"283. No person may, on the premises of a ballot paper reception office, use a sign to indicate his political affiliation or support for or opposition to a party, ticket or candidate or ideas promoted or opposed by the latter, or engage in any other form of partisan publicity.

The building in which the ballot paper reception office is located and any neighbouring place where the sign or partisan publicity may be seen or heard by electors are deemed to be the premises of a ballot paper reception office.".

PENAL PROVISIONS

4.44 Offences

Section 586 of the said Act is amended by adding the following paragraph:

"(13) every person who falsely claims to be the spouse or relative of an elector or a person cohabiting with a non resident elector.".

4.45 Alteration of imitation of initials

Section 633 of the said Act is amended by adding the words "or the returning officer" after the words "deputy returning officer" in paragraph 2.

4.46 Leave

Section 635 of the said Act is amended by striking out paragraph 1.

4.47 Retention of documents

Section 658.1 of the said Act is amended by adding the following paragraph:

"However, the photocopies of the proof of identity referred to in section 213.5, as added by section 4.25 of the agreement entered into under section 659.2 of the Act respecting elections and referendums in municipalities, must be destroyed once the deadline for presenting a motion to contest an election has expired, or once the decision made concerning such an application has become final."

4.48 Other amendments

The words "day before polling day", "day after polling day", "day fixed for the poll" and "polling day" are replaced, in the provisions of the Act respecting elections and referendums in municipalities that are not amended by this agreement, by the words "day preceding the day fixed for the poll at the polling station", "day following the day fixed for the poll at the polling station", "day fixed for the poll at the polling station" and "day of the poll at the polling station", respectively.

5. DURATION AND APPLICATION OF AGREEMENT

The returning officers of each of the municipalities to be reconstituted are responsible for the application of this agreement and, consequently, for the proper conduct of the new method of voting contemplated in this agreement for the municipal election to be held on November 6 of the year 2005.

6. AMENDMENT

The parties agree that this agreement may be amended as needed to ensure the proper conduct of the municipal election to be held on November 6 of the year 2005.

All amendments must be noted in the assessment report.

7. ASSESSMENT REPORT

No later than January 1, 2006, the returning officers of the municipalities to be reconstituted shall forward, in accordance with section 659.3 of the Act respecting elections and referendums in municipalities (R.S.Q., c. E-2.2), an assessment report to the Chief Electoral Officer and the Minister, which report shall cover the following points in particular:

- preparations for the election (selection of the new method of voting, communications plan, establishment of the ballot paper reception office and counting offices, etc.);
 - the conduct of the poll;
 - the cost of using a postal ballot:
 - costs relating to the adaptation of voting methods;
- costs relating to the poll of non resident electors, containing among other things the number of electors concerned.
- the advantages and disadvantages of using the new methods of voting;
 - statistics on the postal ballot, including:
 - the participation rate for non resident electors;
- the number of non resident electors who voted by mail;
 - the number of cancelled ENV-1 envelopes.

8. APPLICATION OF THE ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES

The Act respecting elections and referendums in municipalities (R.S.Q., c. E-2.2) applies to the municipal election to be held on November 6 of the year 2005 in the municipalities to be reconstituted, subject to the provisions of the said Act amended or replaced by this agreement for the purposes of the ballot for non resident electors.

9. EFFECT OF AGREEMENT

This agreement has effect from the time when the returning officer of each municipality to be reconstituted takes the first action in connection with an election to which the agreement applies.

AGREEMENT SIGNED IN TRIPLICATE

At Québec, this 19th day of the month of May of the year 2005

THE REPRESENTATIVE

16. --- **A** --- ---

MARIE AUGER

In Québec, this 30th day of the month of May of the year 2005

THE CHIEF ELECTORAL OFFICER

Manager Drawygree

MARCEL BLANCHET

In Québec, this 9th day of the month of June of the year 2005

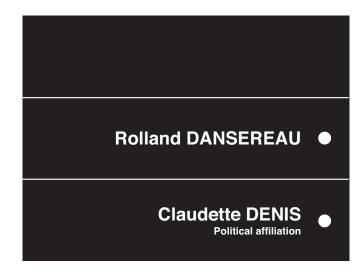
MINISTER OF MUNICIPAL AFFAIRS AND THE REGIONS

DENYS JEAN, Deputy Minister

SCHEDULE

MODEL BALLOT PAPER

MODEL OF THE OBVERSE OF A BALLOT PAPER WITH TWO CANDIDATES



MODEL OF THE REVERSE OF A BALLOT PAPER WITH TWO CANDIDATES

Gouvernement du Québec

Agreement

An Act respecting elections and referendums in municipalities (R.S.Q., c. E-2.2)

AGREEMENT CONCERNING NEW METHODS OF VOTING USING "PERFAS-MV" BALLOT BOXES

AGREEMENT ENTERED INTO

BETWEEN

The MUNICIPALITY OF Shawinigan a legal person established in the public interest, having its head office at 550, avenue de l'Hôtel-de-Ville, Shawinigan, Province de Québec, represented by the mayor, Lise Landry, and the clerk, M° Mario Boily, under a resolution bearing number R 216-09-05-05, hereinafter called

THE MUNICIPALITY

AND

Mr. Marcel Blanchet, in his capacity as CHIEF ELECTORAL OFFICER OF QUÉBEC, duly appointed to that office under the Election Act (R.S.Q., c. E-3.3), acting in that capacity and having his main office at 3460, rue de La Pérade, Sainte-Foy, Province de Québec, hereinafter called

THE CHIEF ELECTORAL OFFICER

AND

Ms. Nathalie Normandeau, in her capacity as MINISTER OF MUNICIPAL AFFAIRS AND REGIONS, having her main office at 10, rue Pierre-Olivier-Chauveau, Québec, Province de Québec, hereinafter called

THE MINISTER

WHEREAS the council of the MUNICIPALITY, by its resolution No. R 216-09-05-05 passed at its meeting of May 9th, 2005 expressed the desire to avail itself of the provisions of the Act respecting elections and referendums in municipalities to enter into an agreement with the CHIEF ELECTORAL OFFICER and the MINISTER in order to allow the use of electronic ballot boxes for the municipal election of November 6th, 2005 in the MUNICIPALITY;

WHEREAS sections 659.2 and 659.3 of the Act respecting elections and referendums in municipalities (R.S.Q., c. E-2.2) provide the following:

"659.2. A municipality may, in accordance with an agreement made with the Minister of Municipal Affairs, Sports and Recreation and the Chief Electoral Officer, test new methods of voting during a poll. The agreement may provide that it also applies to polling held after the poll for which the agreement was entered into; in such case, the agreement shall provide for its period of application.

The agreement must describe the new methods of voting and mention the provisions of this Act it amends or replaces.

The agreement has the effect of law.

659.3. After polling during which a test mentioned in section 659.2 is carried out, the municipality shall send a report assessing the test to the Minister of Municipal Affairs, Sports and Recreation and the Chief Electoral Officer.";

WHEREAS the MUNICIPALITY expressed the desire to avail itself of those provisions for the municipal election held on November 6th, 2005 and could, with the necessary adaptations, avail itself of those provisions for elections held after the date of the agreement, the necessary adaptations to be included in an addendum to this agreement;

WHEREAS it is expedient to provide the procedure that applies to the territory of the MUNICIPALITY for that municipal election;

WHEREAS an agreement must be entered into between the MUNICIPALITY, the CHIEF ELECTORAL OFFICER and the MINISTER:

WHEREAS the MUNICIPALITY is solely responsible for the technological choice elected;

WHEREAS the council of the MUNICIPALITY passed, at its meeting of May 9th, 2005 resolution No. R 216-09-05-05 approving the text of the agreement and authorizing the mayor and the clerk or secretary-treasurer to sign this agreement;

WHEREAS the returning officer of the MUNICIPALITY is responsible for the application of this agreement and the means necessary to carry it out;

THEREFORE, the parties agree to the following:

1. PREAMBLE

The preamble to this agreement is an integral part of the agreement.

2. INTERPRETATION

Unless stated otherwise, expressly or as a result of the context of a provision, the following expressions, terms and words have, for the purposes of this agreement, the meaning and application given in this section.

- 2.1 "electronic voting system" means an apparatus consisting of the following devices:
- a computer containing in its memory the list of electors, used for the preparation of electronic voting cards:
 - a reader of electronic voting cards;
 - one or more printers;
 - one or more autonomous voting terminals;
- electronic cards used to place the terminals in "election" mode, to vote (electronic voting cards), to place the terminals in "end of election" mode, and to record the results from each autonomous voting terminal;
- 2.2 "voting terminal" means an independent device containing a display with a graphical representation of a ballot paper, buttons used by electors to vote, and a memory card to record and compile the votes cast by electors:
- 2.3 "electronic card reader" means a device allowing the information required for an elector to vote to be transferred onto an electronic card;
- 2.4 "rejected ballot paper" means a ballot paper for which the button corresponding to "I do not wish to vote for the office of mayor" or "I do not wish to vote for the office of councillor" has been pushed by an elector on the voting terminal;
- 2.5 "operations trail" means a print-out of the operations (audit) of a voting terminal.

3. ELECTION

3.1 For the purposes of the municipal election of November 6th, 2005 in the municipality, a sufficient number of "PERFAS-MV" model electronic voting systems will be used.

3.2 Before the publication of the notice of election, the municipality must take the necessary steps to provide its electors with adequate information concerning the testing of the new method of voting.

4. SECURITY MECHANISMS

Each electronic voting system must include the following security mechanisms:

- 1) a report displaying a total of "zero" must be automatically produced by the electronic ballot box when a voting terminal is turned on on the first day of advance polling and on polling day;
- 2) a verification report must be generated on a continuous basis and automatically saved on the memory card of the voting terminal, and must record each procedural operation;
- 3) a mechanism which prevents a voting terminal from being placed in "end of election" mode while polling is still under way, because the terminal can only be placed in "end of election" mode by the insertion of an "end of election" card;
- 4) a mechanism to ensure that the compilation of results is not affected by any type of interference once the electronic ballot box has been placed in "election" mode;
- 5) each voting terminal must be equipped with seals, two to prevent the opening of the box and one covering the screws of the voting terminal;
- 6) each voting terminal must be equipped with a back-up power source (battery) able to operate for two to five hours, unless all the terminals are connected to a generator;
- 7) if a voting terminal is defective, its internal memory card may be removed and transferred immediately into another voting terminal in order to allow the procedure to continue.

5. PROGRAMMING

Each electronic voting system used is specially programmed by the firm PG Elections inc. for the municipality in order to recognize and tally ballot papers in accordance with this agreement.

6. AMENDMENTS TO THE ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES

6.1 Election officers

Section 68 of the Act respecting elections and referendums in municipalities (R.S.Q., c. E-2.2) is amended by inserting the words "senior deputy returning officer, assistant to the senior deputy returning officer" after the word "assistant.".

6.2 Senior deputy returning officer, assistant to the senior deputy returning officer, deputy returning officer and poll clerk

The following is substituted for section 76 of the Act:

"76. The returning officer shall appoint the number of senior deputy returning officers and assistants to the senior deputy returning officer that he deems necessary for each polling place.

The returning officer shall appoint a deputy returning officer and a poll clerk for each polling station.".

6.3 Duties of the senior deputy returning officer, assistant to the senior deputy returning officer and deputy returning officer

The following is substituted for section 80 of the Act:

- ****80.** The senior deputy returning officer shall, in particular,
- (1) see to the installation and preparation of the electronic voting systems (voting terminal and electronic card reader);
- (2) ensure that the polling is properly conducted and maintain order in the vicinity of the voting terminals in the polling place;
- (3) facilitate the exercise of the right to vote and ensure that voting is secret;
- (4) ensure that the electronic voting systems function correctly;
- (5) print out the results compiled by the voting terminals at the closing of the poll;
- (6) complete an overall statement of votes from the partial statements and the results compiled by each voting terminal:

- (7) give the returning officer, at the closing of the poll, the results compiled by each voting terminal, the overall statement of votes and the number of electors at each polling station who were given an electronic voting card;
- (8) give the returning officer the memory card on which the results of each voting terminal are recorded, the card used to place terminals in "end of election" mode, and the voting terminals in sealed cases.
- **80.1.** The assistant to the deputy returning officer shall, in particular,
- (1) assist the senior deputy returning officer in the latter's duties;
- (2) receive any elector referred by the senior deputy returning officer;
 - (3) verify the polling booths in the polling place.
 - **80.2.** The deputy returning officer shall, in particular,
 - (1) see to the arrangement of the polling station;
- (2) see that the polling is properly conducted and maintain order at the polling station;
- (3) facilitate the exercise of the right to vote and ensure that voting is secret;
 - (4) make sure of electors' identity;
- (5) give electors an electronic voting card to exercise their right to vote;
- (6) check that each electronic voting card returned after the vote has been used. If a card has not been used, a record shall be made in the poll book that an elector has failed to exercise the right to vote;
- (7) at the close of the poll, give the senior deputy returning officer a statement indicating the total number of electors given an electronic voting card by the deputy returning officer at the polling station.".

6.4 Duties of the poll clerk

The following is substituted for section 81 of the Act:

- "81. The poll clerk shall, in particular,
- (1) enter in the poll book the particulars relating to the conduct of the polling;

- (2) note on the screen and on the paper list of electors "has voted" next to the names of electors to whom the deputy returning officer has given electronic voting cards;
 - (3) assist the deputy returning officer.".

6.5 Discretion of the Chief Electoral Officer upon observing an error, emergency or exceptional circumstance

The following is substituted for section 90.5 of the Act:

"90.5. Where, during the election period, within the meaning of section 364, it comes to the attention of the Chief Electoral Officer that, subsequent to an error, emergency or exceptional circumstance, a provision referred to in section 90.1 or in the agreement provided for in section 659.2 of the Act respecting elections and referendums in municipalities does not meet the demands of the resultant situation, the Chief Electoral Officer may adapt the provision in order to achieve its object.

The Chief Electoral Officer shall first inform the Minister of Municipal Affairs and Regions of the decision he intends to make.

Within 30 days following polling day, the Chief Electoral Officer shall transmit to the President or the Secretary General of the National Assembly a report of the decisions made pursuant to the first paragraph. The President shall table the report in the National Assembly within 30 days of receiving it or, if the National Assembly is not sitting, within 30 days of resumption."

6.6 Notice of election

The following is added after paragraph 7 of section 99:

"(8) the fact that the method of voting is by means of an electronic voting system."

6.7 Polling subdivisions

The following is substituted for section 104 of the Act:

"104. The returning officer shall divide the list of electors into polling subdivisions, each comprising not more than 750 electors.

The returning officer shall provide a sufficient number of polling stations at each polling place to receive electors, establish their identity and give them an electronic voting card.

In the polling place, the electors may report to any polling station. They shall be directed to the first available voting terminal to exercise their right to vote.".

6.8 Verification of electronic voting systems

The Act is amended by inserting the following subdivision after subdivision 1 of Division IV of Chapter VI of Title I:

"§1.1 Verification of electronic voting systems

- 173.1. The returning officer shall, not later than the fifth day preceding the first day of advance polling and the fifth day preceding polling day, test the electronic voting system to ensure that it tallies the number of votes cast accurately and precisely, in the presence of the candidates or their representatives if they so wish.
- 173.2. During the testing of the electronic voting system, adequate security measures must be taken by the returning officer to guarantee the integrity of the system as a whole and of each component used to record, compile and memorize results. The returning officer must ensure that no electronic communication that could change the programming of the system, the recording of data, the tallying of votes, the memorization of results or the integrity of the system as a whole may be established.
- **173.3.** The returning officer shall conduct the test by performing the following operations:
- (1) he shall prepare a pre-determined number of electronic voting cards and transfer onto them the information relating to one of the positions to be filled;
- (2) he shall record on the voting terminal a predetermined number of votes that have been manually tallied. The votes shall include:
- (a) a pre-determined number of votes in favour of one of the candidates for the office of mayor and councillor:
- (b) a pre-determined number of votes corresponding to the statement "I do not wish to vote for the office of mayor" or "I do not wish to vote for the office of councillor":
- (c) a pre-determined number of votes for a candidate for the office of mayor and the same pre-determined number of votes for a candidate for a position as a councillor:

- (3) he shall ensure that it is not possible to record more than one vote for the same position;
- (4) he shall ensure that the button used to record a vote can be pushed only after the button used to vote for the mayor or corresponding to the statement "I do not wish to vote for the office of mayor", and the button used to vote for a councillor or corresponding to the statement "I do not wish to vote for the office of councillor", have been pushed;
- (5) he shall ensure that the information relating to the positions to be filled contained on the electronic voting cards is consistent with the information transferred to the cards by the returning officer;
- (6) he shall place the system in "end of election" mode and ensure that the results compiled by the voting terminal are consistent with the results compiled manually;
- (7) once the test has been successfully completed, he shall reset the voting terminal to zero and replace it in a sealed case; the candidates or their representatives may affix their signature if they so wish;
- (8) where an error in the compilation of the results compiled by the terminals is detected, the returning officer shall determine with certitude the cause of error, proceed with a further test, and repeat the operation until a perfect compilation of results is obtained; any error or discrepancy shall be noted in the test report;
- (9) he may not change the programming established by the firm PG Elections inc.".

6.9 Advance polling

The following is substituted for sections 182, 183 and 185 of the Act:

- **"182.** At the close of the advance polling station, the poll clerk shall enter the following particulars in the poll book:
- (1) the number of electors who were given an electronic voting card;
- (2) the total number of votes recorded on each terminal, as transmitted by the senior deputy returning officer;
- (3) the names of the persons who performed duties as election officers or as representatives.

The deputy returning officer shall place in separate envelopes the forms, the verification reports printed out at each terminal, the poll book and the list of electors, and shall then seal the envelopes. The deputy returning officer, the poll clerk and the representatives who wish to do so shall affix their initials to the seals of the envelopes. The envelopes, except the envelope containing the list of electors, shall be given to the senior deputy returning officer for deposit in a large envelope. The large envelope shall be sealed. The persons present may affix their initials to the seal.

- **182.1.** At the close of the advance polling station, the senior deputy returning officer shall:
- (1) place the voting terminals in "end of election" mode;
- (2) transfer the data contained in the memory of the electronic ballot box onto a memory card;
 - (3) print the operations trail (audit);
- (4) place the memory card (memory chip) and the operations trail in separate envelopes, and seal the envelopes;
- (5) forward the envelopes to the returning officer, who shall keep them safely in separated locations;
- (6) set each voting terminal to zero, seal it and place it in its plastic case;
- (7) affix his initials to all the seals and give the candidates or representatives present an opportunity to affix their initials.
- **182.2.** The senior deputy returning officer shall place the card used to place the terminals in "election" mode and "end of election" mode in the large envelope.

The senior deputy returning officer shall seal the large envelope and each terminal. The senior deputy returning officer and the representatives who wish to do so shall affix their initials to the seal of the large envelope.

The senior deputy returning officer shall then give the large envelope, the envelopes containing the list of electors, the memory card and the operations trail, as well as the voting terminals, to the returning officer or the person designated by the returning officer.

The returning officer shall keep in safety, in separate locations, the envelopes containing the memory card and the operations trail.

- **182.3.** The returning officer shall, using the various lists of electors used in the advance polling, draw up an integrated list of all the electors who voted in the advance poll. The returning officer shall make as many copies of the list as there are to be polling stations on polling day.
- 183. Immediately before the time fixed for the opening of the polling station on the second day, where applicable, the senior deputy returning officer, before the persons present, shall open the large envelope and give each deputy returning officer the poll books and the forms. Each deputy returning officer shall open the envelopes and take custody of their contents.

The senior deputy returning officer shall take possession of the verification reports indicating the total number of votes recorded on each terminal, the card used to place the terminals in "election" mode and the card used to place the terminals in "end of election" mode.

The senior deputy returning officer shall verify for each terminal, using the memory card, that the number of votes recorded matches the number entered the previous day in the poll book by the poll clerk for that polling station.

The returning officer, or the person designated by the returning officer, shall return the list of electors to each deputy returning officer.

At the close of the advance poll on the second day, the senior deputy returning officer, the returning officer and the poll clerk shall perform the same actions as at the close of the advance poll on the first day.

185. From 7:00 p.m. on polling day, the returning officer or the person designated by the returning officer shall, using the memory card or cards on which the results are recorded, print out the results compiled by each voting terminal used in the advance poll in the presence of the deputy returning officers, the poll clerks and the representatives who wish to be present.

The results shall be printed out at the location determined by the returning officer. The print-out shall be performed in accordance with the rules applicable to the printing-out of the results from polling day, adapted as required.".

6.10 Revocation

Sections 186 and 187 of the Act are revoked.

6.11 Polling place

The following is substituted for the first paragraph of section 188 of the Act:

"188. The polling place must be in premises that are spacious and easily accessible to the public.".

6.12 Booths

The following is substituted for section 191 of the Act:

"191. Where electronic voting systems are used in an election, each polling station shall have the number of polling booths determined by the returning officer.".

6.13 Ballot papers and electronic voting cards

The following is substituted for section 192 of the Act:

"192. The returning officer shall ensure that a sufficient number of electronic voting cards are available to facilitate the exercise of the electors' right to vote.".

The following is substituted for sections 193 to 195 of the Act:

"193. The graphical representation of a ballot paper that appears on the voting terminal shall be consistent with the model set out in Schedule I to the agreement provided for in section 659.2 of the Act respecting elections and referendums in municipalities.".

6.14 Identification of the candidates

The following is substituted for section 196 of the Act:

"196. The graphical representation of a ballot paper that appears on the voting terminal must allow each candidate to be identified.

Depending on the number of positions to be filled, the representation shall have one or more columns on one or more pages, showing:

- (1) the name of each candidate, the given name preceding the surname;
- (2) under each name, the name of the authorized party or recognized ticket to which the candidate belongs, where such is the case;

(3) a rectangle for the elector's mark opposite the particulars pertaining to each candidate.

All rectangles, as the space between consecutive rectangles, must be of the same size.

Where several independent candidates for the same office have the same name, the graphical representation of the ballot paper used in the polling for that office shall indicate the address of each candidate under the candidate's name and, where such is the case, above the indication of the candidate's political affiliation.

The particulars must appear in alphabetical order of the candidates' surnames and, as the case may be, of the candidates' given names. Where two or more candidates for the same office have the same name, the order in which the particulars relating to each of them appear shall be determined by a drawing of lots carried out by the returning officer.

The particulars pertaining to the candidates must correspond to those contained in the nomination papers, unless, in the meantime, the authorization of the party or the recognition of the ticket has been withdrawn, or the name of the party or ticket appearing on the nomination papers is inaccurate."

6.15 Reverse of ballot paper

Section 197 is revoked.

6.16 Withdrawal of a candidate

The following is substituted for section 198 of the Act:

"198. Where an electronic voting system is used in an election, the returning officer shall ensure that the memory card is adjusted so that it does not take into account the candidates who have withdrawn.

Any vote in favour of those candidates before or after their withdrawal is null.".

6.17 Withdrawal of authorization or recognition

The following is substituted for section 199 of the Act:

"199. Where electronic voting systems are used in an election, the returning officer shall ensure that they are adjusted so that they do not take into account the party or ticket from which authorization or recognition has been withdrawn.".

6.18 Number of voting terminals

The following is substituted for sections 200 and 201 of the Act:

- "200. The returning officer shall ensure that a sufficient number of electronic voting systems are available for the election.
- **201.** The upper surface of the voting terminal must be in conformity with the model described in Schedule II to this Agreement.

The voting terminal must be designed so that the button used to vote for a candidate is placed opposite the particulars relating to that candidate.

The instructions to the electors on how to vote must be clearly indicated on the upper surface of the voting terminal.".

6.19 Provision of polling materials

The following is substituted for section 204 of the Act:

- **"204.** Not later than one hour before the time fixed for the opening of the polling station, the returning officer shall give or make available to the deputy returning officer, in a sealed envelope, after affixing his initials to the seals.
- (1) the copy of the list of electors for the polling subdivision used for the advance poll and comprising the electors who are entitled to vote at that polling station;
 - (2) a poll book;
 - (3) electronic voting cards;
- (4) the forms and other documents necessary for the poll and the closing of the polling station.

The returning officer shall give or make available to the deputy returning officer, as well as to the senior deputy returning officer, any other materials required for the poll, the closing of the polling office, and the tallying and the recording of votes.".

6.20 Examination of polling materials and documents

The following is substituted for section 207 of the Act:

"207. In the hour preceding the opening of the polling stations, the senior deputy returning officer, before the persons present, shall initialize the electronic voting system for the polling place. The senior deputy returning officer shall ensure that the system computer displays a total of zero electors having voted, and that each voting terminal displays a total of zero recorded votes, by verifying the printed reports from those devices.

The senior deputy returning officer shall ensure that as many small envelopes are available for the memory cards used to record results as there are voting terminals under his responsibility.

The senior deputy returning officer must inform the returning officer of any discrepancy observed upon activating a voting terminal or during the poll.

The senior deputy returning officer shall keep the reports and show them to any person present who wishes to examine them.

The senior deputy returning officer must, in addition, before the persons present, ensure that two seals are affixed to each terminal.

In the hour preceding the opening of the polling stations, each deputy returning officer and poll clerk shall examine the polling documents and materials provided by the returning officer.".

POLLING PROCEDURE

6.21 Presence at the polling station

The following is substituted for the third paragraph of section 214 of the Act:

"In addition, only the deputy returning officer, the poll clerk and the representatives assigned to the polling station, together with the returning officer, the election clerk, the assistant to the returning officer, the senior deputy returning officer and the assistant to the senior deputy returning officer may be present at the station. The officer in charge of information and order may be present, at the request of the deputy returning officer for as long as may be required. The poll runner may be present for the time required to perform his duties. Any other person assisting an elector under section 226 may be present for the time required to enable the elector to exercise his right to vote."

6.22 Electronic voting cards

The following is substituted for section 221 of the Act:

"221. The deputy returning officer shall give each elector admitted to vote an electronic voting card to which the information required to exercise the right to vote has been transferred.

In no case may the information transferred to the card allow a link to be established between the casting of a vote and the identity of an elector.".

6.23 Voting

The following is substituted for section 222 of the Act:

- **"222.** The elector shall enter the polling booth and exercise the right to vote by:
- (1) inserting the electronic voting card in the opening provided for that purpose and clearly identified on the upper surface of the voting terminal;
- (2) pressing the button placed opposite the particulars relating to the candidate in whose favour the elector wishes to vote as mayor and councillor or councillors, causing a mark to appear in the rectangle;
- (3) recording the vote by pressing the red button placed on the upper surface of the voting terminal, causing the red lights placed above the button to go out.".

6.24 Following the vote

The following is substituted for section 223 of the Act:

"223. After removing the electronic voting card from the voting terminal, the elector shall leave the booth and give the electronic voting card to the polling officer designated for that purpose by the returning officer.

If an elector indicates one or more votes but leaves the booth without recording them, the senior deputy returning officer or the latter's assistant shall record the votes.

If an elector fails to indicate and record one or more votes and leaves the polling place, the senior deputy returning officer or the latter's assistant shall press the button corresponding to the statement "I do not wish to vote for the office of mayor" or "I do not wish to vote for the office of councillor" or both, as the case may be, and shall then record the voter's vote.

The electronic voting card shall then be removed from the voting terminal and given to the deputy returning officer. The occurrence shall be recorded in the poll book."

6.25 Cancelled and spoiled ballot papers

Sections 224 and 225 of the Act are revoked.

6.26 Assistance for electors

The following is substituted for section 226 of the Act:

- **"226.** An elector who declares under oath, before the senior deputy returning officer or the assistant to the senior deputy returning officer, that he is unable to use the electronic ballot box or to vote, may be assisted either:
- (1) by a person who is the elector's spouse or a relative within the meaning of section 131;
- (2) by the senior deputy returning officer, in the presence of the assistant to the senior deputy returning officer.

A deaf or mute elector may be assisted, for the purposes of communicating with the election officers and representatives, by a person capable of interpreting the sign language of the deaf.

The senior deputy returning officer shall advise the deputy returning officer concerned that an elector has availed himself of this section, and the occurrence shall be entered in the poll book.".

6.27 Transfer of information to electronic voting cards

The following is substituted for section 228 of the Act:

"228. The electronic voting system shall ensure that the information required for an elector to exercise the right to vote is transferred once only to the electronic voting card.".

6.28 Compilation of results and tallying of votes

The following is substituted for section 229 of the Act:

- **"229.** After the closing of the poll, the senior deputy returning officer shall compile the results by:
- (1) placing the election terminals of the polling place in "end of election" mode;
 - (2) recording the results of each voting terminal;

(3) printing out the results compiled by each voting terminal.

The reports on the compiled results shall indicate the total number of voters who have voted, the number of valid votes, the number of rejected ballot papers and the number of votes for each candidate.

The senior deputy returning officer shall gather from each poll clerk the number of electors admitted to vote.

The senior deputy returning officer shall allow each person present to consult the results.".

6.29 Entries in poll book

The following is substituted for section 230 of the Act:

- **"230.** After the closing of the poll, the poll clerk of each polling station shall enter in the poll book:
 - (1) the number of electors who have voted;
- (2) the names of the persons who have performed duties as election officers or as representatives assigned to that polling station.
- **230.1.** The deputy returning officer shall place the poll book and the list of electors in separate envelopes.

The deputy returning officer shall seal the envelopes, and the representatives assigned to the polling station who wish to do so shall affix their initials to the seals.

The deputy returning officer shall then give the envelopes to the senior deputy returning officer.".

6.30 Compiling sheet

Section 231 of the Act is revoked.

6.31 Counting of the votes

Section 232 of the Act is revoked.

6.32 Rejected ballot papers

The following is substituted for section 233 of the Act:

"233. The electronic voting system shall be programmed in such a way that every ballot paper for which the button corresponding to "I do not wish to vote for the

office of mayor" or "I do not wish to vote for the office of councillor" is pushed by the elector on the voting terminal is rejected.

For the purposes of the poll, the memory card shall be programmed in such a way that the electronic voting system processes and conserves all the votes cast, in other words both the valid ballot papers and the rejected ballot papers.".

Sections 234 to 237 of the Act are revoked.

6.33 Partial statement of votes and copy for representatives

The following is substituted for sections 238 and 240 of the Act:

"238. The deputy returning officer shall draw up the partial statement of votes, setting out the total number of electors admitted to vote.

A separate statement shall be drawn up for each polling station.

The deputy returning officer shall draw up sufficient copies of the partial statement of votes for himself, the senior deputy returning officer, the returning officer and every representative assigned to the polling station.

- **238.1** Using the partial statements of votes and the results compiled by the electronic voting system, the senior deputy returning officer shall draw up an overall statement of votes.
- **240.** The senior deputy returning officer shall immediately give a copy of the overall statement of votes to the representatives.

The senior deputy returning officer shall retain a copy of the statement and a second copy for the returning officer for the purposes of section 244.".

6.34 Separate envelopes

The following is substituted for section 241 of the Act:

- **"241.** After printing out the results compiled by each voting terminal in the polling place, the senior deputy returning officer shall:
- (1) place the memory card used to record the results from each voting terminal in a small envelope bearing the serial number of the terminal concerned, seal the envelope and affix his initials, along with those of the representatives who wish to do so;

(2) place all the reports on the results compiled in an envelope, together with the partial statements and the overall statement of votes."

6.35 Seals

The following is substituted for section 242 of the Act:

- **"242.** The senior deputy returning officer shall place in a large envelope:
- (1) the small envelopes prepared pursuant to paragraph 1 of section 241;
 - (2) the envelopes provided for in section 230.1;
- (3) the card used in the polling place to place the terminals in "election" mode and "end of election" mode;
 - (4) the electronic voting cards.

The senior deputy returning officer shall seal the large envelope. The senior deputy returning officer and the representatives who wish to do so shall affix their initials to the seal of the large envelope.".

6.36 Placing in ballot box

Section 243 of the Act is revoked.

6.37 Delivery to returning officer

The following is substituted for section 244 of the Act:

- **"244.** The senior deputy returning officer shall deliver to the returning officer or the person designated by the returning officer
- (1) the envelope containing the reports of the results compiled by each voting terminal, the partial statements and the overall statement of votes;
 - (2) the large envelope provided for in section 242.".

6.38 Addition of votes

The following is substituted for section 247 of the Act:

"247. The returning officer shall proceed with the addition of the votes using the overall statement of votes drawn up by each senior deputy returning officer.".

6.39 Adjournment of the addition of votes

The following is substituted for section 248 of the Act:

"248. The returning officer shall, if unable to obtain an overall statement of votes that should have been provided, adjourn the addition of votes until the statement is obtained.

Where it is not possible to obtain an overall statement of votes, or the printed report on the results and a partial statement of votes, the returning officer shall, in the presence of the senior deputy returning officer and the candidates in question or of their representatives if they so wish, print out a new report using the appropriate memory card for recording results and the copy of the partial statements of votes taken from the large envelope, opened in the presence of the aforementioned persons.".

6.40 Placing in envelope

The following is substituted for section 249 of the Act:

"249. After printing out the results, the returning officer shall place the memory card used to record results in an envelope, seal the envelope, and affix his initials and allow the candidates or their representatives to affix their initials if they so wish. He shall place the copy of the partial statements of votes in the large envelope, seal it, and allow the candidates or representatives present to affix their initials."

6.41 New counting of the votes

Section 250 of the Act is revoked.

6.42 Notice to the Minister

The following is substituted for section 251 of the Act:

"251. Where it is impossible to obtain the electronic cards used to record the results, where applicable, the returning officer shall advise the Minister of Municipal Affairs and Regions in accordance with Division III of Chapter XI.".

6.43 Access to voting papers

Section 261 of the Act is revoked.

6.44 Application for a recount or re-addition

The following is substituted for the first paragraph of section 262 of the Act:

"262. Any person who has reasonable grounds to believe that a voting terminal has produced an inaccurate statement of the number of votes cast, or that a deputy returning officer has drawn up an inaccurate partial statement of votes, or that a senior deputy returning officer has drawn up an inaccurate overall statement of votes, may apply for a new compilation of the results. The applications may be limited to one or more voting terminals, but the judge is not bound by that limitation."

6.45 Notice to candidates

The following is substituted for section 267 of the Act:

"267. The judge shall give one clear day's advance notice in writing to the candidates concerned of the date, time and place at which he will proceed with the new compilation of the results or re-addition of the votes.

The judge shall summon the returning officer and order him to bring the electronic cards on which the results of the votes are recorded, the reports of the compiled results, and the partial and overall statements of vote. Where the new compilation is limited to one or certain polling subdivisions, the judge shall order only the electronic cards on which the results of the votes are recorded, the reports of the compiled results, and the partial and overall statements of votes he will need."

6.46 Procedure for a new compilation of results or re-addition of votes

The following is substituted for section 268 of the Act:

"268. On the appointed day, the judge, in the presence of the returning officer shall, in the case of a new compilation of results, print out the results compiled by the voting terminal display or displays under inquiry.

In the case of a re-addition of votes, the judge shall examine the reports of the compiled results and the partial and overall statements of votes.

The candidates concerned or their mandataries and the returning officer may, at that time, examine all the documents and items examined by the judge.".

6.47 Repeal

Section 269 is revoked.

6.48 Missing electronic card for recording results and partial statements of votes

The following is substituted for the first paragraph of section 270 of the Act:

"270. If an electronic card on which results are recorded or a required document is missing, the judge shall use appropriate means to ascertain the results of the vote.".

6.49 Custody of items and documents, and verification

The following is substituted for sections 271, 272 and 273 of the Act:

- **"271.** During a new compilation or a re-addition, the judge shall have custody of the voting system and of the items and documents entrusted to him.
- **272.** As soon as the new compilation is completed, the judge shall confirm or rectify each report of compiled results and each report on a partial statement of votes and carry out a re-addition of the votes.
- **273.** After completing the re-addition of the votes, the judge shall certify the results of the poll.

The judge shall give the returning officer the electronic cards used to record the results and all the other documents used to complete the new compilation or the re-addition.".

7. DURATION AND APPLICATION OF AGREEMENT

The returning officer of the municipality is responsible for the application of this agreement and, consequently, for the proper conduct of the trial application of the new method of voting during general elections and by-elections held before November 4th, 2013.

8. AMENDMENT

The parties agree that this agreement may be amended if need be to ensure the proper conduct of the municipal election to be held on November 6th, 2005 and of any subsequent election provided for in the agreement. Mention of that fact shall be made in the assessment report.

9. ASSESSMENT REPORT

Within 120 days following the municipal election held on November 6th, 2005 the returning officer of the municipality shall forward, in accordance with section 659.3 of the Act respecting elections and referendums in municipalities (R.S.Q., c. E-2.2), an assessment report to the Chief Electoral Officer and the Minister addressing, in particular, the following issues:

- the preparations for the election (choice of the new method of voting, communications plan, etc.);
 - the conduct of the advance poll and the poll;
 - the cost of using the electronic voting system:
 - the cost of adapting election procedures;
 - non-recurrent costs likely to be amortized;
- a comparison between the actual polling costs and the estimated polling costs using the new methods of voting and the projected cost of holding the municipal election on November 6th, 2005 using traditional methods;
- the number and duration of incidents during which voting was stopped, if any;
- the advantages and disadvantages of using the new method of voting;
- the results obtained during the addition of the votes and the correspondence between the number of votes cast and the number of electors admitted to vote.

10. APPLICATION OF THE ACT RESPECTING ELECTIONS AND REFERENDUMS IN MUNICIPALITIES

The Act respecting elections and referendums in municipalities shall apply to the municipal election held on November 6th, 2005 in the municipality, subject to the provisions of the Act that this agreement amends or replaces.

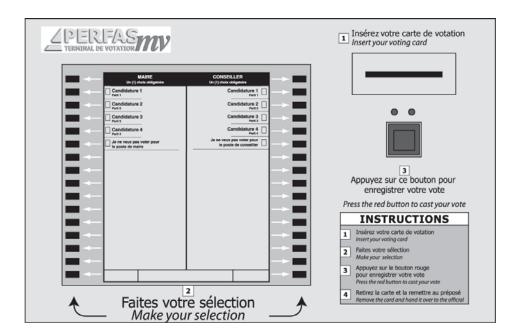
11. EFFECT OF AGREEMENT

This agreement has effect from the time when the returning officer performs the first act for the purposes of an election to which this agreement applies.

AGREEMENT SIGNED IN THREE COPIES					
In Shawinigan this 20th day of May 2005					
MUNICIPALITY OF SHAWINIGAN					
By: LISE LANDRY, Mayor					
M ^e Mario Boily, <i>Clerk</i>					
In Québec, on this 31st day of May 2005					
THE CHIEF ELECTORAL OFFICER					
MARCEL BLANCHET					
In Québec, on this 7th day of June 2005					
THE MINISTER OF MUNICIPAL AFFAIRS AND REGIONS					
DENYS JEAN, Deputy Minister					

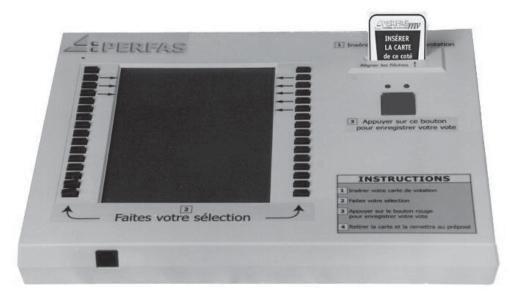
SCHEDULE I

BALLOT PAPER



SCHEDULE II

VOTING TERMINAL



M.O., 2005

Order number AM 2005-027 of the Minister of Natural Resources and Wildlife dated 15 June 2005

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

CONCERNING the Regulation to amend the Regulation respecting trapping and the fur trade

THE MINISTER OF NATURAL RESOURCES AND WILDLIFE,

CONSIDERING section 56 of the Act respecting the conservation and development of wildlife (R.S.Q., c. C-61.1), amended by section 8 of chapter 11 of the Statutes of 2004, which provides that the Minister may make regulations on the matters mentioned therein;

CONSIDERING section 164 of the Act, amended by section 35 of chapter 11 of the Statutes of 2004, which provides that a regulation made under section 56 of the Act is not subject to the publication requirements set out in section 8 of the Regulations Act (R.S.Q., c. R-18.1);

CONSIDERING the making of the Regulation respecting trapping and the fur trade by Minister's Order 99026 dated 31 August 1999 which prescribes, in particular, the conditions for the hunting of any animal or category of animal;

CONSIDERING that it is expedient to amend certain provisions of the Regulation;

ORDERS AS FOLLOWS:

The Regulation to amend the Regulation respecting trapping and the fur trade, attached hereto, is hereby made.

Québec, 15 June 2005

PIERRE CORBEIL, Minister of Natural Resources and Wildlife

Regulation to amend the Regulation respecting trapping and the fur trade*

An Act respecting the conservation and development of wildlife (R.S.Q., c. C-61.1, s. 56, 2nd and 4th pars.)

1. The Regulation respecting trapping and the fur trade is amended in section 13 by replacing "from 25 October to 1 March in the FAMUs number 16, 24, 25, 37 and 79 to 86" in the second paragraph by "from 25 October to 20 February in the FAMUs 16, 25, 37 and 79 to 82 and from 25 October to 1 March in the FAMUs 24 and 83 to 86".

2. Section 17 is amended

- (1) by inserting "39," after "38," in subparagraph 1 of the first paragraph;
- (2) by striking out "39," in subparagraph 2 of the first paragraph;
- (3) by adding "The holder of a general trapping licence and of a trapping licence for a new FAMU may capture a maximum of 4 black bears per year; the same applies to a professional trapping licence holder." at the end of the second paragraph;
- (4) by inserting "1 to 5," before "20 to 22" in subparagraph 1 of the third paragraph.
- **3.** Schedule III to the Regulation is amended
- (1) by striking out FAMUs "1," and "2, 3, 4, 5," in the first column;
- (2) by adding, before FAMUs 11, 13, 30, 31, 32, 42, 43, 44, 45, 46, 47, 48, 49, 50, 51, 52, 53, the following FAMUs and trapping periods:

^{*} The Regulation respecting trapping and the fur trade made by Order 99026 dated 31 August 1999 (1999, G.O. 2, 2990) was last amended by the regulation made by Minister's Order 2004-035 dated 3 September 2004 (2004, G.O. 2, 2675). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2005, updated to 1 March 2005.

44							
FAMUs	BlackBear	Muskrat	Long-tailed Weasel, Least Weasel, Coyote, Grey Squirrel, (grey or black), Red Squirrel, Ermine, Wolf, Striped Skunk, Raccoon, Arctic Fox (white or blue), Red Fox (silver, crossbred or red)	Beaver, River Otter	American Mink	American Marten, Fisher	Canada Lynx
1	15-05/30-06 18-10/15-12	18-10/30-04	18-10/01-03	18-10/01-04	18-10/15-03	18-10/01-03	18-10/18-11
2, 3, 4, 5	15-05/30-06 18-10/15-12	18-10/15-05	18-10/01-03	18-10/01-04	18-10/15-03	18-10/01-03	18-10/18-11
							// ·

(3) by replacing "25-10/01-03" respecting FAMU 35, for the beaver and river otter trapping period by "25-10/15-03";

- (4) by inserting "15-05/30-06" respecting FAMU 39, for the black bear trapping period.
- **4.** This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

6907

Draft Regulations

Draft Regulation

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

Battures-de-Saint-Fulgence Wildlife Preserve

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 respecting the Battures-de-Saint-Fulgence Wildlife Preserve, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The purpose of the draft Regulation is to establish standards and conditions for the use of the resources and territory of the Battures-de-Saint-Fulgence Wildlife Preserve.

It prohibits hunting in sector A, requires the dismantling or removal of every blind after hunting in sector B, prohibits the installation of shelters for winter fishing, prohibits travelling with an all-terrain vehicle, except for a person who carries on scientific research or maintenance work in the performance of duties, requires the use of corridors, trails, observation platforms or footbridges designated for those purposes to enter, travel or carry on an activity, requires that domestic animals be kept on a leash, except a hunting dog during the open season for migratory birds, and prohibits the carrying on of any activity that may alter any biological, physical or chemical component of the wildlife habitat.

To date, study of the file has shown no negative impact for users or for businesses.

Further information may be obtained by contacting: Michel Jean, ministère des Ressources naturelles et de la Faune, Direction des territoires fauniques et de la réglementation, 675, boulevard René-Lévesque Est, 11° étage, boîte 96, Québec (Québec) G1R 5V7; telephone: (418) 521-3880, ext. 4095; fax: (418) 646-5179; e-mail: michel.jean@fapaq.gouv.qc.ca

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 George Arsenault, Associate Deputy Minister for Faune Québec at the Ministère des Ressources naturelles et de la Faune, 675, boulevard René-Lévesque Est, 10° étage, boîte 93, Québec (Québec) G1R 5V7.

PIERRE CORBEIL,
Minister of Natural Resources and Wildlife

Regulation respecting the Batturesde-Saint-Fulgence Wildlife Preserve

An Act respecting the conservation and development of wildlife (R.S.Q., c. C-61.1, s. 125, pars. 1, 3, 4 and 6 and s. 162, par. 14)

- **1.** This Regulation applies to the Battures-de-Saint-Fulgence Wildlife Preserve established by Minister's Order 2005-020 dated 3 May 2005.
- **2.** The territory of the Battures-de-Saint-Fulgence Wildlife Preserve is divided into two sectors as shown on the map in Schedule 1.
- **3.** No person may hunt in sector A of the wildlife preserve.

Despite the first paragraph, hunting is allowed in that sector to recover a wounded animal.

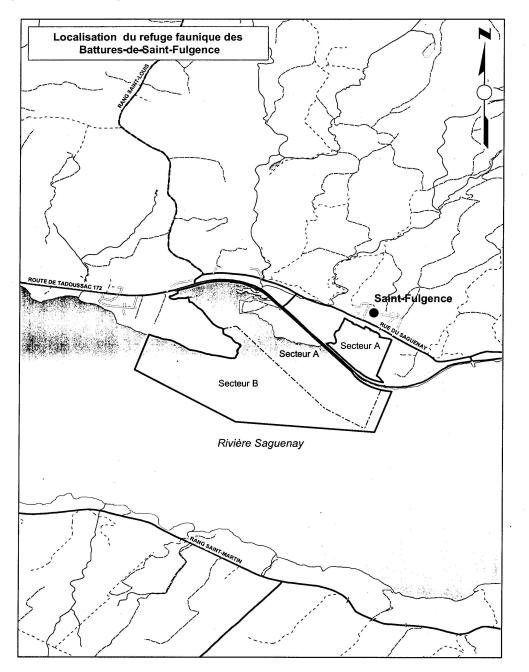
- **4.** In sector B of the preserve, a person may use a field or floating blind during the open season for migratory birds set out in the Migratory Birds Regulations (C.R.C. c. 1035) on the condition that the blind is dismantled or removed after hunting.
- **5.** No person may install a shelter for winter fishing in the wildlife preserve.
- **6.** No person may travel in the wildlife preserve with an off-highway vehicle referred to in paragraphs 1 or 2 of section 1 of the Act respecting off-highway vehicles (R.S.Q., c. V-1.2), except a person who carries on scientific research or maintenance work in the wildlife preserve in the performance of duties.
- **7.** Every person may enter, travel about or engage in any activity in the wildlife preserve on the condition that only the corridors, trails, observation platforms or footbridges designated for those purposes are used.

Despite the first paragraph and subject to section 3, a hunter or trapper may travel anywhere in the wildlife preserve during hunting or trapping periods to enter his or her hunting or trapping areas or to recover hunted or trapped animals.

- **8.** Any person who enters the wildlife preserve with a domestic animal shall keep it on a leash unless the animal is a hunting dog within the meaning of section 24 of the Regulation respecting hunting activities made by Order in Council 858-99 dated 28 August 1999, during the open season for migratory birds referred to in section 4.
- **9.** No person may engage in any activity in the wild-life preserve that may alter any biological, physical or chemical component of the wildlife habitat.
- **10.** A person who contravenes any of sections 3 to 9 commits an offence.
- **11.** This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

SCHEDULE 1

LOCATION OF THE BATTURES-DE-SAINT-FULGENCE WILDLIFE PRESERVE



Draft Regulation

An Act respecting collective agreement decrees (R.S.Q., c. D-2)

Building service employees

- Québec region
- Amendments

Notice is hereby given in accordance with section 5 of the Act respecting collective agreement decrees (R.S.Q., c. D-2), that the Minister of Labour has received an application from the contracting parties to amend the Decree respecting building service employees in the Québec region (R.R.Q., 1981, c. D-2, r.40) and that, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the Decree to amend the Decree respecting building service employees in the Québec region, the text of which appears below, may be made by the Government upon the expiry of the 45 days following this publication.

The purpose of this draft Regulation is to amend the Decree respecting building service employees in the Québec region in order to correct the present territorial jurisdiction, increase the remuneration of employees and certain crew leaders and amend the provisions concerning sick leave and the term of the Decree.

To that end, the draft Regulation proposes to remove Baie-James from the territorial jurisdiction, to increase the hourly rate of class A, B and C employees on the enactment of the draft Regulation, for the first four years of enforcement of the draft Regulation, and on 1 January and 31 December 2011, to raise the hourly premium of crew leaders by \$0.25 when the crew leader has between 6 and 11 employees under his responsibility during a same shift, this number to include the crew leader, and by \$0.50 when the crew includes 12 or more employees. It also proposes to amend the provisions for sick leave by specifying that sick days must be counted as a number of hours at the end of each month of service, that the employer must establish the number of half-days credited to each employee on 31 October of each year and so notify the employee not later than 30 November and progressively decrease the number of transferable sick days from one year to the next. Finally, the draft Regulation proposes to extend the Decree respecting building service employees in the Québec region to 31 December 2011 and to update the automatic renewal clause.

The consultation period shall serve to clarify the impact of the amendments proposed. According to the annual 2004 report of the Comité paritaire de l'entretien d'édifices publics de la région de Québec, this Decree covers 582 employers and 6 776 employees.

Further information may be obtained by contacting Ms. Julie Massé, Direction des politiques, de la construction et des décrets, Ministère du Travail, 200, chemin Sainte-Foy, 7° étage, Québec (Québec) G1R 5S1; telephone: (418) 643-1432; fax: (418) 643-3514; e-mail: julie.masse@travail.gouv.qc.ca

Any interested person having comments to make concerning this matter is asked to send them in writing, before the expiry of the 45-day period, to the Deputy Minister of Labour, 200, chemin Sainte-Foy, 6° étage, Québec (Québec) G1R 5S1.

JEAN-PAUL BEAULIEU, Deputy Minister of Labour

Decree to amend the Decree respecting building service employees in the Québec region*

An Act respecting collective agreement decrees (R.S.Q., c. D-2, s. 2 and 6.1)

1. Section 5.01 of the Decree respecting building service employees in the Québec region is replaced by the following:

"5.01. The employee receives at least the following hourly rate depending on his class of employment:

^{*} The last amendments to the Decree respecting building service employees in the Québec region (R.S.Q., 1981, c. D-2, r.40) were made by the regulation made under Order in Council No. 1381-99 dated 8 December 1999 (1999, G.O. 2, 6216). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2005, updated to 1 March 2005.

"Class of employment In columns 0 to 4, insert the date corresponding to the respective date of the coming into force of this Decree and that of its 1st, 2nd, 3rd and 4th renewal years.					01/01/2011	31/12/2011	
	0	1	2	3	4		
A	\$12.80	\$13.05	\$13.35	\$13.65	\$13.90	\$14.20	\$14.50
В	\$12.40	\$12.65	\$12.95	\$13.25	\$13.55	\$13.90	\$14.20
С	\$13.20	\$13.45	\$13.75	\$14.05	\$14.30	\$14.60	\$14.90.".

2. Section 5.02 is replaced by the following:

"5.02. In addition to the hourly wage provided for the class of work to which he is assigned, the crew leader receives an hourly premium determined according to the number of employees under his responsibility on the same shift, the crew leader being included in this number:

Number of employees	Hourly premium
4 and 5	\$0.50
6 to 11	\$0.75
12 or more	\$1.00.".

3. Section 8.01 is amended by adding the following sentence at the end:

"The sick leave credit is counted as a number of hours at the end of each month of service.".

4. Section 8.03 is replaced by the following:

"8.03. The employer establishes the number of $\frac{1}{2}$ days of sick leave to be credited to each employee on 31 October of each year.

An employee having sick leave credits exceeding:

- eight (8) days on 31 October 2005 and 2006;
- seven (7) days on 31 October 2007 and 2008;
- six (6) days on 31 October 2009 and 2010;
- five (5) days on 31 October 2011 and each subsequent year,

is entitled to receive the surplus credits at his current hourly rate, no later than 10 December of each year.

Sick days, not remunerated under the second paragraph, are cumulated from year to year.

The employer notifies each employee, no later than 30 November of each year, of the number of sick days to his credit."

5. Section 13.01 is replaced by the following:

"13.01. The Decree remains in force until 31 December 2011. It is then automatically renewed from year to year thereafter, unless the employer party or the group representing the union party opposes it by a written notice sent to the Minister of Labour and to any other contracting party during the month of July of the year 2011 or during the month of July of any subsequent year."

- **6.** Appendix 1 is amended by replacing in the description of the territorial scope of RÉGION 10 NORD-DU-QUÉBEC, the words "Baie-James, ville" by the word "Ville".
- **7.** This Decree comes into force on the date of its publication in the *Gazette officielle du Québec*.

6901

Draft Regulation

Police Act (R.S.Q., c. P-13.1)

École nationale de police du Québec

- Training plan
- 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 Training plan regulation of the École nationale de police du Québec, the text of which appears below, may be adopted by the École nationale de police du Québec and approved by the Minister of Public Security upon the expiry of 45 days from this publication.

This draft Regulation aims at modifying the school year, the conditions of eligibility for the training in police patrolling, the recognition admission requirements of equivalence and homologation, as well as the replacement of the appendices A, B and C.

To date, study of the draft Regulation has not revealed any impact on businesses, especially on small and medium-sized businesses.

For additional information please contact Mr. Gérald Laprise, General Secretary and registrar, 350, rue Marguerite-D'Youville, Nicolet (Québec) J3T 1X4; telephone: (819) 293-8631, extension 6297.

Any interested person having comments to make may send them in writing, before the expiry of the 45-day period, to the General Secretary and registrar of the École nationale de police du Québec, Mr. Gérald Laprise, 350, rue Marguerite-D'Youville, Nicolet (Québec) J3T 1X4.

GÉRALD LAPRISE, General Secretary and registrar of the École nationale de police du Québec

Regulation to amend the Training plan regulation of the École nationale de police du Québec

Police Act (R.S.Q., c. P-13.1, s. 16)

- **1.** Section 1 of the Règlement sur le régime des études de l'École nationale de police du Québec¹ is replaced by the following:
- "1. The academic year of the École nationale de police du Québec begins on August 1 of one year and ends on July 31 of the following year.".
- **2.** Section 4 of this regulation is replaced by the following:
- **"4.** To be admitted to this program an applicant must, at the time of their application for admission and until they have completed their training, meet the following conditions:

- 1° be a Canadian citizen;
- 2° have obtained a diploma of college studies in police technology issued by the Minister of Education or an attestation of college studies in police technology issued by a college institution and, in this case, have previously obtained from a police force a promise of employment in the functions of a police officer;
- 3° hold a driver's licence allowing him or her to drive an emergency vehicle;
- 4° not have been found guilty, in any place, of an act or omission defined in the Criminal Code (Revised Statutes of Canada (1985), chapter C-46), as an offence or of an offence referred to in section 183 of that Code under one of the acts listed therein;
- 5° have passed a medical examination within 9 months preceding the start of his training at the School.

The purpose of this medical examination is to ensure that the applicant has the necessary physical and mental abilities to attend the basic training program in police patrolling.

The medical examination is performed by a physician appointed by the School and includes, among other things, a medical questionnaire described in Schedule "A" of this regulation, the taking of vital signs, an eyesight test, a puretone audiogram, a blood sample providing a complete blood count (CBC) and the biochemical profile of the applicant, a urianalysis as well as a complete physical examination with respect to the following physiological systems and medical conditions:

- musculoskeletal system;
- eyes and visual acuity;
- ears, nose and throat;
- auditory acuity;
- cardiovascular system;
- pulmonary system;
- neurological system;
- endocrine system;
- gastrointestinal system;
- genitointestinal system;
- dermatological system;
- haematological system;
- infectious diseases;
- oncology.

The applicant must provide the physician with the necessary information and submit to any additional examination or analysis the latter deems appropriate.

¹ The only amendment of the Règlement sur le régime des études de École nationale de police du Québec, approved by the Government Order dated 28 June 2002 (2002, 134, *G.O.* 2, 4871) was made by the Government Order dated 29 October 2003 (2003, 135, *G.O.* 2, 4840).

- If the applicant fails the medical examination, the physician must specify in the form described in Schedule "B" of this regulation if the disability is temporary or permanent;
- 6° in the case of an applicant holding a diploma of college studies in police technology, have passed one of the following language tests, examinations or courses:
- the uniform examination in French, language of instruction and literature, as prescribed by the Minister of Education pursuant to section 26 of the College Education Regulations, approved by Order in Council No. 1006-93 dated July 14, 1993;
- the French examination required by an educational institution at the university level, in accordance with An Act respecting educational institutions at the university level (R.S.Q., c. E-14.1);
- the French language academic upgrading course taken in an educational institution at the university level;
- the "SEL" test administered by Télé-Université within the Université du Québec network;
- the Ministerial Examination of College English, Language of Instruction and Literature" test for an applicant from the John Abbott College.
- 7° pay the fees chargeable pursuant to section 42 of the Act;
- 8° have passed the physical achievement test described in Schedule "C" of this regulation within 3 months preceding the start of his training at the School;
- 9° have passed, within 2 years preceding the start of his training at the School, the "emergency care" course offered by a college institution or the "cardiopulmonary resuscitation" course, or any equivalent training offered of the following organizations:
 - St. John Ambulance;
 - Canadian Red Cross;
 - Quebec Heart Foundation;
 - Lifesaving Society.
- 10° provide his fingerprints to an authorized representative of the School;
 - 11° be of good moral standing.".

- **3.** Section 5 of this regulation is replaced by the following:
- "5. All applications for admission must be submitted in writing to the registrar using the form provided for that purpose and accompanied by the following documents:
- 1° the applicant's birth certificate or citizenship certificate:
- 2° a certified copy of the college report card mentioning the diploma (DEC) or (AEC) issued by an authorized officer of a college institution;
 - 3° a copy of the driver's license;
- 4° a document attesting that the applicant has passed one of the tests provided for in section 4, subsection 9;
- 5° a document attesting that applicants from the John Abbott College have passed the "Ministerial Examination of College English, Language of Instruction and Literature" course;
- 6° candidates holding an attestation of collegial studies must provide a document attesting that they have obtained from a police force a promise of employment in the functions of a police officer.".
- **4.** Sections 6, 7, 12 and 13 of this regulation are repealed.
- **5.** Section 16 of this regulation is amended by replacing the word "prescribed" by the word "chargeable".
- **6.** Section 17 of this regulation is amended by inserting the following paragraph at the end:

"The School shall only consider diplomas issued by one of the following educational institutions for the purpose of an application for equivalence to the basic training program in police patrolling:

- Atlantic Police Academy;
- Royal Canadian Mounted Police Academy;
- Justice Institute of British Columbia;
- Ontario Police College.".

- **7.** Section 18 of this regulation is amended:
- 1° by adding, in the first paragraph, after the words "for that purpose", the words "and the applicant must pay the chargeable fees pursuant to section 42 of the Act.";
- 2° by replacing the words "academic record" by the word "student's grades" in subsection 2;
 - 3° by deleting the last paragraph.
- **8.** Section 20 of this regulation is replaced by the following:
- **"20.** When an equivalence is granted, it is mentioned on the transcript of the student's grades and an attestation of equivalence is issued to the applicant by the School.".
- **9.** Section 21 of this regulation is amended by deleting, at the end, the words "or in-service training".

- **10.** Section 23 of this regulation is replaced by the following:
- "23. Within 30 days of the application, notify the police force in writing of the School's decision to grant the requested confirmation.".
- **11.** Section 24 of this regulation is amended by deleting the word "approved".
- **12.** The tittle of the English version of the Règlement sur le régime des études de l'École nationale de police du Québec is replaced by "The training plan regulation of the École nationale de police du Québec".
- **13.** Schedules A, B and C are replaced by those attached to this regulation.
- **14.** This regulation comes into force on July 31, 2005.

SCHEDULE "A"

MEDICAL QUESTIONNAIRE

Last Name	First Name
File Number	
Address	
Postal Code	Telephone

I) PERSONAL MEDICAL HISTORY

Have you ever suffered or do you currently suffer from the following problems or symptoms? (If yes, fill out the appropriate boxes)

	Previously	Currently	Comments
Head, Nose, Mouth and Throat			
Frequent nose bleed			
Frequent nasal congestion			
Hoarseness without a cold			
Difficulty swallowing			
Loss of taste or smell			

Ears and Auditory Acuity		
Hearing loss		
Use of hearing aids		
Vertigo – dizziness		
Ringing in the ears		
Eyes and Vision		
Glaucoma		
Cataract		
Eye injury		
Eye irritation (itching)		
Eye surgery		
Wearing corrective glasses		
Wearing contact lenses		
Gastrointestinal System		
Persistent abdominal pain		
Vomiting blood		
Ulcer		
Hepatitis		
Jaundice		
Black stools - blood in stools		
Persistent constipation		
Persistent diarrhea		
Hemorrhoids		
Urinary System		
Kidney stones		
Kidney disease		
Blood in urine		
Frequent urination		

Cardiovascular System		
Chest pain or tightening		
Palpitations or irregular heartbeats		
High blood pressure		
Swollen legs (oedema)		
Heart murmur		
Vascular disease		
Heart disease (angina and/or heart attack)		
Pulmonary System		
Shortness of breath		
Persistent night sweats		
Morning cough with sputum		
Cough with blood		
Pneumonia		
Asthma		
Tuberculosis		
Emphysema		
Musculo-skeletal system		
Arthritis - Arthrosis		
Muscular or articular pain		
Bursitis or tendinitis		
Neck pain or cervical pain		
Pain or shoulder problems		
Pain or back problems		
Pain in wrists – hands – elbows		
Pain or knee problems		
Pain in feet or ankles		
Psychological - Mood Disorder		
Drug or alcohol problem		
Suicide attempt		

Depression		
Anxiety		
Attention disorder		
Panic attack		
Claustrophobia		
Fear of heights		
Endocrine system - Metabolism		
Diabetes		
Hypoglycemia		
Thyroid disease		
Neurological System		
Headaches		
Convulsion, epilepsy		
Loss of consciousness - fainting		
Numbness - weakness in the limbs		
Tremor (shaking)		
Skin		
Eczema		
Skin rash		
Hives		
Infectious Diseases		
Aids or HIV positive		
Rheumatic fever		
Circulatory - Lymphatic System		
Anemia		
Hemorrhagic disease		
Blood transfusions	 	

Oncology (Cancer)				
Cancer (specify type)				
Surgery				
Radiotherapy				
Chemotherapy				
Male Reproductive System				
Testicular lump				
Female Reproductive System				
Breast or armpit lump				
Severe menstrual pain				
Date of last period:				
Other Conditions Specify:				

II) HOSPITALIZATIONS

Have you ever been hospitalized? (If yes, fill out the appropriate boxes)

	1st time	2nd time	3rd time
Reason (diagnosis)			
Date (month/year)			
Name of the hospital			

III) COMPENSATION

Did you ever apply for or receive benefits or compensation payments as a result of an injury, an illness, a disability or motor vehicle accident? (If yes, fill out the appropriate boxes)

Date (Month/Year)	Type of injury (Diagnosis)	Nature of treatment	Type of impairment
Comments:			
IV) ALLERGIES Do you suffer from allergies?		No □ Yes □	
Specify:			
V) MEDICATION Are you take any medication? Specify:		No □ Yes □	
VI) FAMILY MEDICAL HISTORY			
Diseases	Father	Mother	Brothers/Sisters
Heart disease			
Hypertension			
Pulmonary disease			
Asthma			
Diabetes			
Migraine			
Rheumatism – arthritis			
Depression – anxiety – suicide			
Alcoholism			
Cancer			
Other diseases (specify)			

VII) PERSONAL LIFESTYLE			
1) Smoker:	No □	Yes □	Number of cigarettes/day:
Former smoker:	No □	Yes □	If yes, number of years:
2) Alcohol:	No 🗆	Yes □	Quantity: ☐ More than 2 glasses a day ☐ 1-2 glasses a day ☐ Occasionally
3) Tea-coffee:	No □	Yes □	Number of cups/day:
4) Drugs:	No □	Yes □	Specify:
5) What is your general stre	ss level?		
□ None □ Low □	J Average □	High 🗖	Excessive
6) Do you exercise? No	☐ Yes ☐	Frequen	cy ☐ Less than 1 hour a week ☐ 1 hour to 5 hours a week ☐ More than 5 hours a week
What type(s) of physical act	tivities do you pr	actice? _	
	n provided in th		best of my knowledge. I am aware that any false statement nnaire could cancel request for my admission to the École
Signature of	the applicant		Date

SCHEDULE "B"

MEDICAL EXAMINATION REPORT

Last Name	First Name
File Number	
Postal Code	Telephone
The above-mentioned applicant sub	nitted to a medical examination on/
It is my opinion that the applicant:	
Passed the medical examination pro l'École nationale de police du Qué	scribed in section 4, subsection 5 of the Règlement sur le régime des études de pec.
Did not pass the medical examinal études de l'École nationale de poli	ion prescribed in section 4, subsection 5 of the Règlement sur le régime des ce du Québec in reason of a :
☐ Permanent disability	
☐ Temporary disability	
I cannot reach a decision because I a	m waiting for:
☐ Additional information ☐ The medical problem to be rem ☐ Specialize advice ☐ Additional medical testing ☐ Other (specify):	edied
Additional comments:	
Signature of assessing phy	sician Date

SCHEDULE "C"

REPORT OF PHYSICAL ACHIEVEMENT TEST (PAT-ENPQ)

Last Name		First Name
File Number	S	Date of ex M \square F \square Assessment
CEGEP	Weight	kg Height Age
Accredited Centre		
Address		
Postal Code		_ Telephone
Aerobic Endurance Test – 20-Met (Minimum to be achieved:		Draft Regulation Police Act
levels	P 🗆 F 🗆	(R.S.Q., c. P-13.1)
Timing Circuit (Maximum duration of 392	2 seconds)	École nationale de police du Québec — Tuition fees
seconds	P 🗆 F 🗆	Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that
Autonomous Station (Maximum duration of 240		the Tuition fees regulation of the École nationale de police du Québec, reproduced below, may be adopted by the École nationale de police du Québec upon the expiry of 45 days from this publication.
Strength apparatus	P □ F □	•
Dummy carrying	P □ F □	The purpose of this draft regulation is to establish the tuition fees chargeable to students of the École nationale
CPR	P 🗆 F 🗆	de police du Québec.
seconds	P 🗆 F 🗆	To date, study of the draft regulation has not revealed any impact on businesses, especially on small and medium-
Note: $P = Pass F = Fail$		sized businesses.
☐ The applicant passed the above-achievement test (PAT – ENPQ).		For additional information please contact Mr. Gérald Laprise, registrar, 350, rue Marguerite-D'Youville, Nicolet (Québec) J3T 1X4; telephone: (819) 293-8631, extension 6297.
☐ The applicant failed to pass partitioned physical achievement		Any interested person having comments to make may send them in writing, before the expiry of the 45-day period, to the General Secretary of the École nationale de
Signature of assessor	Date	police du Québec, Mr. Gérald Laprise, 350, rue Marguerite- D'Youville, Nicolet (Québec) J3T 1X4.
0,20		GÉRALD LAPRISE, General Secretary and registrar,

Tuition fees regulation of the École nationale de police du Québec

Police Act (R.S.Q., c. P-13.1, s. 42)

1. The tuition fees chargeable to a student admitted to the basic training program in police patrolling are \$3,086 for the 2005-2006 academic year.

The tuition fees chargeable to a native student admitted within the framework of a tripartite agreement between the Government of Québec, the Government of Canada and a native community, or to any student who is not a Québec resident pursuant to section 1 of the Regulation respecting the definition of resident in Québec approved by Order in Council No. 910-98 dated July 8, 1998, are \$14,098 for the 2005-2006 academic year.

Beginning August 1, 2006, the tuition fees chargeable pursuant to this regulation shall be increased on August 1 of each year, based on the rate of increase of the consumer price index for Canada as determined by Statistics Canada for the 12-month period ending August 31 of the previous year.

The increased tuition fees are reduced in even dollars if they include a dollar mark lower than \$0.50 or are increased in even dollars if they include a dollar mark equal to or higher than \$0.50.

The Minister informs the public of the result of the indexation carried out pursuant to this section through the *Gazette officielle du Québec* or by any other means it deems appropriate.

- **2.** A student who abandons, interrupts or is suspended or expelled from the study program between the first and the twentieth day of his training inclusively, shall have two-thirds of the amount paid for tuition refunded.
- **3.** This regulation replaces the Tuition fees regulation adopted by the École nationale de police du Québec¹ on June 28, 2002.
- **4.** This regulation comes into force on July 31, 2005.

6921

Notice

An Act respecting industrial accidents and occupational diseases (R.S.Q., c. A-3.001)

Experience ratios for 2006

Notice is hereby given in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that upon the expiry of 45 days following the publication of this notice the Regulation respecting the experience ratios for 2006 will be adopted by the Commission de la santé et de la sécurité du travail, with or without amendments.

The Regulation determines the experience ratios for each unit of activity for 2001, 2002, 2003 and 2004, which will be used to fix the assessment of employers subject to a personalized rate for 2006 under the Regulation respecting personalized rates.*

The purpose of the Regulation respecting personalized rates is to adjust the assessment of employers in relation to their own experience in the field of occupational injuries, so as to encourage prevention.

Any interested person having comments to make on matter is asked to send them in writing, before the expiry of the 45-day period, to Mr. Roland Longchamps, Vice-Chairman, Finance, Commission de la santé et de la sécurité du travail, 524, rue Bourdages, Québec (Québec) G1K 7E2.

GÉRARD BIBEAU, Chairman of the Board and Chief Executive Officer of the Commission de la santé et de la sécurité du travail

Regulation respecting the experience ratios for 2006

An Act respecting industrial accidents and occupational diseases (R.S.Q., c. A-3.001, s. 454, 1st par., subpar. 8)

1. The first- and second-level experience ratios for each unit of classification for 2001, 2002, 2003 and 2004 applicable for the purposes of fixing personalized rates for the assessment year 2006 are those appearing in Schedule 1.

^{1 (2002) 134,} G.O. II, p. 4870

^{*} The Regulation respecting personalized rates has been adopted by the Commission de la santé et de la sécurité du travail by Resolution A-86-98 of September 17, 1998 (1998, G.O. 2, 3997).

2. This Regulation comes into force as of 1 January 2006.

SCHEDULE I

Unit	Description		First-lev perience 1 2003			econd-leverience r 2002	
10110	Breeding of cattle; operation of a dairy cattle herd; breeding of horses; horse boarding or dressage service; operation of a riding centre, a horse school or a racing stable; operation of a farm animal auction site; breeding of domestic animals	0.5176	0.4842	0.4285	1.5932	1.5932	1.5932
10120	Breeding of pigs; breeding of sheep; breeding of goats	0.4317	0.4148	0.4143	1.3372	1.3372	1.3372
10130	Breeding of poultry; production of poultry or game bird eggs; operation of a hatchery; poultry capture and caging service; candling and classification of eggs; breeding of rabbits; fish-farming; beekeeping	0.3785	0.3740	0.3898	0.9218	0.9218	0.9218
10140	Growing of cereal crops; growing of seeds or legumes; growing of forage crop plants; growing of fruit, vegetables or fine herbs in fields; growing of mushrooms; growing of sod; growing of tobacco; harvesting of peat	0.4990	0.4541	0.3720	1.6665	1.6665	1.6665
10150	The growing of fruit, vegetables or fine herbs in a greenhouse; the growing of ornamental plants; the growing of trees or shrubs; the operation of an orchard; maple growing	0.5152	0.4135	0.3408	1.3115	1.3115	1.3115
11010	Inshore or offshore fishing; underwater diving services; breeding mussels, scallops or softshell clams in a lagoon or at sea	0.2798	0.2816	0.2365	1.9444	1.9444	1.9444
13110	Operating a ferrous metal mine	0.1639	0.2171	0.1123	0.3369	0.3369	0.3369
13120	Operating a non-ferrous metal mine; operating a salt or diamond mine	0.5393	0.4579	0.4084	1.7659	1.7659	1.7659
13130	Operating an asbestos mine	0.2828	0.3164	0.1562	1.6743	1.6743	1.6743
13140	Operating a crushed or freestone quarry; operating a sandpit or a gravel pit; operating an industrial or structural mineral mine	0.5745	0.5266	0.4594	1.3533	1.3533	1.3533
13150 13160	Core drilling for ore prospecting Sinking mine shafts; drilling declines, drilling mining roads or raising; drifting ore	0.5929 0.5620	0.5273 0.3499	0.4539 0.2980	2.6107 2.4014	2.6107 2.4014	2.6107 2.4014
14010	Forestry operations	0.6975	0.6950	0.5409	2.7942	2.7942	2.7942
14020	Forestry development	0.6327	0.7149	0.6248	2.1085	2.1085	2.1085
14030	Tree work	1.3290	1.2279	1.0379	4.0886	4.0886	4.0886
15010	Slaughtering of animals; meat cutting service; butchering of meat	1.1000	1.1596	0.9117	1.9266	1.9266	1.9266
15020	Manufacture of luncheon meats; meat, fish or seafood processing; manufacture of ready-made dishes	0.5870	0.6475	0.5017	1.3239	1.3239	1.3239
15030	Manufacture of food for animals; mixing or processing of grains	0.4103	0.4413	0.2878	0.9920	0.9920	0.9920
15040	Manufacture of beverages, whether alcoholic or non-alcoholic; manufacture of fruit or vegetable juice	0.2958	0.3019	0.2470	0.5321	0.5321	0.5321

Unit	Description	First-level experience ratios 2002 2003 2004			Second-level experience ratios 2001 2002 20			
15050	Preparation of fruit or vegetables; manufacture of munchies	0.7538	0.6152	0.4494	1.5503	1.5503	1.5503	
15060	Manufacture of pastry products; manufacture of bakery products; manufacture of flour; manufacture of confectionery products	0.5039	0.4777	0.3788	1.2417	1.2417	1.2417	
15070	Processing of coffee; processing of tea, spices, seasonings or fine herbs; manufacture of herbal teas; roasting of nuts, almonds or legumes	0.5533	0.4289	0.3149	1.3598	1.3598	1.3598	
15080	Processing of milk; manufacture of dairy products	0.3414	0.3142	0.2565	0.5500	0.5500	0.5500	
16010	Manufacturing rubber tires; vulcanizing rubber tires	0.6908	0.5797	0.4835	2.0188	2.0188	2.0188	
16020	Manufacturing rubber products	0.7224	0.5911	0.4366	1.3386	1.3386	1.3386	
16030	Manufacturing plastic bags	0.4416	0.3772	0.3595	1.0075	1.0075	1.0075	
16040	Manufacturing plastic products	0.4332	0.4210	0.3998	0.8887	0.8887	0.8887	
16050	Manufacturing reinforced plastic products	0.6528	0.6520	0.5888	1.5091	1.5091	1.5091	
16060	Manufacturing ammunition; manufacturing explosives	0.2283	0.2350	0.1513	0.5317	0.5317	0.5317	
16070	Manufacturing body hygiene and care products; manufacturing drugs	0.1263	0.1133	0.1020	0.2804	0.2804	0.2804	
16080	Manufacturing cleaning or maintenance products; manufacturing adhesives; manufacturing ink; manufacturing coating products; manufacturing fertilizers	0.3290	0.3002	0.2559	0.7762	0.7762	0.7762	
16090	Manufacturing synthetic resins by polymerization; refining of crude oil; manufacturing petrochemical products; manufacturing chemical products	0.1353	0.1399	0.1134	0.3204	0.3204	0.3204	
17010	Manufacture of thread; manufacture of woven fabrics; manufacture of carpet from textile materials	0.2942	0.2828	0.2673	0.5966	0.5966	0.5966	
17020	Manufacture of knitted fabrics; manufacture of tapes, elastic bands, lace, rope, laces or belt-webbing	0.3234	0.2856	0.2579	0.8625	0.8625	0.8625	
17030	Manufacture of clothing of the cut and sewn type; manufacture of knitted clothing	0.2116		0.1680	0.6588		0.6588	
17040	Manufacture or repair of articles made of canvas; manufacture of decoration and furniture accessories made of textile materials	0.4454		0.3289	1.1378	1.1378	1.1378	
17050	Manufacture of footwear; manufacture of luggage or leathercraft from textile materials, leather or imitation leather; manufacture of gloves, belts, suspenders or neckties from textile materials, leather or imitation leather; operation of a shoe repair store	0.3592	0.3838	0.3335	1.0866	1.0866	1.0866	
17060	Finishing of threads, fabrics or clothing; coating of fabrics	0.3359	0.2886	0.2424	0.8033	0.8033	0.8033	
18010	Manufacturing doors and windows, in wood or plastic	0.5837	0.5469	0.4662	1.0191	1.0191	1.0191	
18020	Manufacturing solid wood panels; manufacturing wood floors; manufacturing wood mouldings	0.8087	0.7540	0.5360	1.8308	1.8308	1.8308	
18030	Manufacturing in the plant or the workshop of wood frame buildings; manufacturing in the plant or the workshop of mobile homes or worksite trailers having a wood frame, manufacturing in the plant or the workshop of wood frame house panels	2.0041	1.5634	1.1252	3.1765	3.1765	3.1765	

Unit	Description	exp	First-level experience ratios 2002 2003 2004			Second-level experience ratios 2001 2002 200			
	•								
18040	Manufacturing wood coffins; manufacturing or restoring musical instruments having a wood structure	0.6461	0.4999	0.5273	1.1904	1.1904	1.1904		
18050	Manufacturing or assembling furniture or cabinets having a metal structure; manufacturing metal coffins; manufacturing metal boats outside shipyards	0.4660	0.4060	0.3105	0.9349	0.9349	0.9349		
19010	Manufacture, installation of commercial signs or exhibition stands	0.5218	0.4733	0.4212	1.5194	1.5194	1.5194		
23050	Manufacturing in a shop custom woodwork to be attached to a structure; mass production of wooden cabinets	0.6217	0.5552	0.4369	1.3892	1.3892	1.3892		
24020	Manufacturing custom wooden furniture in a workshop; manufacturing wooden furniture for electronic equipment or wooden cases for musical instruments	0.6064	0.5800	0.5358	2.1222	2.1222	2.1222		
24030	Mass assembling of wooden furniture or furniture frames, with or without upholstering; upholstering custom furniture in a workshop; repairing wooden or upholstered furniture; manufacturing upholstered mattresses or bed springs	0.5797	0.5541	0.3705	1.5008	1.5008	1.5008		
24040	Mass production of wooden furniture or furniture frames, with or without upholstering	0.6678	0.6236	0.5104	1.1802	1.1802	1.1802		
26050	Printing; reprography; binding; manufacturing paper or paperboard office supplies	0.2497	0.2378	0.2001	0.5732	0.5732	0.5732		
27020	Manufacturing steel castings (steel foundry); lead or lead alloys rolling, casting or extruding	1.0263	1.0775	1.5062	2.5406	2.5406	2.5406		
27030	Manufacturing steel; processing steel by rolling and forging using ferrous metal produced in the same building	0.4065	0.4350	0.2919	1.1395	1.1395	1.1395		
27040	Manufacturing titanium slag and pig iron; manufacturing metal powder, steel pipe or tubing; manufacturing ferro-alloys	0.3702	0.3703	0.2463	0.9118	0.9118	0.9118		
27050	Manufacturing iron castings (cast-iron foundry)	0.6253	0.6997	0.6159	1.1699	1.1699	1.1699		
27060	Primary manufacturing of aluminum	0.1405	0.1338	0.0908	0.2693	0.2693	0.2693		
27070	Electrolytic refining of copper or zinc and processing of their by-products	0.2871	0.1504	0.1482	0.5118	0.5118	0.5118		
27080	Aluminum and aluminum alloys rolling	0.1118	0.1136	0.0979	0.1927	0.1927	0.1927		
27090	Extruding aluminum, copper or their alloys	0.3650	0.3277	0.2853	0.6194	0.6194	0.6194		
27110	Non-ferrous metal pressurized casting; non-ferrous metal casting; manufacturing aluminum or light alloy automobile parts	0.5449	0.5675	0.4523	1.1615	1.1615	1.1615		
28090	Hot drawing of metals; extruding of ferrous metals; manufacturing of products made from wire or metal rods produced in the same building	0.2311	0.4417	0.5184	0.2923	0.2923	0.2923		
30030	Manufacturing aircraft parts by microfusion with casting	0.3101	0.2901	0.2433	0.5226	0.5226	0.5226		
34010 34030	Sawmill; drying of wood; treatment of wood Manufacturing or assembling pallets or containers made of wood used in the handling and transportation of merchandise; manufacturing wooden fences; manufacturing roof trusses, joists	0.7438 1.1182	0.7563 1.0974	0.5784 0.8504	1.7094 2.2296	1.7094 2.2296	1.7094 2.2296		
	or rafters made of wood								

Unit	Description	exp 2002	First-lev perience 1 2003		Second-level experience ratios 4 2001 2002 200			
34200	Manufacturing of paper pulp; manufacturing of paper and paperboard; manufacturing of wood	0.2288	0.2154	0.1811	0.4070	0.4070	0.4070	
	fibre boards							
34210	Transformation of paper and paperboard; treatment of paper and paperboard; manufacture of particle board; coating of boards	0.5269	0.4900	0.4242	1.0574	1.0574	1.0574	
34410	Bulk transport	0.3655	0.3860	0.2899	1.5411	1.5411	1.5411	
34420	Transport other than bulk	0.4519	0.4815	0.4121	1.6062	1.6062	1.6062	
35010	Manufacturing freestone products	0.5783	0.6507	0.5404	1.3221	1.3221	1.3221	
35020	Manufacturing ready-mixed concrete; manufacturing asphalt	0.3828	0.4058	0.2725	1.0345	1.0345	1.0345	
35030	Manufacturing concrete products	0.7509	0.8147	0.5713	1.5607	1.5607	1.5607	
35040	Transforming and finishing glass	0.5638	0.6779	0.3567	1.2569	1.2569	1.2569	
35050	Manufacturing clay-based products; manufacturing glass; manufacturing cement; manufacturing lime; manufacturing refractory products; manufacturing gypsum panels	0.2963	0.3410	0.2865	0.7972	0.7972	0.7972	
36050	Manufacturing metal products by stamping, machining or forging	0.3672	0.3665	0.3259	0.8551	0.8551	0.8551	
36060	Manufacturing metal wire products	0.4587	0.4428	0.3789	0.9539	0.9539	0.9539	
36070	Manufacturing doors and windows made out of metal, shopwindows, hothouses made out of metal, metal garage doors; manufacturing architectural products by cutting and assembling metal extrusions and tubular metal; manufacturing doors and panels of refrigerated rooms; manufacturing banisters, fences and railings made out of aluminum	0.4514	0.4809	0.4013	1.1854	1.1854	1.1854	
36080	Painting in the workshop of metal products; plating and heat treatment of metals in the workshop	0.5867	0.6598	0.4846	1.6426	1.6426	1.6426	
36090	Manufacturing metal framing elements; manufacturing ornamental iron products; operating a stationary welding workshop; manufacturing scaffolding	0.8478	0.8367	0.7111	1.4223	1.4223	1.4223	
36100	Manufacturing farm machines and equipment; manufacturing heavy equipment; manufacturing trucks without the assembly of the power train; manufacturing trailers	0.5336	0.5201	0.4401	1.0438	1.0438	1.0438	
36110	Manufacturing boilers and metal tanks; manufacturing machines and heavy industrial equipment	0.5096	0.4871	0.4495	1.1252	1.1252	1.1252	
36120	Manufacturing heating, ventilation, air conditioning and refrigeration equipment; manufacturing home appliances; manufacturing or assembling electric lighting fittings; manufacturing pumps and compressors	0.3078	0.2802	0.2269	0.7097	0.7097	0.7097	

Unit	Description		First-lev perience 1 2003		Second-level experience ratios 2001 2002 20			
36130	Manufacturing commercial kitchen appliances and equipment; manufacturing machines and equipment for the food, pharmaceutical and cosmetics industry; manufacturing machines and equipment for the maple products industry; manufacturing machine-tools for working metal and woodworking; manufacturing machines and equipment for the rubber, plastic, furniture and lumber industry	0.3169	0.2749	0.2555	0.5935	0.5935	0.5935	
36140	Manufacturing and refurbishing transformers; manufacturing electric motors, generators, alternators, generating sets; rewiring of electric motors, alternators and starters	0.3696	0.3142	0.2446	0.6858	0.6858	0.6858	
36150	Manufacturing computer hardware and peripherals, telephone and communication hardware, audio-video hardware, electric switching and connection devices, electric and electronic parts and components, control and measurement instruments panels, measurement instruments, electric and electronic controls	0.0810	0.0919	0.0762	0.2214	0.2214	0.2214	
36160	Manufacturing aircraft	0.1029	0.1224	0.0996	0.2368	0.2368	0.2368	
36170	Shipbuilding in a shipyard	0.8668	0.8752	0.7697	2.5517	2.5517	2.5517	
36190	Manufacturing snowmobiles, personal watercraft, recreational all-terrain vehicles, motorcycles and motorized golf carts; manufacturing tricycle scooters; manufacturing and refurbishing passenger coaches for rail and subway transportation	0.1433	0.1682	0.1072	0.2721	0.2721	0.2721	
36200	Manufacturing buses, ambulances, trucks with the assembly of the power train, trailers, camping tent trailers, caravans and motorized trailers	0.4539	0.4922	0.2851	0.7702	0.7702	0.7702	
36210	Manufacturing on an assembly line of automobiles and light trucks with the assembly of the power train	0.1434	0.1157	0.6710	0.1335	0.1335	0.1335	
54010	Trading in or renting indoor or outdoor furniture for the home, the office, or commercial, industrial or institutional establishments; trading in antique furniture; trading in or renting big household appliances; trading in, renting or repairing audio and video equipment; repairing small or big household appliances	0.2407	0.2168	0.1899	0.6152	0.6152	0.6152	
54020	Trading in or renting office machines and equipment; trading in small household appliances; trading in, renting or repairing computer equipment and peripherals; trading in or renting electric and electronic medical and laboratory equipment; trading in medical, dental or surgical instruments or supplies; trading in or renting telephone or communication equipment; trading in, renting or repairing photographic material and equipment; photography service; film development and printing service	0.0507	0.0488	0.0435	0.1732	0.1732	0.1732	

Unit	Description	exp 2002	First-levoerience 1 2003		Second-level experience ratios 2001 2002 2003			
54030	Trading in floor coverings; trading in fabrics; trading in notions; trading in decorating and furniture accessories made of textile; trading in blinds; trading in paint and wallpaper; trading in wrapping supplies made of paper, plastic, paperboard or polystyrene; trading in disposable dishware and utensils made of paper, plastic, paperboard or polystyrene; trading in plastic films and sheets; trading in sanitary supplies; trading in maintenance and cleaning products	0.1609	0.1744	0.1301	0.6458	0.6458	0.6458	
54040	Trading in clothing or clothing accessories; trading in shoes; trading in luggage or leathercraft	0.1197	0.1098	0.0927	0.3723	0.3723	0.3723	
54050	Department stores; retailing supplies for the home and for automobiles; one-price stores	0.3381	0.3401	0.3028	0.6360	0.6360	0.6360	
54060	Trading in dishes, pottery, knick-knacks, glassware, cutlery, utensils or cookware; trading in games or toys; trading in or repairing jewellery; operation of a jewellery store; trading in posters, paintings, frames or materials for artists; framing service for canvasses, documents or posters; trading in records, cassettes, compact discs, DVDs or software; operation of a video club; trade in or distributing newspapers, magazines or publicity brochures; trading in books, office supplies, gift wrapping supplies or greeting cards	0.1133	0.1035	0.0845	0.3134	0.3134	0.3134	
54070	Trading, in the same building, in a variety of products mainly intended for construction, renovation and decoration; trading in wood; trading in building materials; trading in prefabricated joinery; trading in fences or balustrades; trading in doors, windows or outdoor siding; trading in kitchen or bathroom cabinets or counters; trading in trees, shrubs, plants or flowers, including flower shops; trading in grave monuments	0.3303	0.3268	0.2803	0.7109	0.7109	0.7109	
54080	Trading, renting or repairing snowmobiles, personal watercraft, recreational all-terrain vehicles, motorcycles, motorized golf carts or scooters; trading or renting caravans, camping trailers, park trailers, building site trailers, fifth wheel trailers or camper bodies; trading, renting or doing mechanical repairs on boats with a motor; trading, renting or repairing machines and equipment for outdoor household maintenance work or landscaping work; trading, renting or repairing power tools; rental centre offering machines and equipment for outdoor household maintenance work or landscaping work or tools	0.2758	0.2488	0.2151	0.7446	0.7446	0.7446	

Unit	Description		First-lev erience 1 2003		Second-level experience ratios 2001 2002 20			
54090	Trading in connection or communication devices, electric or electronic parts or components; trading in measurement, calibration or control instruments; trading in sanitary appliances, trading in heating equipment; trading in woodstoves or prefabricated	0.0964	0.0833	0.0709	0.1983	0.1983	0.1983	
54100	fireplaces; trading in air conditioning equipment Trading in or renting of sporting goods or equipment; trading in or renting musical instruments and accessories; trading in pools or spas; trading, renting or repairing bicycles	0.0822	0.0857	0.0601	0.2348	0.2348	0.2348	
54210	Trading in metals or alloys in primary or laminated	0.4559	0.4849	0.3501	1.0596	1.0596	1.0596	
54220	forms; operating a metal or alloy cutting workshop Trading in, renting or repairing farm tractors; trading in, renting or repairing farm equipment for working the land and crops; trading in, renting or repairing heavy equipment for construction, mining, oil or gas development, logging or road maintenance; trading in, renting or repairing forklifts; trading in, renting or repairing mobile lifting devices	0.2831	0.2972	0.2323	0.6063	0.6063	0.6063	
54230	Trading in or renting heavy industrial machines and equipment; trading in or renting machines and equipment for the manufacturing industry; trading in or renting farm machines and equipment other than for working the land or crops; trading in or renting stationary lifting or handling equipment		0.1409	0.1022	0.3517	0.3517	0.3517	
54240	Trading in fuel oil, propane gas, lubricating oils and greases or butane; trading in chemical products; trading in or maintaining fire extinguishers		0.1827	0.1277	0.5252	0.5252	0.5252	
54250	Trading in food for animals; trading in seeds, seeds for sowing or mixed or unmixed cereal crops; trading in pest control products; trading in pets; pet grooming service	0.2798	0.2741	0.2370	0.9670	0.9670	0.9670	
54260	Recycling of materials or objects; wrapping, packaging, canning or product label changing service	0.8011	0.7531	0.6008	2.1933	2.1933	2.1933	
54320	Trading in new or used automobile vehicles; trading in new or used caravans or motorized trailers; renting automobile vehicles; renting caravans or motorized trailers; trading in or renting trailers	0.1832	0.1797	0.1525	0.4172	0.4172	0.4172	
54330	Trading, with installation or repair on automobile vehicles, of windows, tinted glass, audio or video systems, theft-security systems, electronic engine immobilizers, cruise controls, remote starters, sun roofs, air conditioning systems or vehicle management systems; operating a workshop to apply rust-proofing or paint sealant for automobiles; hand washing or cleaning service for automobile vehicles		0.2407					
54340	Trading in parts or accessories for automobile vehicles, caravans or motorized trailers	0.1767	0.1978	0.1427	0.4268	0.4268	0.4268	

Unit	Description		First-level experience ratios 2002 2003 2004			Second-leve experience rat 2001 2002		
							2003	
54350	Trading in or installing tires or tubes; operating an automobile vehicle repair workshop;	0.4174	0.4171	0.3292	1.1983	1.1983	1.1983	
	automobile vehicle road service or towing service;							
	recycling with the trade in used automobile vehicle							
	parts and accessories; operating an automobile							
	vehicle muffler installation workshop; operating							
	an automobile vehicle suspension repair workshop							
54360	Operating an automobile or trailer bodywork	0.3764	0.3645	0.2859	1.5640	1.5640	1.5640	
	repair shop							
54410	Wholesale trade in foodstuffs; wholesale trade	0.4363	0.4249	0.4265	0.9094	0.9094	0.9094	
	in beverages, both alcoholic and non-alcoholic;							
5 4 4 3 0	transporting of raw milk	0.0064	0.2155	0.0741	0.6640	0.6640	0.6640	
54420	Grocery store; butcher shop; fish shop; retail	0.3264	0.3155	0.2741	0.6648	0.6648	0.6648	
54420	trade in fruits or vegetables	0.2226	0.2495	0.2102	0.6564	0.6564	0.6564	
54430	Convenience store; retail trade in beverages, both alcoholic and non-alcoholic; trade in gasoline	0.2336	0.2493	0.2102	0.0304	0.0304	0.6564	
	or diesel fuel at the pump							
54440	Trade in body hygiene and care products;	0.0914	0.0892	0.0812	0.1985	0.1985	0.1985	
51110	trade in drugs	0.0711	0.0072	0.0012	0.1705	0.1705	0.1705	
55010	Air transportation; services related to air	0.1719	0.2047	0.1507	0.4830	0.4830	0.4830	
	transportation							
55020	Maritime and rail transport; services related	0.3713	0.2852	0.2863	1.0543	1.0543	1.0543	
	to maritime and rail transport							
55030	Loading or unloading boats	0.4452	0.5480	0.3399	1.1759	1.1759	1.1759	
55040	Transportation of passengers by road	0.3631	0.3673	0.3349	0.7640	0.7640	0.7640	
55050	Transport of merchandise by road		0.4815	0.4121	1.6062	1.6062	1.6062	
55060	Moving services	1.0292	1.1003	0.8926	3.7023	3.7023	3.7023	
55070	Transport by dump truck; snow removal	0.3655	0.3860	0.2899	1.5411	1.5411	1.5411	
55080 55090	Storage services Messanger or delivery services	0.4785 0.5908	0.4458	0.3321 0.4909	1.1327 1.2055	1.1327	1.1327 1.2055	
57010	Messenger or delivery services Television network or station; production of	0.3908	0.6063 0.0949	0.4909	0.2829	1.2055 0.2829	0.2829	
37010	films, publicity films, video clips or television	0.1030	0.0545	0.0749	0.2029	0.2029	0.2629	
	programs; production of music, singing, theatre							
	or dance shows or shows of a similar nature;							
	cinema hall; drive-in; performance hall;							
	organization of periodic events of a cultural,							
	sports or commercial nature							
57020	Recreation centre; bowling alley; billiard parlor;	0.1712	0.1726	0.1343	0.3629	0.3629	0.3629	
	physical fitness centre; racket sports centre;							
55020	stationary amusement park; aquatic park	0.0150	0.0105	0.4500	0.4551	0.4551	0.4551	
57030	Golf club		0.2135					
57040	Downhill or cross-country ski centre	0.5273	0.4586	0.3637	1.0976	1.0976	1.0976	
58010	Services related to the environment	0.4941 1.3791	0.5297	0.3161	1.3321 2.9606	1.3321	1.3321	
58020	Garbage collection services; recyclable materials and objects collection service	1.3/91	1.2166	0.8902	2.9000	2.9606	2.9606	
58030	Provincial detention services	0.2909	0.3136	0.2552	0.8456	0.8456	0.8456	
58040	Services of the provincial administration not	0.0297	0.0323	0.0295	0.0668	0.0668	0.0668	
20010	otherwise specified in the other units	0.0277	0.0020	0.02/5	0.0000	0.0000	0.0000	
58050	Job creation assistance programs	0.0762	0.0840	0.0681	0.3366	0.3366	0.3366	
58060	Ministère des Transports du Québec	0.0998	0.1015	0.0937	0.2590	0.2590	0.2590	
58070	Services of a municipal administration or	0.1727	0.1885	0.1598	0.3681	0.3681	0.3681	
	an Indian band							

Unit	Description		First-lev perience 1 2003		Second-level experience ratios 2001 2002 200				
58080	Funds for the benefit of confined persons	1.6575	1.4800	1.0407	4.3819	4.3819	4.3819		
58090	Production of electricity; energy transmission or distribution network	0.0610	0.0723	0.0522		0.1479	0.1479		
59010	Barbershop/hairdresser; beauty salon; epilation clinic; operation of a funeral parlor	0.1305	0.1202	0.0979	0.6268	0.6268	0.6268		
69960	Repairing, installing or maintaining production machinery; operating a mobile welding unit	0.4489	0.4464	0.3600	1.5031	1.5031	1.5031		
70010	Insurance brokerage; operating a collection agency or a credit bureau; currency or securities brokerage, consulting or negotiation services; commodities exchanges or securities exchanges; financial institutions and financial intermediaries not specified in other units	0.0141	0.0130	0.0125	0.0408	0.0408	0.0408		
70020	Operating an insurance business; insurance services of the provincial administration	0.0202	0.0197	0.0155	0.0549	0.0549	0.0549		
70030	Operating residential or other buildings, including parking lots or parking garages; municipal housing bureau; disinfection, fumigation or extermination work	0.2058	0.2084	0.1748	0.6603	0.6603	0.6603		
70040	Claims adjuster or assessor services; operating a real estate agency; information, survey or research services; bailiff services; typing services or other office services provided to businesses or individuals; services of a call centre	0.0437	0.0425	0.0301	0.1646	0.1646	0.1646		
71010	Operating a forwarding agency; freight inspection service; sales agent services; broker services not specified in other units	0.0294	0.0279	0.0268	0.1226	0.1226	0.1226		
71020	Operating a manpower agency; leasing the services of professional or technical personnel or other scientific or technical professionals such as draftsmen, biologists, biochemists, botanists, chemists, engineers, graphic designers and laboratory technicians, with the exception of aeronautics production or maintenance technicians; auctioneering or organizing auctions or merchandise liquidation services	0.0529	0.0484	0.0419	0.1643	0.1643	0.1643		
71030	Leasing truckers services, driver-delivery persons, assistant delivery persons or movers	0.8711	0.8879	0.8212	2.3797	2.3797	2.3797		
71040	Operating a marine agency; International Air Transport or International aeronautical telecommunications association; operating a press agency or advertising agency; rental of advertising space on billboards, display boards and commercial signs; drafting or practicing architecture; urban planning services or business or management consulting services; law practice (advocate's or notary's office); accounting services (accountant's office); actuarial practice; operating a travel agency or wholesale tour business; computer services, excluding the leasing of services of computer personnel; trustee in bankruptcy; taxation services, income tax return preparation services; graphic design services; editing; preparation of plates for printing	0.0128	0.0136	0.0111	0.0439	0.0439	0.0439		

Unit	Description	exp 2002	First-levoerience 1 2003		Second-level experience ratios 4 2001 2002 20			
71050	Consulting engineer's services; energy consulting services; operating a pure or applied research laboratory; operating a laboratory for analysis and testing; agricultural research services; geotechnical studies prior to construction work; land surveyor services; interpretation of aerial photographs; archaeological research; forestry technician services; prospecting; geology work; geophysical survey services; manufacturing optical fibre	0.0389	0.0426	0.0322	0.1135	0.1135	0.1135	
71060 71070	Operating a security or an investigation agency Managing subsidiaries or branches outside Québec (head office)	0.1869 0.0142	0.2048 0.0173	0.1959 0.0165	0.5154 0.0274	0.5154 0.0274	0.5154 0.0274	
71080	Leasing the services of handling laborers, wrappers, merchandise reception or expedition employees, warehouse employees, solderers or automobile mechanics or industrial machinery employees, technical installation or machinery maintenance personnel	1.3340	1.2240	1.1058	2.4504	2.4504	2.4504	
71090	Leasing the services of manufacturing industries' workers or commerce or catering or maintenance chores personnel with the exception of those mentioned in another unit	0.4867	0.4599	0.3909	0.7428	0.7428	0.7428	
73010	Teaching services (except universities or general and vocational colleges, and except all level student trainees); operating a private museum; operating a historic site; library services	0.0694	0.0712	0.0649	0.1592	0.1592	0.1592	
73030	Operating a general hospital	0.1435	0.1529	0.1319	0.2215	0.2215	0.2215	
73040	Operating a psychiatric hospital	0.2107	0.1671	0.1512	0.3505	0.3505	0.3505	
73050	Operating a home-care and extended care centre; nursing services; leasing the services of nurses or auxiliary of nurses care and therapeutics	0.4074	0.3984	0.3487	0.7861	0.7861	0.7861	
73060	Operating a drop-in centre; operating a rehabilitation centre for alcoholics or drug addicts; operating a social or community service agency; operating a health or social services promotion body	0.2094	0.2184	0.1610	0.6677	0.6677	0.6677	
73070	Operating a rehabilitation centre for the physically handicapped or the socially maladjusted	0.1929	0.1982	0.1780	0.4205	0.4205	0.4205	
73080	Operating a rehabilitation centre for the mentally handicapped	0.2509	0.2278	0.2532	0.5221	0.5221	0.5221	
73100	Operating a local community service centre	0.1188	0.1207	0.1011	0.2797	0.2797	0.2797	
73110	Child day-care centre	0.2458	0.2587	0.2215	0.7159	0.7159	0.7159	
73120	Operating a sheltered workshop; operating a work rehabilitation centre	0.4136	0.4420	0.3197	0.8089	0.8089	0.8089	

Unit	Description		First-level experience ratios 2002 2003 2004			Second-level experience ratios 2001 2002 20		
73130	Practicing medicine and other specialties in the health-care field, not specified in other units; health or social services not specified in other units; hearing aid specialist's services; optometrist's services; prescription optician's services; manufacturing dentures and braces (dental laboratories); retailing orthopedic aids, wigs or hair pieces; operation of an optical laboratory; manufacture of prostheses; massotherapy services; veterinary services; artificial insemination service for animals, operation of an animal reproduction centre	0.0631	0.0586	0.0510	0.2428	0.2428	0.2428	
73140	Ambulance service	0.7254		0.6451	1.4516	1.4516	1.4516	
73150	University or vocational teaching services (except student trainees)	0.0324	0.0323	0.0263	0.0668	0.0668	0.0668	
74010	Operating a hotel, a motel, a hotel-motel, a youth hostel, a student residence or a rooming house	0.3292	0.3149	0.2869	0.8867	0.8867	0.8867	
74020	Operating a hunting or fishing outfitting operation; operating or managing a hunting or fishing area; operating a camping ground, a trailer park, a vacation camp or a recreation area; parks services of the provincial administration; operation of a rafting service; services of outdoor guides; outdoor excursion services	0.2263	0.2995	0.2412	0.9334	0.9334	0.9334	
74030	Operating a brasserie or a restaurant serving meals, without delivery	0.2066	0.1953	0.1525	0.5644	0.5644	0.5644	
74040	Operating a brasserie or a restaurant serving meals, with delivery	0.2570	0.2095	0.1713	0.5734	0.5734	0.5734	
74050	Operating a cafeteria	0.4068	0.3699	0.3164	1.0293	1.0293	1.0293	
74060	Take-out food services	0.2750	0.2518	0.2207	0.6094	0.6094	0.6094	
74070	Operating a mobile canteen; catering services; operating automatic vending machines; coffee break service	0.3481	0.3717	0.2284	1.1525	1.1525	1.1525	
74080	Operating a tavern, a bar, a discotheque or a night club	0.1123	0.1232	0.0868	0.5701	0.5701	0.5701	
76040 76050	Religious community Managing, with service, a parish fabric, a church or a diocese; religious association or organization; operating a cemetery, operating a crematorium; operating a columbarium	0.2722 0.1030	0.2615 0.1063	0.2225 0.0770	0.5746 0.3618	0.5746 0.3618	0.5746 0.3618	
76060	Joint sector-based occupational health and safety association; association or organism, not specified in other units	0.0359	0.0374	0.0318	0.1302	0.1302	0.1302	
77010	Laundry services; dry cleaning services; linen supply service with washing	0.4261	0.3760	0.3552	1.2651	1.2651	1.2651	
77020	Building maintenance services	0.4286	0.4467	0.3736	1.3524	1.3524	1.3524	
77030	Chimney-sweeping	0.4999	0.6972	0.6813	3.3270	3.3270	3.3270	
80020	Work done both inside and							
80030	outside offices Excavation work; paving work; assembly of	0.0334 0.3896	0.0376 0.3799	$0.0382 \\ 0.3503$	0.1195 1.4474	0.1195 1.4474	0.1195 1.4474	
	fences; installation of guardrails; rental of cranes with operators							

			First-lev	el	Second-level			
			erience 1	ratios	experience ratios			
Unit	Description	2002	2003	2004	2001	2002	2003	
80040	Blasting; drilling; sol mechanics; pile-driving and special foundations	0.6206	0.8618	0.6814	2.9959	2.9959	2.9959	
80060	Construction of energy transmission or distribution lines; construction of energy transforming stations	0.4395	0.4026	0.3692	1.2070	1.2070	1.2070	
80080	Erecting metal frame structures and tanks	0.9440	0.9414	0.8015	3.9722	3.9722	3.9722	
80100	Cement work, concrete work	0.8123	0.8508	0.6893	3.5205	3.5205	3.5205	
80110	Carpentry work; joinery work; work related to indoor systems; painting work; installation of flexible coverings, installation of marble, granite, ceramics and terrazzo; plastering and jointing work; insulation work	0.6568	0.6344	0.5692	2.8662	2.8662	2.8662	
80130	Roofing work; exterior cladding work on buildings; installation of gutters	0.8668	0.8360	0.7276	4.3979	4.3979	4.3979	
80140	Masonry work	0.9590	0.8370	0.7626	4.5639	4.5639	4.5639	
80150	Glass work; glazing work	0.8328	0.7066	0.6281	3.3109	3.3109	3.3109	
80160	Millwright works; boilermaking work; plumbing and pipefitting work; pipe insulation work; work related to mechanized transit systems	0.4489	0.4464	0.3600	1.5031	1.5031	1.5031	
80170	Electrical work	0.3375	0.3661	0.2729	1.1910	1.1910	1.1910	
80180	Sheet metal work	0.6642	0.6331	0.4912	2.1639	2.1639	2.1639	
80190	Installation of electronic equipment, alarm or control systems	0.1755	0.2002	0.1533	0.4423	0.4423	0.4423	
80200	Refrigeration work, air conditioning work	0.5140	0.4730	0.4491	1.4767	1.4767	1.4767	
80230	Landscaping work; installation of pools or spas	0.6813	0.6429	0.5613	2.1317	2.1317	2.1317	
80240	Cleaning using a high pressure spray	1.0647	1.5644	1.2519	4.0624	4.0624	4.0624	
80250	Ornamental building metal work	0.7890	0.7534	0.4357	2.8652	2.8652	2.8652	
80260	Installation of scaffolds or bleachers	0.7104	0.9624	0.6664	2.9767	2.9767	2.9767	
90010	Work done exclusively in offices	0.0128	0.0136	0.0111	0.0439	0.0439	0.0439	
90020	Salespersons or sales representatives	0.0294	0.0279	0.0268	0.1226	0.1226	0.1226	

6912

Notice

An Act respecting industrial accidents and occupational diseases

(R.S.Q, c. A-3.001)

Insurance premiums for 2006

Notice is hereby given in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that upon the expiry of 45 days following the publication of this notice, the Regulation respecting the insurance premiums for 2006 will be adopted by the Commission de la santé et de la sécurité du travail, with or without amendments.

That Regulation determines the insurance premiums to be used in calculating the retrospective adjustment of the annual assessment for 2006 that will be paid by the employers subject to that adjustment for that year under the Regulation respecting retrospective adjustment of the assessment.*

Any interested person having comments to make on matter is asked to send them in writing, before the expiry of the 45-day period, to Mr. Roland Longchamps,

^{*} The Regulation respecting retrospective adjustment of the assessment has been adopted by the Commission de la santé et de la sécurité du travail by Resolution A-85-98 of September 17, 1998 (1998, *G.O.* 2, 4156).

Vice-Chairman, Finance, Commission de la santé et de la sécurité du travail, 524, rue Bourdages, Québec (Québec) G1K 7E2.

GÉRARD BIBEAU, Chairman of the Board and Chief Executive Officer of the Commission de la santé et de la sécurité du travail

Regulation respecting the insurance premiums for 2006

An Act respecting industrial accidents and occupational diseases (R.S.Q., c. A-3.001, s. 454, 1st par., subpar. 10)

1. The insurance premiums necessary for the retrospective adjustment of the annual assessment for the assessment year 2006 shall be calculated in accordance with the table in Schedule I.

- **2.** The premiums shall be determined by applying the percentage calculated to the part of the assessment calculated in terms of the risk, taking into account the limit applicable to the employer with respect to the assumption of the cost of benefits.
- **3.** The percentages appearing in the table are applicable to the precise amounts of assessment distributed in terms of the risk corresponding to those percentages. Where the amount of assessment falls between two levels of assessment in the table, the percentage shall be calculated by linear interpolation, and the result shall be rounded to the nearest hundredth of a per cent.
- **4.** This Regulation comes into force as of 1 January 2006.

SCHEDULE I

TABLE OF PREMIUMS
(in percentage)

assessme					Limit of the assumption (in multiple of the maximum annual insura								
		11/2	2	21/2	3	4	5	6	7	8	9		
15,200	or less	75.4	75.4	75.4	754	75.4	75.4	75.4	75.4	75.4	75.4		
20,850		71.6	71.6	71.6	71.6	71.6	71.6	71.6	71.6	71.6	71.6		
28,550		67.6	67.6	67.6	67.6	67.6	67.6	67.6	67.6	67.6	67.6		
39,050		63.4	63.4	63.4	63.4	63.4	63.4	63.4	63.4	63.4	63.4		
52,850		59.3	59.3	59.3	59.3	59.3	59.3	59.3	59.3	59.3	59.3		
72,000		55.1	55.1	55.1	55.1	55.1	55.1	55.1	55.1	55.1	55.1		
97,400		52.6	51.6	50.9	50.9	50.9	50.9	50.9	50.9	50.9	50.9		
131,900		51.7	49.2	47.6	46.7	46.7	46.7	46.7	46.7	46.7	46.7		
178,500		51.1	48.4	45.7	43.9	43.0	42.2	42.2	42.2	42.2	42.2		
242,550		50.7	47.5	44.7	42.0	39.1	38.0	37.5	37.5	37.5	37.5		
332,000		49.9	46.2	42.9	39.7	35.5	33.4	32.5	32.4	32.4	32.4		
460,250		48.6	44.8	41.3	38.4	32.8	29.3	27.0	25.5	25.4	25.3		
648,500		47.6	43.6	40.0	36.8	30.6	25.7	22.8	21.0	19.5	19.3		
934,950		46.7	42.5	38.6	35.1	28.6	22.8	19.1	16.8	15.3	14.9		
1,387,250		46.0	41.5	37.6	33.8	27.0	20.8	16.7	14.2	12.2	11.9		
2,133,550		45.5	40.8	36.7	32.7	25.7	19.2	15.2	12.2	10.1	9.4		
3,424,800		45.0	40.2	35.9	32.0	24.7	17.9	13.7	10.6	8.5	7.7		
5,775,000		44.7	39.7	35.4	31.3	23.9	17.0	12.6	9.4	7.3	6.5		
10,474,950		44.4	39.4	34.9	30.8	23.3	16.3	11.8	8.5	6.4	5.5		
19,875,400		44.2	39.1	34.6	30.4	22.8	15.8	11.2	7.9	5.7	4.8		
38,675,450	or more	44.1	38.9	34.4	30.1	22.4	15.4	10.9	7.5	5.3	4.3		

Notice

An Act respecting industrial accidents and occupational diseases (R.S.Q., c. A-3.001)

Personalized rates — Amendment

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 amending the Regulation respecting personalized rates, the text of which appears below, shall be adopted by the Commission, with or without amendment, upon the expiry of forty-five (45) days after publication of this notice.

This draft Regulation provides for, among other things, amendment of the employer's qualification threshold in respect of personalized rates for the year 2006 and certain parameters used in calculating the rate.

The amendment for the year 2006 allows for approximately the same number of employers qualifying for personalized rates as in 2005 to be maintained.

Any interested person having comments to make on this draft Regulation is asked to send them in writing, before the expiry of the 45-day period, to Roland Longchamps, Vice-Chairman for Finance, Commission de la santé et de la sécurité du travail, 524, rue Bourdages, Québec (Québec) G1K 7E2.

GÉRARD BIBEAU, Chairman of the Board and Chief Executive Officer of the Commission de la santé et de la sécurité du travail

Regulation amending the Regulation respecting personalized rates*

An Act respecting industrial accidents and occupational diseases (R.S.Q., c. A-3.001, s. 454, paragraph 1, subparagraph 7)

1. The Regulation respecting personalized rates is hereby amended by replacing Schedule 1 with the following:

"SCHEDULE 1

(s. 7, 20, 21)

The qualification threshold for the year 2006 is \$1,100.

For the year 2006, the amount used in respect of the calculation in section 20 is \$3,300.

For the year 2006, the amount used in respect of the calculation in section 21 is \$154,000.".

2. This Regulation applies for the 2006 year of assessment.

6884

Notice

An Act respecting industrial accidents and occupational diseases (R.S.Q., c. A-3.001)

Table of gross annual income from suitable employments for 2006

Notice is hereby given, pursuant to sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that at the expiry of a period of forty-five (45) days from the date of this publication, the "Regulation respecting the table of gross annual income from suitable employments for 2006", will be adopted by the Commission de la santé et de la sécurité du travail, with or without amendment.

^{*} The latest amendments to the Regulation respecting personalized rates, adopted by the Commission de la santé et de la sécurité du travail by Resolution A-86-98 of September 17, 1998 (1998, G.O. 2, 3997) were made by the Regulation amending the Regulation respecting personalized rates adopted by the Commission by its resolution A-55-04 of September 16, 2004 (2004, G.O. 2, 2816); for the previous amendments, please refer to the *Tableau des modifications et Index sommaire*, Éditeur officiel du Québec, 2005 up-to-date as at March 1, 2005.

The purpose of the draft regulation is to index the table of gross annual income from suitable employments for 2006.

To date, study of the matter has revealed no significant impact on the public and on businesses directly concerned by those amendments.

Further information may be obtained by contacting Mr. René Peterson, 524, rue Bourdages, Québec, tel.: (418) 266-4949; fax: (418) 266-4950.

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 Mr. Roland Longchamps, Vice-chairman Finance, Commission de la santé et de la sécurité du travail, 524, rue Bourdages, Québec (Québec) G1K 7E2.

GÉRARD BIBEAU, Chairman of the Board and Chief Executive Officer of the Commission de la santé et de la sécurité du travail

Regulation respecting the table of gross annual income from suitable employments for 2006

An Act respecting industrial accidents and occupational diseases (R.S.Q., c. A-3.001, s. 50)

1. The table of gross annual income from suitable employments for the year 2006 is as follows:

Bracket		Lower limit		Higher limit
1.	from	\$15,851	to less than	\$16,500
2.	"	\$16,500	"	\$18,500
3.	"	\$18,500	"	\$21,500
4.	"	\$21,500	"	\$24,500
5.	"	\$24,500	"	\$27,500
6.	"	\$27,500	"	\$30,500
7.	"	\$30,500	"	\$33,500
8.	"	\$33,500	"	\$36,500
9.	44	\$36,500	"	\$39,500

Bracket		Lower limit		Higher limit
10.	"	\$39,500	"	\$42,500
11.	"	\$42,500	"	\$45,500
12.	"	\$45,500	"	\$48,500
13.	"	\$48,500	"	\$51,500
14.	"	\$51,500	"	\$54,500
15.	"	\$54,500	"	\$57,000
16.		\$57,000	or more	

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

6882

Notice

An Act respecting industrial accidents and occupational diseases (R.S.Q., c. A-3.001)

Table of income replacement indemnities for 2006

Notice is hereby given, pursuant to sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that at the expiry of a period of forty-five (45) days from the date of this publication, the "Regulation respecting the table of income replacement indemnities for 2006", will be adopted by the Commission de la santé et de la sécurité du travail, with or without amendment.

The purpose of the draft regulation is to index the table of income replacement indemnities on the basis of the changes made to income tax payable under the Taxation Act (R.S.Q., c. I-3) and under the Income Tax Act (R.S.C., 1985, c. I, 5th Supp.), to the employee's premium payable under the Employment Insurance Act (1996, c. 23) and to the contribution payable by the worker under the Act respecting the Québec Pension Plan (R.S.Q., c. R-9).

To date, study of the matter has revealed the following impacts on the public and on businesses directly concerned by those amendments:

— like any other worker receiving a salary in 2006, a worker receiving an income replacement indemnity will have his net income indexed on the basis of the changes

made to the Income Tax Regulation, the Employment Insurance Act and the Québec Pension Plan;

— the ratemaking used to establish the assessment of employers is adjusted in order to reflect these changes to the net income of workers that will occur in 2006.

Further information may be obtained by contacting Mr. René Peterson, 524, rue Bourdages, Québec; tel.: (418) 266-4949; fax: (418) 266-4950.

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 Mr. Roland Longchamps, Vice-chairman Finance, Commission de la santé et de la sécurité du travail, 524, rue Bourdages, Québec (Québec) G1K 7E2.

GÉRARD BIBEAU, Chairman of the Board and Chief Executive Officer of the Commission de la santé et de la sécurité du travail

Regulation respecting the table of income replacement indemnities for 2006

An Act respecting industrial accidents and occupational diseases (R.S.Q., c. A-3.001, s. 63)

- **1.** For the purposes of establishing the income replacement indemnity payable from the fifteenth day, the gross income of the worker is taken into consideration up to the maximum yearly insurable earnings of \$57,000 for the year 2006.
- **2.** For the purposes of computing the weighted net income, the family situations shall be determined as follows:
 - (1) Single:
 - (a) Worker without adult dependent;
 - (b) Worker with 1 adult dependent;
 - (c) Worker with 2 adult dependents;
 - (d) Worker with 3 adult dependents;
 - (e) Worker with 4 adult dependents or more.
 - (2) Single-parent family:
 - (a) Worker without adult dependent;
 - (b) Worker with 1 adult dependent;
 - (c) Worker with 2 adult dependents;
 - (d) Worker with 3 adult dependents;
 - (e) Worker with 4 adult dependents or more.

- (3) Worker with dependent spouse:
- (a) Worker with spouse;
- (b) Worker with spouse and 1 adult dependent;
- (c) Worker with spouse and 2 adult dependents;
- (d) Worker with spouse and 3 adult dependents;
- (e) Worker with spouse and 4 adult dependents or more.
 - (4) Worker with non-dependent spouse:
 - (a) Worker without adult dependent;
 - (b) Worker with 1 adult dependent;
 - (c) Worker with 2 adult dependents;

Annual gross

income

- (d) Worker with 3 adult dependents;
- (e) Worker with 4 adult dependents or more.
- **3.** This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

Income replacement indemnities

(90% of weighted net income for 2006)

		Ü									
Single Number of adult dependents											
	0				4 3						
	0	1	2	3	4 and						
					more						
100	88.25	88.25	88.25	88.25	88.25						
200	176.49	176.49	176.49	176.49	176.49						
300	264.74	264.74	264.74	264.74	264.74						
400	352.98	352.98	352.98	352.98	352.98						
500	441.23	441.23	441.23	441.23	441.23						
600	529.47	529.47	529.47	529.47	529.47						
700	617.72	617.72	617.72	617.72	617.72						
800	705.96	705.96	705.96	705.96	705.96						
900	794.21	794.21	794.21	794.21	794.21						
1,000	882.45	882.45	882.45	882.45	882.45						
1,100	970.70	970.70	970.70	970.70	970.70						
1,200	1,058.94	1,058.94	1,058.94	1,058.94	1,058.94						
1,300	1,147.19	1,147.19	1,147.19	1,147.19	1,147.19						
1,400	1,235.43	1,235.43	1,235.43	1,235.43	1,235.43						
1,500	1,323.68	1,323.68	1,323.68	1,323.68	1,323.68						
1,600	1,411.92	1,411.92	1,411.92	1,411.92	1,411.92						
1,700	1,500.17	1,500.17	1,500.17	1,500.17	1,500.17						
1,800	1,588.41	1,588.41	1,588.41	1,588.41	1,588.41						
1,900	1,676.66	1,676.66	1,676.66	1,676.66	1,676.66						
2,000	1,764.90	1,764.90	1,764.90	1,764.90	1,764.90						
2,100	1,853.15	1,853.15	1,853.15	1,853.15	1,853.15						
2,200	1,941.39	1,941.39	1,941.39	1,941.39	1,941.39						
2,300	2,029.64	2,029.64	2,029.64	2,029.64	2,029.64						
2,400	2,117.88	2,117.88	2,117.88	2,117.88	2,117.88						
2,500	2,206.13	2,206.13	2,206.13	2,206.13	2,206.13						
2,600	2,294.37	2,294.37	2,294.37	2,294.37	2,294.37						
2,700	2,382.62	2,382.62	2,382.62	2,382.62	2,382.62						

Annual g		Income rej (90% of weigh	placement inconted net incor			Annual incor			Income replacement indemnities (90% of weighted net income for 2006)			
		Number	Single of adult depe	ondents				Number	Single of adult dep	endents		
	0	1	2	3	4 and		0	1	2	3	4 and	
	Ü	•	-	Ü	more		v	1	-	·	more	
2,800	2,470.86	2,470.86	2,470.86	2,470.86	2,470.86	7,600	6,523.97	6,523.97	6,523.97	6,523.97	6,523.97	
2,900	2,559.11	2,559.11	2,559.11	2,559.11	2,559.11	7,700	6,607.76	6,607.76	6,607.76	6,607.76	6,607.76	
3,000	2,647.35	2,647.35	2,647.35	2,647.35	2,647.35	7,800	6,691.55	6,691.55	6,691.55	6,691.55	6,691.55	
3,100	2,735.60	2,735.60	2,735.60	2,735.60	2,735.60	7,900	6,775.34	6,775.34	6,775.34	6,775.34	6,775.34	
3,200	2,823.84	2,823.84	2,823.84	2,823.84	2,823.84	8,000	6,859.13	6,859.13	6,859.13	6,859.13	6,859.13	
3,300	2,912.09	2,912.09	2,912.09	2,912.09	2,912.09	8,100	6,942.92	6,942.92	6,942.92	6,942.92	6,942.92	
3,400	3,000.33	3,000.33	3,000.33	3,000.33	3,000.33	8,200	7,026.71	7,026.71	7,026.71	7,026.71	7,026.71	
3,500	3,088.58	3,088.58	3,088.58	3,088.58	3,088.58	8,300	7,110.50	7,110.50	7,110.50	7,110.50	7,110.50	
3,600	3,172.37	3,172.37	3,172.37	3,172.37	3,172.37	8,400	7,194.29	7,194.29	7,194.29	7,194.29	7,194.29	
3,700	3,256.16	3,256.16	3,256.16	3,256.16	3,256.16	8,500	7,278.08	7,278.08	7,278.08	7,278.08	7,278.08	
3,800	3,339.95	3,339.95	3,339.95	3,339.95	3,339.95	8,600	7,361.87	7,361.87	7,361.87	7,361.87	7,361.87	
3,900	3,423.74	3,423.74	3,423.74	3,423.74	3,423.74	8,700	7,445.66	7,445.66	7,445.66	7,445.66	7,445.66	
4,000	3,507.53	3,507.53	3,507.53	3,507.53	3,507.53	8,800	7,529.45	7,529.45	7,529.45	7,529.45	7,529.45	
4,100	3,591.32	3,591.32	3,591.32	3,591.32	3,591.32	8,900	7,610.33	7,613.24	7,613.24	7,613.24	7,613.24	
4,200	3,675.11	3,675.11	3,675.11	3,675.11	3,675.11	9,000	7,682.93	7,697.03	7,697.03	7,697.03	7,697.03	
4,300	3,758.90		3,758.90	3,758.90	3,758.90	9,100	7,755.52	7,780.82	7,780.82	7,780.82	7,780.82	
4,400	3,842.69	3,842.69	3,842.69	3,842.69	3,842.69	9,200	7,828.12	7,864.61	7,864.61	7,864.61	7,864.61	
4,500	3,926.48	3,926.48	3,926.48	3,926.48	3,926.48	9,300	7,900.71	7,948.40	7,948.40	7,948.40	7,948.40	
4,600	4,010.27	4,010.27	4,010.27	4,010.27	4,010.27	9,400	7,973.31	8,032.19	8,032.19	8,032.19	8,032.19	
4,700	4,094.06	4,094.06	4,094.06	4,094.06	4,094.06	9,500	8,045.91	8,115.98	8,115.98	8,115.98	8,115.98	
4,800	4,177.85	4,177.85	4,177.85	4,177.85	4,177.85	9,600	8,118.50	8,199.77	8,199.77	8,199.77	8,199.77	
4,900	4,261.64	4,261.64	4,261.64	4,261.64	4,261.64	9,700	8,191.10	8,283.56	8,283.56	8,283.56	8,283.56	
5,000	4,345.43	4,345.43	4,345.43	4,345.43	4,345.43	9,800	8,263.69	8,367.35	8,367.35	8,367.35	8,367.35	
5,100	4,429.22	4,429.22	4,429.22	4,429.22	4,429.22	9,900	8,336.29	8,451.14	8,451.14	8,451.14	8,451.14	
5,200	4,513.01	4,513.01	4,513.01	4,513.01	4,513.01	10,000	8,408.88	8,534.93	8,534.93	8,534.93	8,534.93	
5,300	4,596.80	4,596.80	4,596.80	4,596.80	4,596.80	10,100	8,481.48	8,618.72	8,618.72	8,618.72	8,618.72	
5,400	4,680.59	4,680.59	4,680.59	4,680.59	4,680.59	10,200	8,554.07	8,702.51	8,702.51	8,702.51	8,702.51	
5,500	4,764.38	4,764.38	4,764.38	4,764.38	4,764.38	10,300	8,626.67	8,786.30	8,786.30	8,786.30	8,786.30	
5,600	4,848.17 4,931.96	4,848.17	4,848.17	4,848.17	4,848.17	10,400	8,699.27 8,771.86	8,870.09	8,870.09 8,953.88	8,870.09	8,870.09 8,953.88	
5,700		4,931.96	4,931.96	4,931.96	4,931.96	10,500		8,953.88	9,037.67	8,953.88		
5,800 5,900	5,015.75 5,099.54	5,015.75 5,099.54	5,015.75 5,099.54	5,015.75 5,099.54	5,015.75 5,099.54	10,600 10,700	8,844.46 8,917.05	9,037.67 9,121.46	9,037.07	9,037.67 9,121.46	9,037.67 9,121.46	
6,000	5,183.33	5,183.33	5,183.33	5,183.33	5,183.33	10,700	8,989.65	9,121.40	9,121.40	9,121.40	9,121.40	
6,100	5,267.12	5,267.12	5,267.12	5,267.12	5,267.12	10,900	9,062.24	9,289.04	9,289.04	9,289.04	9,289.04	
6,200	5,350.91	5,350.91	5,350.91	5,350.91	5,350.91	11,000	9,134.84	9,372.83	9,372.83	9,372.83	9,372.83	
6,300	5,434.70	5,434.70	5,434.70	5,434.70	5,434.70	11,100	9,134.64	9,456.62	9,456.62	9,456.62	9,456.62	
6,400	5,518.49	5,518.49	5,518.49	5,518.49	5,518.49	11,100	9,280.03	9,540.41	9,540.41	9,540.41	9,540.41	
6,500	5,602.28	5,602.28	5,602.28	5,602.28	5,602.28	11,300	9,352.63	9,624.20	9,624.20	9,624.20	9,624.20	
6,600	5,686.07	5,686.07	5,686.07	5,686.07	5,686.07	11,400	9,425.22	9,707.99	9,707.99	9,707.99	9,707.99	
6,700	5,769.86		5,769.86	5,769.86	5,769.86	11,500	9,497.82	9,791.78	9,791.78	9,791.78	9,791.78	
6,800	5,853.65		5,853.65	5,853.65	5,853.65	11,600	9,570.41	9,875.57	9,875.57	9,875.57	9,875.57	
6,900	5,937.44		5,937.44	5,937.44	5,937.44	11,700	9,643.01	9,959.36	9,959.36	9,959.36	9,959.36	
7,000	6,021.23		6,021.23	6,021.23	6,021.23	11,800	9,715.61	10,043.15	10,043.15	10,043.15	10,043.15	
7,100	6,105.02		6,105.02	6,105.02	6,105.02	11,900	9,788.20	10,126.94	10,126.94	10,126.94	10,126.94	
7,200	6,188.81	6,188.81	6,188.81	6,188.81	6,188.81	12,000	9,860.80	10,210.73	10,210.73	10,210.73	10,210.73	
7,300	6,272.60	,	6,272.60	6,272.60	6,272.60	12,100	9,933.39	10,294.52	10,294.52	10,294.52	10,294.52	
7,400	6,356.39		6,356.39	6,356.39	6,356.39	12,200	10,005.99	10,378.31	10,378.31	10,378.31	10,378.31	
7,500	6,440.18	6,440.18	6,440.18	6,440.18	6,440.18	12,300	10,078.58	10,462.10	10,462.10	10,462.10	10,462.10	

Annual incom		Income re (90% of weig	placement in hted net inco			Annual incor		Income replacement indemnities (90% of weighted net income for 2006)			
		Number	Single of adult dep	endents				Number	Single of adult depo	endents	
	0	1	2	3	4 and more		0	1	2	3	4 and more
12,400	10,151.18	10,545.89	10,545.89	10,545.89	10,545.89	17,200	13,156.97	14,497.05	14,497.05	14,497.05	14,497.05
12,500	10,223.77	10,629.68	10,629.68	10,629.68	10,629.68	17,300	13,215.17	14,569.65	14,569.65	14,569.65	14,569.65
12,600	10,296.37	10,713.47	10,713.47	10,713.47	10,713.47	17,400	13,273.36	14,642.24	14,642.24	14,642.24	14,642.24
12,700	10,368.97	,	10,797.26	10,797.26	10,797.26	17,500	13,331.56	14,714.84	14,714.84	14,714.84	14,714.84
12,800	10,441.56		10,881.05	10,881.05	10,881.05	17,600	13,389.75	14,787.43	14,787.43	14,787.43	14,787.43
12,900	10,514.16		10,964.84	10,964.84	10,964.84	17,700	13,447.95	14,860.03	14,860.03	14,860.03	14,860.03
13,000	10,586.75		11,048.63	11,048.63	11,048.63	17,800	13,506.14	14,932.62	14,932.62	14,932.62	14,932.62
13,100	10,659.35		11,132.42	11,132.42	11,132.42	17,900	13,564.34	15,005.22	15,005.22	15,005.22	15,005.22
13,200	10,731.94		11,216.21	11,216.21	11,216.21	18,000	13,622.54	15,077.82	15,077.82	15,077.82	15,077.82
13,300	10,804.54	,	11,300.00	11,300.00	11,300.00	18,100	13,680.73	15,150.41	15,150.41	15,150.41	15,150.41
								15,130.41		15,130.41	15,223.01
13,400	10,877.14		11,383.79	11,383.79	11,383.79	18,200	13,738.93		15,223.01		
13,500	10,949.73	11,467.58	11,467.58	11,467.58	11,467.58	18,300	13,797.12	15,295.60	15,295.60	15,295.60	15,295.60
13,600	11,022.33	11,551.37	11,551.37	11,551.37	11,551.37	18,400	13,855.32	15,368.20	15,368.20	15,368.20	15,368.20
13,700	11,094.92		11,635.16	11,635.16	11,635.16	18,500	13,913.51	15,440.79	15,440.79	15,440.79	15,440.79
13,800	11,167.52	,	11,718.95	11,718.95	11,718.95	18,600	13,971.71	15,513.39	15,513.39	15,513.39	15,513.39
13,900	11,236.51	11,802.74	11,802.74	11,802.74	11,802.74	18,700	14,029.91	15,585.98	15,585.98	15,585.98	15,585.98
14,000	11,294.71	11,886.53	11,886.53	11,886.53	11,886.53	18,800	14,088.10	15,658.58	15,658.58	15,658.58	15,658.58
14,100	11,352.91	11,970.32	11,970.32	11,970.32	11,970.32	18,900	14,146.30	15,731.18	15,731.18	15,731.18	15,731.18
14,200	11,411.10		12,054.11	12,054.11	12,054.11	19,000	14,204.49	15,803.77	15,803.77	15,803.77	15,803.77
14,300	11,469.30		12,137.90	12,137.90	12,137.90	19,100	14,262.69	15,876.37	15,876.37	15,876.37	15,876.37
14,400	11,527.49	12,221.69	12,221.69	12,221.69	12,221.69	19,200	14,320.88	15,948.96	15,948.96	15,948.96	15,948.96
14,500	11,585.69	12,305.48	12,305.48	12,305.48	12,305.48	19,300	14,379.08	16,014.36	16,021.56	16,021.56	16,021.56
14,600	11,643.88	12,389.27	12,389.27	12,389.27	12,389.27	19,400	14,437.28	16,072.55	16,094.15	16,094.15	16,094.15
14,700	11,702.08	12,473.06	12,473.06	12,473.06	12,473.06	19,500	14,495.47	16,130.75	16,166.75	16,166.75	16,166.75
14,800	11,760.27	12,556.85	12,556.85	12,556.85	12,556.85	19,600	14,553.67	16,188.95	16,239.35	16,239.35	16,239.35
14,900	11,818.47	12,640.64	12,640.64	12,640.64	12,640.64	19,700	14,611.86	16,247.14	16,311.94	16,311.94	16,311.94
15,000	11,876.67	12,724.43	12,724.43	12,724.43	12,724.43	19,800	14,670.06	16,305.34	16,384.54	16,384.54	16,384.54
15,100	11,934.86	,	12,808.22	12,808.22	12,808.22	19,900	14,728.25	16,363.53	16,457.13	16,457.13	16,457.13
15,200	11,993.06		12,892.01	12,892.01	12,892.01	20,000	14,786.45	16,421.73	16,529.73	16,529.73	16,529.73
15,300	12,051.25		12,975.80	12,975.80	12,975.80	20,100	14,844.64	16,479.92	16,602.32	16,602.32	16,602.32
15,400	12,109.45		13,059.59	13,059.59	13,059.59	20,200	14,902.84	16,538.12	16,674.92	16,674.92	16,674.92
15,500	12,167.64		13,143.38	13,143.38	13,143.38	20,300	14,961.04	16,596.32	16,747.52	16,747.52	16,747.52
15,600	12,225.84		13,227.17	13,227.17	13,227.17	20,400	15,019.23	16,654.51	16,820.11	16,820.11	16,820.11
15,700	12,284.04		13,310.96	13,310.96	13,310.96	20,500	15,077.43	16,712.71	16,892.71	16,892.71	16,892.71
15,800	12,342.23	13,394.75	13,394.75	13,394.75	13,394.75	20,600	15,135.62	16,770.90	16,965.30	16,965.30	16,965.30
15,900	12,342.23	13,478.54	13,478.54	13,478.54	13,478.54	20,700	15,193.82	16,829.10	17,037.90	17,037.90	17,037.90
16,000											
	12,458.62		13,562.33		13,562.33	20,800	15,252.01	16,887.29	17,110.49	17,110.49	17,110.49
16,100	12,516.82	,	13,646.12	13,646.12	13,646.12	20,900	15,310.21	16,945.49	17,183.09	17,183.09	17,183.09
16,200	12,575.01	13,729.91	13,729.91	13,729.91	13,729.91	21,000	15,368.41	17,003.68	17,255.68	17,255.68	17,255.68
16,300	12,633.21	13,813.70	13,813.70	13,813.70	13,813.70	21,100	15,426.60		17,328.28	17,328.28	17,328.28
16,400	12,691.41	13,897.49	13,897.49	13,897.49	13,897.49	21,200	15,484.80		17,400.88	17,400.88	17,400.88
16,500	12,749.60	,	13,981.28	13,981.28	13,981.28	21,300	15,542.99	17,178.27	17,473.47	17,473.47	17,473.47
16,600	12,807.80		14,061.48	14,061.48	14,061.48	21,400	15,601.19	17,236.47	17,546.07	17,546.07	17,546.07
16,700	12,865.99		14,134.07	14,134.07	14,134.07	21,500	15,659.38	17,294.66	17,618.66	17,618.66	17,618.66
16,800	12,924.19	14,206.67	14,206.67	14,206.67	14,206.67	21,600	15,717.58	17,352.86	17,691.26	17,691.26	17,691.26
16,900	12,982.38	14,279.26	14,279.26	14,279.26	14,279.26	21,700	15,775.78	17,411.05	17,763.85	17,763.85	17,763.85
17,000	13,040.58		14,351.86	14,351.86	14,351.86	21,800	15,833.97		17,836.45	17,836.45	17,836.45
17,100	13,098.77	,	14,424.45	14,424.45	14,424.45	21,900	15,892.17		17,909.05	17,909.05	17,909.05
		•	-	-	•	*	•	•	•	•	-

Annual gross income Income replacement indemnities (90% of weighted net income for 2006)				Annual gross Income replacement indemnities (90% of weighted net income for 2006)							
		Number	Single of adult dep	endents				Number	Single of adult dep	endents	
	0	1	2	3	4 and		0	1	2	3	4 and
	v	1	2	3	more		v	1	2	3	more
22,000	15,950.36	17,585.64	17,981.64	17,981.64	17,981.64	26,800	18,743.75	20,379.03	20,855.13	21,331.23	21,466.23
22,100	16,008.56	17,643.84	18,054.24	18,054.24	18,054.24	26,900	18,801.95	20,437.23	20,913.33	21,389.43	21,538.83
22,200	16,066.75	17,702.03	18,126.83	18,126.83	18,126.83	27,000	18,860.14	20,495.42	20,971.52	21,447.62	21,611.42
22,300	16,124.95	17,760.23	18,199.43	18,199.43	18,199.43	27,100	18,918.34	20,553.62	21,029.72	21,505.82	21,684.02
22,400	16,183.14	17,818.42	18,272.02	18,272.02	18,272.02	27,200	18,976.54	20,611.82	21,087.92	21,564.02	21,756.62
22,500	16,241.34	17,876.62	18,344.62	18,344.62	18,344.62	27,300	19,034.73	20,670.01	21,146.11	21,622.21	21,829.21
22,600	16,299.54	17,934.82	18,410.92	18,417.22	18,417.22	27,400	19,092.93	20,728.21	21,204.31	21,680.41	21,901.81
22,700	16,357.73	17,993.01	18,469.11	18,489.81	18,489.81	27,500	19,151.12	20,786.40	21,262.50	21,738.60	21,974.40
22,800	16,415.93	18,051.21	18,527.31	18,562.41	18,562.41	27,600	19,209.32	20,844.60	21,320.70	21,796.80	22,047.00
22,900	16,474.12	18,109.40	18,585.50	18,635.00	18,635.00	27,700	19,267.51	20,902.79	21,378.89	21,854.99	22,119.59
23,000	16,532.32	18,167.60	18,643.70	18,707.60	18,707.60	27,800	19,325.71	20,960.99	21,437.09	21,913.19	22,192.19
23,100	16,590.51	18,225.79	18,701.89	18,780.19	18,780.19	27,900	19,383.91	21,019.18	21,495.28	21,971.38	22,264.78
23,200	16,648.71	18,283.99	18,760.09	18,852.79	18,852.79	28,000	19,442.10	21,077.38	21,553.48	22,029.58	22,337.38
23,300	16,706.91	18,342.18	18,818.28	18,925.38	18,925.38	28,100	19,500.30	21,135.58	21,611.68	22,087.78	22,409.98
23,400	16,765.10	18,400.38	18,876.48	18,997.98	18,997.98	28,200	19,558.49	21,193.77	21,669.87	22,145.97	22,482.57
23,500	16,823.30	18,458.58	18,934.68	19,070.58	19,070.58	28,300	19,616.69	21,251.97	21,728.07	22,204.17	22,555.17
23,600	16,881.49	18,516.77	18,992.87	19,143.17	19,143.17	28,400	19,674.88	21,310.16	21,786.26	22,262.36	22,627.76
23,700	16,939.69	18,574.97	19,051.07	19,215.77	19,215.77	28,500	19,733.08	21,368.36	21,844.46	22,320.56	22,700.36
23,800	16,997.88	18,633.16	19,109.26	19,288.36	19,288.36	28,600	19,791.28	21,426.55	21,902.65	22,378.75	22,772.95
23,900	17,056.08	18,691.36	19,167.46	19,360.96	19,360.96	28,700	19,849.47	21,484.75	21,960.85	22,436.95	22,845.55
24,000	17,114.28	18,749.55	19,225.65	19,433.55	19,433.55	28,800	19,907.67	21,542.95	22,019.05	22,495.15	22,918.15
24,100	17,172.47	18,807.75	19,283.85	19,506.15	19,506.15	28,900	19,965.86	21,601.14	22,077.24	22,553.34	22,990.74
24,200 24,300	17,230.67 17,288.86	18,865.95 18,924.14	19,342.05 19,400.24	19,578.75 19,651.34	19,578.75 19,651.34	29,000 29,100	20,024.06 20,082.25	21,659.34 21,717.53	22,135.44 22,193.63	22,611.54 22,669.73	23,063.34 23,135.93
24,400	17,288.80	18,982.34	19,400.24	19,031.34	19,031.34	29,100	20,082.23	21,717.33	22,193.03	22,726.35	23,202.45
24,500	17,405.25	19,040.53	19,436.44	19,725.54	19,725.54	29,300	20,136.67	21,826.05	22,302.15	22,778.25	23,254.35
24,600	17,463.45	19,040.33	19,574.83	19,790.33	19,869.13	29,400	20,190.77	21,820.03	22,354.04	22,830.14	23,306.24
24,700	17,521.64	19,156.92	19,633.02	19,941.72	19,941.72	29,500	20,294.56	21,929.84	22,405.94	22,882.04	23,358.14
24,800	17,579.84	19,215.12	19,691.22	20,014.32	20,014.32	29,600	20,346.46	21,981.74	22,457.84	22,933.94	23,410.04
24,900	17,638.04	19,273.32	19,749.42	20,086.92	20,086.92	29,700	20,398.35	22,033.63	22,509.73	22,985.83	23,461.93
25,000	17,696.23	19,331.51	19,807.61	20,159.51	20,159.51	29,800	20,450.25	22,085.53	22,561.63	23,037.73	23,513.83
25,100	17,754.43	19,389.71	19,865.81	20,232.11	20,232.11	29,900	20,502.14	22,137.42	22,613.52	23,089.62	23,565.72
25,200	17,812.62	19,447.90	19,924.00	20,304.70	20,304.70	30,000	20,554.04	22,189.32	22,665.42	23,141.52	23,617.62
25,300	17,870.82	19,506.10	19,982.20	20,377.30	20,377.30	30,100	20,605.94	22,241.21	22,717.31	23,193.41	23,669.51
25,400	17,929.01	19,564.29	20,040.39	20,449.89	20,449.89	30,200	20,657.83	22,293.11	22,769.21	23,245.31	23,721.41
25,500	17,987.21	19,622.49	20,098.59	20,522.49	20,522.49	30,300	20,709.73	22,345.01	22,821.11	23,297.21	23,773.31
25,600	18,045.41	19,680.68	20,156.78	20,595.08	20,595.08	30,400	20,761.62	22,396.90	22,873.00	23,349.10	23,825.20
25,700	18,103.60	19,738.88	20,214.98	20,667.68	20,667.68	30,500	20,813.52	22,448.80	22,924.90	23,401.00	23,877.10
25,800	18,161.80	19,797.08	20,273.18	20,740.28	20,740.28	30,600	20,865.41	22,500.69	22,976.79	23,452.89	23,928.99
25,900	18,219.99	19,855.27	20,331.37	20,807.47	20,812.87	30,700	20,917.31	22,552.59	23,028.69	23,504.79	23,980.89
26,000	18,278.19	19,913.47	20,389.57	20,865.67	20,885.47	30,800	20,969.20	22,604.48	23,080.58	23,556.68	24,032.78
26,100	18,336.38	19,971.66	20,447.76	20,923.86	20,958.06	30,900	21,021.10	22,656.38	23,132.48	23,608.58	24,084.68
26,200	18,394.58	20,029.86	20,505.96	20,982.06	21,030.66	31,000	21,073.00	22,708.28	23,184.38	23,660.48	24,136.58
26,300	18,452.78	20,088.05	20,564.15	21,040.25	21,103.25	31,100	21,124.89	22,760.17	23,236.27	23,712.37	24,188.47
26,400	18,510.97	20,146.25	20,622.35	21,098.45	21,175.85	31,200	21,176.79	22,812.07	23,288.17	23,764.27	24,240.37
26,500	18,569.17	20,204.45	20,680.55	21,156.65	21,248.45	31,300	21,228.68	22,863.96	23,340.06	23,816.16	24,292.26
26,600	18,627.36	20,262.64	20,738.74	21,214.84	21,321.04	31,400	21,280.58	22,915.86	23,391.96	23,868.06	24,344.16
26,700	18,685.56	20,320.84	20,796.94	21,273.04	21,393.64	31,500	21,332.47	22,967.75	23,443.85	23,919.95	24,396.05

	nnual gross Income replacement indemnities Annual gross Income (90% of weighted net income for 2006) Annual gross income (90% of weighted net income for 2006)			Income re (90% of weig	Income replacement indemnities 90% of weighted net income for 2006)						
		Numher	Single of adult dep	endents				Number	Single of adult dep	endents	
	0	1	2	3	4 and		0	1	2	3	4 and
					more						more
31,600	21,384.37	23,019.65	23,495.75	23,971.85	24,447.95	36,400	23,875.36	25,510.64	25,986.74	26,462.84	26,938.94
31,700	21,436.27	23,071.54	23,547.64	24,023.74	24,499.84	36,500	23,923.38		26,034.76	26,510.86	26,986.96
31,800	21,488.16		23,599.54	24,075.64	24,551.74	36,600	23,970.77	25,606.05	26,082.15	26,558.25	27,034.35
31,900	21,540.06		23,651.44	24,127.54	24,603.64	36,700	24,018.15		26,129.53	26,605.63	27,081.73
32,000	21,591.95	,	23,703.33	24,179.43	24,655.53	36,800	24,065.54		26,176.92	26,653.02	27,129.12
32,100	21,643.85	23,279.13	23,755.23	24,231.33	24,707.43	36,900	24,113.60		26,224.98	26,701.08	27,177.18
32,200	21,695.74		23,807.12	24,283.22	24,759.32	37,000	24,163.69	,	26,275.07	26,751.17	27,227.27
32,300	21,747.64		23,859.02	24,335.12	24,811.22	37,100	24,213.77	25,849.05	26,325.15	26,801.25	27,277.35
32,400	21,799.54		23,910.91	24,387.01	24,863.11	37,200	24,263.86		26,375.24	26,851.34	27,327.44
32,500	21,851.43	23,486.71	23,962.81	24,438.91	24,915.01	37,300	24,313.95		26,425.33	26,901.43	27,377.53
32,600	21,903.33	23,538.61	24,014.71	24,490.81	24,966.91	37,400	24,364.03		26,475.41	26,951.51	27,427.61
32,700	21,955.22	23,590.50	24,066.60	24,542.70	25,018.80	37,500	24,414.12		26,525.50	27,001.60	27,477.70
32,800	22,007.12	,	24,118.50	24,594.60	25,070.70	37,600	24,464.21	26,099.49	26,575.59	27,051.69	27,527.79
32,900	22,059.01	23,694.29	24,170.39	24,646.49	25,122.59	37,700	24,514.29		26,625.67	27,101.77	27,577.87
33,000	22,110.91	23,746.19	24,222.29	24,698.39	25,174.49	37,700	24,564.38		26,675.76	27,151.86	27,627.96
33,100	22,162.80	,	24,274.18	24,750.28	25,226.38	37,900	24,614.47		26,725.85	27,201.95	27,678.05
33,200	22,102.80		24,326.08	24,802.18	25,220.38	38,000	24,664.55		26,775.93	27,252.03	27,728.13
33,300	22,266.60		24,320.08	24,854.08			24,714.64		26,826.02	27,302.12	27,778.22
	,	,		,	25,330.18	38,100	,			,	27,828.31
33,400	22,318.49		24,429.87	24,905.97	25,382.07	38,200	24,764.73		26,876.11	27,352.21	
33,500	22,370.39		24,481.77	24,957.87	25,433.97	38,300	24,814.81	26,450.09	26,926.19	27,402.29	27,878.39
33,600	22,422.28		24,533.66	25,009.76	25,485.86	38,400	24,864.90		26,976.28	27,452.38	27,928.48
33,700	22,474.18		24,585.56	25,061.66	25,537.76	38,500	24,914.99		27,026.37	27,502.47	27,978.57
33,800	22,526.07	24,161.35	24,637.45	25,113.55	25,589.65	38,600	24,965.07	26,600.35	27,076.45	27,552.55	28,028.65
33,900	22,577.97	24,213.25	24,689.35	25,165.45	25,641.55	38,700	25,015.16		27,126.54	27,602.64	28,078.74
34,000	22,629.87	24,265.14	24,741.24	25,217.34	25,693.44	38,800	25,065.25		27,176.63	27,652.73	28,128.83
34,100	22,681.76		24,793.14	25,269.24	25,745.34	38,900	25,115.33		27,226.71	27,702.81	28,178.91
34,200	22,733.66	,	24,845.04	25,321.14	25,797.24	39,000	25,165.42		27,276.80	27,752.90	28,229.00
34,300	22,785.55		24,896.93	25,373.03	25,849.13	39,100	25,217.03		27,328.41	27,804.51	28,280.61
34,400	22,837.45		24,948.83	25,424.93	25,901.03	39,200	25,268.64		27,380.01	27,856.11	28,332.21
34,500	22,889.34		25,000.72	25,476.82	25,952.92	39,300	25,320.24		27,431.62	27,907.72	28,383.82
34,600	22,941.24	,	25,052.62	25,528.72	26,004.82	39,400	25,371.85		27,483.23	27,959.33	28,435.43
34,700	22,993.14		25,104.51	25,580.61	26,056.71	39,500	25,423.46		27,534.84	28,010.94	28,487.04
34,800	23,045.03	24,680.31	25,156.41	25,632.51	26,108.61	39,600	25,475.06		27,586.44	28,062.54	28,538.64
34,900	23,096.93	24,732.21	25,208.31	25,684.41	26,160.51	39,700	25,526.67		27,638.05	28,114.15	28,590.25
35,000	23,148.82		25,260.20	25,736.30	26,212.40	39,800	25,578.28		27,689.66	28,165.76	28,641.86
35,100	23,200.72		25,312.10	25,788.20	26,264.30	39,900	25,629.89		27,741.26	28,217.36	28,693.46
35,200	23,252.61		25,363.99	25,840.09	26,316.19	40,000	25,681.49	27,316.77	27,792.87	28,268.97	28,745.07
35,300	23,304.51	24,939.79	25,415.89	25,891.99	26,368.09	40,100	25,733.10	27,368.38	27,844.48	28,320.58	28,796.68
35,400	23,356.41	24,991.68	25,467.78	25,943.88	26,419.98	40,200	25,784.71	27,419.99	27,896.09	28,372.19	28,848.29
35,500	23,408.30	25,043.58	25,519.68	25,995.78	26,471.88	40,300	25,836.31	27,471.59	27,947.69	28,423.79	28,899.89
35,600	23,460.20	25,095.48	25,571.58	26,047.68	26,523.78	40,400	25,887.92		27,999.30	28,475.40	28,951.50
35,700	23,512.09	25,147.37	25,623.47	26,099.57	26,575.67	40,500	25,939.53	27,574.81	28,050.91	28,527.01	29,003.11
35,800	23,563.99		25,675.37	26,151.47	26,627.57	40,600	25,991.14		28,102.52	28,578.62	29,054.72
35,900	23,615.88		25,727.26	26,203.36	26,679.46	40,700	26,042.74		28,154.12	28,630.22	29,106.32
36,000	23,667.78		25,779.16	26,255.26	26,731.36	40,800	26,094.35		28,205.73	28,681.83	29,157.93
36,100	23,719.67		25,831.05	26,307.15	26,783.25	40,900	26,145.96		28,257.34	28,733.44	29,209.54
36,200	23,771.57	,	25,882.95	26,359.05	26,835.15	41,000	26,197.56		28,308.94	28,785.04	29,261.14
36,300	23,823.47		25,934.85	26,410.95	26,887.05	41,100	26,249.17		28,360.55	28,836.65	29,312.75
•	-	•		-	•	•	•	•	•	•	

Annual incom	0	Income replacement indemnities (90% of weighted net income for 2006) Annual gross income income (90% of weighted net income for 2006)									
		Number	Single of adult dep	endents				Number	Single of adult dep	endents	
	0	1	2	3	4 and more		0	1	2	3	4 and more
41,200	26,300.78	27,936.06	28,412.16	28,888.26	29,364.36	46,000	28,928.46	30,563.74	31,039.84	31,515.94	31,992.04
41,300	26,352.39	27,987.67	28,463.77	28,939.87	29,415.97	46,100	28,983.92	30,619.20	31,095.30	31,571.40	32,047.50
41,400	26,403.99	28,039.27	28,515.37	28,991.47	29,467.57	46,200	29,039.39	30,674.67	31,150.77	31,626.87	32,102.97
41,500	26,455.60	28,090.88	28,566.98	29,043.08	29,519.18	46,300	29,094.86		31,206.24	31,682.34	32,158.44
41,600	26,507.21	28,142.49	28,618.59	29,094.69	29,570.79	46,400	29,150.32	30,785.60	31,261.70	31,737.80	32,213.90
41,700	26,558.81	28,194.09	28,670.19	29,146.29	29,622.39	46,500	29,205.79	30,841.07	31,317.17	31,793.27	32,269.37
41,800	26,610.42	28,245.70	28,721.80	29,197.90	29,674.00	46,600	29,261.26		31,372.64	31,848.74	32,324.84
41,900	26,662.03	28,297.31	28,773.41	29,249.51	29,725.61	46,700	29,316.73	30,952.00	31,428.10	31,904.20	32,380.30
42,000	26,713.64	28,348.92	28,825.02	29,301.12	29,777.22	46,800	29,372.19	31,007.47	31,483.57	31,959.67	32,435.77
42,100	26,765.24	28,400.52	28,876.62	29,352.72	29,828.82	46,900	29,427.66		31,539.04	32,015.14	32,491.24
42,200	26,820.71	28,455.99	28,932.09	29,408.19	29,884.29	47,000	29,483.13	31,118.41	31,594.51	32,070.61	32,546.71
42,300	26,876.18	28,511.46	28,987.56	29,463.66	29,939.76	47,100	29,538.59	31,173.87	31,649.97	32,126.07	32,602.17
42,400	26,931.64	28,566.92	29,043.02	29,519.12	29,995.22	47,200	29,594.06		31,705.44	32,181.54	32,657.64
42,500	26,987.11	28,622.39	29,098.49	29,574.59	30,050.69	47,300	29,649.53	31,284.81	31,760.91	32,237.01	32,713.11
42,600	27,042.58	28,677.86	29,153.96	29,630.06	30,106.16	47,400	29,704.99	31,340.27	31,816.37	32,292.47	32,768.57
42,700	27,098.05	28,733.32	29,209.42	29,685.52	30,161.62	47,500	29,760.46		31,871.84	32,347.94	32,824.04
42,700	27,153.51	28,788.79	29,264.89	29,740.99	30,101.02	47,600	29,815.93	31,451.21	31,927.31	32,403.41	32,879.51
42,900	27,133.31	28,844.26	29,320.36	29,796.46	30,217.09	47,700	29,813.93		31,982.77	32,458.87	32,934.97
43,000	27,264.45	28,899.73	29,375.83	29,851.93	30,328.03	47,700	29,926.86		32,038.24	32,514.34	32,990.44
	27,204.43		29,373.83							32,569.81	,
43,100		28,955.19		29,907.39 29,962.86	30,383.49	47,900	29,982.33	31,617.61 31,673.08	32,093.71		33,045.91
43,200	27,375.38	29,010.66	29,486.76	,	30,438.96	48,000	30,037.80	,	32,149.18	32,625.28	33,101.38
43,300	27,430.85	29,066.13	29,542.23	30,018.33	30,494.43	48,100	30,093.26		32,204.64	32,680.74	33,156.84
43,400	27,486.31	29,121.59	29,597.69	30,073.79	30,549.89	48,200	30,148.73	31,784.01	32,260.11	32,736.21	33,212.31
43,500	27,541.78	29,177.06	29,653.16	30,129.26	30,605.36	48,300	30,204.20		32,315.58	32,791.68	33,267.78
43,600	27,597.25	29,232.53	29,708.63	30,184.73	30,660.83	48,400	30,259.66		32,371.04	32,847.14	33,323.24
43,700	27,652.72	29,287.99	29,764.09	30,240.19	30,716.29	48,500	30,315.13	31,950.41	32,426.51	32,902.61	33,378.71
43,800	27,708.18	29,343.46	29,819.56	30,295.66	30,771.76	48,600	30,370.60		32,481.98	32,958.08	33,434.18
43,900	27,763.65	29,398.93	29,875.03	30,351.13	30,827.23	48,700	30,426.07	32,061.34	32,537.44	33,013.54	33,489.64
44,000	27,819.12	29,454.40	29,930.50	30,406.60	30,882.70	48,800	30,481.53	32,116.81	32,592.91	33,069.01	33,545.11
44,100	27,874.58	29,509.86	29,985.96	30,462.06	30,938.16	48,900	30,537.00		32,648.38	33,124.48	33,600.58
44,200	27,930.05	29,565.33	30,041.43	30,517.53	30,993.63	49,000	30,592.47	32,227.75	32,703.85	33,179.95	33,656.05
44,300	27,985.52	29,620.80	30,096.90	30,573.00	31,049.10	49,100	30,647.93	32,283.21	32,759.31	33,235.41	33,711.51
44,400	28,040.98	29,676.26	30,152.36	30,628.46	31,104.56	49,200	30,703.40	,	32,814.78	33,290.88	33,766.98
44,500	28,096.45	29,731.73	30,207.83	30,683.93	31,160.03	49,300	30,758.87	32,394.15	32,870.25	33,346.35	33,822.45
44,600	28,151.92	29,787.20	30,263.30	30,739.40	31,215.50	49,400	30,814.33	32,449.61	32,925.71	33,401.81	33,877.91
44,700	28,207.39	29,842.66	30,318.76	30,794.86	31,270.96	49,500	30,869.80		32,981.18	33,457.28	33,933.38
44,800	28,262.85		30,374.23	30,850.33		49,600	30,925.27		33,036.65	33,512.75	
44,900	28,318.32	29,953.60	30,429.70	30,905.80	31,381.90	49,700	30,980.74	,	33,092.11	33,568.21	34,044.31
45,000	28,373.79	30,009.07	30,485.17	30,961.27	31,437.37	49,800	31,036.20		33,147.58	33,623.68	34,099.78
45,100	28,429.25	30,064.53	30,540.63	31,016.73	31,492.83	49,900	31,091.67		33,203.05	33,679.15	34,155.25
45,200	28,484.72	30,120.00	30,596.10	31,072.20	31,548.30	50,000	31,147.14		33,258.52	33,734.62	34,210.72
45,300	28,540.19	30,175.47	30,651.57	31,127.67	31,603.77	50,100	31,202.60		33,313.98	33,790.08	34,266.18
45,400	28,595.65	30,230.93	30,707.03	31,183.13	31,659.23	50,200	31,258.07	32,893.35	33,369.45	33,845.55	34,321.65
45,500	28,651.12	30,286.40	30,762.50	31,238.60	31,714.70	50,300	31,313.54	32,948.82	33,424.92	33,901.02	34,377.12
45,600	28,706.59	30,341.87	30,817.97	31,294.07	31,770.17	50,400	31,369.00	33,004.28	33,480.38	33,956.48	34,432.58
45,700	28,762.06	30,397.33	30,873.43	31,349.53	31,825.63	50,500	31,424.47		33,535.85	34,011.95	34,488.05
45,800	28,817.52	30,452.80	30,928.90	31,405.00	31,881.10	50,600	31,479.94		33,591.32	34,067.42	34,543.52
45,900	28,872.99	30,508.27	30,984.37	31,460.47	31,936.57	50,700	31,535.41		33,646.78	34,122.88	34,598.98

Annual gross income Income replacement indemnities (90% of weighted net income for 2006))	Annual gross Income replacement indemnities (90% of weighted net income for 2006)						
		Number	Single	and anta				Number	Single	and anta	
	0		of adult dep		4 3		0		of adult dep		4 3
	0	1	2	3	4 and more		0	1	2	3	4 and more
50,800	31,590.87	33,226.15	33,702.25	34,178.35	34,654.45	55,600	34,253.29	35,888.57	36,364.67	36,840.77	37,316.87
50,900	31,646.34	33,281.62	33,757.72	34,233.82	34,709.92	55,700	34,308.76	35,944.03	36,420.13	36,896.23	37,372.33
51,000	31,701.81	33,337.09	33,813.19	34,289.29	34,765.39	55,800	34,364.22	35,999.50	36,475.60	36,951.70	37,427.80
51,100	31,757.27	33,392.55	33,868.65	34,344.75	34,820.85	55,900	34,419.69	36,054.97	36,531.07	37,007.17	37,483.27
51,200	31,812.74	33,448.02	33,924.12	34,400.22	34,876.32	56,000	34,475.16	36,110.44	36,586.54	37,062.64	37,538.74
51,300	31,868.21	33,503.49	33,979.59	34,455.69	34,931.79	56,100	34,530.62	36,165.90	36,642.00	37,118.10	37,594.20
51,400	31,923.67	33,558.95	34,035.05	34,511.15	34,987.25	56,200	34,586.09	36,221.37	36,697.47	37,173.57	37,649.67
51,500	31,979.14	33,614.42	34,090.52	34,566.62	35,042.72	56,300	34,641.56	36,276.84	36,752.94	37,229.04	37,705.14
51,600	32,034.61	33,669.89	34,145.99	34,622.09	35,098.19	56,400	34,697.02	36,332.30	36,808.40	37,284.50	37,760.60
51,700	32,090.08	33,725.35	34,201.45	34,677.55	35,153.65	56,500	34,752.49	36,387.77	36,863.87	37,339.97	37,816.07
51,800	32,145.54	33,780.82	34,256.92	34,733.02	35,209.12	56,600	34,807.96	36,443.24	36,919.34	37,395.44	37,871.54
51,900	32,201.01	33,836.29	34,312.39	34,788.49	35,264.59	56,700	34,863.43	36,498.70	36,974.80	37,450.90	37,927.00
52,000	32,256.48	33,891.76	34,367.86	34,843.96	35,320.06	56,800	34,918.89	36,554.17	37,030.27	37,506.37	37,982.47
52,100	32,311.94	33,947.22	34,423.32	34,899.42	35,375.52	56,900	34,974.36	36,609.64	37,085.74	37,561.84	38,037.94
52,200	32,367.41	34,002.69	34,478.79	34,954.89	35,430.99	57,000	35,029.83	36,665.11	37,141.21	37,617.31	38,093.41
52,300	32,422.88	34,058.16	34,534.26	35,010.36	35,486.46	27,000	55,027.05	30,003.11	37,111.21	57,017.51	30,073.11
52,400	32,478.34	34,113.62	34,589.72	35,065.82	35,541.92	Annual	ornes	Income re	placement in	demnities	
52,500	32,533.81	34,169.09	34,645.19	35,121.29	35,597.39	incon		(90% of weig			
52,600	32,589.28	34,224.56	34,700.66	35,176.76	35,652.86	incon		(50 % of weig	inca net mee	101 2000)	
52,700	32,644.75	34,280.02	34,756.12	35,232.22	35,708.32			Sino	le-parent fan	nilv	
52,800	32,700.21	34,335.49	34,811.59	35,287.69	35,763.79			Number	of adult dep	endents	
52,900	32,755.68	34,390.96	34,867.06	35,343.16	35,819.26		0	1	2	3	4 and
53,000	32,811.15	34,446.43	34,922.53	35,398.63	35,874.73		v	•	-	· ·	more
53,100	32,866.61	34,501.89	34,977.99	35,454.09	35,930.19						more
53,200	32,922.08	34,557.36	35,033.46	35,509.56	35,985.66	100	88.25	88.25	88.25	88.25	88.25
53,300	32,977.55	34,612.83	35,088.93	35,565.03	36,041.13	200	176.49	176.49	176.49	176.49	176.49
53,400	33,033.01	34,668.29	35,144.39	35,620.49	36,096.59	300	264.74	264.74	264.74	264.74	264.74
53,500	33,088.48	34,723.76	35,199.86	35,675.96	36,152.06	400	352.98	352.98	352.98	352.98	352.98
53,600	33,143.95	34,779.23	35,255.33	35,731.43	36,207.53	500	441.23	441.23	441.23	441.23	441.23
53,700	33,199.42	34,834.69	35,310.79	35,786.89	36,262.99	600	529.47	529.47	529.47	529.47	529.47
53,800	33,254.88	34,890.16	35,366.26	35,842.36	36,318.46	700	617.72	617.72	617.72	617.72	617.72
53,900	33,310.35	34,945.63	35,421.73	35,897.83	36,373.93	800	705.96	705.96	705.96	705.96	705.96
54,000	33,365.82	35,001.10	35,477.20	35,953.30	36,429.40	900	794.21	794.21	794.21	794.21	794.21
54,100	33,421.28	35,056.56	35,532.66	36,008.76	36,484.86	1,000	882.45	882.45	882.45	882.45	882.45
54,200	33,476.75	35,112.03	35,588.13	36,064.23	36,540.33	1,100	970.70	970.70	970.70	970.70	970.70
54,300	33,532.22	35,167.50	35,643.60	36,119.70	36,595.80	1,200	1,058.94	1,058.94	1,058.94	1,058.94	1,058.94
54,400	33,587.68	35,222.96	35,699.06	36,175.16	36,651.26	1,300	1,147.19	1,147.19	1,147.19	1,147.19	1,147.19
54,500	33,643.15	35,278.43	35,754.53	36,230.63	36,706.73	1,400	1,235.43	1,235.43	1,235.43	1,235.43	1,235.43
54,600	33,698.62	35,333.90	35,810.00	36,286.10	36,762.20	1,500	1,323.68	1,323.68	1,323.68	1,323.68	1,323.68
54,700	33,754.09	35,389.36	35,865.46	36,341.56	36,817.66	1,600	1,411.92	1,411.92	1,411.92	1,411.92	1,411.92
54,800	33,809.55	35,444.83	35,920.93	36,397.03	36,873.13	1,700	1,500.17	1,500.17	1,500.17	1,500.17	1,500.17
54,900	33,865.02	35,500.30	35,976.40	36,452.50	36,928.60	1,800	1,588.41	1,588.41	1,588.41	1,588.41	1,588.41
55,000	33,920.49	35,555.77	36,031.87	36,507.97	36,984.07	1,900	1,676.66	1,676.66	1,676.66	1,676.66	1,676.66
55,100	33,975.95	35,611.23	36,087.33	36,563.43	37,039.53	2,000	1,764.90	1,764.90	1,764.90	1,764.90	1,764.90
55,200	34,031.42	35,666.70	36,142.80	36,618.90	37,095.00	2,100	1,853.15	1,853.15	1,853.15	1,853.15	1,853.15
55,300	34,086.89	35,722.17	36,198.27	36,674.37	37,150.47	2,200	1,941.39	1,941.39	1,941.39	1,941.39	1,941.39
55,400	34,142.35	35,777.63	36,253.73	36,729.83	37,205.93	2,300	2,029.64	2,029.64	2,029.64	2,029.64	2,029.64
55,500	34,197.82	35,833.10	36,309.20	36,785.30	37,261.40	2,400	2,117.88	2,117.88	2,117.88	2,117.88	2,117.88
22,200	3 1,171.02	55,055.10	20,207.20	50,705.50	57,201.10	2,100	2,117.00	2,117.00	2,117.00	2,117.00	2,117.00

Annual gross income Income replacement indemnities (90% of weighted net income for 2006)				Annual gross income Income replacement indemnities (90% of weighted net income for 2006)							
		Sing Number	le-parent fam of adult depe	ily endents					le-parent fan of adult dep		
	0	1	2	3	4 and more		0	1	2	3	4 and more
2,500	2,206.13	2,206.13	2,206.13	2,206.13	2,206.13	7,300	6,272.60	6,272.60	6,272.60	6,272.60	6,272.60
2,600	2,294.37	2,294.37	2,294.37	2,294.37	2,294.37	7,400	6,356.39	6,356.39	6,356.39	6,356.39	6,356.39
2,700	2,382.62	2,382.62	2,382.62	2,382.62	2,382.62	7,500	6,440.18	6,440.18	6,440.18	6,440.18	6,440.18
2,800	2,470.86	2,470.86	2,470.86	2,470.86	2,470.86	7,600	6,523.97	6,523.97	6,523.97	6,523.97	6,523.97
2,900	2,559.11	2,559.11	2,559.11	2,559.11	2,559.11	7,700	6,607.76	6,607.76	6,607.76	6,607.76	6,607.76
3,000	2,647.35	2,647.35	2,647.35	2,647.35	2,647.35	7,800	6,691.55	6,691.55	6,691.55	6,691.55	6,691.55
3,100	2,735.60	2,735.60	2,735.60	2,735.60	2,735.60	7,900	6,775.34	6,775.34	6,775.34	6,775.34	6,775.34
3,200	2,823.84	2,823.84	2,823.84	2,823.84	2,823.84	8,000	6,859.13	6,859.13	6,859.13	6,859.13	6,859.13
3,300	2,912.09	2,912.09	2,912.09	2,912.09	2,912.09	8,100	6,942.92	6,942.92	6,942.92	6,942.92	6,942.92
3,400	3,000.33	3,000.33	3,000.33	3,000.33	3,000.33	8,200	7,026.71	7,026.71	7,026.71	7,026.71	7,026.71
3,500	3,088.58	3,088.58	3,088.58	3,088.58	3,088.58	8,300	7,110.50	7,110.50	7,110.50	7,110.50	7,110.50
3,600	3,172.37	3,172.37	3,172.37	3,172.37	3,172.37	8,400	7,194.29	7,194.29	7,194.29	7,194.29	7,194.29
3,700	3,256.16	3,256.16	3,256.16	3,256.16	3,256.16	8,500	7,278.08	7,278.08	7,278.08	7,278.08	7,278.08
3,800	3,339.95	3,339.95	3,339.95	3,339.95	3,339.95	8,600	7,361.87	7,361.87	7,361.87	7,361.87	7,361.87
3,900	3,423.74	3,423.74	3,423.74	3,423.74	3,423.74	8,700	7,445.66	7,445.66	7,445.66	7,445.66	7,445.66
4,000	3,507.53	3,507.53	3,507.53	3,507.53	3,507.53	8,800	7,529.45	7,529.45	7,529.45	7,529.45	7,529.45
4,100	3,591.32	3,591.32	3,591.32	3,591.32	3,591.32	8,900	7,613.24	7,613.24	7,613.24	7,613.24	7,613.24
4,200	3,675.11	3,675.11	3,675.11	3,675.11	3,675.11	9,000	7,697.03	7,697.03	7,697.03	7,697.03	7,697.03
4,300	3,758.90		3,758.90	3,758.90	3,758.90	9,100	7,780.82	7,780.82	7,780.82	7,780.82	7,780.82
4,400	3,842.69	3,842.69	3,842.69	3,842.69	3,842.69	9,200	7,864.61	7,864.61	7,864.61	7,864.61	7,864.61
4,500	3,926.48	3,926.48	3,926.48	3,926.48	3,926.48	9,300	7,948.40	7,948.40	7,948.40	7,948.40	7,948.40
4,600	4,010.27	4,010.27	4,010.27	4,010.27	4,010.27	9,400	8,032.19	8,032.19	8,032.19	8,032.19	8,032.19
4,700	4,094.06	4,094.06	4,094.06	4,094.06	4,094.06	9,500	8,115.98	8,115.98	8,115.98	8,115.98	8,115.98
4,800	4,177.85	4,177.85	4,177.85	4,177.85	4,177.85	9,600	8,199.77	8,199.77	8,199.77	8,199.77	8,199.77
4,900	4,261.64	4,261.64	4,261.64	4,261.64	4,261.64	9,700	8,283.56	8,283.56	8,283.56	8,283.56	8,283.56
5,000	4,345.43	4,345.43	4,345.43	4,345.43	4,345.43	9,800	8,367.35	8,367.35	8,367.35	8,367.35	8,367.35
5,100	4,429.22	4,429.22	4,429.22	4,429.22	4,429.22	9,900	8,451.14	8,451.14	8,451.14	8,451.14	8,451.14
5,200	4,513.01	4,513.01	4,513.01	4,513.01	4,513.01	10,000	8,534.93	8,534.93	8,534.93	8,534.93	8,534.93
5,300	4,596.80	4,596.80	4,596.80	4,596.80	4,596.80	10,100	8,618.72	8,618.72	8,618.72	8,618.72	8,618.72
5,400	4,680.59	4,680.59	4,680.59	4,680.59	4,680.59	10,200	8,702.51	8,702.51	8,702.51	8,702.51	8,702.51
5,500	4,764.38	4,764.38	4,764.38	4,764.38	4,764.38	10,300	8,786.30	8,786.30	8,786.30	8,786.30	8,786.30
5,600	4,848.17	4,848.17	4,848.17	4,848.17	4,848.17	10,400	8,870.09	8,870.09	8,870.09	8,870.09	8,870.09
5,700	4,931.96	4,931.96	4,931.96	4,931.96	4,931.96	10,500	8,953.88	8,953.88	8,953.88	8,953.88	8,953.88
5,800	5,015.75	5,015.75	5,015.75	5,015.75	5,015.75	10,600	9,037.67	9,037.67	9,037.67	9,037.67	9,037.67
5,900	5,099.54	5,099.54	5,099.54	5,099.54	5,099.54	10,700	9,121.46	9,121.46	9,121.46	9,121.46	9,121.46
6,000	5,183.33	5,183.33	5,183.33	5,183.33	5,183.33	10,800	9,205.25	9,205.25	9,205.25	9,205.25	9,205.25
6,100	5,267.12	5,267.12	5,267.12	5,267.12	5,267.12	10,900	9,289.04	9,289.04	9,289.04	9,289.04	9,289.04
6,200	5,350.91	5,350.91	5,350.91	5,350.91	5,350.91	11,000	9,372.83	9,372.83	9,372.83	9,372.83	9,372.83
6,300	5,434.70		5,434.70	5,434.70	5,434.70	11,100	9,456.62	9,456.62	9,456.62	9,456.62	9,456.62
6,400	5,518.49		5,518.49	5,518.49	5,518.49	11,200	9,540.41	9,540.41	9,540.41	9,540.41	9,540.41
6,500	5,602.28	5,602.28	5,602.28	5,602.28	5,602.28	11,300	9,624.20	9,624.20	9,624.20	9,624.20	9,624.20
6,600	5,686.07	5,686.07	5,686.07	5,686.07	5,686.07	11,400	9,707.99	9,707.99	9,707.99	9,707.99	9,707.99
6,700	5,769.86		5,769.86	5,769.86	5,769.86	11,500	9,791.78	9,791.78	9,791.78	9,791.78	9,791.78
6,800	5,853.65		5,853.65	5,853.65	5,853.65	11,600	9,875.57	9,875.57	9,875.57	9,875.57	9,875.57 9,959.36
6,900	5,937.44		5,937.44	5,937.44	5,937.44	11,700	9,959.36	9,959.36	9,959.36	9,959.36	
7,000	6,021.23		6,021.23	6,021.23	6,021.23	11,800	10,043.15	10,043.15	10,043.15	10,043.15	10,043.15
7,100 7,200	6,105.02 6,188.81	6,105.02 6,188.81	6,105.02 6,188.81	6,105.02 6,188.81	6,105.02 6,188.81	11,900 12,000	10,126.94 10,210.73	10,126.94 10,210.73	10,126.94 10,210.73	10,126.94 10,210.73	10,126.94 10,210.73

Annual gross income Income replacement indemnities (90% of weighted net income for 2006)				Annual gross income Income replacement indemnities (90% of weighted net income for 2006)							
			le-parent fan of adult dep						le-parent fan of adult dep		
	0	1	2	3	4 and more		0	1	2	3	4 and more
12,100	10,294.52	10,294.52	10,294.52	10,294.52	10,294.52	16,900	13,843.66	14,279.26	14,279.26	14,279.26	14,279.26
12,200	10,378.31	10,378.31	10,378.31	10,378.31	10,378.31	17,000	13,901.86	14,351.86	14,351.86	14,351.86	14,351.86
12,300	10,462.10	10,462.10	10,462.10	10,462.10	10,462.10	17,100	13,960.05	14,424.45	14,424.45	14,424.45	14,424.45
12,400	10,545.89	10,545.89	10,545.89	10,545.89	10,545.89	17,200	14,018.25	14,497.05	14,497.05	14,497.05	14,497.05
12,500	10,629.68	10,629.68	10,629.68	10,629.68	10,629.68	17,300	14,076.45	14,569.65	14,569.65	14,569.65	14,569.65
12,600	10,713.47	10,713.47	10,713.47	10,713.47	10,713.47	17,400	14,134.64	14,642.24	14,642.24	14,642.24	14,642.24
12,700	10,797.26	10,797.26	10,797.26	10,797.26	10,797.26	17,500	14,192.84	14,714.84	14,714.84	14,714.84	14,714.84
12,800	10,881.05	10,881.05	10,881.05	10,881.05	10,881.05	17,600	14,251.03	14,787.43	14,787.43	14,787.43	14,787.43
12,900	10,964.84	10,964.84	10,964.84	10,964.84	10,964.84	17,700	14,309.23	14,860.03	14,860.03	14,860.03	14,860.03
13,000	11,048.63	11,048.63	11,048.63	11,048.63	11,048.63	17,800	14,367.42	14,932.62	14,932.62	14,932.62	14,932.62
13,100	11,132.42	11,132.42	11,132.42	11,132.42	11,132.42	17,900	14,425.62	15,005.22	15,005.22	15,005.22	15,005.22
13,200	11,216.21	11,216.21	11,216.21	11,216.21	11,216.21	18,000	14,483.82	15,077.82	15,077.82	15,077.82	15,077.82
13,300	11,300.00	11,300.00	11,300.00	11,300.00	11,300.00	18,100	14,542.01	15,150.41	15,150.41	15,150.41	15,150.41
13,400	11,383.79	11,383.79	11,383.79	11,383.79	11,383.79	18,200	14,600.21	15,223.01	15,223.01	15,223.01	15,223.01
13,500	11,467.58	11,467.58	11,467.58	11,467.58	11,467.58	18,300	14,658.40	15,295.60	15,295.60	15,295.60	15,295.60
13,600	11,551.37		11,551.37	11,551.37	11,551.37	18,400	14,716.60	15,368.20	15,368.20	15,368.20	15,368.20
13,700	11,635.16	11,635.16	11,635.16	11,635.16	11,635.16	18,500	14,774.79	15,440.79	15,440.79	15,440.79	15,440.79
13,800	11,718.95		11,718.95	11,718.95	11,718.95	18,600	14,832.99	15,513.39	15,513.39	15,513.39	15,513.39
13,900	11,799.14		11,802.74	11,802.74	11,802.74	18,700	14,891.18	15,585.98	15,585.98	15,585.98	15,585.98
14,000	11,868.53	11,886.53	11,886.53	11,886.53	11,886.53	18,800	14,949.38	15,658.58	15,658.58	15,658.58	15,658.58
14,100	11,937.92	,	11,970.32	11,970.32	11,970.32	18,900	15,007.58	15,731.18	15,731.18	15,731.18	15,731.18
14,200	12,007.31	12,054.11	12,054.11	12,054.11	12,054.11	19,000	15,065.77	15,803.77	15,803.77	15,803.77	15,803.77
14,300	12,076.70		12,137.90	12,137.90	12,137.90	19,100	15,123.97	15,876.37	15,876.37	15,876.37	15,876.37
14,400	12,146.09	,	12,221.69	12,221.69	12,221.69	19,200	15,182.16	15,948.96	15,948.96	15,948.96	15,948.96
14,500	12,215.48		12,305.48	12,305.48	12,305.48	19,300	15,240.36	16,014.36	16,021.56	16,021.56	16,021.56
14,600	12,284.87	12,389.27	12,389.27	12,389.27	12,389.27	19,400	15,298.55	16,072.55	16,094.15	16,094.15	16,094.15
14,700	12,354.26	,	12,473.06	12,473.06	12,473.06	19,500	15,356.75	16,130.75	16,166.75	16,166.75	16,166.75
14,800	12,423.65	12,556.85	12,556.85	12,556.85	12,556.85	19,600	15,414.95	16,188.95	16,239.35	16,239.35	16,239.35
14,900	12,493.04		12,640.64	12,640.64	12,640.64	19,700	15,473.14	16,247.14	16,311.94	16,311.94	16,311.94
15,000	12,562.43	12,724.43	12,724.43	12,724.43	12,724.43	19,800	15,531.34	16,305.34	16,384.54	16,384.54	16,384.54
15,100	12,631.82		12,808.22	12,808.22	12,808.22	19,900	15,589.53	16,363.53	16,457.13	16,457.13	16,457.13
15,200	12,701.21	12,892.01	12,892.01	12,892.01	12,892.01	20,000	15,647.73	16,421.73	16,529.73	16,529.73	16,529.73
15,300	12,770.60	,	12,975.80	12,975.80	12,975.80	20,100	15,705.92	16,479.92	16,602.32	16,602.32	16,602.32
15,400	12,839.99		13,059.59	13,059.59	13,059.59	20,200	15,764.12		16,674.92	16,674.92	16,674.92
15,500	12,909.38	13,143.38	13,143.38	13,143.38	13,143.38	20,300	15,822.32	16,596.32	16,747.52	16,747.52	16,747.52
15,600	12,978.77	13,227.17	13,227.17	13,227.17	13,227.17	20,400	15,880.51	16,654.51	16,820.11	16,820.11	16,820.11
15,700	13,048.16		13,310.96	13,310.96		20,500	15,938.71	16,712.71	16,892.71	16,892.71	16,892.71
15,800	13,117.55		13,394.75	13,394.75	13,394.75	20,600	15,996.90	,	16,965.30	16,965.30	16,965.30
15,900	13,186.94		13,478.54	13,478.54	13,478.54	20,700	16,055.10	16,829.10	17,037.90	17,037.90	17,037.90
16,000	13,256.33		13,562.33	13,562.33	13,562.33	20,800	16,113.29	16,887.29	17,110.49	17,110.49	17,110.49
16,100	13,325.72		13,646.12	13,646.12	13,646.12	20,900	16,171.49	16,945.49	17,183.09	17,183.09	17,183.09
16,200	13,395.11	13,729.91	13,729.91	13,729.91	13,729.91	21,000	16,229.68	17,003.68	17,255.68	17,255.68	17,255.68
16,300	13,464.50		13,813.70	13,813.70	13,813.70	21,100	16,287.88	17,061.88	17,328.28	17,328.28	17,328.28
16,400	13,533.89		13,897.49	13,897.49	13,897.49	21,200	16,346.08	17,120.08	17,400.88	17,400.88	17,400.88
16,500	13,603.28	,	13,981.28	13,981.28	13,981.28	21,300	16,404.27	17,178.27	17,473.47	17,473.47	17,473.47
16,600	13,669.08		14,061.48	14,061.48	14,061.48	21,400	16,462.47	17,236.47	17,546.07	17,546.07	17,546.07
16,700	13,727.27		14,134.07	14,134.07	14,134.07	21,500	16,520.66	17,294.66	17,618.66	17,618.66	17,618.66
16,800	13,785.47	14,206.67	14,206.67	14,206.67	14,206.67	21,600	16,578.86	17,352.86	17,691.26	17,691.26	17,691.26

Annual gross income Income replacement indemnities (90% of weighted net income for 2006)					Annual gross Income replacement indemnities (90% of weighted net income for 2006)						
			gle-parent fan of adult dep						gle-parent far of adult dep		
	0	1	2	3	4 and more		0	1	2	3	4 and more
21,700	16,637.05	17,411.05	17,763.85	17,763.85	17,763.85	26,500	19,430.45	20,204.45	20,680.55	21,156.65	21,248.45
21,800	16,695.25	17,469.25	17,836.45	17,836.45	17,836.45	26,600	19,488.64	20,262.64	20,738.74	21,214.84	21,321.04
21,900	16,753.45	17,527.45	17,909.05	17,909.05	17,909.05	26,700	19,546.84	20,320.84	20,796.94	21,273.04	21,393.64
22,000	16,811.64		17,981.64	17,981.64	17,981.64	26,800	19,605.03	20,379.03	20,855.13	21,331.23	21,466.23
22,100	16,869.84	17,643.84	18,054.24	18,054.24	18,054.24	26,900	19,663.23	20,437.23	20,913.33	21,389.43	21,538.83
22,200	16,928.03	17,702.03	18,126.83	18,126.83	18,126.83	27,000	19,721.42	20,495.42	20,971.52	21,447.62	21,611.42
22,300	16,986.23	17,760.23	18,199.43	18,199.43	18,199.43	27,100	19,779.62	20,553.62	21,029.72	21,505.82	21,684.02
22,400	17,044.42		18,272.02	18,272.02	18,272.02	27,200	19,837.82	20,611.82	21,087.92	21,564.02	21,756.62
22,500	17,102.62		18,344.62	18,344.62	18,344.62	27,300	19,896.01	20,670.01	21,146.11	21,622.21	21,829.21
22,600	17,160.82		18,410.92	18,417.22	18,417.22	27,400	19,954.21	20,728.21	21,204.31	21,680.41	21,901.81
22,700	17,219.01	17,993.01	18,469.11	18,489.81	18,489.81	27,500	20,012.40	20,786.40	21,262.50	21,738.60	21,974.40
22,800	17,277.21	18,051.21	18,527.31	18,562.41	18,562.41	27,600	20,070.60	20,844.60	21,320.70	21,796.80	22,047.00
22,900	17,335.40		18,585.50	18,635.00	18,635.00	27,700	20,128.79	20,902.79	21,378.89	21,854.99	22,119.59
23,000	17,393.60		18,643.70	18,707.60	18,707.60	27,800	20,186.99	20,960.99	21,437.09	21,913.19	22,192.19
23,100	17,451.79		18,701.89	18,780.19	18,780.19	27,900	20,245.18	21,019.18	21,495.28	21,971.38	22,264.78
23,200	17,509.99		18,760.09	18,852.79	18,852.79	28,000	20,303.38	21,077.38	21,553.48	22,029.58	22,337.38
23,300	17,568.18	18,342.18	18,818.28	18,925.38	18,925.38	28,100	20,361.58	21,135.58	21,611.68	22,087.78	22,409.98
23,400	17,626.38	18,400.38	18,876.48	18,997.98	18,997.98	28,200	20,419.77	21,193.77	21,669.87	22,145.97	22,482.57
23,500	17,684.58	18,458.58	18,934.68	19,070.58	19,070.58	28,300	20,477.97	21,251.97	21,728.07	22,204.17	22,555.17
23,600	17,742.77	18,516.77	18,992.87	19,143.17	19,143.17	28,400	20,536.16	21,310.16	21,786.26	22,262.36	22,627.76
23,700	17,800.97	18,574.97	19,051.07	19,215.77	19,215.77	28,500	20,594.36	21,368.36	21,844.46	22,320.56	22,700.36
23,800	17,859.16	18,633.16	19,109.26	19,288.36	19,288.36	28,600	20,652.55	21,426.55	21,902.65	22,378.75	22,772.95
23,900	17,917.36	18,691.36	19,167.46	19,360.96	19,360.96	28,700	20,710.75	21,484.75	21,960.85	22,436.95	22,845.55
24,000	17,975.55	18,749.55	19,225.65	19,433.55	19,433.55	28,800	20,768.95	21,542.95	22,019.05	22,495.15	22,918.15
24,100	18,033.75	18,807.75	19,283.85	19,506.15	19,506.15	28,900	20,827.14	21,601.14	22,077.24	22,553.34	22,990.74
24,200	18,091.95	18,865.95	19,342.05	19,578.75	19,578.75	29,000	20,885.34	21,659.34	22,135.44	22,611.54	23,063.34
24,300	18,150.14		19,400.24	19,651.34	19,651.34	29,100	20,943.53	21,717.53	22,193.63	22,669.73	23,135.93
24,400	18,208.34	18,982.34	19,458.44	19,723.94	19,723.94	29,200	21,000.15	21,774.15	22,250.25	22,726.35	23,202.45
24,500	18,266.53	19,040.53	19,516.63	19,796.53	19,796.53	29,300	21,052.05	21,826.05	22,302.15	22,778.25	23,254.35
24,600	18,324.73	19,098.73	19,574.83	19,869.13	19,869.13	29,400	21,103.94	21,877.94	22,354.04	22,830.14	23,306.24
24,700	18,382.92	19,156.92	19,633.02	19,941.72	19,941.72	29,500	21,155.84	21,929.84	22,405.94	22,882.04	23,358.14
24,800	18,441.12		19,691.22	20,014.32	20,014.32	29,600	21,207.74	21,981.74	22,457.84	22,933.94	23,410.04
24,900	18,499.32		19,749.42	20,086.92	20,086.92	29,700	21,259.63	22,033.63	22,509.73	22,985.83	23,461.93
25,000	18,557.51	19,331.51	19,807.61	20,159.51	20,159.51	29,800	21,311.53	22,085.53	22,561.63	23,037.73	23,513.83
25,100	18,615.71	19,389.71	19,865.81	20,232.11	20,232.11	29,900	21,363.42	22,137.42	22,613.52	23,089.62	23,565.72
25,200	18,673.90		19,924.00	20,304.70	20,304.70	30,000	21,415.32	22,189.32	22,665.42	23,141.52	23,617.62
25,300	18,732.10		19,982.20	20,377.30	20,377.30	30,100	21,467.21	22,241.21	22,717.31	23,193.41	23,669.51
25,400	18,790.29		20,040.39	20,449.89	20,449.89	30,200	21,519.11	22,293.11	22,769.21	23,245.31	23,721.41
25,500	18,848.49		20,098.59	20,522.49	20,522.49	30,300	21,571.01	22,345.01	22,821.11	23,297.21	23,773.31
25,600	18,906.68	19,680.68	20,156.78	20,595.08	20,595.08	30,400	21,622.90		22,873.00	23,349.10	23,825.20
25,700	18,964.88		20,214.98	20,667.68	20,667.68	30,500	21,674.80		22,924.90	23,401.00	23,877.10
25,800	19,023.08		20,273.18	20,740.28	20,740.28	30,600	21,726.69		22,976.79	23,452.89	23,928.99
25,900	19,081.27		20,331.37	20,807.47	20,812.87	30,700	21,778.59		23,028.69	23,504.79	23,980.89
26,000	19,139.47		20,389.57	20,865.67	20,885.47	30,800	21,830.48	22,604.48	23,080.58	23,556.68	24,032.78
26,100	19,197.66		20,447.76	20,923.86	20,958.06	30,900	21,882.38		23,132.48	23,608.58	24,084.68
26,200	19,255.86		20,505.96	20,982.06	21,030.66	31,000	21,934.28	22,708.28	23,184.38	23,660.48	24,136.58
26,300	19,314.05	20,088.05	20,564.15	21,040.25	21,103.25	31,100	21,986.17	22,760.17	23,236.27	23,712.37	24,188.47
26,400	19,372.25	20,146.25	20,622.35	21,098.45	21,175.85	31,200	22,038.07	22,812.07	23,288.17	23,764.27	24,240.37

Annual gross income Income replacement indemnities (90% of weighted net income for 2006)			Annual gross Income replacement indemnities income (90% of weighted net income for 2006)								
			gle-parent fan of adult dep					Sing Number	le-parent fan of adult dep	nily endents	
	0	1	2	3	4 and more		0	1	2	3	4 and more
31,300	22,089.96	22,863.96	23,340.06	23,816.16	24,292.26	36,100	24,580.95	25,354.95	25,831.05	26,307.15	26,783.25
31,400	22,141.86	22,915.86	23,391.96	23,868.06	24,344.16	36,200	24,632.85	25,406.85	25,882.95	26,359.05	26,835.15
31,500	22,193.75	22,967.75	23,443.85	23,919.95	24,396.05	36,300	24,684.75	25,458.75	25,934.85	26,410.95	26,887.05
31,600	22,245.65	23,019.65	23,495.75	23,971.85	24,447.95	36,400	24,736.64	25,510.64	25,986.74	26,462.84	26,938.94
31,700	22,297.54	23,071.54	23,547.64	24,023.74	24,499.84	36,500	24,784.66	25,558.66	26,034.76	26,510.86	26,986.96
31,800	22,349.44	23,123.44	23,599.54	24,075.64	24,551.74	36,600	24,832.05	25,606.05	26,082.15	26,558.25	27,034.35
31,900	22,401.34	23,175.34	23,651.44	24,127.54	24,603.64	36,700	24,879.43	25,653.43	26,129.53	26,605.63	27,081.73
32,000	22,453.23		23,703.33	24,179.43	24,655.53	36,800	24,926.82	25,700.82	26,176.92	26,653.02	27,129.12
32,100	22,505.13		23,755.23	24,231.33	24,707.43	36,900	24,974.88	25,748.88	26,224.98	26,701.08	27,177.18
32,200	22,557.02		23,807.12	24,283.22	24,759.32	37,000	25,024.97	25,798.97	26,275.07	26,751.17	27,227.27
32,300	22,608.92		23,859.02	24,335.12	24,811.22	37,100	25,075.05	25,849.05	26,325.15	26,801.25	27,277.35
32,400	22,660.81		23,910.91	24,387.01	24,863.11	37,200	25,125.14	25,899.14	26,375.24	26,851.34	27,327.44
32,500	22,712.71	,	23,962.81	24,438.91	24,915.01	37,300	25,175.23	25,949.23	26,425.33	26,901.43	27,377.53
32,600	22,764.61	23,538.61	24,014.71	24,490.81	24,966.91	37,400	25,225.31	25,999.31	26,475.41	26,951.51	27,427.61
32,700	22,816.50		24,066.60	24,542.70	25,018.80	37,500	25,275.40	26,049.40	26,525.50	27,001.60	27,477.70
32,800	22,868.40		24,118.50	24,594.60	25,070.70	37,600	25,325.49	26,099.49	26,575.59	27,051.69	27,527.79
32,900	22,920.29	,	24,170.39	24,646.49	25,122.59	37,700	25,375.57	26,149.57	26,625.67	27,101.77	27,577.87
33,000	22,972.19		24,222.29	24,698.39	25,174.49	37,800	25,425.66	26,199.66	26,675.76	27,151.86	27,627.96
33,100	23,024.08	,	24,274.18	24,750.28	25,226.38	37,900	25,475.75	26,249.75	26,725.85	27,201.95	27,678.05
33,200	23,075.98		24,326.08	24,802.18	25,278.28	38,000	25,525.83	26,299.83	26,775.93	27,252.03	27,728.13
33,300	23,127.88	,	24,377.98	24,854.08	25,330.18	38,100	25,575.92	26,349.92	26,826.02	27,302.12	27,778.22
33,400	23,179.77	,	24,429.87	24,905.97	25,382.07	38,200	25,626.01	26,400.01	26,876.11	27,352.21	27,828.31
33,500	23,231.67		24,481.77	24,957.87	25,433.97	38,300	25,676.09	26,450.09	26,926.19	27,402.29	27,878.39
33,600	23,283.56		24,533.66	25,009.76	25,485.86	38,400	25,726.18	26,500.18	26,976.28	27,452.38	27,928.48
33,700	23,335.46	,	24,585.56	25,061.66	25,537.76	38,500	25,776.27	26,550.27	27,026.37	27,502.47	27,978.57
33,800	23,387.35		24,637.45	25,113.55	25,589.65	38,600	25,826.35	26,600.35	27,076.45	27,552.55	28,028.65
33,900	23,439.25		24,689.35	25,165.45	25,641.55	38,700	25,820.33	26,650.44	27,126.54	27,602.64	28,078.74
34,000	23,491.14	,	24,741.24	25,217.34	25,693.44	38,800	25,926.53	26,700.53	27,176.63	27,652.73	28,128.83
34,100	23,543.04		24,793.14	25,269.24	25,745.34	38,900	25,920.55	26,750.61	27,170.03	27,702.81	28,178.91
34,200	23,594.94		24,793.14	25,321.14	25,797.24	39,000	26,026.70	26,800.70	27,276.80	27,752.90	28,229.00
34,300	23,594.94	,	24,896.93	25,373.03	25,849.13	39,000	26,078.31	26,852.31	27,328.41	27,804.51	28,280.61
34,400	23,698.73		24,890.93	25,424.93	25,901.03	39,100	26,129.91	26,903.91	27,328.41	27,856.11	28,332.21
	23,750.62		25,000.72			39,200	26,129.91	26,955.52		27,907.72	28,383.82
34,500	,	,	25,000.72	25,476.82	25,952.92		,		27,431.62 27,483.23	,	
34,600	23,802.52		,	25,528.72	26,004.82	39,400	26,233.13	27,007.13		27,959.33	28,435.43
34,700	23,854.41	24,628.41	25,104.51	25,580.61	26,056.71	39,500	26,284.74	27,058.74	27,534.84	28,010.94	28,487.04
34,800	23,906.31	24,680.31	25,156.41	25,632.51	26,108.61	39,600	26,336.34		27,586.44	28,062.54	28,538.64
34,900	23,958.21		25,208.31	25,684.41	26,160.51	39,700	26,387.95		27,638.05	28,114.15	28,590.25
35,000	24,010.10		25,260.20	25,736.30	26,212.40	39,800	26,439.56		27,689.66	28,165.76	28,641.86
35,100	24,062.00		25,312.10	25,788.20	26,264.30	39,900	26,491.16		27,741.26	28,217.36	28,693.46
35,200	24,113.89		25,363.99	25,840.09	26,316.19	40,000	26,542.77	27,316.77	27,792.87	28,268.97	28,745.07
35,300	24,165.79	,	25,415.89	25,891.99	26,368.09	40,100	26,594.38	27,368.38	27,844.48	28,320.58	28,796.68
35,400	24,217.68	,	25,467.78	25,943.88	26,419.98	40,200	26,645.99	27,419.99	27,896.09	28,372.19	28,848.29
35,500	24,269.58		25,519.68	25,995.78	26,471.88	40,300	26,697.59	27,471.59	27,947.69	28,423.79	28,899.89
35,600	24,321.48		25,571.58	26,047.68	26,523.78	40,400	26,749.20	27,523.20	27,999.30	28,475.40	28,951.50
35,700	24,373.37	,	25,623.47	26,099.57	26,575.67	40,500	26,800.81	27,574.81	28,050.91	28,527.01	29,003.11
35,800	24,425.27		25,675.37	26,151.47	26,627.57	40,600	26,852.42	,	28,102.52	28,578.62	29,054.72
35,900	24,477.16		25,727.26	26,203.36	26,679.46	40,700	26,904.02	27,678.02	28,154.12	28,630.22	29,106.32
36,000	24,529.06	25,303.06	25,779.16	26,255.26	26,731.36	40,800	26,955.63	27,729.63	28,205.73	28,681.83	29,157.93

Annual gross income Income replacement indemnities (90% of weighted net income for 2006)				Annual gross income Income replacement indemnities (90% of weighted net income for 2006)							
			gle-parent fan of adult dep						le-parent fan of adult dep		
	0	1	2	3	4 and more		0	1	2	3	4 and more
40,900	27,007.24	27,781.24	28,257.34	28,733.44	29,209.54	45,700	29,623.33	30,397.33	30,873.43	31,349.53	31,825.63
41,000	27,058.84	27,832.84	28,308.94	28,785.04	29,261.14	45,800	29,678.80	30,452.80	30,928.90	31,405.00	31,881.10
41,100	27,110.45	27,884.45	28,360.55	28,836.65	29,312.75	45,900	29,734.27	30,508.27	30,984.37	31,460.47	31,936.57
41,200	27,162.06		28,412.16	28,888.26	29,364.36	46,000	29,789.74		31,039.84	31,515.94	31,992.04
41,300	27,213.67	27,987.67	28,463.77	28,939.87	29,415.97	46,100	29,845.20	30,619.20	31,095.30	31,571.40	32,047.50
41,400	27,265.27	28,039.27	28,515.37	28,991.47	29,467.57	46,200	29,900.67	30,674.67	31,150.77	31,626.87	32,102.97
41,500	27,316.88	28,090.88	28,566.98	29,043.08	29,519.18	46,300	29,956.14		31,206.24	31,682.34	32,158.44
41,600	27,368.49		28,618.59	29,094.69	29,570.79	46,400	30,011.60		31,261.70	31,737.80	32,213.90
41,700	27,420.09		28,670.19	29,146.29	29,622.39	46,500	30,067.07	30,841.07	31,317.17	31,793.27	32,269.37
41,800	27,471.70		28,721.80	29,197.90	29,674.00	46,600	30,122.54		31,372.64	31,848.74	32,324.84
41,900	27,523.31	28,297.31	28,773.41	29,249.51	29,725.61	46,700	30,178.00		31,428.10	31,904.20	32,380.30
	27,574.92	28,348.92			29,777.22	46,800	30,178.00	31,007.47	31,428.10		32,435.77
42,000	27,626.52		28,825.02	29,301.12 29,352.72	29,828.82		30,288.94		31,539.04	31,959.67	32,491.24
42,100	,	28,400.52	28,876.62			46,900			,	32,015.14	
42,200	27,681.99		28,932.09	29,408.19	29,884.29	47,000	30,344.41	31,118.41	31,594.51	32,070.61	32,546.71
42,300	27,737.46		28,987.56	29,463.66	29,939.76	47,100	30,399.87	31,173.87	31,649.97	32,126.07	32,602.17
42,400	27,792.92	28,566.92	29,043.02	29,519.12	29,995.22	47,200	30,455.34		31,705.44	32,181.54	32,657.64
42,500	27,848.39	28,622.39	29,098.49	29,574.59	30,050.69	47,300	30,510.81	31,284.81	31,760.91	32,237.01	32,713.11
42,600	27,903.86		29,153.96	29,630.06	30,106.16	47,400	30,566.27	31,340.27	31,816.37	32,292.47	32,768.57
42,700	27,959.32	28,733.32	29,209.42	29,685.52	30,161.62	47,500	30,621.74		31,871.84	32,347.94	32,824.04
42,800	28,014.79	28,788.79	29,264.89	29,740.99	30,217.09	47,600	30,677.21	31,451.21	31,927.31	32,403.41	32,879.51
42,900	28,070.26	,	29,320.36	29,796.46	30,272.56	47,700	30,732.67	31,506.67	31,982.77	32,458.87	32,934.97
43,000	28,125.73	28,899.73	29,375.83	29,851.93	30,328.03	47,800	30,788.14		32,038.24	32,514.34	32,990.44
43,100	28,181.19	28,955.19	29,431.29	29,907.39	30,383.49	47,900	30,843.61	31,617.61	32,093.71	32,569.81	33,045.91
43,200	28,236.66		29,486.76	29,962.86	30,438.96	48,000	30,899.08	31,673.08	32,149.18	32,625.28	33,101.38
43,300	28,292.13	29,066.13	29,542.23	30,018.33	30,494.43	48,100	30,954.54		32,204.64	32,680.74	33,156.84
43,400	28,347.59	29,121.59	29,597.69	30,073.79	30,549.89	48,200	31,010.01	31,784.01	32,260.11	32,736.21	33,212.31
43,500	28,403.06		29,653.16	30,129.26	30,605.36	48,300	31,065.48	31,839.48	32,315.58	32,791.68	33,267.78
43,600	28,458.53	29,232.53	29,708.63	30,184.73	30,660.83	48,400	31,120.94	31,894.94	32,371.04	32,847.14	33,323.24
43,700	28,513.99	29,287.99	29,764.09	30,240.19	30,716.29	48,500	31,176.41	31,950.41	32,426.51	32,902.61	33,378.71
43,800	28,569.46	29,343.46	29,819.56	30,295.66	30,771.76	48,600	31,231.88	32,005.88	32,481.98	32,958.08	33,434.18
43,900	28,624.93	29,398.93	29,875.03	30,351.13	30,827.23	48,700	31,287.34	32,061.34	32,537.44	33,013.54	33,489.64
44,000	28,680.40	29,454.40	29,930.50	30,406.60	30,882.70	48,800	31,342.81	32,116.81	32,592.91	33,069.01	33,545.11
44,100	28,735.86	29,509.86	29,985.96	30,462.06	30,938.16	48,900	31,398.28	32,172.28	32,648.38	33,124.48	33,600.58
44,200	28,791.33	29,565.33	30,041.43	30,517.53	30,993.63	49,000	31,453.75	32,227.75	32,703.85	33,179.95	33,656.05
44,300	28,846.80	29,620.80	30,096.90	30,573.00	31,049.10	49,100	31,509.21	32,283.21	32,759.31	33,235.41	33,711.51
44,400	28,902.26	29,676.26	30,152.36	30,628.46	31,104.56	49,200	31,564.68	32,338.68	32,814.78	33,290.88	33,766.98
44,500	28,957.73		30,207.83	30,683.93		49,300	31,620.15		32,870.25	33,346.35	
44,600	29,013.20		30,263.30	30,739.40	31,215.50	49,400	31,675.61		32,925.71	33,401.81	33,877.91
44,700	29,068.66		30,318.76	30,794.86	31,270.96	49,500	31,731.08		32,981.18	33,457.28	33,933.38
44,800	29,124.13		30,374.23	30,850.33	31,326.43	49,600	31,786.55		33,036.65	33,512.75	33,988.85
44,900	29,179.60		30,429.70	30,905.80	31,381.90	49,700	31,842.01	32,616.01	33,092.11	33,568.21	34,044.31
45,000	29,235.07		30,485.17	30,961.27	31,437.37	49,800	31,897.48		33,147.58	33,623.68	34,099.78
45,100	29,290.53	30,064.53	30,540.63	31,016.73	31,492.83	49,900	31,952.95		33,203.05	33,679.15	34,155.25
		,	,	,			31,932.93		33,258.52		,
45,200 45,300	29,346.00		30,596.10 30,651.57	31,072.20	31,548.30	50,000			,	33,734.62	34,210.72
45,300	29,401.47	30,175.47	,	31,127.67	31,603.77	50,100	32,063.88		33,313.98	33,790.08	34,266.18
45,400	29,456.93		30,707.03	31,183.13	31,659.23	50,200	32,119.35		33,369.45	33,845.55	34,321.65
45,500	29,512.40		30,762.50	31,238.60	31,714.70	50,300	32,174.82		33,424.92	33,901.02	34,377.12
45,600	29,567.87	30,341.87	30,817.97	31,294.07	31,770.17	50,400	32,230.28	33,004.28	33,480.38	33,956.48	34,432.58

Annual incor			Income replacement indemnities 90% of weighted net income for 2006)					Annual gross Income replacement indemnities (90% of weighted net income for 2006)				
		Sing Number	le-parent fan of adult dep	nily endents				Sing Number	le-parent fan of adult dep	nily endents		
	0	1	2	3	4 and more		0	1	2	3	4 and more	
50,500	32,285.75	33,059.75	33,535.85	34,011.95	34,488.05	55,300	34,948.17	35,722.17	36,198.27	36,674.37	37,150.47	
50,600	32,341.22	33,115.22	33,591.32	34,067.42	34,543.52	55,400	35,003.63	35,777.63	36,253.73	36,729.83	37,205.93	
50,700	32,396.68	33,170.68	33,646.78	34,122.88	34,598.98	55,500	35,059.10	35,833.10	36,309.20	36,785.30	37,261.40	
50,800	32,452.15	33,226.15	33,702.25	34,178.35	34,654.45	55,600	35,114.57	35,888.57	36,364.67	36,840.77	37,316.87	
50,900	32,507.62	33,281.62	33,757.72	34,233.82	34,709.92	55,700	35,170.03	35,944.03	36,420.13	36,896.23	37,372.33	
51,000	32,563.09	33,337.09	33,813.19	34,289.29	34,765.39	55,800	35,225.50	35,999.50	36,475.60	36,951.70	37,427.80	
51,100	32,618.55	33,392.55	33,868.65	34,344.75	34,820.85	55,900	35,280.97	36,054.97	36,531.07	37,007.17	37,483.27	
51,200	32,674.02	33,448.02	33,924.12	34,400.22	34,876.32	56,000	35,336.44	36,110.44	36,586.54	37,062.64	37,538.74	
51,300	32,729.49	33,503.49	33,979.59	34,455.69	34,931.79	56,100	35,391.90	36,165.90	36,642.00	37,118.10	37,594.20	
51,400	32,784.95	33,558.95	34,035.05	34,511.15	34,987.25	56,200	35,447.37	36,221.37	36,697.47	37,173.57	37,649.67	
51,500	32,840.42	33,614.42	34,090.52	34,566.62	35,042.72	56,300	35,502.84	36,276.84	36,752.94	37,229.04	37,705.14	
51,600	32,895.89	33,669.89	34,145.99	34,622.09	35,098.19	56,400	35,558.30	36,332.30	36,808.40	37,284.50	37,760.60	
51,700	32,951.35	33,725.35	34,201.45	34,677.55	35,153.65	56,500	35,613.77	36,387.77	36,863.87	37,339.97	37,816.07	
51,800	33,006.82	33,780.82	34,256.92	34,733.02	35,209.12	56,600	35,669.24	36,443.24	36,919.34	37,395.44	37,871.54	
51,900	33,062.29	33,836.29	34,312.39	34,788.49	35,264.59	56,700	35,724.70	36,498.70	36,974.80	37,450.90	37,927.00	
52,000	33,117.76	33,891.76	34,367.86	34,843.96	35,320.06	56,800	35,780.17	36,554.17	37,030.27	37,506.37	37,982.47	
52,100	33,173.22	33,947.22	34,423.32	34,899.42	35,375.52	56,900	35,835.64	36,609.64	37,085.74	37,561.84	38,037.94	
52,200	33,228.69	34,002.69	34,478.79	34,954.89	35,430.99	57,000	35,891.11	36,665.11	37,141.21	37,617.31	38,093.41	
52,300	33,284.16	34,058.16	34,534.26	35,010.36	35,486.46							
52,400	33,339.62	34,113.62	34,589.72	35,065.82	35,541.92	Annual			placement in			
52,500	33,395.09	34,169.09	24 645 10	25 121 20						ma fan 7006)		
			34,645.19	35,121.29	35,597.39	incon	ne	(90% of weight	hted net inco	me for 2000)		
52,600	33,450.56	34,224.56	34,700.66	35,176.76	35,652.86	incon	ne					
52,700	33,450.56 33,506.02	34,224.56 34,280.02	34,700.66 34,756.12	35,176.76 35,232.22	35,652.86 35,708.32	incor	ne	Worker w	ith depender	t spouse		
52,700 52,800	33,450.56 33,506.02 33,561.49	34,224.56 34,280.02 34,335.49	34,700.66 34,756.12 34,811.59	35,176.76 35,232.22 35,287.69	35,652.86 35,708.32 35,763.79	incon		Worker w Number	rith dependen of adult depo	at spouse endents		
52,700 52,800 52,900	33,450.56 33,506.02 33,561.49 33,616.96	34,224.56 34,280.02 34,335.49 34,390.96	34,700.66 34,756.12 34,811.59 34,867.06	35,176.76 35,232.22 35,287.69 35,343.16	35,652.86 35,708.32 35,763.79 35,819.26	incor	ne 1	Worker w	ith depender	t spouse	5 and	
52,700 52,800 52,900 53,000	33,450.56 33,506.02 33,561.49 33,616.96 33,672.43	34,224.56 34,280.02 34,335.49 34,390.96 34,446.43	34,700.66 34,756.12 34,811.59 34,867.06 34,922.53	35,176.76 35,232.22 35,287.69 35,343.16 35,398.63	35,652.86 35,708.32 35,763.79 35,819.26 35,874.73	incon		Worker w Number	rith dependen of adult depo	at spouse endents		
52,700 52,800 52,900 53,000 53,100	33,450.56 33,506.02 33,561.49 33,616.96 33,672.43 33,727.89	34,224.56 34,280.02 34,335.49 34,390.96 34,446.43 34,501.89	34,700.66 34,756.12 34,811.59 34,867.06 34,922.53 34,977.99	35,176.76 35,232.22 35,287.69 35,343.16 35,398.63 35,454.09	35,652.86 35,708.32 35,763.79 35,819.26 35,874.73 35,930.19		1	Worker w Number 2	rith depender of adult depo 3	at spouse endents 4	5 and more	
52,700 52,800 52,900 53,000 53,100 53,200	33,450.56 33,506.02 33,561.49 33,616.96 33,672.43 33,727.89 33,783.36	34,224.56 34,280.02 34,335.49 34,390.96 34,446.43 34,501.89 34,557.36	34,700.66 34,756.12 34,811.59 34,867.06 34,922.53 34,977.99 35,033.46	35,176.76 35,232.22 35,287.69 35,343.16 35,398.63 35,454.09 35,509.56	35,652.86 35,708.32 35,763.79 35,819.26 35,874.73 35,930.19 35,985.66	100	1 88.25	Worker w Number 2 88.25	rith dependen of adult depe 3 88.25	at spouse endents 4	5 and more 88.25	
52,700 52,800 52,900 53,000 53,100 53,200 53,300	33,450.56 33,506.02 33,561.49 33,616.96 33,672.43 33,727.89 33,783.36 33,838.83	34,224.56 34,280.02 34,335.49 34,390.96 34,446.43 34,501.89 34,557.36 34,612.83	34,700.66 34,756.12 34,811.59 34,867.06 34,922.53 34,977.99 35,033.46 35,088.93	35,176.76 35,232.22 35,287.69 35,343.16 35,398.63 35,454.09 35,509.56 35,565.03	35,652.86 35,708.32 35,763.79 35,819.26 35,874.73 35,930.19 35,985.66 36,041.13	100 200	1 88.25 176.49	Worker w Number 2 88.25 176.49	vith dependen of adult depe 3 88.25 176.49	88.25 176.49	5 and more 88.25 176.49	
52,700 52,800 52,900 53,000 53,100 53,200 53,300 53,400	33,450.56 33,506.02 33,561.49 33,616.96 33,672.43 33,727.89 33,783.36 33,838.83 33,894.29	34,224.56 34,280.02 34,335.49 34,390.96 34,446.43 34,501.89 34,557.36 34,612.83 34,668.29	34,700.66 34,756.12 34,811.59 34,867.06 34,922.53 34,977.99 35,033.46 35,088.93 35,144.39	35,176.76 35,232.22 35,287.69 35,343.16 35,398.63 35,454.09 35,509.56 35,565.03 35,620.49	35,652.86 35,708.32 35,763.79 35,819.26 35,874.73 35,930.19 35,985.66 36,041.13 36,096.59	100 200 300	1 88.25 176.49 264.74	Worker w Number 2 88.25 176.49 264.74	88.25 176.49 264.74	88.25 176.49 264.74	5 and more 88.25 176.49 264.74	
52,700 52,800 52,900 53,000 53,100 53,200 53,300 53,400 53,500	33,450.56 33,506.02 33,561.49 33,616.96 33,672.43 33,727.89 33,783.36 33,838.83 33,894.29 33,949.76	34,224.56 34,280.02 34,335.49 34,390.96 34,446.43 34,501.89 34,557.36 34,612.83 34,668.29 34,723.76	34,700.66 34,756.12 34,811.59 34,867.06 34,922.53 34,977.99 35,033.46 35,088.93 35,144.39 35,199.86	35,176.76 35,232.22 35,287.69 35,343.16 35,398.63 35,454.09 35,509.56 35,565.03 35,620.49 35,675.96	35,652.86 35,708.32 35,763.79 35,819.26 35,874.73 35,930.19 35,985.66 36,041.13 36,096.59 36,152.06	100 200 300 400	88.25 176.49 264.74 352.98	Worker w Number 2 88.25 176.49 264.74 352.98	88.25 176.49 264.74 352.98	88.25 176.49 264.74 352.98	5 and more 88.25 176.49 264.74 352.98	
52,700 52,800 52,900 53,000 53,100 53,200 53,300 53,400 53,500 53,600	33,450.56 33,506.02 33,561.49 33,616.96 33,672.43 33,727.89 33,783.36 33,838.83 33,894.29 33,949.76 34,005.23	34,224.56 34,280.02 34,335.49 34,390.96 34,446.43 34,501.89 34,557.36 34,612.83 34,668.29 34,723.76 34,779.23	34,700.66 34,756.12 34,811.59 34,867.06 34,922.53 34,977.99 35,033.46 35,088.93 35,144.39 35,199.86 35,255.33	35,176.76 35,232.22 35,287.69 35,343.16 35,398.63 35,454.09 35,509.56 35,565.03 35,620.49 35,675.96 35,731.43	35,652.86 35,708.32 35,763.79 35,819.26 35,874.73 35,930.19 35,985.66 36,041.13 36,096.59 36,152.06 36,207.53	100 200 300 400 500	88.25 176.49 264.74 352.98 441.23	Worker w Number 2 88.25 176.49 264.74 352.98 441.23	88.25 176.49 264.74 352.98 441.23	88.25 176.49 264.74 352.98 441.23	5 and more 88.25 176.49 264.74 352.98 441.23	
52,700 52,800 52,900 53,000 53,100 53,200 53,300 53,400 53,500 53,600 53,700	33,450.56 33,506.02 33,561.49 33,616.96 33,672.43 33,727.89 33,783.36 33,838.83 33,894.29 33,949.76 34,005.23 34,060.69	34,224.56 34,280.02 34,335.49 34,390.96 34,446.43 34,501.89 34,557.36 34,612.83 34,668.29 34,723.76 34,779.23 34,834.69	34,700.66 34,756.12 34,811.59 34,867.06 34,922.53 34,977.99 35,033.46 35,088.93 35,144.39 35,199.86 35,255.33 35,310.79	35,176.76 35,232.22 35,287.69 35,343.16 35,398.63 35,454.09 35,509.56 35,565.03 35,620.49 35,675.96 35,731.43 35,786.89	35,652.86 35,708.32 35,763.79 35,819.26 35,874.73 35,930.19 35,985.66 36,041.13 36,096.59 36,152.06 36,207.53 36,262.99	100 200 300 400 500 600	88.25 176.49 264.74 352.98 441.23 529.47	Worker w Number 2 88.25 176.49 264.74 352.98 441.23 529.47	88.25 176.49 264.74 352.98 441.23 529.47	88.25 176.49 264.74 352.98 441.23 529.47	5 and more 88.25 176.49 264.74 352.98 441.23 529.47	
52,700 52,800 52,900 53,000 53,100 53,200 53,300 53,400 53,500 53,600 53,700 53,800	33,450.56 33,506.02 33,561.49 33,616.96 33,672.43 33,727.89 33,783.36 33,838.83 33,894.29 33,949.76 34,005.23 34,060.69 34,116.16	34,224.56 34,280.02 34,335.49 34,390.96 34,446.43 34,501.89 34,557.36 34,612.83 34,668.29 34,723.76 34,779.23 34,834.69 34,890.16	34,700.66 34,756.12 34,811.59 34,867.06 34,922.53 34,977.99 35,033.46 35,088.93 35,144.39 35,199.86 35,255.33 35,310.79 35,366.26	35,176.76 35,232.22 35,287.69 35,343.16 35,398.63 35,454.09 35,509.56 35,565.03 35,620.49 35,675.96 35,731.43 35,786.89 35,842.36	35,652.86 35,708.32 35,763.79 35,819.26 35,874.73 35,930.19 35,985.66 36,041.13 36,096.59 36,152.06 36,207.53 36,262.99 36,318.46	100 200 300 400 500 600 700	88.25 176.49 264.74 352.98 441.23 529.47 617.72	Worker w Number 2 88.25 176.49 264.74 352.98 441.23 529.47 617.72	88.25 176.49 264.74 352.98 441.23 529.47 617.72	88.25 176.49 264.74 352.98 441.23 529.47 617.72	5 and more 88.25 176.49 264.74 352.98 441.23 529.47 617.72	
52,700 52,800 52,900 53,000 53,100 53,200 53,300 53,400 53,500 53,700 53,800 53,900	33,450.56 33,506.02 33,561.49 33,616.96 33,672.43 33,727.89 33,783.36 33,838.83 33,894.29 33,949.76 34,005.23 34,060.69 34,116.16 34,171.63	34,224.56 34,280.02 34,335.49 34,390.96 34,446.43 34,501.89 34,557.36 34,612.83 34,668.29 34,723.76 34,779.23 34,834.69 34,890.16 34,945.63	34,700.66 34,756.12 34,811.59 34,867.06 34,922.53 34,977.99 35,033.46 35,088.93 35,144.39 35,199.86 35,255.33 35,310.79 35,366.26 35,421.73	35,176.76 35,232.22 35,287.69 35,343.16 35,398.63 35,454.09 35,509.56 35,565.03 35,620.49 35,675.96 35,731.43 35,786.89 35,842.36 35,897.83	35,652.86 35,708.32 35,763.79 35,819.26 35,874.73 35,930.19 35,985.66 36,041.13 36,096.59 36,152.06 36,207.53 36,262.99 36,318.46 36,373.93	100 200 300 400 500 600 700 800	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96	Worker w Number 2 88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96	5 and more 88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96	
52,700 52,800 52,900 53,000 53,100 53,200 53,300 53,400 53,500 53,700 53,800 53,900 54,000	33,450.56 33,506.02 33,561.49 33,616.96 33,672.43 33,727.89 33,783.36 33,838.83 33,894.29 33,949.76 34,005.23 34,060.69 34,116.16 34,171.63 34,227.10	34,224.56 34,280.02 34,335.49 34,390.96 34,446.43 34,501.89 34,557.36 34,612.83 34,668.29 34,723.76 34,779.23 34,834.69 34,890.16 34,945.63 35,001.10	34,700.66 34,756.12 34,811.59 34,867.06 34,922.53 34,977.99 35,033.46 35,088.93 35,144.39 35,199.86 35,255.33 35,310.79 35,366.26 35,421.73 35,477.20	35,176.76 35,232.22 35,287.69 35,343.16 35,398.63 35,454.09 35,509.56 35,565.03 35,620.49 35,675.96 35,731.43 35,786.89 35,842.36 35,897.83 35,953.30	35,652.86 35,708.32 35,763.79 35,819.26 35,874.73 35,930.19 35,985.66 36,041.13 36,096.59 36,152.06 36,207.53 36,262.99 36,318.46 36,373.93 36,429.40	100 200 300 400 500 600 700 800 900	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21	Worker w Number 2 88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21	5 and more 88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21	
52,700 52,800 52,900 53,000 53,100 53,200 53,300 53,400 53,500 53,700 53,800 53,900 54,000 54,100	33,450.56 33,506.02 33,561.49 33,616.96 33,672.43 33,727.89 33,783.36 33,838.83 33,894.29 33,949.76 34,005.23 34,060.69 34,116.16 34,171.63 34,227.10 34,282.56	34,224.56 34,280.02 34,335.49 34,390.96 34,446.43 34,501.89 34,557.36 34,612.83 34,668.29 34,723.76 34,779.23 34,834.69 34,890.16 34,945.63 35,001.10 35,056.56	34,700.66 34,756.12 34,811.59 34,867.06 34,922.53 34,977.99 35,033.46 35,088.93 35,144.39 35,199.86 35,255.33 35,310.79 35,366.26 35,421.73 35,477.20 35,532.66	35,176.76 35,232.22 35,287.69 35,343.16 35,398.63 35,454.09 35,509.56 35,565.03 35,620.49 35,675.96 35,731.43 35,786.89 35,842.36 35,897.83 35,953.30 36,008.76	35,652.86 35,708.32 35,763.79 35,819.26 35,874.73 35,930.19 35,985.66 36,041.13 36,096.59 36,152.06 36,207.53 36,262.99 36,318.46 36,373.93 36,429.40 36,484.86	100 200 300 400 500 600 700 800 900 1,000	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45	5 and more 88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45	
52,700 52,800 52,900 53,000 53,100 53,200 53,300 53,400 53,500 53,700 53,800 53,900 54,000 54,100 54,200	33,450.56 33,506.02 33,561.49 33,616.96 33,672.43 33,727.89 33,783.36 33,838.83 33,894.29 33,949.76 34,005.23 34,060.69 34,116.16 34,171.63 34,227.10 34,282.56 34,338.03	34,224.56 34,280.02 34,335.49 34,390.96 34,446.43 34,501.89 34,557.36 34,612.83 34,668.29 34,723.76 34,779.23 34,834.69 34,945.63 35,001.10 35,056.56 35,112.03	34,700.66 34,756.12 34,811.59 34,867.06 34,922.53 34,977.99 35,033.46 35,088.93 35,144.39 35,199.86 35,255.33 35,310.79 35,366.26 35,421.73 35,477.20 35,532.66 35,588.13	35,176.76 35,232.22 35,287.69 35,343.16 35,398.63 35,454.09 35,509.56 35,565.03 35,620.49 35,675.96 35,731.43 35,786.89 35,842.36 35,897.83 35,953.30 36,008.76 36,064.23	35,652.86 35,708.32 35,763.79 35,819.26 35,874.73 35,930.19 35,985.66 36,041.13 36,096.59 36,152.06 36,207.53 36,262.99 36,318.46 36,373.93 36,429.40 36,484.86 36,540.33	100 200 300 400 500 600 700 800 900 1,000 1,100	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70	5 and more 88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70	
52,700 52,800 52,900 53,000 53,100 53,200 53,300 53,400 53,500 53,700 53,800 53,900 54,000 54,100 54,200 54,300	33,450.56 33,506.02 33,561.49 33,616.96 33,672.43 33,727.89 33,783.36 33,838.83 33,894.29 33,949.76 34,005.23 34,060.69 34,116.16 34,171.63 34,227.10 34,282.56 34,338.03 34,393.50	34,224.56 34,280.02 34,335.49 34,390.96 34,446.43 34,501.89 34,557.36 34,612.83 34,668.29 34,723.76 34,779.23 34,834.69 34,945.63 35,001.10 35,056.56 35,112.03 35,167.50	34,700.66 34,756.12 34,811.59 34,867.06 34,922.53 34,977.99 35,033.46 35,088.93 35,144.39 35,199.86 35,255.33 35,310.79 35,366.26 35,421.73 35,477.20 35,532.66 35,588.13 35,643.60	35,176.76 35,232.22 35,287.69 35,343.16 35,398.63 35,454.09 35,509.56 35,565.03 35,620.49 35,675.96 35,731.43 35,786.89 35,842.36 35,897.83 35,953.30 36,008.76 36,064.23 36,119.70	35,652.86 35,708.32 35,763.79 35,819.26 35,874.73 35,930.19 35,985.66 36,041.13 36,096.59 36,152.06 36,207.53 36,262.99 36,318.46 36,373.93 36,429.40 36,484.86 36,540.33 36,595.80	100 200 300 400 500 600 700 800 900 1,000 1,100 1,200	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94	5 and more 88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94	
52,700 52,800 52,900 53,000 53,100 53,200 53,300 53,400 53,500 53,700 53,800 53,900 54,000 54,100 54,200 54,300 54,400	33,450.56 33,506.02 33,561.49 33,616.96 33,672.43 33,727.89 33,783.36 33,838.83 33,894.29 33,949.76 34,005.23 34,060.69 34,116.16 34,171.63 34,227.10 34,282.56 34,338.03 34,393.50 34,448.96	34,224.56 34,280.02 34,335.49 34,390.96 34,446.43 34,501.89 34,557.36 34,612.83 34,668.29 34,723.76 34,779.23 34,834.69 34,945.63 35,001.10 35,056.56 35,112.03 35,167.50 35,222.96	34,700.66 34,756.12 34,811.59 34,867.06 34,922.53 34,977.99 35,033.46 35,088.93 35,144.39 35,199.86 35,255.33 35,310.79 35,366.26 35,421.73 35,477.20 35,532.66 35,588.13 35,643.60 35,699.06	35,176.76 35,232.22 35,287.69 35,343.16 35,398.63 35,454.09 35,509.56 35,565.03 35,620.49 35,675.96 35,731.43 35,786.89 35,842.36 35,897.83 35,953.30 36,008.76 36,064.23 36,119.70 36,175.16	35,652.86 35,708.32 35,763.79 35,819.26 35,874.73 35,930.19 35,985.66 36,041.13 36,096.59 36,152.06 36,207.53 36,262.99 36,318.46 36,373.93 36,429.40 36,484.86 36,540.33 36,595.80 36,651.26	100 200 300 400 500 600 700 800 900 1,000 1,100 1,200 1,300	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19	Worker w Number 2 88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19	5 and more 88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19	
52,700 52,800 52,900 53,000 53,100 53,200 53,300 53,400 53,500 53,700 53,800 53,900 54,000 54,100 54,200 54,300 54,400 54,500	33,450.56 33,506.02 33,561.49 33,616.96 33,672.43 33,727.89 33,783.36 33,838.83 33,894.29 33,949.76 34,005.23 34,060.69 34,116.16 34,171.63 34,227.10 34,282.56 34,338.03 34,393.50 34,448.96 34,504.43	34,224.56 34,280.02 34,335.49 34,390.96 34,446.43 34,501.89 34,557.36 34,668.29 34,723.76 34,779.23 34,834.69 34,945.63 35,001.10 35,056.56 35,112.03 35,167.50 35,222.96 35,278.43	34,700.66 34,756.12 34,811.59 34,867.06 34,922.53 34,977.99 35,033.46 35,088.93 35,144.39 35,199.86 35,255.33 35,310.79 35,366.26 35,421.73 35,477.20 35,532.66 35,588.13 35,643.60 35,699.06 35,754.53	35,176.76 35,232.22 35,287.69 35,343.16 35,398.63 35,454.09 35,509.56 35,565.03 35,620.49 35,675.96 35,731.43 35,786.89 35,842.36 35,897.83 35,953.30 36,008.76 36,064.23 36,119.70 36,175.16 36,230.63	35,652.86 35,708.32 35,763.79 35,819.26 35,874.73 35,930.19 35,985.66 36,041.13 36,096.59 36,152.06 36,207.53 36,262.99 36,318.46 36,373.93 36,429.40 36,484.86 36,540.33 36,595.80 36,651.26 36,706.73	100 200 300 400 500 600 700 800 900 1,000 1,100 1,200 1,300 1,400	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43	5 and more 88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43	
52,700 52,800 52,900 53,000 53,100 53,200 53,300 53,400 53,500 53,700 53,800 53,900 54,000 54,100 54,200 54,300 54,400 54,500 54,600	33,450.56 33,506.02 33,561.49 33,616.96 33,672.43 33,727.89 33,783.36 33,838.83 33,894.29 33,949.76 34,005.23 34,060.69 34,116.16 34,171.63 34,227.10 34,282.56 34,338.03 34,393.50 34,448.96 34,504.43 34,559.90	34,224.56 34,280.02 34,335.49 34,390.96 34,446.43 34,501.89 34,557.36 34,612.83 34,668.29 34,723.76 34,779.23 34,834.69 34,945.63 35,001.10 35,056.56 35,112.03 35,167.50 35,222.96 35,278.43 35,333.90	34,700.66 34,756.12 34,811.59 34,867.06 34,922.53 34,977.99 35,033.46 35,088.93 35,144.39 35,199.86 35,255.33 35,310.79 35,366.26 35,421.73 35,477.20 35,532.66 35,588.13 35,643.60 35,699.06 35,754.53 35,810.00	35,176.76 35,232.22 35,287.69 35,343.16 35,398.63 35,454.09 35,509.56 35,565.03 35,620.49 35,675.96 35,731.43 35,786.89 35,842.36 35,897.83 35,953.30 36,008.76 36,064.23 36,119.70 36,175.16 36,230.63 36,286.10	35,652.86 35,708.32 35,763.79 35,819.26 35,874.73 35,930.19 35,985.66 36,041.13 36,096.59 36,152.06 36,207.53 36,262.99 36,318.46 36,373.93 36,429.40 36,484.86 36,540.33 36,595.80 36,651.26 36,706.73 36,762.20	100 200 300 400 500 600 700 800 900 1,000 1,100 1,200 1,300 1,400 1,500	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43 1,323.68	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43 1,323.68	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43 1,323.68	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43 1,323.68	5 and more 88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43 1,323.68	
52,700 52,800 52,900 53,000 53,100 53,200 53,300 53,500 53,500 53,700 53,800 54,000 54,100 54,200 54,400 54,500 54,600 54,700	33,450.56 33,506.02 33,561.49 33,616.96 33,672.43 33,727.89 33,783.36 33,838.83 33,894.29 33,949.76 34,005.23 34,060.69 34,116.16 34,171.63 34,227.10 34,282.56 34,338.03 34,393.50 34,448.96 34,504.43 34,559.90 34,615.36	34,224.56 34,280.02 34,335.49 34,390.96 34,446.43 34,501.89 34,557.36 34,612.83 34,668.29 34,723.76 34,779.23 34,834.69 34,945.63 35,001.10 35,056.56 35,112.03 35,167.50 35,222.96 35,278.43 35,333.90 35,389.36	34,700.66 34,756.12 34,811.59 34,867.06 34,922.53 34,977.99 35,033.46 35,088.93 35,144.39 35,199.86 35,255.33 35,310.79 35,366.26 35,421.73 35,477.20 35,532.66 35,588.13 35,643.60 35,699.06 35,754.53 35,810.00 35,865.46	35,176.76 35,232.22 35,287.69 35,343.16 35,398.63 35,454.09 35,509.56 35,565.03 35,620.49 35,675.96 35,731.43 35,786.89 35,842.36 35,897.83 35,953.30 36,008.76 36,064.23 36,119.70 36,175.16 36,230.63 36,286.10 36,341.56	35,652.86 35,708.32 35,763.79 35,819.26 35,874.73 35,930.19 35,985.66 36,041.13 36,096.59 36,152.06 36,207.53 36,262.99 36,318.46 36,373.93 36,429.40 36,484.86 36,540.33 36,595.80 36,651.26 36,706.73 36,762.20 36,817.66	100 200 300 400 500 600 700 800 900 1,000 1,100 1,200 1,300 1,400 1,500 1,600	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43 1,323.68 1,411.92	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43 1,323.68 1,411.92	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43 1,323.68 1,411.92	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43 1,323.68 1,411.92	5 and more 88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43 1,323.68 1,411.92	
52,700 52,800 52,900 53,000 53,100 53,200 53,300 53,500 53,500 53,700 53,800 54,000 54,100 54,200 54,300 54,400 54,500 54,600 54,700 54,800	33,450.56 33,506.02 33,561.49 33,616.96 33,672.43 33,727.89 33,783.36 33,838.83 33,894.29 33,949.76 34,005.23 34,060.69 34,116.16 34,171.63 34,227.10 34,282.56 34,338.03 34,393.50 34,448.96 34,504.43 34,559.90 34,615.36 34,670.83	34,224.56 34,280.02 34,335.49 34,390.96 34,446.43 34,501.89 34,557.36 34,612.83 34,668.29 34,723.76 34,779.23 34,834.69 34,890.16 34,945.63 35,001.10 35,056.56 35,112.03 35,167.50 35,222.96 35,278.43 35,333.90 35,389.36 35,444.83	34,700.66 34,756.12 34,811.59 34,867.06 34,922.53 34,977.99 35,033.46 35,088.93 35,144.39 35,199.86 35,255.33 35,310.79 35,366.26 35,421.73 35,477.20 35,532.66 35,588.13 35,643.60 35,699.06 35,754.53 35,810.00 35,865.46 35,920.93	35,176.76 35,232.22 35,287.69 35,343.16 35,398.63 35,454.09 35,509.56 35,565.03 35,620.49 35,675.96 35,731.43 35,786.89 35,842.36 35,897.83 36,008.76 36,064.23 36,119.70 36,175.16 36,230.63 36,286.10 36,341.56 36,397.03	35,652.86 35,708.32 35,763.79 35,819.26 35,874.73 35,930.19 35,985.66 36,041.13 36,096.59 36,152.06 36,207.53 36,262.99 36,318.46 36,373.93 36,429.40 36,484.86 36,540.33 36,595.80 36,651.26 36,706.73 36,762.20 36,817.66 36,873.13	100 200 300 400 500 600 700 800 900 1,000 1,100 1,200 1,300 1,400 1,500 1,600 1,700	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43 1,323.68 1,411.92 1,500.17	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43 1,323.68 1,411.92 1,500.17	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43 1,323.68 1,411.92 1,500.17	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43 1,323.68 1,411.92 1,500.17	5 and more 88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43 1,323.68 1,411.92 1,500.17	
52,700 52,800 52,900 53,000 53,100 53,200 53,300 53,400 53,500 53,700 53,800 54,000 54,100 54,200 54,400 54,500 54,600 54,700 54,800 54,900	33,450.56 33,506.02 33,561.49 33,616.96 33,672.43 33,727.89 33,783.36 33,838.83 33,894.29 33,949.76 34,005.23 34,060.69 34,116.16 34,171.63 34,227.10 34,282.56 34,338.03 34,393.50 34,448.96 34,504.43 34,559.90 34,615.36 34,670.83 34,726.30	34,224.56 34,280.02 34,335.49 34,390.96 34,446.43 34,501.89 34,557.36 34,612.83 34,668.29 34,723.76 34,779.23 34,834.69 34,945.63 35,001.10 35,056.56 35,112.03 35,167.50 35,222.96 35,278.43 35,333.90 35,389.36 35,444.83 35,500.30	34,700.66 34,756.12 34,811.59 34,867.06 34,922.53 34,977.99 35,033.46 35,088.93 35,144.39 35,199.86 35,255.33 35,310.79 35,366.26 35,421.73 35,477.20 35,532.66 35,583.66 35,683.60 35,699.06 35,754.53 35,810.00 35,865.46 35,920.93 35,976.40	35,176.76 35,232.22 35,287.69 35,343.16 35,398.63 35,454.09 35,509.56 35,565.03 35,620.49 35,675.96 35,731.43 35,786.89 35,842.36 35,897.83 36,008.76 36,064.23 36,119.70 36,175.16 36,230.63 36,286.10 36,341.56 36,397.03 36,452.50	35,652.86 35,708.32 35,763.79 35,819.26 35,874.73 35,930.19 35,985.66 36,041.13 36,096.59 36,152.06 36,207.53 36,262.99 36,318.46 36,373.93 36,429.40 36,484.86 36,540.33 36,595.80 36,651.26 36,706.73 36,762.20 36,873.13 36,928.60	100 200 300 400 500 600 700 800 900 1,000 1,100 1,200 1,300 1,400 1,500 1,600 1,700 1,800	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43 1,323.68 1,411.92 1,500.17 1,588.41	Worker w Number 2 88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43 1,323.68 1,411.92 1,500.17 1,588.41	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43 1,323.68 1,411.92 1,500.17 1,588.41	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43 1,323.68 1,411.92 1,500.17 1,588.41	5 and more 88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43 1,323.68 1,411.92 1,500.17 1,588.41	
52,700 52,800 52,900 53,000 53,100 53,200 53,300 53,500 53,500 53,700 53,800 54,000 54,100 54,200 54,300 54,400 54,500 54,600 54,700 54,800 54,900 55,000	33,450.56 33,506.02 33,561.49 33,616.96 33,672.43 33,727.89 33,783.36 33,838.83 33,894.29 33,949.76 34,005.23 34,006.69 34,116.16 34,727.10 34,282.56 34,338.03 34,393.50 34,448.96 34,504.43 34,559.90 34,615.36 34,670.83 34,726.30 34,781.77	34,224.56 34,280.02 34,335.49 34,390.96 34,446.43 34,501.89 34,557.36 34,612.83 34,668.29 34,723.76 34,779.23 34,834.69 34,890.16 34,945.63 35,001.10 35,056.56 35,112.03 35,167.50 35,222.96 35,278.43 35,333.90 35,389.36 35,444.83 35,500.30 35,555.77	34,700.66 34,756.12 34,811.59 34,867.06 34,922.53 34,977.99 35,033.46 35,088.93 35,144.39 35,199.86 35,255.33 35,310.79 35,366.26 35,421.73 35,477.20 35,532.66 35,583.66 35,683.60 35,683.60 35,754.53 35,810.00 35,865.46 35,920.93 35,976.40 36,031.87	35,176.76 35,232.22 35,287.69 35,343.16 35,398.63 35,454.09 35,509.56 35,565.03 35,662.49 35,675.96 35,731.43 35,897.83 35,897.83 36,008.76 36,008.76 36,064.23 36,175.16 36,230.63 36,286.10 36,341.56 36,397.03 36,452.50 36,507.97	35,652.86 35,708.32 35,763.79 35,819.26 35,874.73 35,930.19 35,985.66 36,041.13 36,096.59 36,152.06 36,207.53 36,262.99 36,318.46 36,373.93 36,429.40 36,484.86 36,540.33 36,540.33 36,540.33 36,540.33 36,540.33 36,540.33 36,706.73 36,762.20 36,817.66 36,873.13 36,928.60 36,984.07	100 200 300 400 500 600 700 800 900 1,000 1,100 1,200 1,300 1,400 1,500 1,600 1,700 1,800 1,900	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43 1,323.68 1,411.92 1,500.17 1,588.41 1,676.66	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43 1,323.68 1,411.92 1,500.17 1,588.41 1,676.66	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43 1,323.68 1,411.92 1,500.17 1,588.41 1,676.66	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43 1,323.68 1,411.92 1,500.17 1,588.41 1,676.66	5 and more 88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43 1,323.68 1,411.92 1,500.17 1,588.41 1,676.66	
52,700 52,800 52,900 53,000 53,100 53,200 53,300 53,400 53,500 53,700 53,800 54,000 54,100 54,200 54,300 54,400 54,500 54,600 54,700 54,800 54,900	33,450.56 33,506.02 33,561.49 33,616.96 33,672.43 33,727.89 33,783.36 33,838.83 33,894.29 33,949.76 34,005.23 34,060.69 34,116.16 34,171.63 34,227.10 34,282.56 34,338.03 34,393.50 34,448.96 34,504.43 34,559.90 34,615.36 34,670.83 34,726.30	34,224.56 34,280.02 34,335.49 34,390.96 34,446.43 34,501.89 34,557.36 34,612.83 34,668.29 34,723.76 34,779.23 34,834.69 34,945.63 35,001.10 35,056.56 35,112.03 35,167.50 35,222.96 35,278.43 35,333.90 35,389.36 35,444.83 35,500.30	34,700.66 34,756.12 34,811.59 34,867.06 34,922.53 34,977.99 35,033.46 35,088.93 35,144.39 35,199.86 35,255.33 35,310.79 35,366.26 35,421.73 35,477.20 35,532.66 35,583.66 35,683.60 35,699.06 35,754.53 35,810.00 35,865.46 35,920.93 35,976.40	35,176.76 35,232.22 35,287.69 35,343.16 35,398.63 35,454.09 35,509.56 35,565.03 35,620.49 35,675.96 35,731.43 35,786.89 35,842.36 35,897.83 36,008.76 36,064.23 36,119.70 36,175.16 36,230.63 36,286.10 36,341.56 36,397.03 36,452.50	35,652.86 35,708.32 35,763.79 35,819.26 35,874.73 35,930.19 35,985.66 36,041.13 36,096.59 36,152.06 36,207.53 36,262.99 36,318.46 36,373.93 36,429.40 36,484.86 36,540.33 36,595.80 36,651.26 36,706.73 36,762.20 36,873.13 36,928.60	100 200 300 400 500 600 700 800 900 1,000 1,100 1,200 1,300 1,400 1,500 1,600 1,700 1,800	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43 1,323.68 1,411.92 1,500.17 1,588.41	Worker w Number 2 88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43 1,323.68 1,411.92 1,500.17 1,588.41	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43 1,323.68 1,411.92 1,500.17 1,588.41	88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43 1,323.68 1,411.92 1,500.17 1,588.41	5 and more 88.25 176.49 264.74 352.98 441.23 529.47 617.72 705.96 794.21 882.45 970.70 1,058.94 1,147.19 1,235.43 1,323.68 1,411.92 1,500.17 1,588.41	

Annual gross income Income replacement indemnities (90% of weighted net income for 2006)				Annual gross income Income replacement indemnities (90% of weighted net income for 2006)							
			rith dependen of adult depe						ith dependen of adult depe		
	1	2	3	4	5 and more		1	2	3	4	5 and more
2,200	1,941.39	1,941.39	1,941.39	1,941.39	1,941.39	7,000	6,021.23	6,021.23	6,021.23	6,021.23	6,021.23
2,300	2,029.64	2,029.64	2,029.64	2,029.64	2,029.64	7,100	6,105.02		6,105.02	6,105.02	6,105.02
2,400	2,117.88		2,117.88	2,117.88	2,117.88	7,200	6,188.81	6,188.81	6,188.81	6,188.81	6,188.81
2,500	2,206.13	2,206.13	2,206.13	2,206.13	2,206.13	7,300	6,272.60		6,272.60	6,272.60	6,272.60
2,600	2,294.37	2,294.37	2,294.37	2,294.37	2,294.37	7,400	6,356.39		6,356.39	6,356.39	6,356.39
2,700	2,382.62		2,382.62	2,382.62	2,382.62	7,500	6,440.18		6,440.18	6,440.18	6,440.18
2,800	2,470.86		2,470.86	2,470.86	2,470.86	7,600	6,523.97	6,523.97	6,523.97	6,523.97	6,523.97
2,900	2,559.11	2,559.11	2,559.11	2,559.11	2,559.11	7,700	6,607.76		6,607.76	6,607.76	6,607.76
3,000	2,647.35	2,647.35	2,647.35	2,647.35	2,647.35	7,800	6,691.55	6,691.55	6,691.55	6,691.55	6,691.55
3,100	2,735.60	2,735.60	2,735.60	2,735.60	2,735.60	7,900	6,775.34	6,775.34	6,775.34	6,775.34	6,775.34
3,200	2,823.84	2,823.84	2,823.84	2,823.84	2,823.84	8,000	6,859.13	6,859.13	6,859.13	6,859.13	6,859.13
3,300	2,912.09		2,912.09	2,912.09	2,912.09	8,100	6,942.92	6,942.92	6,942.92	6,942.92	6,942.92
3,400	3,000.33	3,000.33	3,000.33	3,000.33	3,000.33	8,200	7,026.71	7,026.71	7,026.71	7,026.71	7,026.71
3,500	3,088.58	3,088.58	3,088.58	3,088.58	3,088.58	8,300	7,110.50		7,110.50	7,110.50	7,110.50
3,600	3,172.37	3,172.37	3,172.37	3,172.37	3,172.37	8,400	7,194.29	7,194.29	7,194.29	7,194.29	7,194.29
3,700	3,256.16	3,256.16	3,256.16	3,256.16	3,256.16	8,500	7,278.08	7,278.08	7,278.08	7,278.08	7,278.08
3,800	3,339.95	3,339.95	3,339.95	3,339.95	3,339.95	8,600	7,361.87	7,361.87	7,361.87	7,361.87	7,361.87
3,900	3,423.74	,	3,423.74	3,423.74	3,423.74	8,700	7,445.66		7,445.66	7,445.66	7,445.66
4,000	3,507.53	3,507.53	3,507.53	3,507.53	3,507.53	8,800	7,529.45		7,529.45	7,529.45	7,529.45
4,100	3,591.32	3,591.32	3,591.32	3,591.32	3,591.32	8,900	7,613.24		7,613.24	7,613.24	7,613.24
4,200	3,675.11	3,675.11	3,675.11	3,675.11	3,675.11	9,000	7,697.03	7,697.03	7,697.03	7,697.03	7,697.03
4,300	3,758.90		3,758.90	3,758.90	3,758.90	9,100	7,780.82		7,780.82	7,780.82	7,780.82
4,400	3,842.69	3,842.69	3,842.69	3,842.69	3,842.69	9,200	7,864.61	7,864.61	7,864.61	7,864.61	7,864.61
4,500	3,926.48	,	3,926.48	3,926.48	3,926.48	9,300	7,948.40		7,948.40	7,948.40	7,948.40
4,600	4,010.27		4,010.27	4,010.27	4,010.27	9,400	8,032.19		8,032.19	8,032.19	8,032.19
4,700	4,094.06	,	4,094.06	4,094.06	4,094.06	9,500	8,115.98	8,115.98	8,115.98	8,115.98	8,115.98
4,800	4,177.85		4,177.85	4,177.85	4,177.85	9,600	8,199.77		8,199.77	8,199.77	8,199.77
4,900	4,261.64		4,261.64	4,261.64	4,261.64	9,700	8,283.56		8,283.56	8,283.56	8,283.56
5,000	4,345.43	4,345.43	4,345.43	4,345.43	4,345.43	9,800	8,367.35		8,367.35	8,367.35	8,367.35
5,100	4,429.22		4,429.22	4,429.22	4,429.22	9,900	8,451.14		8,451.14	8,451.14	8,451.14
5,200	4,513.01	4,513.01	4,513.01	4,513.01	4,513.01	10,000	8,534.93		8,534.93	8,534.93	8,534.93
5,300	4,596.80	4,596.80	4,596.80	4,596.80	4,596.80	10,100	8,618.72		8,618.72	8,618.72	8,618.72
5,400	4,680.59		4,680.59	4,680.59	4,680.59	10,200	8,702.51	8,702.51	8,702.51	8,702.51	8,702.51
5,500	4,764.38	4,764.38	4,764.38	4,764.38	4,764.38	10,300	8,786.30		8,786.30	8,786.30	8,786.30
5,600	4,848.17	4,848.17	4,848.17	4,848.17	4,848.17	10,400	8,870.09		8,870.09	8,870.09	8,870.09
5,700	4,931.96		4,931.96	4,931.96	4,931.96	10,500	8,953.88	0.005.65	8,953.88	8,953.88	8,953.88
5,800	5,015.75	5,015.75	5,015.75	5,015.75	5,015.75	10,600	9,037.67	9,037.67	9,037.67	9,037.67	9,037.67
5,900	5,099.54		5,099.54	5,099.54	5,099.54	10,700	9,121.46		9,121.46	9,121.46	9,121.46
6,000	5,183.33		5,183.33	5,183.33	5,183.33	10,800	9,205.25		9,205.25	9,205.25	9,205.25
6,100	5,267.12		5,267.12	5,267.12	5,267.12	10,900	9,289.04		9,289.04 9,372.83	9,289.04	9,289.04
6,200	5,350.91 5,434.70	5,350.91 5,434.70	5,350.91	5,350.91 5,434.70	5,350.91 5,434.70	11,000	9,372.83		9,372.83 9,456.62	9,372.83	9,372.83 9,456.62
6,300			5,434.70 5,518.40	5,434.70	5,434.70 5,518.40	11,100	9,456.62			9,456.62	
6,400	5,518.49		5,518.49 5,602.28	5,518.49	5,518.49	11,200	9,540.41	9,540.41	9,540.41	9,540.41	9,540.41 9,624.20
6,500 6,600	5,602.28 5,686.07		5,686.07	5,602.28 5,686.07	5,602.28 5,686.07	11,300 11,400	9,624.20 9,707.99		9,624.20 9,707.99	9,624.20 9,707.99	9,024.20
6,700	5,769.86		5,769.86	5,769.86	5,769.86	11,400	9,707.99		9,707.99	9,707.99	9,707.99
6,800	5,853.65		5,853.65	5,853.65	5,853.65	11,600	9,875.57		9,791.78	9,791.78	9,791.78
6,900	5,937.44		5,937.44	5,937.44	5,937.44	11,700	9,959.36		9,959.36	9,959.36	9,959.36

Annual gross income Income replacement indemnities (90% of weighted net income for 2006)					Annual gross Income replacement indemnit income (90% of weighted net income for						
		Number	vith depender of adult dep					Number	vith depender of adult dep		
	1	2	3	4	5 and more		1	2	3	4	5 and more
11,800	10,043.15	10,043.15	10,043.15	10,043.15	10,043.15	16,600	14,061.48	14,061.48	14,061.48	14,061.48	14,061.48
11,900	10,126.94	10,126.94	10,126.94	10,126.94	10,126.94	16,700	14,134.07	14,134.07	14,134.07	14,134.07	14,134.07
12,000	10,210.73	10,210.73	10,210.73	10,210.73	10,210.73	16,800	14,206.67	14,206.67	14,206.67	14,206.67	14,206.67
12,100	10,294.52	10,294.52	10,294.52	10,294.52	10,294.52	16,900	14,279.26	14,279.26	14,279.26	14,279.26	14,279.26
12,200	10,378.31	10,378.31	10,378.31	10,378.31	10,378.31	17,000	14,351.86		14,351.86	14,351.86	14,351.86
12,300	10,462.10	10,462.10	10,462.10	10,462.10	10,462.10	17,100	14,424.45	14,424.45	14,424.45	14,424.45	14,424.45
12,400	10,545.89	10,545.89	10,545.89	10,545.89	10,545.89	17,200	14,497.05	14,497.05	14,497.05	14,497.05	14,497.05
12,500	10,629.68	10,629.68	10,629.68	10,629.68	10,629.68	17,300	14,569.65	14,569.65	14,569.65	14,569.65	14,569.65
12,600	10,713.47	10,713.47	10,713.47	10,713.47	10,713.47	17,400	14,642.24	14,642.24	14,642.24	14,642.24	14,642.24
12,700	10,797.26	10,797.26	10,797.26	10,797.26	10,797.26	17,500	14,714.84	14,714.84	14,714.84	14,714.84	14,714.84
12,800	10,881.05	10,881.05	10,881.05	10,881.05	10,881.05	17,600	14,787.43	14,787.43	14,787.43	14,787.43	14,787.43
12,900	10,964.84	10,964.84	10,964.84	10,964.84	10,964.84	17,700	14,860.03	14,860.03	14,860.03	14,860.03	14,860.03
13,000	11,048.63	11,048.63	11,048.63	11,048.63	11,048.63	17,800	14,932.62	14,932.62	14,932.62	14,932.62	14,932.62
13,100	11,132.42	11,132.42	11,132.42	11,132.42	11,132.42	17,900	15,005.22	15,005.22	15,005.22	15,005.22	15,005.22
13,200	11,216.21	11,216.21	11,216.21	11,216.21	11,216.21	18,000	15,077.82	15,077.82	15,077.82	15,077.82	15,077.82
13,300	11,300.00	11,300.00	11,300.00	11,300.00	11,300.00	18,100	15,150.41	15,150.41	15,150.41	15,150.41	15,150.41
13,400	11,383.79	11,383.79	11,383.79	11,383.79	11,383.79	18,200	15,223.01	15,223.01	15,223.01	15,223.01	15,223.01
13,500	11,467.58	11,467.58	11,467.58	11,467.58	11,467.58	18,300	15,295.60		15,295.60	15,295.60	15,295.60
13,600	11,551.37	11,551.37	11,551.37	11,551.37	11,551.37	18,400	15,368.20		15,368.20	15,368.20	15,368.20
13,700	11,635.16	11,635.16	11,635.16	11,635.16	11,635.16	18,500	15,440.79	15,440.79	15,440.79	15,440.79	15,440.79
13,800	11,718.95	11,718.95	11,718.95	11,718.95	11,718.95	18,600	15,513.39	15,513.39	15,513.39	15,513.39	15,513.39
13,900	11,802.74	11,802.74	11,802.74	11,802.74	11,802.74	18,700	15,585.98	15,585.98	15,585.98	15,585.98	15,585.98
14,000	11,886.53	11,886.53	11,886.53	11,886.53	11,886.53	18,800	15,658.58	15,658.58	15,658.58	15,658.58	15,658.58
14,100	11,970.32	11,970.32	11,970.32	11,970.32	11,970.32	18,900	15,731.18	15,731.18	15,731.18	15,731.18	15,731.18
14,200	12,054.11	12,054.11	12,054.11	12,054.11	12,054.11	19,000	15,803.77	15,803.77	15,803.77	15,803.77	15,803.77
14,200	12,034.11	12,034.11	12,034.11	12,034.11	12,034.11	19,000	15,876.37	15,876.37	15,876.37	15,805.77	15,876.37
14,400	12,137.90	12,137.90	12,137.90	12,137.90	12,137.90	19,100	15,948.96	15,948.96	15,948.96	15,948.96	15,948.96
14,500	12,305.48	12,305.48	12,305.48	12,305.48	12,305.48	19,200	16,021.56		16,021.56	16,021.56	16,021.56
14,600	12,389.27	12,303.48	12,303.48	12,389.27	12,389.27	19,300	16,021.30	16,021.30	16,021.30	16,021.36	16,021.30
14,700	12,369.27		12,473.06		12,473.06		16,166.75	16,166.75	16,166.75	16,166.75	16,166.75
14,700	12,556.85	12,473.06 12,556.85	12,556.85	12,473.06 12,556.85	12,556.85	19,500 19,600	16,239.35	16,239.35	16,239.35	16,239.35	16,239.35
14,900	12,530.63	12,530.63	12,530.63	12,530.63	12,530.63	19,000	16,239.33	16,311.94	16,311.94	16,311.94	16,311.94
	12,724.43	12,724.43	12,724.43	12,724.43	12,724.43	19,700	16,384.54	16,384.54	16,384.54	16,384.54	16,384.54
15,000 15,100	12,724.43	12,724.43	12,724.43	12,724.43	12,724.43	19,900	16,457.13	16,457.13	16,457.13	16,457.13	16,457.13
15,100	12,892.01	12,808.22	12,808.22	12,892.01	12,892.01	20,000	16,529.73	16,529.73	16,529.73	16,529.73	16,529.73
15,200	12,892.01	12,892.01	12,892.01	12,892.01	12,892.01	20,000	16,602.32	16,602.32	16,602.32	16,602.32	16,602.32
	,									16,674.92	
15,400	13,059.59		13,059.59		13,059.59	20,200	16,674.92 16,747.52		16,674.92		16,747.52
15,500	13,143.38		13,143.38	13,143.38	13,143.38	20,300			16,747.52	16,747.52	,
15,600	13,227.17		13,227.17	13,227.17	13,227.17	20,400	16,820.11	16,820.11	16,820.11 16,892.71	16,820.11	16,820.11
15,700	13,310.96		13,310.96	13,310.96	13,310.96	20,500	16,892.71	16,892.71		16,892.71	16,892.71
15,800	13,394.75	13,394.75	13,394.75	13,394.75	13,394.75	20,600	16,965.30		16,965.30	16,965.30	16,965.30
15,900	13,478.54	13,478.54	13,478.54	13,478.54	13,478.54	20,700	17,037.90		17,037.90	17,037.90	17,037.90
16,000	13,562.33	13,562.33	13,562.33	13,562.33	13,562.33	20,800	17,110.49		17,110.49	17,110.49	17,110.49
16,100	13,646.12		13,646.12	13,646.12	13,646.12	20,900	17,183.09		17,183.09	17,183.09	17,183.09
16,200	13,729.91	13,729.91	13,729.91	13,729.91	13,729.91	21,000	17,255.68		17,255.68	17,255.68	17,255.68
16,300	13,813.70		13,813.70	13,813.70	13,813.70	21,100	17,328.28		17,328.28	17,328.28	17,328.28
16,400	13,897.49		13,897.49	13,897.49	13,897.49	21,200 21,300	17,400.88		17,400.88	17,400.88	17,400.88
16,500	13,981.28	13,981.28	13,981.28	13,981.28	13,981.28	41,300	17,473.47	17,473.47	17,473.47	17,473.47	17,473.47

Annual gross income Income replacement indemnities (90% of weighted net income for 2006))	Annual gross income Income replacement indemnities (90% of weighted net income for 2006)						
			vith depender of adult dep						vith depender of adult dep		
	1	2	3	4	5 and more		1	2	3	4	5 and more
21,400	17,546.07	17,546.07	17,546.07	17,546.07	17,546.07	26,200	20,766.06	21,030.66	21,030.66	21,030.66	21,030.66
21,500	17,618.66	17,618.66	17,618.66	17,618.66	17,618.66	26,300	20,824.25	21,103.25	21,103.25	21,103.25	21,103.25
21,600	17,691.26	17,691.26	17,691.26	17,691.26	17,691.26	26,400	20,882.45	21,175.85	21,175.85	21,175.85	21,175.85
21,700	17,763.85	17,763.85	17,763.85	17,763.85	17,763.85	26,500	20,940.65	21,248.45	21,248.45	21,248.45	21,248.45
21,800 21,900	17,836.45	17,836.45	17,836.45 17,909.05	17,836.45	17,836.45	26,600	20,998.84	21,321.04	21,321.04	21,321.04 21,393.64	21,321.04 21,393.64
	17,909.05	17,909.05	,	17,909.05	17,909.05	26,700	21,057.04	21,393.64	21,393.64		
22,000	17,981.64	17,981.64	17,981.64	17,981.64	17,981.64	26,800	21,115.23	21,466.23	21,466.23	21,466.23	21,466.23
22,100 22,200	18,054.24	18,054.24	18,054.24	18,054.24	18,054.24	26,900	21,173.43	21,538.83	21,538.83	21,538.83	21,538.83
	18,126.83	18,126.83	18,126.83	18,126.83	18,126.83	27,000	21,231.62	21,611.42	21,611.42	21,611.42	21,611.42
22,300	18,199.43	18,199.43	18,199.43	18,199.43	18,199.43	27,100	21,289.82	21,684.02	21,684.02	21,684.02	21,684.02
22,400 22,500	18,272.02	18,272.02	18,272.02	18,272.02 18,344.62	18,272.02 18,344.62	27,200	21,348.02	21,756.62 21,829.21	21,756.62	21,756.62 21,829.21	21,756.62 21,829.21
	18,344.62	18,344.62 18,417.22	18,344.62	,		27,300	21,406.21		21,829.21		
22,600	18,417.22	,	18,417.22	18,417.22 18,489.81	18,417.22	27,400 27,500	21,464.41	21,901.81	21,901.81	21,901.81	21,901.81
22,700 22,800	18,489.81 18,562.41	18,489.81 18,562.41	18,489.81 18,562.41	18,562.41	18,489.81 18,562.41	27,500	21,522.60 21,580.80	21,974.40 22,047.00	21,974.40 22,047.00	21,974.40 22,047.00	21,974.40 22,047.00
22,900	18,635.00	18,635.00	18,635.00	18,635.00	18,635.00	27,700	21,638.99	22,119.59	22,119.59	22,119.59	22,119.59
23,000	18,707.60	18,707.60	18,707.60	18,707.60	18,707.60	27,700	21,697.19	22,119.39	22,119.39	22,119.39	22,119.39
23,100	18,780.19	18,780.19	18,780.19	18,780.19	18,780.19	27,900	21,755.38	22,192.19	22,192.19	22,192.19	22,192.19
23,200	18,852.79	18,852.79	18,852.79	18,852.79	18,852.79	28,000	21,813.58	22,330.18	22,337.38	22,337.38	22,337.38
23,300	18,925.38	18,925.38	18,925.38	18,925.38	18,925.38	28,100	21,871.78	22,388.38	22,409.98	22,409.98	22,409.98
23,400	18,997.98	18,997.98	18,997.98	18,997.98	18,997.98	28,200	21,929.97	22,446.57	22,482.57	22,482.57	22,482.57
23,500	19,070.58	19,070.58	19,070.58	19,070.58	19,070.58	28,300	21,988.17	22,504.77	22,555.17	22,555.17	22,555.17
23,600	19,143.17	19,143.17	19,143.17	19,143.17	19,143.17	28,400	22,046.36	22,562.96	22,627.76	22,627.76	22,627.76
23,700	19,215.77	19,215.77	19,215.77	19,215.77	19,215.77	28,500	22,104.56	22,621.16	22,700.36	22,700.36	22,700.36
23,800	19,288.36	19,288.36	19,288.36	19,288.36	19,288.36	28,600	22,162.75	22,679.35	22,772.95	22,772.95	22,772.95
23,900	19,360.96	19,360.96	19,360.96	19,360.96	19,360.96	28,700	22,220.95	22,737.55	22,845.55	22,845.55	22,845.55
24,000	19,433.55	19,433.55	19,433.55	19,433.55	19,433.55	28,800	22,279.15	22,795.75	22,918.15	22,918.15	22,918.15
24,100	19,506.15	19,506.15	19,506.15	19,506.15	19,506.15	28,900	22,337.34	22,853.94	22,990.74	22,990.74	22,990.74
24,200	19,578.75	19,578.75	19,578.75	19,578.75	19,578.75	29,000	22,395.54	22,912.14	23,063.34	23,063.34	23,063.34
24,300	19,651.34	19,651.34	19,651.34	19,651.34	19,651.34	29,100	22,453.73	22,970.33	23,135.93	23,135.93	23,135.93
24,400	19,718.54	19,723.94	19,723.94	19,723.94	19,723.94	29,200	22,511.03	23,027.63	23,208.53	23,208.53	23,208.53
24,500	19,776.73	19,796.53	19,796.53	19,796.53	19,796.53	29,300	22,565.62	23,082.22	23,281.12	23,281.12	23,281.12
24,600	19,834.93	19,869.13	19,869.13	19,869.13	19,869.13	29,400	22,620.22	23,136.82	23,353.72	23,353.72	23,353.72
24,700	19,893.12	19,941.72	19,941.72	19,941.72	19,941.72	29,500	22,674.82	23,191.42	23,426.32	23,426.32	23,426.32
24,800	19,951.32	20,014.32	20,014.32	20,014.32	20,014.32	29,600	22,729.41	23,246.01	23,498.91	23,498.91	23,498.91
24,900	20,009.52	20,086.92	20,086.92	20,086.92	20,086.92	29,700	22,784.01	23,300.61	23,571.51	23,571.51	23,571.51
25,000	20,067.71	20,159.51	20,159.51	20,159.51	20,159.51	29,800	22,838.60	23,355.20	23,644.10	23,644.10	23,644.10
25,100	20,125.91	20,232.11	20,232.11	20,232.11	20,232.11	29,900	22,893.20	23,409.80	23,716.70	23,716.70	23,716.70
25,200	20,184.10	20,304.70	20,304.70	20,304.70	20,304.70	30,000	22,947.79	23,464.39	23,789.29	23,789.29	23,789.29
25,300	20,242.30	20,377.30	20,377.30	20,377.30	20,377.30	30,100	23,002.39	23,518.99	23,861.89	23,861.89	23,861.89
25,400	20,300.49	20,449.89	20,449.89	20,449.89	20,449.89	30,200	23,056.99	23,573.59	23,934.49	23,934.49	23,934.49
25,500	20,358.69	20,522.49	20,522.49	20,522.49	20,522.49	30,300	23,111.58	23,628.18	24,007.08	24,007.08	24,007.08
25,600	20,416.88	20,595.08	20,595.08	20,595.08	20,595.08	30,400	23,166.18	23,682.78	24,079.68	24,079.68	24,079.68
25,700	20,475.08	20,667.68	20,667.68	20,667.68	20,667.68	30,500	23,220.77	23,737.37	24,152.27	24,152.27	24,152.27
25,800	20,533.28	20,740.28	20,740.28	20,740.28	20,740.28	30,600	23,275.37	23,791.97	24,224.87	24,224.87	24,224.87
25,900	20,591.47	20,812.87	20,812.87	20,812.87	20,812.87	30,700	23,329.96	23,846.56	24,297.46	24,297.46	24,297.46
26,000	20,649.67	20,885.47	20,885.47	20,885.47	20,885.47	30,800	23,384.56	23,901.16	24,370.06	24,370.06	24,370.06
26,100	20,707.86	20,958.06	20,958.06	20,958.06	20,958.06	30,900	23,439.15	23,955.75	24,431.85	24,442.65	24,442.65

Annual inco		Income replacement indemnities (90% of weighted net income for 2006)					Annual gross Income replacement indemnities income (90% of weighted net income for 2006)				
			vith depender of adult dep						vith depender of adult dep		
	1	2	3	4	5 and more		1	2	3	4	5 and more
31,000	23,493.75	24,010.35	24,486.45	24,515.25	24,515.25	35,800	26,114.34	26,630.94	27,107.04	27,583.14	27,999.84
31,100	23,548.35		24,541.05	24,587.85	24,587.85	35,900	26,168.94	26,685.54	27,161.64	27,637.74	28,072.44
31,200	23,602.94		24,595.64	24,660.44	24,660.44	36,000	26,223.53	26,740.13	27,216.23	27,692.33	28,145.03
31,300	23,657.54		24,650.24	24,733.04	24,733.04	36,100	26,278.13	26,794.73	27,270.83	27,746.93	28,217.63
31,400	23,712.13		24,704.83	24,805.63	24,805.63	36,200	26,332.72	26,849.32	27,325.42	27,801.52	28,277.62
31,500	23,766.73		24,759.43	24,878.23	24,878.23	36,300	26,387.32	26,903.92	27,380.02	27,856.12	28,332.22
31,600	23,821.32		24,814.02	24,950.82	24,950.82	36,400	26,441.92	26,958.52	27,434.62	27,910.72	28,386.82
31,700	23,875.92		24,868.62	25,023.42	25,023.42	36,500	26,492.63	27,009.23	27,485.33	27,961.43	28,437.53
31,800	23,930.52		24,923.22	25,025.42	25,025.42	36,600	26,542.72	27,059.23	27,535.42	28,011.52	28,487.62
31,900	23,985.11	,	24,977.81	25,168.61	25,168.61	36,700	26,592.81	27,109.41	27,585.51	28,061.61	28,537.71
											28,587.79
32,000	24,039.71	24,556.31	25,032.41	25,241.21	25,241.21	36,800	26,642.89 26,692.98	27,159.49	27,635.59	28,111.69	
32,100	24,094.30	,	25,087.00	25,313.80	25,313.80	36,900	,	27,209.58	27,685.68	28,161.78	28,637.88
32,200	24,148.90		25,141.60	25,386.40	25,386.40	37,000	26,743.07	27,259.67	27,735.77	28,211.87	28,687.97
32,300	24,203.49		25,196.19	25,458.99	25,458.99	37,100	26,793.15	27,309.75	27,785.85	28,261.95	28,738.05
32,400	24,258.09		25,250.79	25,531.59	25,531.59	37,200	26,843.24	27,359.84	27,835.94	28,312.04	28,788.14
32,500	24,312.69		25,305.39	25,604.19	25,604.19	37,300	26,893.33	27,409.93	27,886.03	28,362.13	28,838.23
32,600	24,367.28		25,359.98	25,676.78	25,676.78	37,400	26,943.41	27,460.01	27,936.11	28,412.21	28,888.31
32,700	24,421.88	,	25,414.58	25,749.38	25,749.38	37,500	26,993.50		27,986.20	28,462.30	28,938.40
32,800	24,476.47		25,469.17	25,821.97	25,821.97	37,600	27,043.59	27,560.19	28,036.29	28,512.39	28,988.49
32,900	24,531.07	,	25,523.77	25,894.57	25,894.57	37,700	27,093.67	27,610.27	28,086.37	28,562.47	29,038.57
33,000	24,585.66	,	25,578.36	25,967.16	25,967.16	37,800	27,143.76	27,660.36	28,136.46	28,612.56	29,088.66
33,100	24,640.26	25,156.86	25,632.96	26,039.76	26,039.76	37,900	27,193.85	27,710.45	28,186.55	28,662.65	29,138.75
33,200	24,694.85	25,211.45	25,687.55	26,112.35	26,112.35	38,000	27,243.93	27,760.53	28,236.63	28,712.73	29,188.83
33,300	24,749.45	25,266.05	25,742.15	26,184.95	26,184.95	38,100	27,294.02	27,810.62	28,286.72	28,762.82	29,238.92
33,400	24,804.05	25,320.65	25,796.75	26,257.55	26,257.55	38,200	27,344.11	27,860.71	28,336.81	28,812.91	29,289.01
33,500	24,858.64	25,375.24	25,851.34	26,327.44	26,330.14	38,300	27,394.19	27,910.79	28,386.89	28,862.99	29,339.09
33,600	24,913.24		25,905.94	26,382.04	26,402.74	38,400	27,444.28	27,960.88	28,436.98	28,913.08	29,389.18
33,700	24,967.83	25,484.43	25,960.53	26,436.63	26,475.33	38,500	27,494.37	28,010.97	28,487.07	28,963.17	29,439.27
33,800	25,022.43		26,015.13	26,491.23	26,547.93	38,600	27,544.45	28,061.05	28,537.15	29,013.25	29,489.35
33,900	25,077.02		26,069.72	26,545.82	26,620.52	38,700	27,594.54	28,111.14	28,587.24	29,063.34	29,539.44
34,000	25,131.62	,	26,124.32	26,600.42	26,693.12	38,800	27,644.63	28,161.23	28,637.33	29,113.43	29,589.53
34,100	25,186.22		26,178.92	26,655.02	26,765.72	38,900	27,694.71	28,211.31	28,687.41	29,163.51	29,639.61
34,200	25,240.81		26,233.51	26,709.61	26,838.31	39,000	27,744.80		28,737.50	29,213.60	29,689.70
34,300	25,295.41		26,288.11	26,764.21	26,910.91	39,100	27,796.41	28,313.01	28,789.11	29,265.21	29,741.31
34,400	25,350.00		26,342.70	26,818.80	26,983.50	39,200	27,848.01	28,364.61	28,840.71	29,316.81	29,792.91
34,500	25,404.60		26,397.30	26,873.40	27,056.10	39,300	27,899.62	28,416.22	28,892.32	29,368.42	29,844.52
34,600	25,459.19		26,451.89	26,927.99	27,128.69	39,400	27,951.23		28,943.93	29,420.03	29,896.13
34,700	25,513.79		26,506.49	26,982.59	27,120.09	39,500	28,002.84		28,995.54	29,471.64	29,947.74
			26,561.09	27,037.19	27,273.89		28,054.44		29,047.14		29,999.34
34,800	25,568.39		26,615.68	,		39,600		28,622.65	,	29,523.24	
34,900	25,622.98			27,091.78	27,346.48	39,700	28,106.05		29,098.75	29,574.85	30,050.95
35,000	25,677.58		26,670.28	27,146.38	27,419.08	39,800	28,157.66		29,150.36	29,626.46	30,102.56
35,100	25,732.17		26,724.87	27,200.97	27,491.67	39,900	28,209.26		29,201.96	29,678.06	30,154.16
35,200	25,786.77		26,779.47	27,255.57	27,564.27	40,000	28,260.87	28,777.47	29,253.57	29,729.67	30,205.77
35,300	25,841.36		26,834.06	27,310.16	27,636.86	40,100	28,312.48		29,305.18	29,781.28	30,257.38
35,400	25,895.96	,	26,888.66	27,364.76	27,709.46	40,200	28,364.09		29,356.79	29,832.89	30,308.99
35,500	25,950.55		26,943.25	27,419.35	27,782.05	40,300	28,415.69		29,408.39	29,884.49	30,360.59
35,600	26,005.15		26,997.85	27,473.95	27,854.65	40,400	28,467.30		29,460.00	29,936.10	30,412.20
35,700	26,059.75	26,576.35	27,052.45	27,528.55	27,927.25	40,500	28,518.91	29,035.51	29,511.61	29,987.71	30,463.81

Annual incom		Income replacement indemnities (90% of weighted net income for 2006)					Annual gross Income replacement indemnities income (90% of weighted net income for 2006)					
			with depender of adult dep						vith depender of adult dep			
	1	2	3	4	5 and more		1	2	3	4	5 and more	
40,600	28,570.52	29,087.12	29,563.22	30,039.32	30,515.42	45,400	31,175.03	31,691.63	32,167.73	32,643.83	33,119.93	
40,700	28,622.12	29,138.72	29,614.82	30,090.92	30,567.02	45,500	31,230.50	31,747.10	32,223.20	32,699.30	33,175.40	
40,800	28,673.73	29,190.33	29,666.43	30,142.53	30,618.63	45,600	31,285.97	31,802.57	32,278.67	32,754.77	33,230.87	
40,900	28,725.34	29,241.94	29,718.04	30,194.14	30,670.24	45,700	31,341.43	31,858.03	32,334.13	32,810.23	33,286.33	
41,000	28,776.94		29,769.64	30,245.74	30,721.84	45,800	31,396.90		32,389.60	32,865.70	33,341.80	
41,100	28,828.55	29,345.15	29,821.25	30,297.35	30,773.45	45,900	31,452.37	31,968.97	32,445.07	32,921.17	33,397.27	
41,200	28,880.16		29,872.86	30,348.96	30,825.06	46,000	31,507.84	32,024.44	32,500.54	32,976.64	33,452.74	
41,300	28,931.77		29,924.47	30,400.57	30,876.67	46,100	31,563.30		32,556.00	33,032.10	33,508.20	
41,400	28,983.37		29,976.07	30,452.17	30,928.27	46,200	31,618.77	32,135.37	32,611.47	33,087.57	33,563.67	
41,500	29,034.98	29,551.58	30,027.68	30,503.78	30,979.88	46,300	31,674.24	32,190.84	32,666.94	33,143.04	33,619.14	
41,600	29,086.59		30,079.29	30,555.39	31,031.49	46,400	31,729.70	32,246.30	32,722.40	33,198.50	33,674.60	
41,700	29,138.19		30,130.89	30,606.99	31,083.09	46,500	31,785.17	32,301.77	32,777.87	33,253.97	33,730.07	
41,800	29,189.80		30,182.50	30,658.60	31,134.70	46,600	31,840.64		32,833.34	33,309.44	33,785.54	
41,900	29,241.41	29,758.01	30,234.11	30,710.21	31,186.31	46,700	31,896.10		32,888.80	33,364.90	33,841.00	
42,000	29,241.41		30,285.72	30,761.82	31,237.92	46,800	31,951.57	32,468.17	32,944.27	33,420.37	33,896.47	
42,100	29,293.02		30,337.32	30,813.42	31,289.52	46,900	32,007.04	32,523.64	32,999.74	33,475.84	33,951.94	
					31,344.99						,	
42,200	29,400.09	,	30,392.79	30,868.89	,	47,000	32,062.51 32,117.97	32,579.11	33,055.21	33,531.31 33,586.77	34,007.41	
42,300	29,455.56	,	30,448.26	30,924.36	31,400.46	47,100	,	32,634.57	33,110.67	,	34,062.87	
42,400	29,511.02		30,503.72	30,979.82	31,455.92	47,200	32,173.44	32,690.04	33,166.14	33,642.24	34,118.34	
42,500	29,566.49	,	30,559.19	31,035.29	31,511.39	47,300	32,228.91	32,745.51	33,221.61	33,697.71	34,173.81	
42,600	29,621.96	,	30,614.66	31,090.76	31,566.86	47,400	32,284.37	32,800.97	33,277.07	33,753.17	34,229.27	
42,700	29,677.42		30,670.12	31,146.22	31,622.32	47,500	32,339.84	32,856.44	33,332.54	33,808.64	34,284.74	
42,800	29,732.89		30,725.59	31,201.69	31,677.79	47,600	32,395.31	32,911.91	33,388.01	33,864.11	34,340.21	
42,900	29,788.36		30,781.06	31,257.16	31,733.26	47,700	32,450.77	32,967.37	33,443.47	33,919.57	34,395.67	
43,000	29,843.83	30,360.43	30,836.53	31,312.63	31,788.73	47,800	32,506.24	33,022.84	33,498.94	33,975.04	34,451.14	
43,100	29,899.29		30,891.99	31,368.09	31,844.19	47,900	32,561.71	33,078.31	33,554.41	34,030.51	34,506.61	
43,200	29,954.76	,	30,947.46	31,423.56	31,899.66	48,000	32,617.18	33,133.78	33,609.88	34,085.98	34,562.08	
43,300	30,010.23	30,526.83	31,002.93	31,479.03	31,955.13	48,100	32,672.64	33,189.24	33,665.34	34,141.44	34,617.54	
43,400	30,065.69		31,058.39	31,534.49	32,010.59	48,200	32,728.11	33,244.71	33,720.81	34,196.91	34,673.01	
43,500	30,121.16	,	31,113.86	31,589.96	32,066.06	48,300	32,783.58	33,300.18	33,776.28	34,252.38	34,728.48	
43,600	30,176.63	30,693.23	31,169.33	31,645.43	32,121.53	48,400	32,839.04	33,355.64	33,831.74	34,307.84	34,783.94	
43,700	30,232.09		31,224.79	31,700.89	32,176.99	48,500	32,894.51	33,411.11	33,887.21	34,363.31	34,839.41	
43,800	30,287.56		31,280.26	31,756.36	32,232.46	48,600	32,949.98	33,466.58	33,942.68	34,418.78	34,894.88	
43,900	30,343.03	30,859.63	31,335.73	31,811.83	32,287.93	48,700	33,005.44	33,522.04	33,998.14	34,474.24	34,950.34	
44,000	30,398.50	30,915.10	31,391.20	31,867.30	32,343.40	48,800	33,060.91	33,577.51	34,053.61	34,529.71	35,005.81	
44,100	30,453.96		31,446.66	31,922.76	32,398.86	48,900	33,116.38	33,632.98	34,109.08	34,585.18	35,061.28	
44,200	30,509.43	31,026.03	31,502.13	31,978.23	32,454.33	49,000	33,171.85	33,688.45	34,164.55	34,640.65	35,116.75	
44,300	30,564.90		31,557.60	32,033.70	32,509.80	49,100	33,227.31	33,743.91	34,220.01	34,696.11	35,172.21	
44,400	30,620.36	31,136.96	31,613.06	32,089.16	32,565.26	49,200	33,282.78	33,799.38	34,275.48	34,751.58	35,227.68	
44,500	30,675.83	31,192.43	31,668.53	32,144.63	32,620.73	49,300	33,338.25	33,854.85	34,330.95	34,807.05	35,283.15	
44,600	30,731.30		31,724.00	32,200.10	32,676.20	49,400	33,393.71	33,910.31	34,386.41	34,862.51	35,338.61	
44,700	30,786.76		31,779.46	32,255.56	32,731.66	49,500	33,449.18	33,965.78	34,441.88	34,917.98	35,394.08	
44,800	30,842.23	31,358.83	31,834.93	32,311.03	32,787.13	49,600	33,504.65	34,021.25	34,497.35	34,973.45	35,449.55	
44,900	30,897.70		31,890.40	32,366.50	32,842.60	49,700	33,560.11	34,076.71	34,552.81	35,028.91	35,505.01	
45,000	30,953.17		31,945.87	32,421.97	32,898.07	49,800	33,615.58	34,132.18	34,608.28	35,084.38	35,560.48	
45,100	31,008.63		32,001.33	32,477.43	32,953.53	49,900	33,671.05	34,187.65	34,663.75	35,139.85	35,615.95	
45,200	31,064.10		32,056.80	32,532.90	33,009.00	50,000	33,726.52		34,719.22	35,195.32	35,671.42	
45,300	31,119.57	,	32,112.27	32,588.37	33,064.47	50,100	33,781.98		34,774.68	35,250.78	35,726.88	
,	,,-	,	,,	,- 00.01	,	- 5,100	,. 01170	,-> 0.00	,. /	,	,. 20.00	

Annual gross income Income replacement indemnities (90% of weighted net income for 2006))	Annual gross Income replacement indemnities income (90% of weighted net income for 2006)						
			vith depender of adult dep						vith depender of adult dep		
	1	2	3	4	5 and more		1	2	3	4	5 and more
50,200	33,837.45	34,354.05	34,830.15	35,306.25	35,782.35	55,000	36,499.87	37,016.47	37,492.57	37,968.67	38,444.77
50,300	33,892.92	34,409.52	34,885.62	35,361.72	35,837.82	55,100	36,555.33	37,071.93	37,548.03	38,024.13	38,500.23
50,400	33,948.38	34,464.98	34,941.08	35,417.18	35,893.28	55,200	36,610.80	37,127.40	37,603.50	38,079.60	38,555.70
50,500	34,003.85	34,520.45	34,996.55	35,472.65	35,948.75	55,300	36,666.27	37,182.87	37,658.97	38,135.07	38,611.17
50,600	34,059.32		35,052.02	35,528.12	36,004.22	55,400	36,721.73	37,238.33	37,714.43	38,190.53	38,666.63
50,700	34,114.78	34,631.38	35,107.48	35,583.58	36,059.68	55,500	36,777.20	37,293.80	37,769.90	38,246.00	38,722.10
50,800	34,170.25	34,686.85	35,162.95	35,639.05	36,115.15	55,600	36,832.67	37,349.27	37,825.37	38,301.47	38,777.57
50,900	34,225.72		35,218.42	35,694.52	36,170.62	55,700	36,888.13	37,404.73	37,880.83	38,356.93	38,833.03
51,000	34,281.19		35,273.89	35,749.99	36,226.09	55,800	36,943.60	37,460.20	37,936.30	38,412.40	38,888.50
51,100	34,336.65	34,853.25	35,329.35	35,805.45	36,281.55	55,900	36,999.07	37,515.67	37,991.77	38,467.87	38,943.97
51,200	34,392.12		35,384.82	35,860.92	36,337.02	56,000	37,054.54	37,571.14	38,047.24	38,523.34	38,999.44
51,300	34,447.59		35,440.29	35,916.39	36,392.49	56,100	37,110.00	37,626.60	38,102.70	38,578.80	39,054.90
51,400	34,503.05	35,019.65	35,495.75	35,971.85	36,447.95	56,200	37,165.47	37,682.07	38,158.17	38,634.27	39,110.37
51,500	34,558.52	35,075.12	35,551.22	36,027.32	36,503.42	56,300	37,220.94	37,737.54	38,213.64	38,689.74	39,165.84
51,600	34,613.99		35,606.69	36,082.79	36,558.89	56,400	37,276.40	37,793.00	38,269.10	38,745.20	39,221.30
51,700	34,669.45	35,186.05	35,662.15	36,138.25	36,614.35	56,500	37,331.87	37,848.47	38,324.57	38,800.67	39,276.77
51,800	34,724.92		35,717.62	36,193.72	36,669.82	56,600	37,387.34	37,903.94	38,380.04	38,856.14	39,332.24
51,900	34,780.39		35,773.09	36,249.19	36,725.29	56,700	37,442.80	37,959.40	38,435.50	38,911.60	39,387.70
52,000	34,835.86	35,352.46	35,828.56	36,304.66	36,780.76	56,800	37,498.27	38,014.87	38,490.97	38,967.07	39,443.17
52,100	34,891.32		35,884.02	36,360.12	36,836.22	56,900	37,553.74	38,070.34	38,546.44	39,022.54	39,498.64
52,200	34,946.79		35,939.49	36,415.59	36,891.69	57,000	37,609.21	38,125.81	38,601.91	39,078.01	39,554.11
52,300	35,002.26		35,994.96	36,471.06	36,947.16						
52,400	35,057.72	35,574.32	36,050.42	36,526.52	37,002.62	Annual	gross	Income re	placement in	demnities	
52,500	35,113.19		36,105.89	36,581.99	37,058.09	incor	-	(90% of weig			
52,600	35,168.66	35,685.26	36,161.36	36,637.46	37,113.56						
52,700	35,224.12	35,740.72	36,216.82	36,692.92	37,169.02			Worker wit	h non-depend	lent spouse	
52,800	35,279.59	35,796.19	36,272.29	36,748.39	37,224.49			Number	of adult dep	endents	
52,900	35,335.06	35,851.66	36,327.76	36,803.86	37,279.96		0	1	2	3	4 and
53,000	35,390.53	35,907.13	36,383.23	36,859.33	37,335.43						more
53,100	35,445.99	35,962.59	36,438.69	36,914.79	37,390.89						
53,200	35,501.46	36,018.06	36,494.16	36,970.26	37,446.36	100	88.25	88.25	88.25	88.25	88.25
53,300	35,556.93	36,073.53	36,549.63	37,025.73	37,501.83	200	176.49	176.49	176.49	176.49	176.49
53,400	35,612.39		36,605.09	37,081.19	37,557.29	300	264.74	264.74	264.74	264.74	264.74
53,500	35,667.86	36,184.46	36,660.56	37,136.66	37,612.76	400	352.98	352.98	352.98	352.98	352.98
53,600	35,723.33	36,239.93	36,716.03	37,192.13	37,668.23	500	441.23	441.23	441.23	441.23	441.23
53,700	35,778.79		36,771.49	37,247.59	37,723.69	600	529.47	529.47	529.47	529.47	529.47
53,800	35,834.26		36,826.96	37,303.06	37,779.16	700	617.72	617.72	617.72	617.72	617.72
53,900	35,889.73	36,406.33	36,882.43	37,358.53	37,834.63	800	705.96	705.96	705.96	705.96	705.96
54,000	35,945.20		36,937.90	37,414.00	37,890.10	900	794.21	794.21	794.21	794.21	794.21
54,100	36,000.66		36,993.36	37,469.46	37,945.56	1,000	882.45	882.45	882.45	882.45	882.45
54,200	36,056.13	36,572.73	37,048.83	37,524.93	38,001.03	1,100	970.70	970.70	970.70	970.70	970.70
54,300	36,111.60		37,104.30	37,580.40	38,056.50	1,200	1,058.94	1,058.94	1,058.94	1,058.94	1,058.94
54,400	36,167.06		37,159.76	37,635.86	38,111.96	1,300	1,147.19	1,147.19	1,147.19	1,147.19	1,147.19
54,500	36,222.53	36,739.13	37,215.23	37,691.33	38,167.43	1,400	1,235.43	1,235.43	1,235.43	1,235.43	1,235.43
54,600	36,278.00		37,270.70	37,746.80	38,222.90	1,500	1,323.68	1,323.68	1,323.68	1,323.68	1,323.68
54,700	36,333.46		37,326.16	37,802.26	38,278.36	1,600	1,411.92	1,411.92	1,411.92	1,411.92	1,411.92
54,800	36,388.93		37,381.63	37,857.73	38,333.83	1,700	1,500.17	1,500.17	1,500.17	1,500.17	1,500.17
54,900	36,444.40	36,961.00	37,437.10	37,913.20	38,389.30	1,800	1,588.41	1,588.41	1,588.41	1,588.41	1,588.41

No.	Annual g			Income replacement indemnities 90% of weighted net income for 2006)					Annual gross income Income replacement indemnities (90% of weighted net income for 2006)			
1,900									Worker with Number	non-depend of adult depe	ent spouse indents	
2,000 1,764,90 1,764,90 1,764,90 1,764,90 1,764,90 1,764,90 1,764,90 6,800 5,835,65 5,833,65 5,833,65 5,833,65 5,833,65 2,833,65 2,833,65 2,833,65 2,833,65 2,833,65 3		0	1	2	3			0	1	2	3	
2,100 1,853,15 1,833,15 1,833,15 1,834,20 1,354,20 1,352,20 1,252,20 1,252,11 1,259,11 2,506,11 2,511 2,506,11 2,511 2,5911 2,5911 2,5911 2,5911 2,5911 2,5911 2,5911 2,5911 2,5911	1,900	1,676.66	1,676.66	1,676.66	1,676.66	1,676.66	6,700	5,769.86	5,769.86	5,769.86	5,769.86	5,769.86
2,100 1,853,15 1,833,15 1,833,15 1,834,20 1,354,20 1,352,20 1,252,20 1,252,11 1,259,11 2,506,11 2,511 2,506,11 2,511 2,5911 2,5911 2,5911 2,5911 2,5911 2,5911 2,5911 2,5911 2,5911	2,000	1,764.90	1,764.90	1,764.90	1,764.90	1,764.90	6,800	5,853.65	5,853.65	5,853.65	5,853.65	5,853.65
2.200 1.941.39 1.941.39 1.941.39 1.941.39 1.941.39 7.000 6.021.23 6.021.23 6.021.23 6.021.23 6.021.23 6.021.23 6.021.23 6.015.02 6.105.02 6.205.03 6.205.03 6.356.39 6.356.39 6.356.39 6.356.39 6.356.39 6.356.39 6.356.39 6.356.39 6.523.97 6												
2,300 2,029,64 2,029,64 2,029,64 2,029,64 2,029,64 2,029,64 2,029,64 2,029,64 2,029,64 2,029,63 6,188,81 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>												
2,400 2,117.88 <t< td=""><td></td><td>2,029.64</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>		2,029.64										
2,500 2,206,13 2,206,13 2,206,13 2,204,37 2,294,37 2,470,86 2,470,86 2,470,86 2,470,86 2,470,86 2,470,86 2,470,86 2,470,86 2,470,86 2,470,86 2,470,86 2,470,86 2,470,86 2,470,86 2,470,86 2,600,770 6,607,76 <												
2,600 2,294.37 2,294.37 2,294.37 7,400 6,356.39 6,356.39 6,356.39 6,356.39 6,356.39 6,356.39 6,356.39 6,356.39 6,356.39 2,368.02 2,382.62 2,382.62 2,382.62 2,382.62 2,382.62 2,382.62 2,470.86 2,470.86 2,470.86 2,470.86 2,470.86 2,470.86 2,470.86 2,470.86 2,470.86 2,470.86 2,470.86 2,470.86 2,470.86 2,470.86 2,470.86 2,470.86 2,470.86 2,470.86 2,647.35 3,667.36 2,735.60 2,735.60 2,735.60 2,735.60 2,735.60 2,735.60 2,735.60 2,735.60 2												
2,700 2,382,62 2,382,62 2,382,62 2,382,62 2,470,86 2,470,86 2,470,86 2,470,86 2,470,86 2,470,86 2,470,86 2,470,86 2,470,86 2,470,86 2,470,86 2,470,86 6,233,97 6,523,97 6,691,55 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>												
2,800 2,470,86 2,470,86 2,470,86 2,470,86 2,470,86 2,470,86 2,470,86 2,59,11 2,559,11 <th< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></th<>												
2900 2,559,11 2,559,11 2,559,11 2,559,11 2,559,11 2,559,11 2,559,11 2,559,11 2,559,11 2,647,35 2,647,35 2,647,35 2,647,35 2,647,35 2,647,35 2,647,35 2,647,35 2,647,35 2,647,35 2,647,35 2,647,35 7,800 6,691,55 6,691,52 6,691,52 6,												
3,000 2,647,35 2,647,35 2,647,35 2,647,35 2,647,35 2,647,35 2,647,35 2,647,35 2,647,35 2,647,35 2,647,35 2,647,35 2,647,35 2,647,35 0,2735,60 2,912,09 2,912,09 8,100 6,942,92												
3,100 2,735,60 2,735,60 2,735,60 2,735,60 2,735,60 2,735,60 2,735,60 2,735,60 2,735,60 2,735,60 2,735,60 2,735,60 2,735,60 2,735,60 2,735,60 2,735,60 2,735,60 2,735,60 2,823,84 2,820 7,026,71 7												
3.200 2.823.84 <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>												
3,300 2,912.09 2,912.09 2,912.09 2,912.09 2,912.09 8,000 6,942.92 7,105.07 7,105.07 7,105.07 7,105.07 7,105.07 7,105.07 7,105.07 7,105.07 7,105.07 7,104.29 7,104.29 7,194.29 7								,				
3,400 3,000.33 3,000.33 3,000.33 3,000.33 3,000.33 3,000.33 3,000.33 7,026.71 7,105.02 7,110.50 7,110.50 7,110.50 7,110.50 7,110.50 7,110.50 7,106.71 7,26.71 7,26.21 7,226.21 7,226.21 7,226.21 7,226.21												
3,500 3,088.58 3,088.58 3,088.58 3,088.58 3,088.58 3,000 7,110.50 7,10.50 7,10.52 7,10.52 7,10.52 7,10.50 7,20.86 7,20.80 7,20.80 7,20.80 7,20.80 7,20.80 7,20.80 7,20.80 7,20.80 7,20.80 7,20.80 7,20.80										,		
3,600 3,172,37 3,339,95 3,339,95 3,339,95 3,339,95 3,339,95 3,339,95 3,339,95 3,339,95 3,339,95 3,339,95 3,339,95 3,359,132 3,591,32 3,591,32 3,591,32 3,591,32 3,591,32 3,591,32 3,591,32 3,591,32 3,591,32 3,591,33 3,768,293 7,682,93 7,682,93 7,682,93 7,682,93 7,682,93 7,682,93 7,682,93 7,682,93 7,682,93 7,755,52 7,755,52 7,755,52 7,755,52												
3,700 3,256.16 3,256.16 3,256.16 3,256.16 8,500 7,278.08 7,718.08 7,718.08 7,718.08 7,718.08 7,718.08 7,718.08 7,718.08 7,718.08 7,718.08 7,718.08 7,718.08 7,718.08 7,718.08 7,718.08 7,718.08 7,718.08 7,278.08 7,278.08 7,278.08 7,278.08 7,278.08 7,278.08 7,278.08 7,278.08 7,278.08 7,278.08 7,278.08 7,278.08 7,278.08 7,278.08 7,278.08 7,278.08 7,278.08 7,278.08 2,281.28 7,281.2 7,485.66 4,000 3,628.20 3,627.51 3,578.90 3,758.90 3,758.90 3,758.90 3,758.90 3,758.90 3,758.90 3,758.90 3,759												
3,800 3,339,95 3,339,95 3,339,95 3,339,95 3,339,95 8,600 7,361.87 7,361.87 7,361.87 7,361.87 7,361.87 3,900 3,423,74 3,423,74 3,423,74 3,423,74 8,700 7,445.66 7,445.												
3,900 3,423.74 3,423.74 3,423.74 3,423.74 8,700 7,445.66 7												
4,000 3,507.53 3,507.53 3,507.53 3,507.53 3,507.53 3,507.53 8,800 7,529.45 9,529.35 8,049.20 7,682.93 7,682.93 7,682.93 7,682.93 7,582.52 7,7555.52 7,7555.52 7,7555.52 7,7555.52 7,7555.52 7,7555.52 7,7555.52 7,7555.52 7,7555.52 7,7555.52 7,7555.52 7,7555.52												
4,100 3,591.32 3,591.32 3,591.32 3,591.32 3,591.32 3,591.32 3,591.32 3,591.32 3,591.32 3,591.32 3,591.32 3,591.32 3,675.11 9,000 7,682.93 7,755.52 7												
4,200 3,675.11 1,000 3,262.48 3,926.48 3,926.48 3,926.48 3,926.48 3,900.71 7,900.71 7,900.71 7,900.71 7,900.71 7,900.71 7,900.71 7,900.71 7,900.71 7,900.71 7,900.71 7,900.71 7,900.71 7,900.71 7,900.71 7,900.71 7,900.71 7,900.71 7												
4,300 3,758.90 3,758.90 3,758.90 3,758.90 9,100 7,755.52 7												
4,400 3,842.69 3,842.69 3,842.69 3,842.69 3,842.69 9,200 7,828.12 2 2 2												
4,500 3,926.48 3,926.48 3,926.48 3,926.48 3,926.48 9,300 7,900.71 4,000.71 4,000.71 8,045.91 8,045.91 8,045.91 8,045.91 8,045.91 8,045.91 8,045.91 8,045.91 8,045.91 8,045.91 8,045.91 8,040.81 8,045.91 8,045.91 8,045.91 8,045.91 8												
4,600 4,010.27 4,010.27 4,010.27 4,010.27 4,010.27 9,400 7,973.31 7												
4,700 4,094.06 4,094.06 4,094.06 4,094.06 9,500 8,045.91 8								,				
4,800 4,177.85 4,177.85 4,177.85 4,177.85 9,600 8,118.50 4,281.41 8,21 4,21 4,21												
4,900 4,261.64 4,261.64 4,261.64 4,261.64 9,700 8,191.10 8,191.10 8,191.10 8,191.10 5,000 4,345.43 4,345.43 4,345.43 4,345.43 4,345.43 9,800 8,263.69												
5,000 4,345.43 4,345.43 4,345.43 4,345.43 4,345.43 9,800 8,263.69 8,263.69 8,263.69 8,263.69 8,263.69 8,263.69 8,263.69 8,263.69 8,263.69 8,263.69 8,263.69 8,263.69 8,336.29 8,263.69 2,28,20 2,20 8,263.69 2,22 4,429.22 4,429.22 4,429.22 4,429.22 4,429.22 4,429.22 </td <td></td>												
5,100 4,429.22 4,429.22 4,429.22 4,429.22 4,429.22 9,900 8,336.29 8,288 8,408.48 8,41.48 8,41.												
5,200 4,513.01 4,513.01 4,513.01 4,513.01 4,513.01 10,000 8,408.88 8,408.84 8,41.48 8,41.48 8,41.48 8,41.48 8,41.48 8,41.48 8,41.48 8,41.48 8,41.48 8,41.48 8,41.48 8,41.48 8,41.41 8,41.48 8,41.48												
5,300 4,596.80 4,596.80 4,596.80 4,596.80 4,596.80 10,100 8,481.48	,											
5,400 4,680.59 4,680.59 4,680.59 4,680.59 4,680.59 10,200 8,554.07 8,554.07 8,554.07 8,554.07 8,554.07 8,554.07 8,554.07 8,554.07 8,554.07 8,554.07 8,554.07 8,554.07 8,554.07 8,554.07 8,554.07 8,554.07 8,554.07 8,554.07 8,626.67									,			
5,500 4,764.38 4,764.38 4,764.38 4,764.38 4,764.38 10,300 8,626.67			,						,			
5,600 4,848.17 4,848.17 4,848.17 4,848.17 10,400 8,699.27 2,692.28 8,699.27 8,699.27												
5,700 4,931.96 4,931.96 4,931.96 4,931.96 4,931.96 4,931.96 10,500 8,771.86 8,741.86 8,771.86 8,771.86 8,741.86 8,771.86 8,771.86 8,771.86 8,771.86 8,771.86 8,771.86 8,771.86 8,741.86 8,741.86 8,44.46 8,844.46 8,844.46 8,844.46 8,844.46 8,844.46 8,941.05 8,917.05 8,917.05 8,917.05 8,917.05 8,917.05 8,917.05 8,917.05 8,917.05 8,917.05 8,989.65 8,989.65 8,989.65 8												
5,800 5,015.75 5,015.75 5,015.75 5,015.75 5,015.75 5,015.75 5,015.75 10,600 8,844.46 8,917.05 8,917.05 8,917.05 8,917.05 8,917.05 8,917.05 8,917.05 8,917.05 8,917.05 8,917.05 8,989.65												
5,900 5,099.54 5,099.54 5,099.54 5,099.54 5,099.54 5,099.54 10,700 8,917.05												
6,000 5,183.33 5,183.33 5,183.33 5,183.33 5,183.33 5,183.33 10,800 8,989.65 8,98												
6,100 5,267.12 5,267.12 5,267.12 5,267.12 5,267.12 10,900 9,062.24 9,06												
6,200 5,350.91 5,350.91 5,350.91 5,350.91 5,350.91 5,350.91 11,000 9,134.84 9,13												
6,300 5,434.70 5,434.70 5,434.70 5,434.70 5,434.70 11,100 9,207.44 9,20												
6,400 5,518.49 5,518.49 5,518.49 5,518.49 5,518.49 11,200 9,280.03 9,280.03 9,280.03 9,280.03 9,280.03 6,500 5,602.28 5,602.28 5,602.28 5,602.28 11,300 9,352.63 9,352.63 9,352.63 9,352.63	6.300					5,330.31						
6,500 5,602.28 5,602.28 5,602.28 5,602.28 5,602.28 11,300 9,352.63 9,352.63 9,352.63 9,352.63							,					
					,							

Annual gross income		Income replacement indemnities (90% of weighted net income for 2006)				Annual gross Income replacement indemnities income (90% of weighted net income for 2006)					
			h non-depend of adult dep						h non-depend of adult dep		
	0	1	2	3	4 and more		0	1	2	3	4 and more
11,500	9,497.82	9,497.82	9,497.82	9,497.82	9,497.82	16,300	12,425.31	12,941.91	12,982.41	12,982.41	12,982.41
11,600	9,570.41	9,570.41	9,570.41	9,570.41	9,570.41	16,400	12,483.51	13,000.11	13,055.01	13,055.01	13,055.01
11,700	9,643.01	9,643.01	9,643.01	9,643.01	9,643.01	16,500	12,541.70	13,058.30	13,127.60	13,127.60	13,127.60
11,800	9,715.61	9,715.61	9,715.61	9,715.61	9,715.61	16,600	12,599.90	13,116.50	13,200.20	13,200.20	13,200.20
11,900	9,788.20	9,788.20	9,788.20	9,788.20	9,788.20	16,700	12,658.09	13,174.69	13,272.79	13,272.79	13,272.79
12,000	9,860.80		9,860.80	9,860.80	9,860.80	16,800	12,716.29	13,232.89	13,345.39	13,345.39	13,345.39
12,100	9,933.39	,	9,933.39	9,933.39	9,933.39	16,900	12,774.48	13,291.08	13,417.98	13,417.98	13,417.98
12,200	10,005.99	10,005.99	10,005.99	10,005.99	10,005.99	17,000	12,832.68	13,349.28	13,490.58	13,490.58	13,490.58
12,300	10,003.55	10,078.58	10,003.55	10,078.58	10,003.55	17,100	12,890.87	13,407.47	13,563.17	13,563.17	13,563.17
12,400	10,151.18	10,151.18	10,151.18	10,151.18	10,151.18	17,100	12,949.07	13,465.67	13,635.77	13,635.77	13,635.77
12,500	10,131.16	10,131.16	10,131.16	10,131.16	10,223.77	17,300	13,007.27	13,523.87	13,708.37	13,708.37	13,708.37
12,600	10,272.07	10,225.77	10,225.77	10,225.77	10,223.77	17,400	13,065.46	13,582.06	13,780.96	13,780.96	13,780.96
12,700	10,272.07	10,368.97	10,290.37	10,290.37	10,290.37	17,500	13,123.66	13,640.26	13,853.56	13,853.56	13,853.56
		,									
12,800	10,388.46	10,441.56	10,441.56	10,441.56	10,441.56	17,600	13,181.85	13,698.45	13,926.15 13,998.75	13,926.15	13,926.15
12,900	10,446.66	10,514.16	10,514.16	10,514.16	10,514.16	17,700	13,240.05	13,756.65	,	13,998.75	13,998.75
13,000	10,504.85	10,586.75	10,586.75	10,586.75	10,586.75	17,800	13,298.24	13,814.84	14,071.34	14,071.34	14,071.34
13,100	10,563.05	10,659.35	10,659.35	10,659.35	10,659.35	17,900	13,356.44	13,873.04	14,143.94	14,143.94	14,143.94
13,200	10,621.24	10,731.94	10,731.94	10,731.94	10,731.94	18,000	13,414.64	13,931.24	14,216.54	14,216.54	14,216.54
13,300	10,679.44	10,804.54	10,804.54	10,804.54	10,804.54	18,100	13,472.83	13,989.43	14,289.13	14,289.13	14,289.13
13,400	10,737.64	10,877.14	10,877.14	10,877.14	10,877.14	18,200	13,531.03	14,047.63	14,361.73	14,361.73	14,361.73
13,500	10,795.83	10,949.73	10,949.73	10,949.73	10,949.73	18,300	13,589.22	14,105.82	14,434.32	14,434.32	14,434.32
13,600	10,854.03	11,022.33	11,022.33	11,022.33	11,022.33	18,400	13,647.42	14,164.02	14,506.92	14,506.92	14,506.92
13,700	10,912.22	11,094.92	11,094.92	11,094.92	11,094.92	18,500	13,705.61	14,222.21	14,579.51	14,579.51	14,579.51
13,800	10,970.42	11,167.52	11,167.52	11,167.52	11,167.52	18,600	13,763.81	14,280.41	14,652.11	14,652.11	14,652.11
13,900	11,028.61	11,240.11	11,240.11	11,240.11	11,240.11	18,700	13,822.01	14,338.61	14,724.71	14,724.71	14,724.71
14,000	11,086.81	11,312.71	11,312.71	11,312.71	11,312.71	18,800	13,880.20	14,396.80	14,797.30	14,797.30	14,797.30
14,100	11,145.01	11,385.31	11,385.31	11,385.31	11,385.31	18,900	13,938.40	14,455.00	14,869.90	14,869.90	14,869.90
14,200	11,203.20	11,457.90	11,457.90	11,457.90	11,457.90	19,000	13,996.59	14,513.19	14,942.49	14,942.49	14,942.49
14,300	11,261.40	11,530.50	11,530.50	11,530.50	11,530.50	19,100	14,054.79	14,571.39	15,015.09	15,015.09	15,015.09
14,400	11,319.59	11,603.09	11,603.09	11,603.09	11,603.09	19,200	14,112.98	14,629.58	15,087.68	15,087.68	15,087.68
14,500	11,377.79	11,675.69	11,675.69	11,675.69	11,675.69	19,300	14,171.18	14,687.78	15,160.28	15,160.28	15,160.28
14,600	11,435.98	11,748.28	11,748.28	11,748.28	11,748.28	19,400	14,229.38	14,745.98	15,222.08	15,232.88	15,232.88
14,700	11,494.18	11,820.88	11,820.88	11,820.88	11,820.88	19,500	14,287.57	14,804.17	15,280.27	15,305.47	15,305.47
14,800	11,552.37	11,893.47	11,893.47	11,893.47	11,893.47	19,600	14,345.77	14,862.37	15,338.47	15,378.07	15,378.07
14,900	11,610.57	11,966.07	11,966.07	11,966.07	11,966.07	19,700	14,403.96	14,920.56	15,396.66	15,450.66	15,450.66
15,000	11,668.77	12,038.67	12,038.67	12,038.67	12,038.67	19,800	14,462.16	14,978.76	15,454.86	15,523.26	15,523.26
15,100	11,726.96	12,111.26	12,111.26	12,111.26	12,111.26	19,900	14,520.35	15,036.95	15,513.05	15,595.85	15,595.85
15,200	11,785.16		12,183.86	12,183.86	12,183.86	20,000	14,578.55	15,095.15	15,571.25	15,668.45	15,668.45
15,300	11,843.35	12,256.45	12,256.45	12,256.45	12,256.45	20,100	14,636.74	15,153.34	15,629.44	15,741.04	15,741.04
15,400	11,901.55	12,329.05	12,329.05	12,329.05	12,329.05	20,200	14,694.94	15,211.54	15,687.64	15,813.64	15,813.64
15,500	11,959.74		12,401.64	12,401.64	12,401.64	20,300	14,753.14	15,269.74	15,745.84	15,886.24	15,886.24
15,600	12,017.94		12,474.24	12,474.24	12,474.24	20,400	14,811.33	15,327.93	15,804.03	15,958.83	15,958.83
15,700	12,076.14		12,546.84	12,546.84	12,546.84	20,500	14,869.53	15,386.13	15,862.23	16,031.43	16,031.43
15,800	12,134.33	12,619.43	12,619.43	12,619.43	12,619.43	20,600	14,927.72	15,444.32	15,920.42	16.104.02	16,104.02
15,900	12,192.53	12,692.03	12,692.03	12,692.03	12,692.03	20,700	14,985.92	15,502.52	15,978.62	16,176.62	16,176.62
16,000	12,250.72		12,764.62	12,764.62	12,764.62	20,800	15,044.11	15,560.71	16,036.81	16,249.21	16,249.21
16,100	12,308.92		12,837.22	12,837.22	12,837.22	20,900	15,102.31	15,618.91	16,095.01	16,321.81	16,321.81
16,200	12,367.11	12,883.71	12,909.81	12,909.81	12,909.81	21,000	15,160.51	15,677.11	16,153.21	16,394.41	16,394.41
,	,	,	,	,	,	,	,	,	,	,	,

Annual gross income Income replacement indemnities (90% of weighted net income for 2006)				Annual gross Income replacement indemnities income (90% of weighted net income for 2006)							
			h non-depend of adult dep						h non-depend of adult dep		
	0	1	2	3	4 and more		0	1	2	3	4 and more
21,100	15,218.70	15,735.30	16,211.40	16,467.00	16,467.00	25,900	18,012.09	18,528.69	19,004.79	19,480.89	19,951.59
21,200	15,276.90	15,793.50	16,269.60	16,539.60	16,539.60	26,000	18,070.29	18,586.89	19,062.99	19,539.09	20,015.19
21,300	15,335.09	15,851.69	16,327.79	16,612.19	16,612.19	26,100	18,128.48	18,645.08	19,121.18	19,597.28	20,073.38
21,400	15,393.29	15,909.89	16,385.99	16,684.79	16,684.79	26,200	18,186.68	18,703.28	19,179.38	19,655.48	20,131.58
21,500	15,451.48	15,968.08	16,444.18	16,757.38	16,757.38	26,300	18,244.88	18,761.48	19,237.58	19,713.68	20,189.78
21,600	15,509.68	16,026.28	16,502.38	16,829.98	16,829.98	26,400	18,303.07	18,819.67	19,295.77	19,771.87	20,247.97
21,700	15,567.88	16,084.48	16,560.58	16,902.58	16,902.58	26,500	18,361.27	18,877.87	19,353.97	19,830.07	20,306.17
21,800	15,626.07	16,142.67	16,618.77	16,975.17	16,975.17	26,600	18,419.46	18,936.06	19,412.16	19,888.26	20,364.36
21,900	15,684.27	16,200.87	16,676.97	17,047.77	17,047.77	26,700	18,477.66	18,994.26	19,470.36	19,946.46	20,422.56
22,000	15,742.46	16,259.06	16,735.16	17,120.36	17,120.36	26,800	18,535.85	19,052.45	19,528.55	20,004.65	20,480.75
22,100	15,800.66	16,317.26	16,793.36	17,192.96	17,192.96	26,900	18,594.05	19,110.65	19,586.75	20,062.85	20,538.95
22,200	15,858.85	16,375.45	16,851.55	17,265.55	17,265.55	27,000	18,652.24	19,168.84	19,644.94	20,121.04	20,597.14
22,300	15,917.05	16,433.65	16,909.75	17,338.15	17,338.15	27,100	18,710.44	19,227.04	19,703.14	20,179.24	20,655.34
22,400	15,975.24	16,491.84	16,967.94	17,410.74	17,410.74	27,200	18,768.64	19,285.24	19,761.34	20,237.44	20,713.54
22,500	16,033.44	16,550.04	17,026.14	17,483.34	17,483.34	27,300	18,826.83	19,343.43	19,819.53	20,295.63	20,771.73
22,600	16,091.64	16,608.24	17,084.34	17,555.94	17,555.94	27,400	18,885.03	19,401.63	19,877.73	20,353.83	20,829.93
22,700	16,149.83	16,666.43	17,142.53	17,618.63	17,628.53	27,500	18,943.22	19,459.82	19,935.92	20,412.02	20,888.12
22,800	16,208.03	16,724.63	17,200.73	17,676.83	17,701.13	27,600	19,001.42	19,518.02	19,994.12	20,470.22	20,946.32
22,900	16,266.22	16,782.82	17,258.92	17,735.02	17,773.72	27,700	19,059.61	19,576.21	20,052.31	20,528.41	21,004.51
23,000	16,324.42	16,841.02	17,317.12	17,793.02	17,846.32	27,800	19,117.81	19,634.41	20,110.51	20,586.61	21,062.71
23,100	16,382.61	16,899.21	17,375.31	17,851.41	17,918.91	27,900	19,176.01	19,692.61	20,168.71	20,644.81	21,120.91
23,200	16,440.81	16,957.41	17,433.51	17,909.61	17,991.51	28,000	19,234.20	19,750.80	20,226.90	20,703.00	21,179.10
23,300	16,499.01	17,015.61	17,491.71	17,967.81	18,064.11	28,100	19,292.40	19,809.00	20,285.10	20,761.20	21,237.30
23,400	16,557.20	17,073.80	17,549.90	18,026.00	18,136.70	28,200	19,350.59	19,867.19	20,343.29	20,819.39	21,295.49
23,500	16,615.40	17,132.00	17,608.10	18,084.20	18,209.30	28,300	19,408.79	19,925.39	20,401.49	20,877.59	21,353.69
23,600	16,673.59	17,190.19	17,666.29	18,142.39	18,281.89	28,400	19,466.98	19,983.58	20,459.68	20,935.78	21,411.88
23,700	16,731.79	17,130.13	17,724.49	18,200.59	18,354.49	28,500	19,525.18	20,041.78	20,517.88	20,993.98	21,470.08
23,800	16,789.98	17,306.58	17,782.68	18,258.78	18,427.08	28,600	19,583.38	20,099.98	20,576.08	21,052.18	21,528.28
23,900	16,848.18	17,364.78	17,762.08	18,316.98	18,499.68	28,700	19,641.57	20,055.56	20,634.27	21,110.37	21,586.47
24,000	16,906.38	17,304.78	17,840.88	18,375.18	18,572.28	28,800	19,699.77	20,136.17	20,692.47	21,110.57	21,644.67
24,100	16,964.57	17,422.76	17,957.27	18,433.37	18,644.87	28,900	19,757.96	20,274.56	20,750.66	21,226.76	21,702.86
24,200	17,022.77	17,539.37	18,015.47	18,491.57	18,717.47	29,000	19,816.16	20,332.76	20,808.86	21,284.96	21,761.06
24,300	17,080.96	17,597.56	18,073.66	18,549.76	18,790.06	29,100	19,874.35	20,390.95	20,867.05	21,343.15	21,819.25
24,400	17,139.16	17,655.76	18,131.86	18,607.96	18,862.66	29,200	19,931.65	20,448.25	20,924.35	21,400.45	21,876.55
24,500	17,197.35	17,713.95	18,190.05	18,666.15	18,935.25	29,300	19,986.25	20,502.85	20,978.95	21,455.05	21,931.15
24,600	17,255.55	17,772.15	18,248.25	18,724.35	19,007.85	29,400	20,040.84	20,557.44	21,033.54	21,509.64	21,985.74
24,700	17,313.74	17,830.34	18,306.44	18,782.54	19,080.44	29,500	20,095.44	20,612.04	21,088.14	21,564.24	22,040.34
24,800	17,371.94	17,888.54	18,364.64	18,840.74	19,153.04	29,600	20,150.03	20,666.63	21,142.73	21,618.83	22,094.93
24,900	17,430.14	17,946.74	18,422.84	18,898.94	19,225.64	29,700	20,204.63	20,721.23	21,197.33	21,673.43	22,149.53
25,000	17,488.33	18,004.93	18,481.03	18,957.13	19,223.04	29,800	20,259.22	20,775.82	21,251.92	21,728.02	22,204.12
25,100	17,546.53	18,063.13	18,539.23	19,015.33	19,298.23	29,900	20,239.22	20,773.82	21,306.52	21,782.62	22,258.72
25,200	17,540.33	18,121.32	18,597.42	19,013.53	19,370.83	30,000	20,313.82	20,885.01	21,360.32	21,782.02	22,236.72
25,200	17,662.92	18,179.52	18,655.62	19,073.32	19,516.02	30,100	20,308.41	20,883.01	21,301.11	21,891.81	22,313.31
25,400	17,002.92	18,237.71	18,713.81	19,131.72	19,510.02	30,100	20,423.01	20,939.01	21,413.71	21,946.41	22,422.51
25,500	17,721.11	18,295.91	18,772.01	19,169.91	19,5661.21	30,200	20,532.20	21,048.80	21,470.31 21,524.90	22,001.00	22,477.10
25,600	17,779.51	18,354.11	18,830.21	19,246.11	19,001.21	30,400	20,586.80	21,103.40	21,524.90	22,055.60	22,531.70
25,700	17,895.70	18,412.30	18,888.40	19,364.50	19,733.81	30,500	20,580.80	21,103.40	21,579.30	22,110.19	22,586.29
25,800	17,893.70	18,470.50	18,946.60	19,304.30	19,800.40	30,500	20,695.99	21,137.99 21,212.59	21,688.69	22,110.19	22,580.29
25,000	11,733.70	10,770.30	10,770.00	17,744.10	17,017.00	50,000	40,073.77	41,414.33	41,000.09	22,104.19	22,040.09

Annual gross Income replacement indemnities (90% of weighted net income for 2006))	Annual gross Income replacement indemnities income (90% of weighted net income for 2006))				
			h non-depend of adult dep			Worker with non-dependent spouse Number of adult dependents					
	0	1	2	3	4 and more		0	1	2	3	4 and more
30,700	20,750.58	21,267.18	21,743.28	22,219.38	22,695.48	35,500	23,371.18	23,887.78	24,363.88	24,839.98	25,316.08
30,800	20,805.18	21,321.78	21,797.88	22,273.98	22,750.08	35,600	23,425.77	23,942.37	24,418.47	24,894.57	25,370.67
30,900	20,859.78	21,376.38	21,852.48	22,328.58	22,804.68	35,700	23,480.37	23,996.97	24,473.07	24,949.17	25,425.27
31,000	20,914.37	21,430.97	21,907.07	22,383.17	22,859.27	35,800	23,534.96	24,051.56	24,527.66	25,003.76	25,479.86
31,100	20,968.97	21,485.57	21,961.67	22,437.77	22,913.87	35,900	23,589.56	24,106.16	24,582.26	25,058.36	25,534.46
31,200	21,023.56	21,540.16	22,016.26	22,492.36	22,968.46	36,000	23,644.15	24,160.75	24,636.85	25,112.95	25,589.05
31,300	21,078.16	21,594.76	22,070.86	22,546.96	23,023.06	36,100	23,698.75	24,215.35	24,691.45	25,167.55	25,643.65
31,400	21,132.75	21,649.35	22,125.45	22,601.55	23,077.65	36,200	23,753.35	24,269.95	24,746.05	25,222.15	25,698.25
31,500	21,187.35	21,703.95	22,180.05	22,656.15	23,132.25	36,300	23,807.94	24,324.54	24,800.64	25,276.74	25,752.84
31,600	21,241.95	21,758.55	22,234.65	22,710.75	23,186.85	36,400	23,862.54	24,379.14	24,855.24	25,331.34	25,807.44
31,700	21,296.54	21,813.14	22,289.24	22,765.34	23,241.44	36,500	23,913.25	24,429.85	24,905.95	25,382.05	25,858.15
31,800	21,351.14	21,867.74	22,343.84	22,819.94	23,296.04	36,600	23,963.34	24,479.94	24,956.04	25,432.14	25,908.24
31,900	21,405.73	21,922.33	22,398.43	22,874.53	23,350.63	36,700	24,013.43	24,530.03	25,006.13	25,482.23	25,958.33
32,000	21,460.33	21,976.93	22,453.03	22,929.13	23,405.23	36,800	24,063.51	24,580.11	25,056.21	25,532.31	26,008.41
32,100	21,514.92	22,031.52	22,507.62	22,983.72	23,459.82	36,900	24,113.60	24,630.20	25,106.30	25,582.40	26,058.50
32,200	21,569.52	22,086.12	22,562.22	23,038.32	23,514.42	37,000	24,163.69	24,680.29	25,156.39	25,632.49	26,108.59
32,300	21,624.11	22,140.71	22,616.81	23,092.91	23,569.01	37,100	24,213.77	24,730.37	25,206.47	25,682.57	26,158.67
32,400	21,678.71	22,195.31	22,671.41	23,147.51	23,623.61	37,200	24,263.86	24,780.46	25,256.56	25,732.66	26,208.76
32,500	21,733.31	22,249.91	22,726.01	23,202.11	23,678.21	37,300	24,313.95	24,830.55	25,306.65	25,782.75	26,258.85
32,600	21,787.90	22,304.50	22,780.60	23,256.70	23,732.80	37,400	24,364.03	24,880.63	25,356.73	25,832.83	26,308.93
32,700	21,842.50	22,359.10	22,835.20	23,311.30	23,787.40	37,500	24,414.12	24,930.72	25,406.82	25,882.92	26,359.02
32,800	21,897.09	22,413.69	22,889.79	23,365.89	23,841.99	37,600	24,464.21	24,980.81	25,456.91	25,933.01	26,409.11
32,900	21,951.69	22,468.29	22,944.39	23,420.49	23,896.59	37,700	24,514.29	25,030.89	25,506.99	25,983.09	26,459.19
33,000	22,006.28	22,522.88	22,998.98	23,475.08	23,951.18	37,800	24,564.38	25,080.98	25,557.08	26,033.18	26,509.28
33,100	22,060.88	22,577.48	23,053.58	23,529.68	24,005.78	37,900	24,614.47	25,131.07	25,607.17	26,083.27	26,559.37
33,200	22,115.48	22,632.08	23,108.18	23,584.28	24,060.38	38,000	24,664.55	25,181.15	25,657.25	26,133.35	26,609.45
33,300	22,170.07	22,686.67	23,162.77	23,638.87	24,114.97	38,100	24,714.64	25,231.24	25,707.34	26,183.44	26,659.54
33,400	22,224.67	22,741.27	23,217.37	23,693.47	24,169.57	38,200	24,764.73	25,281.33	25,757.43	26,233.53	26,709.63
33,500	22,279.26	22,795.86	23,271.96	23,748.06	24,224.16	38,300	24,814.81	25,331.41	25,807.51	26,283.61	26,759.71
33,600	22,333.86	22,850.46	23,326.56	23,802.66	24,278.76	38,400	24,864.90	25,381.50	25,857.60	26,333.70	26,809.80
33,700	22,388.45	22,905.05	23,381.15	23,857.25	24,333.35	38,500	24,914.99	25,431.59	25,907.69	26,383.79	26,859.89
33,800	22,443.05	22,959.65	23,435.75	23,911.85	24,387.95	38,600	24,965.07	25,481.67	25,957.77	26,433.87	26,909.97
33,900	22,497.65	23,014.25	23,490.35	23,966.45	24,442.55	38,700	25,015.16	25,531.76	26,007.86	26,483.96	26,960.06
34,000	22,552.24	23,068.84	23,544.94	24,021.04	24,497.14	38,800	25,065.25	25,581.85	26,057.95	26,534.05	27,010.15
34,100	22,606.84	23,123.44	23,599.54	24,075.64	24,551.74	38,900	25,115.33	25,631.93	26,108.03	26,584.13	27,060.23
34,200	22,661.43	23,178.03	23,654.13	24,130.23	24,606.33	39,000	25,165.42	25,682.02	26,158.12	26,634.22	27,110.32
34,300	22,716.03	23,232.63	23,708.73	24,184.83	24,660.93	39,100	25,217.03	25,733.63	26,209.73	26,685.83	27,161.93
34,400	22,770.62	23,287.22	23,763.32	24,239.42	24,715.52	39,200	25,268.64	25,785.24	26,261.34	26,737.44	27,213.54
34,500	22,825.22	23,341.82	23,817.92	24,294.02	24,770.12	39,300	25,320.24	25,836.84	26,312.94	26,789.04	27,265.14
34,600	22,879.81	23,396.41	23,872.51	24,348.61	24,824.71	39,400	25,371.85	25,888.45	26,364.55	26,840.65	27,316.75
34,700	22,934.41	23,451.01	23,927.11	24,403.21	24,879.31	39,500	25,423.46	25,940.06	26,416.16	26,892.26	27,368.36
34,800	22,989.01	23,505.61	23,981.71	24,457.81	24,933.91	39,600	25,475.06	25,991.66	26,467.76	26,943.86	27,419.96
34,900	23,043.60	23,560.20	24,036.30	24,512.40	24,988.50	39,700	25,526.67	26,043.27	26,519.37	26,995.47	27,471.57
35,000	23,098.20	23,614.80	24,090.90	24,567.00	25,043.10	39,800	25,578.28	26,094.88	26,570.98	27,047.08	27,523.18
35,100	23,152.79	23,669.39	24,145.49	24,621.59	25,097.69	39,900	25,629.89	26,146.49	26,622.59	27,098.69	27,574.79
35,200	23,207.39	23,723.99	24,200.09	24,676.19	25,152.29	40,000	25,681.49	26,198.09	26,674.19	27,150.29	27,626.39
35,300	23,261.98	23,778.58	24,254.68	24,730.78	25,206.88	40,100	25,733.10 25,784.71	26,249.70	26,725.80	27,201.90	27,678.00
35,400	23,316.58	23,833.18	24,309.28	24,785.38	25,261.48	40,200	23,784.71	26,301.31	26,777.41	27,253.51	27,729.61

Annual gross Income replied income (90% of weight		placement in hted net inco)	Annual incon	0	Income re (90% of weig	placement in hted net inco	demnities me for 2006)		
	Worker with non-dependent spouse Number of adult dependents					Worker with non-dependent spouse Number of adult dependents					
	0	1	2	3	4 and more		0	1	2	3	4 and more
40,300	25,836.31	26,352.91	26,829.01	27,305.11	27,781.21	45,100	28,429.25	28,945.85	29,421.95	29,898.05	30,374.15
40,400	25,887.92	26,404.52	26,880.62	27,356.72	27,832.82	45,200	28,484.72	29,001.32	29,477.42	29,953.52	30,429.62
40,500	25,939.53	26,456.13	26,932.23	27,408.33	27,884.43	45,300	28,540.19	29,056.79	29,532.89	30,008.99	30,485.09
40,600	25,991.14	26,507.74	26,983.84	27,459.94	27,936.04	45,400	28,595.65	29,112.25	29,588.35	30,064.45	30,540.55
40,700	26,042.74	26,559.34	27,035.44	27,511.54	27,987.64	45,500	28,651.12	29,167.72	29,643.82	30,119.92	30,596.02
40,800	26,094.35	26,610.95	27,087.05	27,563.15	28,039.25	45,600	28,706.59	29,223.19	29,699.29	30,175.39	30,651.49
40,900	26,145.96	26,662.56	27,138.66	27,614.76	28,090.86	45,700	28,762.06	29,278.66	29,754.76	30,230.86	30,706.96
41,000	26,197.56	26,714.16	27,190.26	27,666.36	28,142.46	45,800	28,817.52	29,334.12	29,810.22	30,286.32	30,762.42
41,100	26,249.17	26,765.77	27,241.87	27,717.97	28,194.07	45,900	28,872.99	29,389.59	29,865.69	30,341.79	30,817.89
41,200	26,300.78	26,817.38	27,293.48	27,769.58	28,245.68	46,000	28,928.46	29,445.06	29,921.16	30,397.26	30,873.36
41,300	26,352.39	26,868.99	27,345.09	27,821.19	28,297.29	46,100	28,983.92	29,500.52	29,976.62	30,452.72	30,928.82
41,400	26,403.99	26,920.59	27,396.69	27,872.79	28,348.89	46,200	29,039.39	29,555.99	30,032.09	30,508.19	30,984.29
41,500	26,455.60	26,972.20	27,448.30	27,924.40	28,400.50	46,300	29,094.86	29,611.46	30,087.56	30,563.66	31,039.76
41,600	26,507.21	27,023.81	27,499.91	27,976.01	28,452.11	46,400	29,150.32	29,666.92	30,143.02	30,619.12	31,095.22
41,700	26,558.81	27,075.41	27,551.51	28,027.61	28,503.71	46,500	29,205.79	29,722.39	30,198.49	30,674.59	31,150.69
41,800	26,610.42	27,127.02	27,603.12	28,079.22	28,555.32	46,600	29,261.26	29,777.86	30,253.96	30,730.06	31,206.16
41,900	26,662.03	27,178.63	27,654.73	28,130.83	28,606.93	46,700	29,316.73	29,833.33	30,309.43	30,785.53	31,261.63
42,000	26,713.64	27,230.24	27,706.34	28,182.44	28,658.54	46,800	29,372.19	29,888.79	30,364.89	30,840.99	31,317.09
42,100	26,765.24	27,281.84	27,757.94	28,234.04	28,710.14	46,900	29,427.66	29,944.26	30,420.36	30,896.46	31,372.56
42,200	26,820.71	27,337.31	27,813.41	28,289.51	28,765.61	47,000	29,483.13	29,999.73	30,475.83	30,951.93	31,428.03
42,300	26,876.18	27,392.78	27,868.88	28,344.98	28,821.08	47,100	29,538.59	30,055.19	30,531.29	31,007.39	31,483.49
42,400	26,931.64	27,448.24	27,924.34	28,400.44	28,876.54	47,200	29,594.06	30,110.66	30,586.76	31,062.86	31,538.96
42,500	26,987.11	27,503.71	27,979.81	28,455.91	28,932.01	47,300	29,649.53	30,166.13	30,642.23	31,118.33	31,594.43
42,600	27,042.58	27,559.18	28,035.28	28,511.38	28,987.48	47,400	29,704.99	30,221.59	30,697.69	31,173.79	31,649.89
42,700	27,098.05	27,614.65	28,090.75	28,566.85	29,042.95	47,500	29,760.46	30,277.06	30,753.16	31,229.26	31,705.36
42,800	27,153.51	27,670.11	28,146.21	28,622.31	29,098.41	47,600	29,815.93	30,332.53	30,808.63	31,284.73	31,760.83
42,900	27,208.98	27,725.58	28,201.68	28,677.78	29,153.88	47,700	29,871.40	30,388.00	30,864.10	31,340.20	31,816.30
43,000	27,264.45	27,781.05	28,257.15	28,733.25	29,209.35	47,800	29,926.86	30,443.46	30,919.56	31,395.66	31,871.76
43,100	27,319.91	27,836.51	28,312.61	28,788.71	29,264.81	47,900	29,982.33	30,498.93	30,975.03	31,451.13	31,927.23
43,200	27,375.38	27,891.98	28,368.08	28,844.18	29,320.28	48,000	30,037.80	30,554.40	31,030.50	31,506.60	31,982.70
43,300	27,430.85	27,947.45	28,423.55	28,899.65	29,375.75	48,100	30,093.26	30,609.86	31,085.96	31,562.06	32,038.16
43,400	27,486.31	28,002.91	28,479.01	28,955.11	29,431.21	48,200	30,148.73	30,665.33	31,141.43	31,617.53	32,093.63
43,500	27,541.78	28,058.38	28,534.48	29,010.58	29,486.68	48,300	30,204.20	30,720.80	31,196.90	31,673.00	32,149.10
43,600	27,597.25	28,113.85	28,589.95	29,066.05	29,542.15	48,400	30,259.66	30,776.26	31,252.36	31,728.46	32,204.56
43,700	27,652.72	28,169.32	28,645.42	29,121.52	29,597.62	48,500	30,315.13	30,831.73	31,307.83	31,783.93	32,260.03
43,800	27,708.18	28,224.78	28,700.88	29,176.98	29,653.08	48,600	30,370.60	30,887.20	31,363.30	31,839.40	32,315.50
43,900	27,763.65	28,280.25	28,756.35	29,232.45	29,708.55	48,700	30,426.07	30,942.67	31,418.77	31,894.87	32,370.97
44,000	27,819.12	28,335.72	28,811.82	29,287.92	29,764.02	48,800	30,481.53	30,998.13	31,474.23	31,950.33	32,426.43
44,100	27,874.58	28,391.18	28,867.28	29,343.38	29,819.48	48,900	30,537.00	31,053.60	31,529.70	32,005.80	32,481.90
44,200	27,930.05	28,446.65	28,922.75	29,398.85	29,874.95	49,000	30,592.47	31,109.07	31,585.17	32,061.27	32,537.37
44,300	27,985.52	28,502.12	28,978.22	29,454.32	29,930.42	49,100	30,647.93	31,164.53	31,640.63	32,116.73	32,592.83
44,400	28,040.98	28,557.58	29,033.68	29,509.78	29,985.88	49,200	30,703.40	31,220.00	31,696.10	32,172.20	32,648.30
44,500	28,096.45	28,613.05	29,089.15	29,565.25	30,041.35	49,300	30,758.87	31,275.47	31,751.57	32,227.67	32,703.77
44,600	28,151.92	28,668.52	29,144.62	29,620.72	30,096.82	49,400	30,814.33	31,330.93	31,807.03	32,283.13	32,759.23
44,700	28,207.39	28,723.99	29,200.09	29,676.19	30,152.29	49,500	30,869.80	31,386.40	31,862.50	32,338.60	32,814.70
44,800	28,262.85	28,779.45	29,255.55	29,731.65	30,207.75	49,600	30,925.27	31,441.87	31,917.97	32,394.07	32,870.17
44,900	28,318.32	28,834.92	29,311.02	29,787.12	30,263.22	49,700	30,980.74	31,497.34	31,973.44	32,449.54	32,925.64
45,000	28,373.79	28,890.39	29,366.49	29,842.59	30,318.69	49,800	31,036.20	31,552.80	32,028.90	32,505.00	32,981.10

	Annual gross Income replacement indemnities (90% of weighted net income for 2006)			Annual gross Income replacement indemnities income (90% of weighted net income for 2006))		
	Worker with non-dependent spouse Number of adult dependents				Worker with non-dependent spouse Number of adult dependents						
	0	1	2	3	4 and more		0	1	2	3	4 and more
49,900 50,000 50,100	31,091.67 31,147.14 31,202.60	31,608.27 31,663.74 31,719.20	32,084.37 32,139.84 32,195.30	32,560.47 32,615.94 32,671.40	33,036.57 33,092.04 33,147.50	53,600 53,700	33,143.95 33,199.42	33,660.55 33,716.02	34,136.65 34,192.12	34,612.75 34,668.22	35,088.85 35,144.32
50,200 50,300 50,400	31,258.07 31,313.54 31,369.00	31,774.67 31,830.14 31,885.60	32,250.77 32,306.24 32,361.70	32,726.87 32,782.34 32,837.80	33,202.97 33,258.44 33,313.90	53,800 53,900 54,000	33,254.88 33,310.35 33,365.82		34,247.58 34,303.05 34,358.52	34,723.68 34,779.15 34,834.62	35,199.78 35,255.25 35,310.72
50,500 50,600 50,700	31,424.47 31,479.94 31,535.41	31,941.07 31,996.54 32,052.01	32,417.17 32,472.64 32,528.11	32,893.27 32,948.74 33,004.21	33,369.37 33,424.84 33,480.31	54,100 54,200 54,300	33,421.28 33,476.75 33,532.22	,	34,413.98 34,469.45 34,524.92	34,890.08 34,945.55 35,001.02	35,366.18 35,421.65 35,477.12
50,800 50,900 51,000	31,590.87 31,646.34 31,701.81 31,757.27	32,107.47 32,162.94 32,218.41 32,273.87	32,583.57 32,639.04 32,694.51	33,059.67 33,115.14 33,170.61	33,535.77 33,591.24 33,646.71 33,702.17	54,400 54,500 54,600	33,587.68 33,643.15 33,698.62 33,754.09	34,104.28 34,159.75 34,215.22 34,270.69	34,580.38 34,635.85 34,691.32	35,056.48 35,111.95 35,167.42 35,222.89	35,532.58 35,588.05 35,643.52
51,100 51,200 51,300 51,400	31,812.74 31,868.21 31,923.67	32,329.34 32,384.81 32,440.27	32,749.97 32,805.44 32,860.91 32,916.37	33,226.07 33,281.54 33,337.01 33,392.47	33,757.64 33,813.11 33,868.57	54,700 54,800 54,900 55,000	33,809.55 33,865.02 33,920.49		34,746.79 34,802.25 34,857.72 34,913.19	35,222.89 35,278.35 35,333.82 35,389.29	35,698.99 35,754.45 35,809.92 35,865.39
51,500 51,600 51,700	31,979.14 32,034.61 32,090.08	32,495.74 32,551.21 32,606.68	32,971.84 33,027.31 33,082.78	33,447.94 33,503.41 33,558.88	33,924.04 33,979.51 34,034.98	55,100 55,200 55,300	33,975.95 34,031.42 34,086.89	34,492.55	34,968.65 35,024.12 35,079.59	35,444.75 35,500.22 35,555.69	35,920.85 35,976.32 36,031.79
51,800 51,900 52,000	32,145.54 32,201.01 32,256.48	32,662.14 32,717.61 32,773.08	33,138.24 33,193.71 33,249.18	33,614.34 33,669.81 33,725.28	34,090.44 34,145.91 34,201.38	55,400 55,500 55,600	34,142.35 34,197.82 34,253.29	34,658.95	35,135.05 35,190.52 35,245.99	35,611.15 35,666.62 35,722.09	36,087.25 36,142.72 36,198.19
52,100 52,200 52,300	32,311.94 32,367.41 32,422.88	32,828.54 32,884.01 32,939.48	33,304.64 33,360.11 33,415.58	33,780.74 33,836.21 33,891.68	34,256.84 34,312.31 34,367.78	55,700 55,800 55,900	34,308.76 34,364.22 34,419.69	34,825.36 34,880.82	35,301.46 35,356.92 35,412.39	35,777.56 35,833.02 35,888.49	36,253.66 36,309.12 36,364.59
52,400 52,500 52,600	32,478.34 32,533.81 32,589.28	32,994.94 33,050.41 33,105.88	33,471.04 33,526.51 33,581.98	33,947.14 34,002.61 34,058.08	34,423.24 34,478.71 34,534.18	56,000 56,100 56,200	34,475.16 34,530.62 34,586.09	34,991.76	35,467.86 35,523.32 35,578.79	35,943.96 35,999.42 36,054.89	36,420.06 36,475.52 36,530.99
52,700 52,800 52,900	32,644.75 32,700.21 32,755.68	33,161.35 33,216.81 33,272.28	33,637.45 33,692.91 33,748.38	34,113.55 34,169.01 34,224.48	34,589.65 34,645.11 34,700.58	56,300 56,400 56,500	34,641.56 34,697.02 34,752.49		35,634.26 35,689.72 35,745.19	36,110.36 36,165.82 36,221.29	36,586.46 36,641.92 36,697.39
53,000 53,100 53,200	32,811.15 32,866.61 32,922.08	33,327.75 33,383.21 33,438.68	33,803.85 33,859.31 33,914.78	34,279.95 34,335.41 34,390.88	34,756.05 34,811.51 34,866.98	56,600 56,700 56,800	34,807.96 34,863.43 34,918.89	35,380.03 35,435.49	35,800.66 35,856.13 35,911.59	36,276.76 36,332.23 36,387.69	36,752.86 36,808.33 36,863.79
53,300 53,400 53,500	32,977.55 33,033.01 33,088.48	33,494.15 33,549.61 33,605.08	33,970.25 34,025.71 34,081.18	34,446.35 34,501.81 34,557.28	34,922.45 34,977.91 35,033.38	56,900 57,000	34,974.36 35,029.83	35,490.96 35,546.43	35,967.06 36,022.53	36,443.16 36,498.63	36,919.26 36,974.73

6881

Notice

An Act respecting industrial accidents and occupational diseases (R.S.Q., c. A-3.001)

Classification of employers, statement of wages and rates of assessment

- Amendments

Notice is hereby given, pursuant to sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), that at the expiry of a period of forty-five (45) days from the date of this publication, the "Regulation amending the Regulation respecting the classification of employers, statement of wages and the rates of assessment" will be adopted by the Commission de la santé et de la sécurité du travail, with or without amendment.

This Regulation determines the units of classification of 2006 as well as the rates of assessment applicable to them.

Any person interested in making comments on this subject is asked to submit them in writing, before the expiry of this time period, to Mr. Roland Longchamps, Vice-President of Finance, Commission de la santé et de la sécurité du travail, 524, rue Bourdages, Québec (Québec) G1K 7E2.

GÉRARD BIBEAU, Chairman of the Board and Chief Executive Officer of the Commission de la santé et de la sécurité du travail

Regulation amending the Regulation respecting the classification of employers, the statement of wages and the rates of assessment*

An Act respecting industrial accidents and occupational diseases (R.S.Q., c. A-3.001, s. 454, 1st par., ss. 4.3), 5), 5.1), 6) and 8.1))

- **1.** Schedules 1, 2 and 3 of the Regulation respecting the classification of employers, the statement of wages and the rates of assessment are respectively replaced by Schedules 1, 2 and 3 appended to this regulation.
- **2.** This regulation applies for the 2006 year of assessment.

SCHEDULE 1

CLASSIFICATION UNITS AND RATES OF ASSESSMENT FOR THE YEAR 2006

Specific classification rules

- 1. The Commission does not take into account the condition stated in paragraph 3 of section 7 for purposes of classifying an employer under more than one of the 80030 to 80260 units.
- 2. An employer who meets the conditions set out in section 2 of chapter 3 allowing him to be classified in units 90020 and 80020 shall be classified in this latter unit.
- 3. An employer who cannot be classified in the exceptional units 90020 and 80020 because less than 45% of the insurable wages of his workers are reported with respect to units giving entitlement to these units but for whom over 45% of the insurable wages of his workers are reported with respect to units giving entitlement to either one of these exceptional units shall be classified in unit 90020 if workers perform activities referred to in that unit.

^{*} The latest amendments to the Regulation respecting the classification of employers, the statement of wages and the rates of assessment passed by the Commission de la santé et de la sécurité du travail by its resolution A-73-97 of October 16, 1997 (1997, G.O. 2, 5743) were made by the Regulation amending the Regulation respecting the classification of employers, the statement of wages and the rates of assessment passed by the Commission by its resolution A-57-04 of September 16, 2004 (2004, G.O. 2, 2704). For previous amendments, see the "Table of Amendments and Summary Index", Éditeur officiel du Québec 2005, up-to-date as of March 1, 2005.

For the purposes of calculating the proportion stipulated in the first paragraph, it is necessary to exclude the insurable wages of an auxiliary worker.

4. An employer classified in a unit that refers to the manufacture of a good cannot be classified in a unit that refers to the trade in this good or in a good that he does not manufacture unless he operates at least one store situated elsewhere than on the production site of the good that he manufactures.

Specific rules for stating wages

- 1. The second paragraph of section 14 does not apply to an employer for purposes of stating insurable wages earned during the preceding calendar year by a worker who, without being an auxiliary worker, participates in several activities referred to by more than one of the 80030 to 80260 units.
- 2. An employer classified both in a unit that refers to the manufacture of a good and in a unit that refers to the trade in that good or in a good that he does not manufacture shall state the wages of a worker who works in this trade with respect to the unit that refers to the manufac-

ture of the good, except if this worker works in this trade in a store which the employer operates elsewhere than on the production site of the good that he manufactures. The employer shall then state the wages of the worker who works in this trade in this store with respect to the unit that refers to the trade in this good.

Sectors

- 1. Pursuant to section 297 of the Act, classification units are grouped in sectors.
 - 2. The primary sector comprises units 10110 to 14030.
- 3. The manufacturing sector comprises units 15010 to 36210, including exceptional units 34410 and 34420.
- 4. The transportation and storage sector comprises units 55010 to 55090.
- 5. The service sector comprises units 54010 to 54440, 57010 to 77030 and exceptional units 90010 and 90020.
- 6. The construction sector comprises units 80020 to 80260.

Classification Units and Assessment Rates for 2006

Unit	Unit Title	General	Special
Number		Rate	Rate
10110	Breeding of cattle; operation of a dairy cattle herd; breeding of horses; horse boarding or dressage service; operation of a riding centre, a horse school or a racing stable; operation of a farm animal auction site; breeding of domestic animals	6.47	6.04

This unit refers to:

- the breeding of cattle;
- the operation of a dairy cattle herd;
- the breeding of horses;
- horse boarding or dressage service;
- the operation of a riding centre, a horse school or a racing stable;
- the operation of a farm animal auction site;
- the breeding of domestic animals such as dogs, cats, budgies or parrots.

This unit also refers to:

- the breeding of buffaloes;
- the breeding of cervidae such as deer or wapitis;
- the breeding of ostriches, emus or rheas;
- the production of ostrich, emu or rhea eggs;
- the breeding of wild boars;
- the breeding of lamas or alpacas;
- the breeding of yacks;
- the breeding of animals referred to in this unit for reproduction or insemination:
- the production of pregnant mare's urine;
- horse-drawn carriage, sleigh or dog-sled transportation or ride service:
- hoof trimming service;
- domestic animal training or boarding service;
- animal protection or animal pound service;
- services related to the breeding activities referred to in this unit such as milking cows or feeding animals.

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

· the artificial insemination of animals.

An employer who both carries out an activity referred to under this unit and engages in maple growing is classified in this unit for these activities.

An employer classified in this unit cannot also be classified in units 15030, 15040, 15070, 16070, 74010 and 74030 to 74070 except when at least one of his workers only performs tasks related to the activities referred to under these units.

Unit Number	Unit Title	General Rate	Special Rate
	An employer classified in this unit cannot also be classified in units 54420, 54430 or 54440 except if he carries out activities referred to under these units in whole or in part elsewhere than on the farm and if at least one of his workers only performs tasks related to the activities referred to under these units. An employer thus classified in units 54420, 54430 or 54440 shall state the wages of a worker who works on the farm on activities referred to under these units with respect to this unit.		
10120	Breeding of pigs; breeding of sheep; breeding of goats	6.18	5.75
	This unit refers to:		
	 the breeding of pigs; the breeding of sheep; the breeding of goats.		
	This unit also refers to:		
	 the breeding of animals referred to under this unit for reproduction or insemination; pig weighing service; sheep sheering service; the services related to breeding activities referred to in this unit such as feeding animals. 		
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	• the artificial insemination of animals.		
	An employer who both operates a dairy cow herd or breeds animals referred to under 10110 and carries out an activity referred to under this unit cannot be classified in this unit for this activity unless at least one of his workers only performs tasks related to the activities referred to under these units. In the opposite case, he is classified in unit 10110 for all of these activities.		
	An employer who both carries out an activity referred to in this unit and engages in maple growing is classified in this unit for these activities.		
	An employer classified in this unit cannot also be classified in units		

15030, 15040, 15070, 16070, 74010 and 74030 to 74070 except when at least one of his workers only performs tasks related to the activities

referred to under these units.

Unit Number	Unit Title	General Rate	Special Rate
	An employer classified in this unit cannot also be classified in units 54420, 54430 or 54440 except if he carries out activities referred to under these units in whole or in part elsewhere than on the farm and if at least one of his workers only performs tasks related to the activities referred to under these units. An employer thus classified in units 54420, 54430 or 54440 shall state the wages of a worker who works on the farm on activities referred to under these units with respect to this unit.		
10130	Breeding of poultry; production of poultry or game bird eggs; operation of a hatchery; poultry capture and caging service; candling and classification of eggs; breeding of rabbits; fish-farming; beekeeping	3.43	3.07
	This unit refers to:		
	 the breeding of poultry; the production of poultry or game bird eggs; the operation of a hatchery; poultry capture and caging service; the candling and classification of eggs; the breeding of rabbits; fish-farming; beekeeping. 		
	This unit also refers to:		
	 the breeding of small furbearing animals such as mink, muskrats, chinchillas or foxes; the breeding of small laboratory animals such as mice or rats; the breeding of small game birds such as pheasants, quails or guinea-fowl; the breeding of earthworms and the production or earthworm manure; the breeding of snails; the breeding of insects such as crickets; the breeding of frogs; the services related to the breeding activities referred to in this unit such as feeding animals. 		
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	 the artificial insemination of animals; honey processing.		
	An employer classified in this unit cannot also be classified in units 15030, 15070, 16070, 74010 and 74030 to 74070 except when at least one of his workers only performs tasks related to the activities referred to under these units.		

Unit Number	Unit Title	General Rate	Special Rate
	An employer classified in this unit cannot also be classified in units 54420, 54430 or 54440 except if he carries out activities referred to under these units in whole or in part elsewhere than on the farm and if at least one of his workers only performs tasks related to the activities referred to under these units. An employer thus classified in units 54420, 54430 or 54440 shall state the wages of a worker who works on the farm on activities referred to under these units with respect to this unit.		
10140	Growing of cereal crops; growing of seeds or legumes; growing of forage crop plants; growing of fruit, vegetables or fine herbs in fields; growing of mushrooms; growing of sod; growing of tobacco; harvesting of peat	6.44	6.01
	This unit refers to:		
	 the growing of cereal crops such as corn, oats, barley or wheat; the growing of seeds or legumes such as canola, sunflower, soya, beans or dried peas; the growing of forage crop plants such as alfalfa, millet or clover; the growing of fruit in fields such as strawberries, blueberries, cranberries or raspberries; the growing of vegetables in fields such as potatoes, cabbage, carrots, cucumbers, onions or lettuce; the growing of fine herbs in fields; the growing of mushrooms; the growing of sod; the growing of tobacco; the harvesting of peat. 		
	This unit also refers to:		
	 the growing in a greenhouse of fruit, vegetable or fine herb plants intended for transplantation by the employer in his fields; the activities related to the fermentation of compost in a field; the picking on wild land of plants such as fiddleheads, mushrooms, yew branches or algae; the collecting of softshell clams; services related to growing such as: ploughing; the planting of seeds; the spreading of manure; the spreading of pesticides; combine harvesting; the harvesting of crops. 		
	This unit does not refer to:		

This unit does not refer to:

• compost material removal service.

Unit Number	Unit Title	General Rate	Special Rate
	An employer classified in this unit cannot also be classified in units 15030 to 15080, 16070, 74010 and 74030 to 74070 except when at least one of his workers only performs tasks related to the activities referred to under these units.		
	An employer classified in this unit cannot also be classified in units 54420, 54430 or 54440 except if he carries out activities referred to under these units in whole or in part elsewhere than on the farm and if at least one of his workers only performs tasks related to the activities referred to under these units. An employer thus classified in units 54420, 54430 or 54440 shall state the wages of a worker who works on the farm on activities referred to under these units with respect to this unit.		
10150	The growing of fruit, vegetables or fine herbs in a greenhouse; the growing of ornamental plants; the growing of trees or shrubs; the operation of an orchard; maple growing	5.67	5.26
	This unit refers to:		
	 the growing of fruit, vegetables or fine herbs in a greenhouse; the growing of ornamental plants such as foliage plants or flowers; the growing of trees or shrubs; the operation of an apple, pear, plum or cherry orchard; maple growing. 		
	This unit also refers to:		
	 the growing of reforestation plants; the growing of grapes.		
	This unit also refers to the following activity when done by the workers of an employer as part of maple growing:		
	 the transformation of maple sap into products such as: butter; syrup; sugar; toffee. 		
	An employer classified in this unit cannot also be classified in units 15040 to 15080, 16070, 74010 and 74030 to 74070 except when at least one of his workers only performs tasks related to the activities referred to under these units.		
	An employer classified in this unit cannot also be classified in units 54420, 54430 or 54440 except if he carries out activities referred to under these units in whole or in part elsewhere than on the farm and if at least one of his workers only performs tasks related to the activities referred to under these units. An employer thus classified in units 54420, 54430 or 54440 shall state the wages of a worker who		

units 54420, 54430 or 54440 shall state the wages of a worker who works on the farm on activities referred to under these units with

respect to this unit.

Unit Number	Unit Title	General Rate	Special Rate
11010	Inshore or offshore fishing; underwater diving services; breeding mussels, scallops or softshell clams in a lagoon or at sea	9.72	9.21
13110	Operating a ferrous metal mine	1.51	1.19
	This unit refers to:		
	• the operation of a ferrous metal mine.		
	This unit also refers to:		
	 the pelletization of iron ore; the concentration of ores referred to under this unit.		
	This unit does not refer to:		
	• the refining or primary production of metals.		
13120	Operating a non-ferrous metal mine; operating a salt or diamond mine	9.10	8.61
	This unit refers to:		
	 the operation of non-ferrous metal mines for such substances as gold, silver, copper, nickel, niobium, zinc or platinum; the operation of the following mineral mines: salt; diamonds. 		
	This unit also refers to:		
	• the concentration of the ores referred to under this unit.		
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	• the production of gold or silver bullion.		
	This unit does not refer to:		
	• the melting and refining of non-ferrous metals.		
13130	Operating an asbestos mine	6.31	5.88
	This unit refers to the operation of an asbestos mine.		
	This unit also refers to the concentration of asbestos ore.		
13140	Operating a crushed or freestone quarry; operating a sandpit or a gravel pit; operating an industrial or structural mineral mine	5.90	5.48

Unit Number	Unit Title	General Rate	Special Rate
	This unit refers to:		
	 the operation of a crushed or freestone quarry for such materials as limestone, shale, granite or slate; the operation of a sandpit or a gravel pit; the operation of an industrial or structural mineral mine for such substances as talc, quartz, pearlite, vermiculite or mica. 		
	This unit also refers to:		
	clay quarries;the crushing and grinding of stone;the manufacture of agricultural limestone.		
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	 drilling and blasting work. 		
	This unit does not refer to:		
	• the manufacture of freestone products.		
13150	Core drilling for ore prospecting	10.45	9.93
	This unit refers to core drilling for ore prospecting when carried out by an employer other than the operator of the mine.		
13160	Sinking mine shafts; drilling declines, drilling mining roads or raising; drifting ore	13.30	12.70
	This unit refers to:		
	• the sinking of mine shafts.		
	This unit refers to the following activities when carried out by an employer other than the operator of the mine:		
	 drilling declines, drilling mining roads or raising; drifting ore.		
	This unit also refers to:		
	 drilling oil or natural gas wells. 		
14010	Forestry operations	14.57	13.94
	This unit refers to:		
	 harvesting wood material, including in particular, felling, hauling and yarding, by manual or mechanized processes; 		

• line cutting.

Unit Number	Unit Title	General Rate	Special Rate
	 processing in the forest including stripping, topping and cutting; making wood chips in the forest; loading of wood in the forest; thinning with collection of trees for commercial purposes. 		
	This unit also refers to:		
	• trading in firewood when the employer also harvests, cuts or splits this wood.		
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	 the forestry road work; the construction of a logging camp; the measuring of wood; the marking of trees or timber marking; forest surveys. 		
	This unit does not refer to the following activities when carried out by the workers of an employer recognized by the Minister of Natural Resources, Wildlife and Parks pursuant to section 124.1.1 of the Forest Act (R.S.Q., c. F-4.1):		
	 measuring wood; marking of trees or timber marking; forest surveys.		
	An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.		
14020	Forestry development	8.48	8.00
	This unit refers to:		
	 preparatory work in forest areas such as scarification, burning, stripping, cutting, wind-rowing, chipping, furrowing, harrowing, crushing and application of phytocides; planting and seeding of trees in the forest; mechanical or chemical clearing of a plantation in the forest; thinning without collection of trees for commercial purposes; development of a blueberry field; control of vegetation in rights-of-way of energy transmission networks; protection against forest fires by firefighters. 		
	This unit also refers to:		

Unit Number	Unit Title	General Rate	Special Rate
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit, except to the extent that they are carried out by the workers of an employer recognized by the Minister of Natural Resources, Wildlife and Parks pursuant to section 124.1.1 of the Forest Act (R.S.Q., c. F-4.1):		
	marking of trees or timber marking;forest surveys.		
	This unit does not refer to:		
	development of a blueberry field by the person who operates it;harvesting wood material in the development of a blueberry field.		
	An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.		
14030	Tree work	19.28	18.54
	This unit refers to:		
	 control of vegetation in the rights-of-way of energy distribution net works or telecommunications networks; trimming, topping or cutting of trees and shrubs; felling of pre-determined trees outside the forest; stumping; chipping outside the forest; tree and shrub surgery; bracing work. 		
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	 fighting of diseases and insects affecting trees and shrubs; fertilization and treatment of trees and shrubs; planting and transplanting of trees and shrubs. 		
	An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.		
15010	Slaughtering of animals; meat cutting service; butchering of meat	7.45	6.99
	This unit refers to:		
	 the slaughtering of animals; meat cutting service; the butchering of meat.		

2161

Unit Title	General Rate	Special Rate
This unit also refers to:		
 the tanning or packing of pelts or furs; meat wholesaling in a building where meat cutting or butchering also takes place. 		
This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
 the processing of animal by-products other than for human consumption such as: fat; bones; feathers; blood; entrails. 		
Wholesaling refers to the trade in goods for resale or for commercial, industrial, institutional or professional use.		
This unit does not refer to:		
 the breeding of animals; the dyeing of leather or fur.		
An employer who does in the same building both animal slaughtering and butchering and an activity referred to under 15020 is classified in this unit for these activities.		
Manufacture of luncheon meats; meat, fish or seafood processing; manufacture of ready-made dishes	5.83	5.41
This unit refers to:		
 the manufacture of luncheon meat such as: cooked turkey; cooked ham; pepperoni; salami; smoked meat; meat, fish or seafood processing by such operations as: seasoning; smoking; canning; packing; the manufacture of fresh, frozen or canned ready-made dishes such as: appetizers; lasagna; fish or seafood mousses; meat or fish pies; 		
	This unit also refers to: • the tanning or packing of pelts or furs; • meat wholesaling in a building where meat cutting or butchering also takes place. This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit: • the processing of animal by-products other than for human consumption such as: • fat; • bones; • feathers; • blood; • entrails. Wholesaling refers to the trade in goods for resale or for commercial, industrial, institutional or professional use. This unit does not refer to: • the breeding of animals; • the dyeing of leather or fur. An employer who does in the same building both animal slaughtering and butchering and an activity referred to under 15020 is classified in this unit for these activities. Manufacture of luncheon meats; meat, fish or seafood processing; manufacture of ready-made dishes This unit refers to: • the manufacture of luncheon meat such as: • cooked turkey; • cooked ham; • pepperoni; • salami; • smoked meat; • meat, fish or seafood processing by such operations as: • seasoning; • smoking; • canning; • packing; • the manufacture of fresh, frozen or canned ready-made dishes such as: • appetizers; • lasagna; • fish or seafood mousses;	This unit also refers to: • the tanning or packing of pelts or furs; • meat wholesaling in a building where meat cutting or butchering also takes place. This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit: • the processing of animal by-products other than for human consumption such as: • fat; • bones; • feathers; • blood; • entrails. Wholesaling refers to the trade in goods for resale or for commercial, industrial, institutional or professional use. This unit does not refer to: • the breeding of animals; • the dyeing of leather or fur. An employer who does in the same building both animal slaughtering and butchering and an activity referred to under 15020 is classified in this unit for these activities. Manufacture of luncheon meats; meat, fish or seafood processing; manufacture of ready-made dishes This unit refers to: • the manufacture of luncheon meat such as: • cooked tarkey; • cooked ham; • pepperoni; • salami; • smoked meat; • meat, fish or seafood processing by such operations as: • seasoning; • smoking; • canning; • packing; • the manufacture of fresh, frozen or canned ready-made dishes such as: • appetizers; • lasagna; • fish or seafood mousses;

Unit Number	Unit Title	General Rate	Special Rate
	vegetarian dishes;salad plates;sandwiches.		
	This unit also refers to:		
	 the manufacture of sushi; the manufacture of sausages; the preparation of natural casings for delicatessen purposes; the manufacture of country-style pâtés, cretons, terrines or other similar products; the processing of animal fats for human consumption; fish wholesaling in a building where cutting is also done. 		
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	 the manufacture of soups; the manufacture of sauces for pasta or pizzas; the manufacture of bread or pizza dough.		
	Wholesaling refers to the trade in goods for resale or for commercial, industrial, institutional or professional use.		
	This unit does not refer to:		
	 the operation of a butcher shop; the operation of a fish market; the activities referred to under units 74030 to 74070. 		
	An employer who engages in both coastal fishing or deep-sea fishing and fish or seafood processing is classified, for this processing, in this unit, if at least one of his workers only performs tasks related to this processing elsewhere than on a boat. This employer shall state the wages of an employee who performs tasks related to this processing on a boat with respect to unit 11010.		
15030	Manufacture of food for animals; mixing or processing of grains	4.44	4.06
	This unit refers to:		
	 the manufacture of food for animals; the mixing or processing of grains by operations such as: 		

sieving;milling;cleaning;drying.

Unit Number	Unit Title	General Rate	Special Rate
	This unit also refers to:		
	 the processing of animal by-products other than for human consumption such as: fat; bones; feathers; blood; entrails; disposal. 		
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	• the manufacture of nursing feed for young animals.		
	This unit does not refer to:		
	 the growing of grains; the manufacture of vitamins and minerals for animals.		
15040	Manufacture of beverages, whether alcoholic or non-alcoholic; manufacture of fruit or vegetable juice	2.57	2.23
	This unit refers to:		
	 the manufacture of beverages, whether alcoholic or non-alcoholic; the manufacture of fruit or vegetable juice. 		
	This unit also refers to:		
	 the manufacture of natural ice; the manufacture of frozen sticks or lollypops made from beverages or fruit juice; the treatment and bottling of water; liquid food product packaging service; the manufacture of fruit or vegetable juice concentrates; the manufacture of beverage concentrates, whether alcoholic or non-alcoholic; the manufacture of beer yeasts; the manufacture of vinegar. 		
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	 the manufacture of syrup for beverages; the manufacture of beverages, frozen sticks or lollypops made from fruit juice and dairy products; the manufacture of flavour crystals; the trade in or rental of water coolers. 		

Unit Number	Unit Title	General Rate	Special Rate
	This unit does not refer to:		
	 growing; bee-keeping.		
15050	Preparation of fruit or vegetables; manufacture of munchies	6.07	5.65
	This unit refers to:		
	 the preparation of fruit or vegetables by operations such as: freezing; cutting; dehydration; maceration; mixing; canning; the manufacture of munchies such as: cheese-flavoured sticks; pretzels; chips; corn chips; rice cakes; popcorn. 		
	This unit also refers to:		
	 the manufacture of fruit- or vegetable-based products such as: compotes; jams; coulis; fruit salad; the manufacture of fruit- or vegetable-based condiments such as: chutneys; ketchup; relish; salsa; prune or cherry sauces; the manufacture of soya-based products such as: frozen desserts; beverages; miso; sauce; tofu; fruit or vegetable classification or packaging service; the service related to the packaging of food products other than liquids. 		
	This unit also refers to the following activity when done by the		

workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

• the manufacture of fruit- or vegetable-based aromas or colorants.

Unit Number	Unit Title	General Rate	Special Rate
	This unit does not refer to:		
	 the growing of fruit or vegetables; the manufacture of ready-made dishes; the roasting of soya beans; the manufacture of soya flour; the manufacture of soya margarine; the manufacture of soya oil. 		
15060	Manufacture of pastry products; manufacture of bakery products; manufacture of flour; manufacture of confectionery products	4.73	4.34
	This unit refers to:		
	 the manufacture of pastry products such as: donuts; cookies; brioches; croissants; cakes; pies; the manufacture of bakery products such as: bagels; bread rusk; bread crumbs; bread; the manufacture of flour for human consumption; the manufacture of confectionery products such as: cocoa butter; candies; chocolate; chewing gum; honey products. 		
	This unit also refers to: • the manufacture of maple products such as: • butter; • syrup; • sugar; • toffee; • the processing of honey; • the manufacture of sugar; • the manufactures of syrups for beverages such as: • pop; • slushes; • the manufacture of flavour crystals; • the manufacture of pasta; • the manufacture of ready-to-eat cereals; • the manufacture of dough for pastry or bakery products;		

Unit Number	Unit Title	General Rate	Special Rate
	 the preparation of flour-based mixes for products such as: cookies; pancakes; cakes; muffins; the manufacture of granola bars or dietetic food in bars or in powder. 		
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	• the retail trade in ready-cooked meals.		
	Retail trade refers to mainly selling goods to consumers for personal or home use.		
	This unit does not refer to:		
	 bee-keeping; maple growing; the manufacture of beverages, whether alcoholic or non-alcoholic; the manufacture of ready-cooked meals. 		
	An employer classified in this unit cannot also be classified in units 74030 to 74070 except when at least one of his workers only performs tasks related to the activities referred to under these units.		
15070	Processing of coffee; processing of tea, spices, seasonings or fine herbs; manufacture of herbal teas; roasting of nuts, almonds or legumes	5.20	4.80
	This unit refers to:		
	 the processing of coffee by operations such as the extraction of caffeine; mixing; grinding; roasting; the processing of tea, spices, seasonings or fine herbs by operations such as: grinding; mixing; drying; the manufacture of herbal teas, whether or not for therapeutic purposes; the roasting of nuts, almonds or legumes. This unit also refers to:		
	• the manufacture of malt;		
	 the manufacture of mart, the manufacture of margarine; the manufacture of wegetable oil and fat; 		

Unit Number	Unit Title	General Rate	Special Rate
	 the manufacture of yeast; the manufacture of condiments such as: mayonnaise; mustard; marinade sauce; horseradish sauce; salad dressings; the manufacture of sauces for pasta or pizza; the manufacture of bases for soups or sauces; the manufacture of sauces such as: barbecue sauces; fondue sauces; sauces for raw vegetables; the manufacture of soups; the manufacture of broths or consommés; the preparation of mixtures for seasoned food products or intended to season food products such as: pasta; rice; potatoes. 		
	This unit does not refer to:		
	• growing.		
	An employer who in the same building both engages in the manufacture of vinegar or the dehydration of fruits or vegetables and carries out an activity referred to in this unit is classified in this unit for these activities.		
15080	Processing of milk; manufacture of dairy products	2.49	2.16
	This unit refers to:		
	 the processing of milk; the manufacture of dairy products such as: frozen stick or lollypops; butter; milk beverages; cream; ice cream; cheese; yogurt. 		
	This unit also refers to:		
	 the manufacture of beverages, frozen sticks or lollypops made from fruit juice and dairy products; the manufacture of sorbets. 		

Unit Number	Unit Title	General Rate	Special Rate
	This unit also refers to the following activity when done by the worker of an employer as part of the carrying out by this employer of activities referred to under this unit:	ers	
	• the manufacture of margarine.		
	This unit does not refer to:		
	the breeding of animals;the activities referred to under units 74030 to 74070.		
16010	Manufacturing rubber tires; vulcanizing rubber tires	6.41	5.98
	This unit refers to:		
	 the manufacture of rubber tires; the vulcanization of rubber tires.		
	This unit does not refer to:		
	• the installation of tires.		
16020	Manufacturing rubber products	5.13	4.73
	This unit refers to:		
	• the manufacture of rubber products.		
	This unit also refers to:		
	 the composition of rubber; the application in the workshop of a rubber coating to products such as rolls, tanks or other industrial or commercial parts. 		
	This unit does not refer to:		
	 the manufacture of stitched rubber clothing; the stripping of tires or other recyclable materials; the sorting of recyclable materials or objects; the installation of manufactured products. 		
16030	Manufacturing plastic bags	4.28	3.90
	This unit refers to:		
	• the manufacture of plastic bags.		
	This unit also refers to:		
	• the manufacture of plastic film when the employer manufactures plastic bags.		

Unit Number	Unit Title	General Rate	Special Rate
	This unit does not refer to:		
	• the manufacture of woven or stitched plastic bags.		
16040	Manufacturing plastic products	3.85	3.48
	This unit refers to:		
	• the manufacture of plastic products.		
	This unit also refers to:		
	 the manufacture of reinforced plastic products when the employer does not reinforce the plastic; the manufacture of synthetic marble products the manufacture of expanded resin products; the composition of plastic. 		
	This unit does not refer to:		
	 the manufacture of stitched plastic clothing; the sorting of recyclable materials or objects; the installation of manufactured products. 		
16050	Manufacturing reinforced plastic products	5.70	5.29
	This unit refers to:		
	• the manufacture of plastic products combined with the reinforcing of plastic using materials such as glass, carbon, asbestos, jute, cotton or Kevlar in the form of fiber, filament or mesh.		
	This unit also refers to:		
	 the manufacture outside shipyards of boats with reinforced plastic hulls such as kayaks, yachts, sailboats or canoes; the repair, excluding mechanical repairs, of products referred to under this unit. 		
	This unit does not refer to:		
	• the installation of manufactured products.		
16060	Manufacturing ammunition; manufacturing explosives	2.46	2.13
	This unit refers to:		
	 the manufacture of ammunition; the manufacture of explosives.		
	• the manufacture of explosives.		

Unit Number	Unit Title	General Rate	Special Rate
	This unit also refers to:		
	 the manufacture of devices permitting the use of explosives such as fuses or detonators; the manufacture of pyrotechnical devices such as signal flares or fireworks; the manufacture of propellant powder for airbags; the presentation of pyrotechnical shows. 		
	This unit does not refer to:		
	 the manufacture, on the work site or on the job, of explosives or devices permitting the use of explosives when carried out as part of work referred to in unit 80040. 		
16070	Manufacturing body hygiene and care products; manufacturing drugs	1.35	1.04
	This unit refers to:		
	 the manufacture of body hygiene and care products, for human or animal use, such as soaps, cosmetics, perfumes, lotions, toothpaste or hair products; the manufacture of prescription or over-the-counter drugs, for human or animal use, such as analgesics, anesthetics, antibiotics, anti-inflammatories, antiseptics or hormones. 		
	This unit also refers to:		
	 the manufacture of vaccines; the manufacture of medical diagnostic products; the manufacture of natural health products such as vitamins or dietary minerals; the manufacture of homeopathic remedies; the manufacture of essential oils; the conditioning or bottling of the products referred to under this unit; the manufacture of food additives such as flavours, colorants or preservatives; the manufacture of tobacco products. 		
	This unit does not refer to:		
	 the manufacture of body hygiene and care products made of textiles; the manufacture of functional foods such as soybean beverages or margarine enriched with phytosterols; the picking of raw materials used in the manufacture of the products referred to under this unit; the breeding of animal species or the growing of plant species used in the manufacture of the products referred to in this unit. 		
16080	Manufacturing cleaning or maintenance products; manufacturing adhesives; manufacturing ink; manufacturing coating products; manufacturing fertilizers	3.36	3.00

Unit Number	Unit Title	General Rate	Special Rate
	This unit refers to:		
	 the manufacture of household or industrial cleaning or maintenance products, such as cleaning products, strippers, disinfectants, detergents or fabric softeners the manufacture of adhesives; the manufacture of ink; the manufacture of coating products such as paints, varnishes, stains or lacquers; the manufacture of fertilizers. 		
	This unit also refers to:		
	 the manufacture of paints for artists; the manufacture of coating product components such as thinners, driers or bonds; the manufacture of caulking products such as sealants, surface coatings or fillers; the manufacture of products for automobile vehicles or for industrial machinery, such a lubricating greases, lubricating oils, windshield wiper fluid, anti-freeze or cutting fluid; the manufacture of peat- or compost-based products; the manufacture of pest control products such as pesticides, insecticides, fungicides or rat poison; the manufacture of candles; the recycling of ink cartridges; the conditioning and bottling of the products referred to under this unit. 		
	This unit does not refer to:		
	 the picking of raw materials used in the manufacture of the products referred to under this unit; compostable material removal service. 		
	An employer who both manufactures and processes lubricating greases and oils is classified in this unit for these activities.		
16090	Manufacturing synthetic resins by polymerization; refining of crude oil; manufacturing petrochemical products; manufacturing chemical products	1.77	1.45
	This unit refers to:		
	 the manufacture, by polymerization, of synthetic resins such as resins made of melamine, polypropylene, urea-formaldehyde or polyethylene; the refining of crude oil; the manufacture of petrochemical products such as ethylene, propylene, benzene, toluene or xylene; 		

Unit Number	Unit Title	General Rate	Special Rate
	 the manufacture of chemical products such as sodium chlorate, hydrogen peroxide, ferric chloride, naphthalene oil, styrene, catalysts, iodized or softener salts, using processes such as cracking, electrolysis or distillation; the manufacture of synthetic pigments; the manufacture of alkali such as potash, ammoniac or caustic soda; the manufacture of halogens such fluorine, chlorine, bromine or iodine; the manufacture of acids such as sulfuric, hydrochloric or nitric acid; the manufacture of blown plastic foam; the manufacture of gases such as carbon dioxide, hydrogen, oxygen, nitrogen or argon. 		
	This unit also refers to:		
	 the bottling of gases such as carbon dioxide, hydrogen, oxygen, nitrogen or argon; the composition of polyurethane foam. 		
17010	Manufacture of thread; manufacture of woven fabrics; manufacture of carpet from textile materials	2.81	2.46
	This unit refers to:		
	 manufacture of thread made of fibres; manufacture of woven fabrics; manufacture of carpet from textile materials. 		
	This unit also refers to:		
	 the twisting, re-twisting or winding of thread made of fibres; the texturizing of thread made of fibres such as twisting, crushing or compression; the manufacture of rope or string; the manufacture of needle punched fabrics; the manufacture of woven or needle punched felt. 		
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	 the cutting and binding of carpet material in carpets or mats; the manufacture of decoration or furniture accessories using textile materials of the cut and sewn type; the manufacture by extrusion of synthetic fibres or threads; the finishing of manufactured products. 		
	This unit does not refer to:		

• the manufacture of mineral fibres.

Unit Number	Unit Title	General Rate	Special Rate
17020	Manufacture of knitted fabrics; manufacture of tapes, elastic bands, lace, rope, laces or belt-webbing	4.05	3.68
	This unit refers to:		
	 the manufacture of knitted fabrics; the manufacture of tapes, elastic bands, lace, rope, laces or belt-webbing by weaving, binding or knitting. 		
	This unit also refers to:		
	 the manufacture of knitted pieces of clothing such as sleeves, collars or cuffs, which do not require sewing activities; the manufacture of fire hoses; the manufacture of nets from textile materials by binding, knitting or tying; the embroidery of fabrics. 		
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	• the finishing of manufactured products.		
	An employer who engages in both the manufacture of embroidered decorative articles or badges and the embroidery of fabrics is classified in this unit for these activities.		
17030	Manufacture of clothing of the cut and sewn type; manufacture of knitted clothing	2.70	2.36
	This unit refers to:		
	 the manufacture of clothing of the cut and sewn type made of textile materials, leather, imitation leather, fur, plastic or rubber such as: pants; coats; shirts; jackets; underwear; bathing suits; dresses; hats; scarves; the manufacture of knitted clothing such as: sweaters; skirts; dresses; half hose socks socks; nylon stockings; 		

Unit Number	Unit Title	General Rate	Special Rate
	tuques;mittens;scarves.		
	This unit also refers to:		
	 the manufacture of clothing samples; the manufacture of knitted pieces of clothing such as sleeves, collars or cuffs, if they require sewing activities; the manufacture of knitted articles such as bags or cases; the remodeling of clothing or articles made of fur; the cutting and trimming of fabrics with a view to manufacturing clothing; alterations or minor repairs to clothing; clothing inspection services including activities related to cutting thread, sewing on labels or sewing on buttons. 		
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	 the manufacture of gloves, belts, suspenders or neckties of the cut and sewn type made of textiles, leather or imitation leather; embroidery on knitted clothing or articles; finishing of manufactured products. 		
	An employer who carries out in the same building both the repair of clothing and the manufacture of decoration and furniture accessories made of textile materials referred to under unit 17040 is classified in this unit for these activities.		
17040	Manufacture or repair of articles made of canvas; manufacture of decoration and furniture accessories made of textile materials	4.64	4.25
	This unit refers to:		
	 the manufacture or repair of canvas articles of the cut and sewn type such as: sails for boats; canvas covers for shelters, canopies or parasols; cover shells for manure pits; canvass sheets; inflatable toys; the manufacture of decoration and furniture accessories made of textile materials of the cut and sewn type such as: cushions; pillows; drapery material; bedding; curtains; towels. 		

Unit Number	Unit Title	General Rate	Special Rate
	This unit also refers to:		
	• the manufacture of filters made of textile materials of the cut and sewn type;		
	 the manufacture of toys made of fabric such as dolls, teddy bears or balls; 		
	 the manufacture of fabric diapers or cloths; the manufacture of bags made of canvas or textile materials of the cut and sewn type; 		
	 the manufacture of zippers on a support made of textile materials; the cutting and binding of carpet material in carpets or mats. 		
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	embroidery on manufactured products;the finishing of manufactured products.		
	This unit does not refer to:		
	 the manufacture of framing for filters; the manufacture of metal structures of the products referred to in this unit; 		
	 the installation of manufactured products when it is referred to under units 54080 or 80150. 	•	
17050	Manufacture of footwear; manufacture of luggage or leathercraft from textile materials, leather or imitation leather; manufacture of gloves, belts, suspenders or neckties from textile materials, leather or imitation leather; operation of a shoe repair store	3.67	3.31
	This unit refers to:		
	 the manufacture of footwear of the cut and sewn type such as boots, shoes, slippers or moccasins; the manufacture of luggage or leathercraft of the cut and sewn type 		
	from textile materials, leather or imitation leather such as bags, backpacks, handbags, wallets or cases; • the manufacture of gloves, belts, suspenders or neckties of the cut and sewn type from textile materials, leather or imitation leather; • the operation of a shoe repair store including the repair, the dyeing or the manufacture of leather or imitation leather articles.		
	This unit also refers to:		
	 the manufacture of leather or imitation leather articles such as harnesses, saddles or leads; the manufacture of ice-skates or roller skates of the cut and sewn type; 		

Unit Number	Unit Title	General Rate	Special Rate
	 the manufacture of body protection equipment from leather, imitation leather or textile materials such as: life vests; bullet-proof vests; elbow pads, shoulder pads, leg pads, knee pads; throat protectors; hockey pants; the manufacture of orthoses from textile materials such as cervical collars or lumbar supports. 		
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	 the manufacture of parts related to footwear such as soles, eyelets or linings; the manufacture of bags made from canvas or textile materials of the cut and sewn type; embroidery on manufactured products; the finishing of manufactured products. 		
	This unit also refers to following activity when done by the workers of an employer as part of the manufacture of footwear of the cut and sewn type:		
	• the manufacture of rubber or plastic products by moulding.		
	This unit also refers to the following activities when done by the workers of an employer as part of the operation of a shoe repair store:		
	 the sharpening of skates, knives or tools; alterations or minor repairs to clothing; the repair of canvas articles of the cut and sewn type. 		
17060	Finishing of threads, fabrics or clothing; coating of fabrics	3.61	3.24
	This unit refers to:		
	 the finishing of threads made of fibres, such as dyeing or sizing; the finishing of fabrics such as dyeing, calendering, decating or flocking; the finishing of clothing such as dyeing or fading; the coating of fabrics with materials such as polyurethane, ethylene-acetate, plastic, glue, urethane or vinyl. 		
	This unit also refers to:		
	 the dyeing of leather or fur; the manufacture of dental floss from string made of textile materials. 		

Unit Number	Unit Title	General Rate	Special Rate
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	 printing on fabrics or clothing. 		
	This unit does not refer to:		
	 the operation of a laundromat; clothing inspection service including thread cutting activities, the sewing on of labels or buttons. 		
18010	Manufacturing doors and windows, in wood or plastic	4.22	3.84
	This unit refers to:		
	• the manufacture of doors and windows, in wood or plastic.		
	This unit also refers to:		
	 the manufacture of doors and windows, in wood or plastic, covered with materials such as wood, metal or plastic; the manufacture of hybrid windows made of materials such as wood, metal or plastic; the manufacture of wood garage doors; the manufacture of metal doors when done in the same building as the doors and windows referred to under this unit; the manufacture and assembly of blinds. 	,	
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	 the manufacture of the following products, elsewhere than on the worksite or on the job, when they are made of wood: sills, frames, mouldings or trims of doors and windows; the cutting of glass; the drying of wood. 		
	This unit also refers to the manufacture of sealed glass units form integration in doors and windows when their manufacture takes place in the building where these doors and windows are manufactured.		
	This unit does not refer to:		
	 the manufacture by moulding of forms such as profiled sections; the installation of manufactured products. 		

Unit Number	Unit Title	General Rate	Special Rate
18020	Manufacturing solid wood panels; manufacturing wood floors; manufacturing wood mouldings	6.87	6.42
	This unit refers to:		
	 the manufacture of solid wood panels; the manufacture of wood floors; the manufacture of wood mouldings. 		
	This unit also refers to:		
	 the manufacture of the following products elsewhere than on the worksite or on the job when they are made of wood: sills, frames, mouldings or trims of doors and windows; the manufacture of wood products by lathe work, jointing, finger jointing, bending or bowing. 		
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	• the drying of wood.		
	This unit does not refer to:		
	 lathe work, jointing, finger jointing, bending or bowing of wood done by workers of an employer as part of the manufacture of a product referred to in another unit; the installation of the manufactured products. 		
18030	Manufacturing in the plant or the workshop of wood frame buildings; manufacturing in the plant or the workshop of mobile homes or worksite trailers having a wood frame, manufacturing in the plant or the workshop of wood frame house panels	11.27	10.72
	This unit refers to:		
	 the manufacture in the plant or the workshop of wood frame buildings such as houses, cottages, storage sheds or garages; the manufacture in the plant or the workshop of mobile homes or worksite trailers having a wood frame; the manufacture in the plant or the workshop of wood frame house panels. This unit also refers to:		

• the manufacture in the plant or the workshop of wood frame garden pavilions.

Unit Number	Unit Title	General Rate	Special Rate
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	• the drying of wood.		
	This unit does not refer to:		
	• the installation of manufactured products.		
	An employer classified in this unit can also be classified in exceptional unit 90010.		
18040	Manufacturing wood coffins; manufacturing or restoring musical instruments having a wood structure	5.66	5.25
	This unit refers to:		
	 the manufacture of wood coffins; the manufacture or restoration of musical instruments having a wood structure such as pianos, organs, guitars, drums or flutes. 		
	This unit also refers to:		
	 the manufacture of game tables having a wood structure such as billiard tables, Mississippi tables or card tables; the manufacture of products made of wood or with a wooden structure requiring assembly operations such as frames, jewellery boxes, mail boxes, bird feeders, skis, snowboards, trophies or snowshoes; the manufacture or repair, excluding mechanical repairs, of wood boats such as canoes or rowboats; the manufacture of wood structure docks; the application in the plant or workshop of products such as paint, stain or varnish, to wood or wood products. 		
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	• the drying of wood.		
	This unit does not refer to:		
	framing service;the installation of manufactured products.		
18050	Manufacturing or assembling furniture or cabinets having a metal structure; manufacturing metal coffins; manufacturing metal boats outside shipyards	4.29	3.91

Unit Number	Unit Title	General Rate	Special Rate
	This unit refers to:		
	 the manufacture or assembly of furniture or cabinets having a metal structure; the manufacture of metal coffins; the manufacture outside shipyards of metal boats such as canoes, pedalos, pleasure pontoons, sailboats or yachts. 		
	This unit also refers to:		
	 the manufacture of metal counters; the manufacture of office partitions having a metal structure; the manufacture of game tables having a metal structure such as ping-pong tables or card tables; the manufacture of metal frames; the manufacture of docks having a metal structure; the manufacture of marina walkways or gangways made of metal for boats; the manufacture of metal stretchers; the manufacture of metal display units; the manufacture of metal storage units such as lockers, filing cabinets, shelves, tool boxes or safes; the manufacture of metal mail boxes or postal boxes; the manufacture of wheelchairs; the manufacture of snowshoes having a metal base; the manufacture of recreation equipment having a metal structure for daycare nurseries or playgrounds such as swings, slides, playground psychomotor apparatuses; the manufacture of physical fitness equipment having a metal structure. 		
	This unit does not refer to:		
	 the manufacture in a foundry of products referred to under this unit; the manufacture of wrought iron furniture; framing service; the installation of manufactured products. 		
19010	Manufacture, installation of commercial signs or exhibition stands	6.78	6.34
	This unit refers to:		
	 the manufacture and installation of commercial signs; the manufacture and installation of exhibition stands. 		
	This unit also refers to:		
	 the manufacture and installation of billboards; the installation of signs on billboards; the manufacture and installation of traffic signs; the manufacture and installation of stage sets; the manufacture of floats. 		

Unit Number	Unit Title	General Rate	Special Rate
	This unit also refers to the following activities when done by the workers of an employer as part of the manufacturing by this employer of commercial signs:		
	 lettering on automobile vehicles; the manufacture and installation of canopies; the manufacture and installation of electronic poster panels; the manufacture of display racks or displays; the manufacture of advertising accessories; printing on banners, signs and posters; the manufacture of indoor signs. 		
	This unit does not refer to:		
	• the rental of advertising space on roadside signs.		
23050	Manufacturing in a shop custom woodwork to be attached to a structure; mass production of wooden cabinets	5.52	5.12
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	 manufacture of solid wood panels; manufacture of wooden objects by lathe work; covering of cabinet doors. 		
	This unit does not refer to the installation of manufactured products.		
24020	Manufacturing custom wooden furniture in a workshop; manufacturing wooden furniture for electronic equipment or wooden cases for musical instruments	8.14	7.67
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	 manufacture of solid wood panels; manufacture of wooden objects by lathe work; covering of panels. 		
24030	Mass assembling of wooden furniture or furniture frames, with or without upholstering; upholstering custom furniture in a workshop; repairing wooden or upholstered furniture; manufacturing upholstered mattresses or bed springs	4.76	4.37
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	 covering of panels. 		

Unit Number	Unit Title	General Rate	Special Rate
24040	Mass production of wooden furniture or furniture frames, with or without upholstering	4.86	4.47
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	manufacture of solid wood panels;manufacture of wooden objects by lathe work;covering of panels.		
26050	Printing; reprography; binding; manufacturing paper or paperboard office supplies	2.48	2.14
	This unit refers to:		
	 printing, whether artisanal or commercial, using all types of processes, such as offset, digital, serigraphy, flexographic printing, ink jet, lithography, print transfer, rotogravure or hot stamping and on any support, in particular paper, paperboard, plastic or balloons; reprography; binding, whether artisanal or commercial, and the other finishing operations such as gilding or embossing; the manufacture of paper or paperboard office supplies, such as writing, pads, note pads, forms, folders, order books, index cards, labels, envelopes, continuous feed forms, exercise booklets, rolls of paper for cash registers, mobile sheet separators, agendas or sheets for ring binders. 		
	This unit also refers to:		
	• the manufacture of paperboard or vinvl-covered paperboard ring		

- the manufacture of paperboard or vinyl-covered paperboard ring binders or photo album;
- the assembly of sample catalogues such as wallpaper, carpets, hair or paint shades;
- the restoration of books;
- the manufacture of folding boxes made out of non-corrugated paperboard;
- the transformation of paper into wrapping paper or wallpaper;
- the manufacture of embroidered articles such as badges and decorative articles;
- embroidery on clothing;
- the copying of CDs or DVDs;
- the lamination of documents;
- the manufacture of rubber stamps for offices.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- design when this employer does not publish the printed product;
- plate preparation service for printing.

Unit Number	Unit Title	General Rate	Special Rate
	This unit does not refer to:		
	• the printing done by the workers of an employer as part of the manufacturing of a product referred to under another unit.		
27020	Manufacturing steel castings (steel foundry); lead or lead alloys rolling, casting or extruding	9.81	9.29
27030	Manufacturing steel; processing steel by rolling and forging using ferrous metal produced in the same building	4.03	3.66
27040	Manufacturing titanium slag and pig iron; manufacturing metal powder, steel pipe or tubing; manufacturing ferro-alloys	3.63	3.27
27050	Manufacturing iron castings (cast-iron foundry)	5.34	4.94
27060	Primary manufacturing of aluminum	1.47	1.15
27070	Electrolytic refining of copper or zinc and processing of their by-products	2.36	2.03
27080	Aluminum and aluminum alloys rolling	1.24	0.93
27090	Extruding aluminum, copper or their alloys	2.37	2.04
27110	Non-ferrous metal pressurized casting; non-ferrous metal casting; manufacturing aluminum or light alloy automobile parts	5.09	4.69
28090	Hot drawing of metals; extruding of ferrous metals; manufacturing of products made from wire or metal rods produced in the same building	3.51	3.15
	This unit refers to:		
	• the hot drawing, through a die, of metal rods or bars to produce		
	wire rod;the manufacture by extrusion of forms using ferrous metals such		
	 as rods; the manufacture of products such as cables, springs, nails, fencing made out of wire or metal rods that are produced in the same building. 		
	This unit also refers to:		
	 the cold drawing, through a die, of metal produced in the same building; the manufacture of welding electrodes; the insulation of electric or communication wires and cables when the metal wire is produced in the same building. 		
30030	Manufacturing aircraft parts by microfusion with casting	3.21	2.86

Unit Number	Unit Title	General Rate	Special Rate
34010	Sawmill; drying of wood; treatment of wood	7.54	7.09
	This unit refers to:		
	 the operation of a stationary or mobile sawmill; the drying of wood; the treatment of wood, whether or not under pressure, using chemical substances such as pentachlorophenol (PCP), creosote, chromium-copper-arsenic (CCA) or ammonia-copper-arsenic (ACA) 		
	This unit also refers to:		
	 the manufacture of log construction homes, using round timber or square timber, elsewhere than on the work site or on the job; the manufacture of shingles, laths or plywood sheets; the manufacture of veneer by slicing or rotary cutting; the manufacture of wood chips outside the forest; the planning of wood; the cutting of pieces of wood; the application in the plant or workshop of products such as paint or varnish, to wood or wood products when the employer treats the wood, whether or not under pressure. 		
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	 the measuring of wood; the marking of trees or timber marking.		
	An employer who trades in wood and who also dries wood is classified in this unit for the trade in this wood.		
	An employer classified under this unit can also be classified in exceptional units 34410, 34420, 90010 and 90020.		
34030	Manufacturing or assembling pallets or containers made of wood used in the handling and transportation of merchandise; manufacturing wooden fences; manufacturing roof trusses, joists or rafters made of wood	8.87	8.38
	This unit refers to:		
	 the manufacture or assembly of wood pallets or containers used in the handling and transportation of merchandise; the manufacture of wooden fences; the manufacture of roof trusses, joists or rafters made of wood. 		
	This unit also refers to:		
	 the manufacture of components of pallets, containers or fences made of wood; 		

Unit Number	Unit Title	General Rate	Special Rate
	 the repair and recycling of pallets or containers made of wood; the manufacture of reels made of wood; the manufacture of pools made of wood; the manufacture in the plant or workshop of wood frame house panels when the employer manufactures roof trusses, joists or rafters made of wood. 		
	This unit does not refer to:		
	• the installation of manufactured products.		
	An employer classified under this unit can also be classified in exceptional units 34410, 34420, 90010 and 90020.		
34200	Manufacturing of paper pulp; manufacturing of paper and paperboard; manufacturing of wood fibre boards	2.27	1.94
	This unit refers to:		
	 the manufacture of paper pulp; the manufacture of paper, paperboard, felt paper; the manufacture of wood fibre insulation boards. 		
	This unit also refers to:		
	 the manufacture of cores for paper rolls for its own purposes; the production of electricity for its own purposes; the manufacture of chemicals for its own purposes. 		
	This unit also refers to the following activities when they are done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	measuring wood;unwinding and rewinding paper and paperboard.		
	An employer classified under this unit can also be classified in exceptional units 34410, 34420, 90010 and 90020.		
34210	Transformation of paper and paperboard; treatment of paper and paperboard; manufacture of particle board; coating of boards	4.13	3.75
	This units refers to:		
	 the transformation of paper or paperboard into products such as toilet paper, paper towels, plates, facial tissues, diapers, napkins, cups, straws, tubes, cores, cigarette paper, medical paper, bags, sandpaper, laminated products, cellulose fibre insulation, wrapping products or lids; unwinding and rewinding of paper and paperboard products; cutting of paper or paperboard into sheets; making of corrugated paperboard; 		

Unit Number	Unit Title	General Rate	Special Rate
	 transformation of corrugated paperboard into products such as stands, protective corners, separators or boxes; transformation of laminate into all types of products; treatment of paper or paperboard by the application of products such as melamine resin, paraffin, wax or silicone or by superimposing sheets of material such as plastic, aluminum, paper or paperboard; transformation of felt paper into products such as asphalt saturated paper or asphalt shingles; transformation of wood fibre panels into products such as insulating boards or acoustic or decorative tiles; impregnating membranes with a coating; manufacturing of particle boards, such as wood particle boards, waferboard or oriented strand board; covering of boards with materials or products such as plastic, thermoplastic, melamine, laminate or paint; printing of panels. 		
	This unit also refers to: • the cutting of more than one of the following raw materials: • rubber; • cork; • paper; • plastic; • paperboard; • felt. • the manufacture of adhesive tape; • the manufacture of floating wood floors; • the manufacture of laminated counter tops; • the manufacture of pellets or mini-logs from sawdust; • the manufacture of cotton wool for body hygiene and care, cotton swabs, remover pads, nursing pads, pharmaceutical coils,		
	 the manufacture of wallpaper; the manufacture of foldable non-corrugated cardboard boxes; the installation of the manufactured products. 		
	An employer classified under this unit can also be classified in exceptional units 34410, 34420, 90010 and 90020.		
Exceptional unit	Bulk transport	6.82	6.38
34410	This unit refers to the employer who uses the services of workers who carry out, as truckers, bulk transporting such as the transport of bark, chips, logs, long logs, gravel or other similar materials.		

This unit also refers to the loading of wood done by the trucker when he carries out this task as part of his transport activities.

Unit Number	Unit Title	General Rate	Special Rate
Exceptional	Transport other than bulk	7.62	7.16
unit 34420	This unit refers to the employer who uses the services of workers who carry out, as truckers, transport other than bulk transporting such as the transport of lumber or paper.		
35010	Manufacturing freestone products	7.22	6.77
	This unit refers to:		
	• the manufacture of freestone products such as grave monuments, furniture, slabs or curbs.		
	Freestone refers to such stones as granite, marble or slate.		
	This unit also refers to:		
	• the cutting, grinding, shaping or finishing of freestone.		
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	• stone engraving.		
	This unit does not refer to:		
	• the installation referred to under units 80030 to 80260.		
35020	Manufacturing ready-mixed concrete; manufacturing asphalt	4.50	4.12
	This unit refers to:		
	 the operation of a stationary or mobile ready-mixed concrete manufacturing plant; the operation of a stationary or mobile asphalt manufacturing plant. 		
	This unit also refers to:		
	 the delivery of ready-mixed concrete; the mixing and bagging of sand-cement, cold asphalt or dry concrete; the manufacture of monolithic refractory products. 		
	This unit does not refer to:		

This unit does not refer to:

- the pumping of concrete;
- the operation of a quarry;
- cement, concreting and paving work as well as the installation of manufactured products.

Unit Number	Unit Title	General Rate	Special Rate
35030	Manufacturing concrete products	7.10	6.65
	This unit refers to:		
	 the manufacture of concrete products, whatever their composition, such as pipes, bricks or blocks; the manufacture of concrete structural or architectural elements. 		
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	• the manufacture of ready-mixed concrete.		
	This unit does not refer to:		
	• the installation of manufactured products.		
35040	Transforming and finishing glass	4.73	4.34
	This unit refers to:		
	 the transformation of flat glass into in particular tempered, curved or rolled glass; the manufacture of cut glassware products such as aquariums, glass doors without framing or tables; the manufacture of decorative glass products; the manufacture of stained glass; the manufacture of mirrors; glass or mirror work such as cutting, polishing, beveling, drilling, foresting, sanding or engraving; the manufacture of sealed glass units. 		
	This unit also refers to:		
	• the manufacture of glass using a blowing iron.		
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	• serigraphy on glass.		
	This unit does not refer to:		
	 the installation referred to under units 80110 or 80150; the collecting and recycling of glass. 		
35050	Manufacturing clay-based products; manufacturing glass; manufacturing cement; manufacturing lime; manufacturing refractory products; manufacturing gypsum panels	3.71	3.34

Unit Number	Unit Title	General Rate	Special Rate
	This unit refers to:		
	 the manufacture of products such as pottery, sanitary ware, tiles, table articles or electrical insulators that are clay based or involve similar materials such as porcelain, terracotta, ceramics or earthenware; the manufacture of glass such as flat glass, hollow glass or glass microbeads from silica sand or recycled glass; the manufacture of cement; 		
	 the manufacture of lime; the manufacture of refractory products such as brick, tiles or blocks; the manufacture of gypsum panels. 		
	This unit also refers to:		
	 the manufacture of charcoal or activated charcoal; the manufacture of synthetic olivines; the manufacture of expanded perlite or exfoliated vermiculite; the manufacture of mica powder; the manufacture of grindstone using bonded abrasives; the manufacture of mineral fibre such as fiberglass or rock fibre; the manufacture of products made of plaster. 		
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	 the manufacture of monolithic refractory products; the transformation of mineral fibres into products such as bulk insulation or mattresses; the manufacture of joint compound. 		
	This unit does not refer to:		
	 the manufacture of ready-mixed concrete; the manufacture of agricultural limestone; the operation of pottery cafés; the operation of a quarry; the manufacture of wire and textiles made out of mineral fibre; the installation of manufactured products. 		
36050	Manufacturing metal products by stamping, machining or forging	4.05	3.68
	This unit refers to:		
	• sheet metal work by mechanical processes such as: moulding,		

die stamping, stamping and cutting to manufacture products other

• the use of dies to transform a piece of metal, in particular to

than machines or equipment;

lengthen it, crush it or drill it;

Unit	Unit Title	General	Special
Number		Rate	Rate

- the heat-assisted forging of metal parts other than machines or equipment;
- the manufacture by tooling of metal parts other than machines or equipment.

This unit also refers to:

- the manufacture of screws, nuts, bolts and rivets;
- the manufacture of metal powder products including sintering operations;
- the manufacture by tooling of aircraft parts;
- the manufacture and refurbishing of jacks;
- the manufacture of industrial moulds and dies by tooling;
- the manufacture of ball bearings, roller bearings and needle bearings;
- the refurbishing of parts for automobiles such as brakes, transmission or steering parts, in particular by the following operations:
 - the disassembly of used parts and their refurbishing, in particular by tooling;
 - the assembly of components to obtain a refurbished part;
- the refurbishing of diesel engines and automobile vehicle engines;
- the manufacture of brakes and their components;
- the manufacture of non-mechanized and tools;
- the sharpening of tools;
- reconditioning by using a metal spray gun;
- the manufacture by tooling of plastic parts other than machines or equipment.

This unit also refers to the preparatory work and manufacturing prior to the work referred to under unit 80180 carried out in the workshop elsewhere than on the work site or on the job. If the employer is classified under both units 80130 and 80180, and if over 50% of the insurable wages earned with respect to activities referred to in these two units are referred to with respect to unit 80130, this preparatory work is then referred to under unit 80130.

This unit does not refer to:

- the manufacture of industrial moulds made out of cast iron;
- the refurbishing of vehicle parts when the part is disassembled from or mounted on the vehicle by workers of the employer;
- the manufacture on the work site or on the job of gutters, pipes or other products from metal sheets;
- the installation referred to under units 80030, 80130 and 80180;
- the manufacture of synthetic bearing housings by casting;
- the manufacture of metal boxes, cabinets and tubs when this
 manufacturing is done by the workers of an employer as part of the
 manufacturing by this employer of products referred to under
 another unit;
- the manufacture of brake components by casting;
- the manufacture in a foundry of products referred to under this unit;
- the preparatory work for the work referred to under 80130.

Unit Number	Unit Title	General Rate	Special Rate
36060	Manufacturing metal wire products	3.90	3.53
	This unit refers to:		
	 the manufacture by cold drawing of metal wire using machine wire that is not produced in the same building, whether or not the employer has the wire undergo other operations, for example to insulate it; the insulation of electric or communication wires and cables, when the metal wire or optical fibre is not produced in the same building; the manufacture of products such as cables, springs, nails, fences made out of wire or metal rods that are not produced in the same building; the manufacture of metal wire furniture. 		
	This unit also refers to:		
	 the manufacture of reinforcement mesh; the operation of a bending yard elsewhere than on the work site or on the job. 		
	This unit does not refer to:		
	 the manufacture of wire or metal rod products by tooling or forging; the installation referred to under units 80030, 80100 and 80170. 		
	An employer who manufactures furniture or furnishings that are composed of both metal wire and other materials, and an employer who manufactures both furniture or furnishings made out of metal wire and furniture and furnishings made out of other materials are classified under unit 18050 for these activities.		
36070	Manufacturing doors and windows made out of metal, shopwindows, hothouses made out of metal, metal garage doors; manufacturing architectural products by cutting and assembling metal extrusions and tubular metal; manufacturing doors and panels of refrigerated rooms; manufacturing banisters, fences and railings made out of aluminum	4.84	4.44
	This unit refers to:		
	 the manufacture of metal doors with or without windowpanes and windows such as: residential doors and windows; doors and windows for office buildings, commercial, industrial or institutional establishments; patio-doors; folding doors and gates for commercial and public buildings; doors and windows for transportation equipment; the manufacture of the following products when they are made out of metal: sills, door and window frames, screens, mouldings and trims; the assembly of screens; 		

Unit Number	Unit Title	General Rate	Special Rate
	 the manufacture of shopwindows, wall curtains, skylights, venting windows, solariums, atria, bus shelters and gatehouses; the manufacture of metal hothouses; the manufacture of metal garage doors, metal hangar doors, metal rolling doors and metal curtains made of embossed curved or flat slats; the manufacture of architectural products by cutting and assembling metal extrusions and tubular metal with or without the incorporation of glass, fabric or reinforced plastic sheet such as: canopies; shelters; residential or commercial portal frames; the manufacture of doors and panels of refrigerated rooms; the manufacture of banisters, with or without glass, fences and railings in aluminum. 		
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	 the cutting of glass; the manufacture of metal sheathing boards; the manufacture of sills, door frames or window frames made out of wood; the installation of canvas shelters or canopies. 		
	This unit also refers to the manufacture of sealed glass units for integration in doors and windows when their manufacture takes place in the building where these doors and windows are manufactured.		
	This unit does not refer to:		
	 the installation referred to under units 80110, 80130, 80150 and 80160; the manufacture of fabrics and sewing work; the manufacture of outdoor metal siding; the manufacture of ornamental iron products; the manufacture in a foundry of products referred to under this unit; the manufacture by extrusion of forms such as a extruded shapes. 		
36080	Painting in the workshop of metal products; plating and heat treatment of metals in the workshop	6.04	5.62
	This unit refers to the following work when done in the workshop, elsewhere than on the work site or on the job:		
	 the application on metal products of dry or liquid paint by spraying or other processes, including painting by electrostatic process; the coating and plating of metal products, including the plating of precious metals; the heat treatment of metals and metal products. 		

Unit Number	Unit Title	General Rate	Special Rate
	This unit also refers to the following work when done in the workshop, elsewhere than on the work site or on the job:		
	 protective coating by using a metal spray gun; the enameling of metal products; the polishing of metal; the sandblasting of metal; the plating and heat treatment of airplane parts. 		
	This unit does not refer to:		
	vehicle body repair and painting work;the application of rust-proofing and paint sealant to vehicles.		
	An employer who applies rubber coating to products in the workshop and applies coatings involving other materials to these products or other products in the workshop is classified in this unit for these activities.		
36090	Manufacturing metal framing elements; manufacturing ornamental iron products; operating a stationary welding workshop; manufacturing scaffolding	7.19	6.74
	This unit refers to:		
	 the manufacture of metal framing elements, from structural steel plates and shapes that are not manufactured by the employer; the manufacture of self-bracing building sections made of steel and the assembly of these sections in the workshop; the manufacture of ornamental iron products; the operation of a stationary welding workshop; the manufacture of scaffolding. 		
	This unit also refers to:		
	 the manufacture of parts of silos made out of metal; artisanal forging; aluminothermic welding; the manufacture of leaf springs; the manufacture of metal light poles with or without the assembly of the components; the manufacture of parts of ships, boats and barges made out of metal other than in a shipyard. 		
	This unit does not refer to:		
	 the operation of a mobile welding unit; the installation referred to under units 69960, 80060, 80080, 80160, 80250 and 80260; the manufacture of products on the work site or on the job; the manufacture of moulded metal light poles. 		

Unit Number	Unit Title	General Rate	Special Rate
	An employer classified under this unit can also be classified under exceptional units 90010 and 80020.		
36100	Manufacturing farm machines and equipment; manufacturing heavy equipment; manufacturing trucks without the assembly of the power train; manufacturing trailers	4.59	4.20
	This unit refers to:		
	 the manufacture of farm machines and equipment; the manufacture of heavy equipment for construction, for mining, for petroleum and oil development, for logging and for road maintenance; 		
	 the manufacture and installation of trailer bodies, boxes, tanks or other equipment, without the assembly of the power train on vehicles such as: 		
	garbage trucks;dump trucks;fire trucks;		
	 commercial trucks; ice melters and abrasive spreaders; tanker trucks; 		
	 tow trucks; armored cars;		
	 the manufacture of trailers such as: flatbed trailers whether covered or not; trailers for the transport of automobiles; 		
	dump trailers;tank trailers;utility trailers;		
	deck platform semi-trailers.		
	This unit also refers to:		
	 the manufacture of non-domestic snow blowers; the manufacture of blades of graders and snow plows; the manufacture of buckets of mechanical shovels, loaders, 		
	backhoes;the manufacture of mechanized grapples and skidding scissors;the manufacture and repair of locomotives and freight cars;		
	 the adaptation of road vehicles for use on rails; the manufacture of off-road heavy vehicles; the manufacture of metal containers, including Roll-off systems; 		
	 the manufacture of garbage compactors; the manufacture of aerial baskets, with or without the manufacture 		

• the manufacture of stalls, cages and paddocks using tubular metal;

of baskets;

• the manufacture of forklifts.

Unit Number	Unit Title	General Rate	Special Rate
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	 the manufacture of forks, picks and hitches for heavy equipment; the manufacture of farm ventilation systems. 		
	This unit does not refer to:		
	 the manufacture in a foundry of products referred to under this unit; the manufacture of farm buildings; the manufacture of wooden floors for trailers by an employer who does not manufacture trailers; the manufacture of reinforced plastic trailers; the manufacture of reinforced plastic baskets by an employer who does not manufacture the aerial basket; the rewinding of electric motors of locomotives; the manufacture of truck boxes made out of reinforced plastic; the manufacture of silos; the manufacture of wire mesh containers. 		
36110	Manufacturing boilers and metal tanks; manufacturing machines and heavy industrial equipment	5.38	4.97
	This unit refers to:		
	• the manufacture of boilers and metal tanks.		
	This unit refers to the manufacture of the following machines and heavy industrial equipment:		
	 industrial dust extractors, cyclones and heat exchangers; machines and equipment for the paper industry; machines and equipment for the sawmill industry; machines and equipment for the mining industry; machines and equipment for the primary iron industry. 		
	This unit also refers to the manufacture of the following machines and heavy equipment:		
	 industrial stacks made out of metal; machines and industrial equipment for wastewater and drinking water treatment; overhead cranes, hoists, monorails and winches; bridge or mounted cranes; turbines. 		
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		

• the manufacture of industrial fans and centrifugal blowers;

Unit Number	Unit Title	General Rate	Special Rate
	• the manufacture and assembly of industrial piping other than on the work site or on the job.		
	This unit does not refer to:		
	 the manufacture of cast iron boilers; the installation referred to under units 80080, 80140 and 80250; the manufacture of products on the work site or on the job; the manufacture in a foundry of products referred to under this unit. 		
36120	Manufacturing heating, ventilation, air conditioning and refrigeration equipment; manufacturing home appliances; manufacturing or assembling electric lighting fittings; manufacturing pumps and compressors	3.00	2.65
	This unit refers to:		
	 the manufacture of heating equipment, such as: unit heaters; solar energy heaters; burners; water heaters; furnaces; electric radiators; heat pumps; metal fireplaces; wood stoves; the manufacture of ventilation equipment, such as: commercial and industrial exhaust fans; household fans; air-air heat exchangers; air supply units; electronic filters; the manufacture of air conditioning equipment, such as: air conditioners; humidifiers; dehumidifiers; the manufacture of refrigeration equipment, such as: refrigerated counters and show cabinets; refrigerator equipment for coolers or refrigerated warehouses; the manufacture of appliances, such as: refrigerators and freezers for the home; ranges for the home; dishwashers for the home; washers and dryers for the home; vacuum cleaners; suction hoods for the home; carpet cleaning machines; floor cleaning machines; the manufacture of electric lighting fittings, other than lamp poles for non-residential use; 		

Unit Number	Unit Title	General Rate	Special Rate
	 the assembly of electric lighting fittings, including electric and solar energy light poles; the manufacture of pumps and compressors. 		
	This unit also refers to:		
	 the manufacture of automatic distributing machines; the manufacture of refrigerated fountains and water coolers; the manufacture of household drinking water treatment equipment; the manufacture or repair of automobile radiators; the manufacture of sprayers; the manufacture of pressure washer equipment; the manufacture of tanning beds. 		
	This unit does not refer to:		
	 the manufacture of equipment only requiring sheet metal work without the assembly of electrical or mechanical components, such as roof fans or chimney stacks; the manufacture of heavy industrial refrigeration equipment requiring the assembly of pipes; the manufacture in a foundry of products referred to under this unit; the manufacture of non-electric lighting fittings; glass work in the manufacture of electric lighting fittings; the moulding of metal in the manufacture of electric lighting fittings: the installation referred to under units 69960, 80030 to 80260; the manufacture of equipment for farm spraying or dusting; the manufacture of thermostats; the repair of radiators when the radiator is mounted on or removed from the vehicle by the workers of the employer. 		
36130	Manufacturing commercial kitchen appliances and equipment; manufacturing machines and equipment for the food, pharmaceutical and cosmetics industry; manufacturing machines and equipment for the maple products industry; manufacturing machine-tools for working metal and woodworking; manufacturing machines and equipment for the rubber, plastic, furniture and lumber industry	2.96	2.61
	This unit refers to:		
	 the manufacture of commercial kitchen appliances and equipment, such as: cooking appliances, stoves and ovens; food warming appliances; dishwashers; the manufacture of machines and equipment for the food industry, such as: bakery product machines and equipment; bottling machines and equipment; slaughterhouse machines and equipment; brewery machines and equipment; 		

Unit Number	Unit Title	General Rate	Special Rate
	 the manufacture of machines and equipment for the pharmaceutical and cosmetics industry; the manufacture of machines and equipment for the maple products industry; the manufacture of machine tools for working metal or woodworking; the manufacture of machines and equipment for the rubber, plastic, furniture or lumber industry. 		
	This unit also refers to:		
	 the manufacture of machines and equipment for mobile sawmills; the manufacture of assembly lines; the manufacture of packaging machines; the manufacture of mechanized hand tools; the manufacture of snow blowers for the home. 		
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	 the manufacture of dies; the manufacture and assembly of industrial piping elsewhere than on the work site or on the job; the manufacture of metal counters. 		
	This unit does not refer to:		
	 the manufacture of tanks; the installation referred to under units 80080 and 80250; the manufacture of products on the work site or on the job; the manufacture in the foundry of products referred to under this unit. 		
36140	Manufacturing and refurbishing transformers; manufacturing electric motors, generators, alternators, generating sets; rewiring of electric motors, alternators and starters	2.82	2.47
	This unit refers to:		
	 the manufacture and refurbishing of power, switchboard and voltage transformers; the manufacture of electric motors; the manufacture of generators; the manufacture of alternators; the manufacture of generating sets; the rewiring of electric motors, alternators and starters. 		
	This unit also refers to:		
	 the manufacture of high-power condensers; the manufacture of ignitions; the manufacture of starters; 		

Unit Number	Unit Title	General Rate	Special Rate
	 the manufacture of solenoids; the manufacture of bus-bars; the manufacture of accumulators and batteries. 		
	This unit does not refer to:		
	 the rewiring of electric motors, alternators and starters on the work site or on the job; the installation referred to under unit 80060. 		
36150	Manufacturing computer hardware and peripherals, telephone and communication hardware, audio-video hardware, electric switching and connection devices, electric and electronic parts and components, control and measurement instruments panels, measurement instruments, electric and electronic controls	1.16	0.86
	This unit refers to:		
	 the manufacture of computer hardware and peripherals, such as: computers; peripherals installed inside or outside the computer such as monitors, keyboards, mice, joysticks, storage devices, disk drives and printers; automatic bank tellers; sales terminals; bar code readers; data entry terminals; video lottery machines; the manufacture of telephone and communication hardware, such as: telephones; telephone consoles and exchanges; radio-broadcasting and television broadcasting hardware; traditional or wireless communication hardware and systems; alarm and intercom equipment; satellite communication hardware; telecommunication antennas; the manufacture of audio-video material, such as: speakers; amplifiers; televisions; 		
	 the manufacture and assembly of electronic components, such as: connectors and other connection elements; the manufacture of chips and microprocessors; the manufacture of printed circuit laminates; the manufacture of printed circuit board assembly units; 		
	 the manufacture of semiconductors; the manufacture of connection and switching equipment, such as: circuit breakers; switches; 		
	the manufacture of auxiliary electric parts and components for transformers and connection devices such as lightening arrestors, breakers, relays, electric fuses:		

breakers, relays, electric fuses;

Unit Number	Unit Title	General Rate	Special Rate
	 the manufacture of application transformers; the manufacture of light and fluorescent ballasts; the manufacture of application condensers; the manufacture of electrical distribution devices, such as: electrical connectors; switches; toggles; the manufacture of electric light bulbs; the manufacture of sealed-beam automobile headlights and other lights for automobile vehicles; the manufacture of navigation and guidance instruments, such as: aerial navigation instruments; maritime navigation instruments; the manufacture of electric or electronic medical equipment; the manufacture of devices and hardware comprising electronic computers for integrated control and command purposes; the manufacture of industrial electronic components; the manufacture of industrial process automatization or robotization systems; the manufacture of analysis and measurement instruments and devices. 		
	This unit also refers to: • the manufacture of battery chargers;		
	 the assembly of traffic lights. This unit does not refer to: 		
	 the installation referred to under units 69960 and 80030 to 80260; the manufacture of machines, devices or equipment controlled by a device or system, the manufacturing of which is referred to under this unit; the manufacture in the foundry of products referred to in this unit. 		
36160	Manufacturing aircraft	1.02	0.72
	This unit refers to:		
	• the manufacture of aircraft.		
	This unit also refers to:		
	 the manufacture of the following parts for aircraft: ailerons, wings, landing gear, fuselage, gas turbines; the manufacture and overhauling of aircraft engines; major modifications to aircraft systems or equipment; mechanical maintenance and refurbishing of aircraft when done by an employer other than an air carrier. 		

Unit Number	Unit Title	General Rate	Special Rate
36170	Shipbuilding in a shipyard	12.91	12.32
	This unit refers to:		
	 the building, repairing, transforming and modifying in a shipyard of ships such as: dredge scows, commercial fishing boats, passenger lines, ferries, ice-breakers; manufacturing parts of ships and barges in a shipyard; the repair of ships such as: dredge scows, commercial fishing boats, liners, ferries, ice-breakers. 		
	This unit also refers to:		
	 vessel refitting and boiling out services in a shipyard; the building, repairing, transformation and modification of drilling platforms. 		
36190	Manufacturing snowmobiles, personal watercraft, recreational all-terrain vehicles, motorcycles and motorized golf carts; manufacturing tricycle scooters; manufacturing and refurbishing passenger coaches for rail and subway transportation	1.29	0.99
36200	Manufacturing buses, ambulances, trucks with the assembly of the power train, trailers, camping tent trailers, caravans and motorized trailers	3.29	2.93
	This unit refers to:		
	 the manufacture of the following vehicles: buses and motor coaches; ambulances; trucks with assembly of the power train; the manufacture of trailers; the manufacture of caravans and motorized trailers. 		
	This unit also refers to:		
	 the adaptation of vehicles for handicapped persons; the manufacture of extended body limousines; the conversion of buses or trucks; the interior fitting of trucks and panel trucks; the manufacture of motor homes. 		
	This unit does not refer to:		
	• the installation of interior fitting elements on light duty trucks done by a merchant.		
36210	Manufacturing on an assembly line of automobiles and light trucks with the assembly of the power train	1.56	1.25

Unit	Unit Title	General	Special
Number		Rate	Rate
54010	Trading in or renting indoor or outdoor furniture for the home, the office, or commercial, industrial or institutional establishments; trading in antique furniture; trading in or renting big household appliances; trading in, renting or repairing audio and video equipment; repairing small or big household appliances	2.79	2.44

This unit refers to:

- the trade in or rental of indoor or outdoor furniture for the home,
 the office or commercial, industrial or institutional establishments;
- the trade in antique furniture;
- the trade in or rental of big household appliances, such as:
 - freezers;
 - stoves;
 - dishwashers;
 - washers and dryers;
 - refrigerators;
- the trade in, rental or repair of audio and video equipment;
- the repair of small or big household appliances.

This unit also refers to:

- the trade in, rental or repair of stage lighting and public address equipment;
- the trade in, rental or repair of vending machines offering food products, toys or cigarettes;
- the trade in, rental or repair of can or bottle recycling machines;
- the trade in refrigerated cabinets or counters;
- the trade in coffins or urns;
- the trade in, rental or repair of arcade games;
- the repair of video lottery terminals;
- the trade in parabolic antennas;
- the rental of exhibition stands;
- the trade in or repair of commercial kitchen machines and equipment, such as:
 - cooking appliances, stoves and ovens;
 - appliances for reheating food;
 - dishwashers:
- the trade in or rental of automatic bank tellers;
- the repair or maintenance of systems, other than central, refrigeration or air conditioning systems.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of trading or renting activities referred to under this unit:

- the trade in or rental of interior decorating accessories, vacuum cleaners, small household appliances, floor covering, lighting fixtures or air conditioners;
- the trade in antiques;
- the trade in compact discs, software or DVDs;

Unit Number	Unit Title	General Rate	Special Rate
	 the trade in commercial cooking accessories, such as: dishware; cookware; utensils. 		
	This unit does not refer to:		
	 the restoration of furniture, such as: stripping; upholstering; painting, staining or varnishing; the installation of parabolic antennas; the installation of products sold or rented when referred to in units 80030 to 80260; the installation of audio or video systems for automobile vehicles. 		
	An employer who sells or rents in the same building a product referred to under this unit and a product referred to under unit 54020 is classified in this unit for these activities.		
54020	Trading in or renting office machines and equipment; trading in small household appliances; trading in, renting or repairing computer equipment and peripherals; trading in or renting electric and electronic medical and laboratory equipment; trading in medical, dental or surgical instruments or supplies; trading in or renting telephone or communication equipment; trading in, renting or repairing photographic material and equipment; photography service; film development and printing service	1.01	0.71
	This unit refers to:		
	 the trade in or rental of office machines and equipment, such as: photocopiers; fax machines; calculators; 		
	 the trade in small household appliances, such as: kettles; percolators; toasters; food processors; microwave ovens; the trade in, rental or repair of computer hardware and peripherals, 		
	 such as: computers; peripherals installed inside or outside the computer such as monitors, keyboards, mice, joysticks, storage devices, disc drives or printers; sales terminals; bar code readers; 		

• data entry terminals;

Unit	Unit Title	General	Special
Number		Rate	Rate

- the trade in or rental of electric or electronic medical or laboratory equipment, such as:
 - devices to measure blood pressure;
 - electrocardiographs;
 - · microscopes;
- the trade in medical, dental or surgical instruments or supplies, such as:
 - scalpels;
 - stethoscopes;
- the trade in or rental of telephone or communication equipment, such as:
 - telephones;
 - regular or cordless communication equipment and systems;
 - two-way communication systems;
- the trade in, rental or repair of photographic material and equipment, such as:
 - · cameras:
 - lenses;
 - film rolls;
 - tripods;
- photography service;
- film development and printing service.

This unit also refers to:

- the trade in, rental or repair of sewing machines;
- the trade in personal care equipment, such as:
 - curling irons;
 - razors;
 - hair dryers;
- the trade in lighting fixtures, such as:
 - lamps;
 - lights;
- the trade in video game consoles;
- the trade in alarm systems without installation;
- the trade in or rental of water coolers;
- the trade in or rental of domestic equipment used to treat drinking water;
- the rental of medical oxygen equipment;
- the trade in equipment for making beverages at home such as:
 - juice;
 - wine;
 - beer.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- the trade in compact discs, software or DVDs;
- the trade in office supplies, such as:
 - paper;
 - cash register rolls;
 - pencils;

Unit Number	Unit Title	General Rate	Special Rate
	 the repair of office machines and equipment; the trade in vacuum cleaners; the trade in orthopedic appliances; the trade in parabolic antennas; the assembly of computers; the repair of small household appliances or personal care equipment; the trade in lighting supplies, such as: bulbs; fluorescent lights; the repair of lighting fixtures; the trade in video game supplies, such as: joysticks; cables; memory cards; the repair of video game consoles; the repair of water coolers or domestic equipment to treat drinking water; the trade in concentrates for making beverages at home; the trade in water. 		
	 This unit does not refer to: the installation of parabolic antennas; the installation of products sold or rented when it is referred to in units 80030 to 80260; the laminating of photographs; the installation of communication systems for automobile vehicles. 		
54030	Trading in floor coverings; trading in fabrics; trading in notions; trading in decorating and furniture accessories made of textile; trading in blinds; trading in paint and wallpaper; trading in wrapping supplies made of paper, plastic, paperboard or polystyrene; trading in disposable dishware and utensils made of paper, plastic, paperboard or polystyrene; trading in plastic films and sheets; trading in sanitary supplies; trading in maintenance and cleaning products	2.79	2.44
	This unit refers to: • the trade in floor coverings, such as: • slate; • ceramics; • vinyl tiles and linoleum; • marble; • parquetry; • hardwood flooring; • carpeting; • the trade in fabrics; • the trade in notions, such as: • staples; • needles; • buttons;		

Unit	Unit Title	General	Special
Number		Rate	Rate

- zippers;
- patterns;
- the trade in decorating and furniture accessories made of textile,
 - such as:
 - pillows;
 - drapes;
 - · bedding;
 - curtains;
 - towels:
- the trade in blinds;
- the trade in paint or wallpaper;
- the trade in wrapping supplies made of paper, plastic, paperboard or polystyrene, such as:
 - boxes or containers;
 - bags;
- the trade in disposable dishware or utensils made of paper, plastic, cardboard or polystyrene;
- the trade in plastic film and sheets;
- the trade in sanitary supplies, such as:
 - toilet paper;
 - · paper towels;
- the trade in maintenance or cleaning products, such as:
 - soaps or detergents;
 - waxes;
 - disinfectants.

This unit also refers to:

- the trade in windowpanes or mirrors;
- interior decorating design service;
- store window decoration service;
- the trade in or rental of vacuum cleaners, polishing machines or machines to wash floors or carpets;
- the trade in cleaning products for vehicles, such as:
 - waxes;
 - soaps;
- the trade in manual wrapping equipment;
- the trade in cleaning articles, such as:
 - brooms;
 - mops;
 - feather dusters;
 - dish mops.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- the trade in interior decorating accessories, such as:
 - lighting fixtures;
 - knick-knacks:
 - bathroom accessories;

Unit Number	Unit Title	General Rate	Special Rate
	 the trade in hand soap; the trade in adhesive tape for packaging; the repair of vacuum cleaners, polishing machines or machines for washing floors or carpets. 		
	This unit does not refer to:		
	 the manufacture of blinds; the transformation and finishing of glass; the installation when it is referred to in units 80030 to 80260; the trade in machines and equipment for packaging and bottling; the trade in body hygiene and care products; the recycling, sorting and resale of cardboard. 		
54040	Trading in clothing or clothing accessories; trading in shoes; trading in luggage or leathercraft	1.67	1.36
	This unit refers to:		
	 the trade in clothing or clothing accessories; the trade in shoes; the trade in luggage and leathercraft. 		
	This unit also refers to:		
	 the trade in sports apparel and shoes, such as: bathing suits; figure skating outfits; hockey sweaters; ballet shoes; ceremonial ware and costume rental service; storage service for clothing and clothing accessories made of fur. 		
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	adjustments and minor repairs to clothing;printing by transfer or using specialized printers;trading in jewellery.		
	This unit does not refer to:		
	• the making of clothing samples.		
54050	Department stores; retailing supplies for the home and for automobiles; one-price stores	2.50	2.16
	This unit refers to:		
	 department stores engaging under one roof in the trade in a variety of merchandise, such as: furniture, electric appliances or audio and video equipment; 		

Unit	Unit Title	General	Special
Number		Rate	Rate

- dishware, glassware or cutlery;
- clothing or shoes;
- books, office supplies, gift wrapping supplies or greeting cards;
- seasonal articles or tools;
- games or toys;
- food stuffs;
- make-up or perfume;
- the retailing of supplies for the home and for automobiles in the same building, such as:
 - small electrical appliances or audio and video equipment;
 - dishware, glassware or cutlery;
 - sports or gardening articles;
 - · seasonal articles or tools;
 - parts, supplies and accessories for automobiles;
- one-price stores engaging under one roof in the trade in a variety of low-cost merchandise, such as:
 - dishware, glassware and cutlery;
 - · games, toys or handicraft supplies;
 - office supplies, gift wrapping supplies or greeting cards;
 - seasonal articles;
 - · food stuffs.

This unit also refers to:

- the placing of merchandise on shelves;
- the trade in a varied range of promotional items, such as:
 - agendas;
 - calendars;
 - clothing;
 - key-rings;
 - · cups.

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

• the trade in trees, bushes, plants or flowers.

This unit does not refer to:

- a photography service or a film printing and development service;
- the activities referred to in unit 54350;
- the retailing of gasoline or diesel fuel;
- the cutting, making, preparation or processing of food stuffs.

This unit also refers to the printing by transfer or by using specialized printers when it is done by workers of an employer as part of the carrying out by this employer of the trade in a variety of promotional items.

Unit Number	Unit Title	General Rate	Special Rate
54060	Trading in dishes, pottery, knick-knacks, glassware, cutlery, utensils or cookware; trading in games or toys; trading in or repairing jewellery; operation of a jewellery store; trading in posters, paintings, frames or materials for artists; framing service for canvasses, documents or posters; trading in records, cassettes, compact discs, DVDs or software; operation of a video club; trade in or distributing newspapers, magazines or publicity brochures; trading in books, office supplies, gift wrapping supplies or greeting cards	1.49	1.17
	This unit refers to:		
	 the trade in dishes, pottery, knick-knacks, cutlery, utensils or cookware; the trade in games and toys; the trade in or repair of jewellery; the operation of a jewellery store; the trade in posters, paintings, frames or materials for artists, such as: brushes; canvasses; tubes of paint; framing service for canvasses, documents or posters; the trade in records, cassettes, compact discs, DVDs or computer software; the operation of a video club; the trade in or distribution of newspapers, magazines or publicity brochures; the trade in books, office supplies, gift wrapping supplies or greeting cards. 		
	This unit also refers to: • the assembly setting or engraving of jewels:		
	 the assembly, setting or engraving of jewels; the trade in watches or clocks; the trade in eye glasses; the trade in small collector's items, such as: stamps; currencies; figurines; cards; 		
	 art galleries; the trade in handicrafts or souvenirs; the trade in religious articles, such as: medals; statuettes; rosary beads; 		
	 the trade in candles and candlesticks; the trade in erotic articles and clothing; the trade in lottery tickets; the trade in trophies and commemorative plaques; 		

• the trade in trophies and commemorative plaques;

• the bagging of publicity documents.

• inserting service;

Unit Number	Unit Title	General Rate	Special Rate
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	 the repair of watches or clocks; laminating service; the inserting and bagging of publicity documents.		
	This unit also refers to the manufacture of jewellery when done by the workers of an employer as part of the operation of a jewellery store.		
	This unit does not refer to:		
	 the trade in eye glasses done by a dispensing optician or optometrist; the manufacture of mouldings for frames.		
54070	Trading, in the same building, in a variety of products mainly intended for construction, renovation and decoration; trading in wood; trading in building materials; trading in prefabricated joinery; trading in fences or balustrades; trading in doors, windows or outdoor siding; trading in kitchen or bathroom cabinets or counters; trading in trees, shrubs, plants or flowers, including flower shops; trading in grave monuments	3.00	2.65
	This unit refers to:		
	 the trade, in the same building, in a variety of products mainly intended for construction, renovation and decoration, such as: wood or other building materials; electrical supplies; tools; paint and wallpaper; plumbing; doors and windows; hardware articles; floor covering; sanitary fixtures; heating and air conditioning equipment; the trade in wood, such as: rough or planed timber; plywood; wood or wood fibre panels; the trade in building materials, such as: bricks; flagstones; gravel; insulation; pipes; 		

Unit	Unit Title	General	Special
Number		Rate	Rate
	the trade in prefabricated joinery, such as:		

- - stairways;
 - handrails;
 - mouldings;
- the trade in fences or balustrades;
- the trade in doors, windows or exterior siding;
- the trade in kitchen or bathroom cabinets or counters;
- the trade in trees, shrubs, plants or flowers, including florists;
- the trade in grave monuments.

This unit also refers to:

- the engraving of grave monuments;
- the trade in fountains and statues;
- the trade in or rental of wood pallets;
- the manufacture of floral or plant arrangements.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- the rental of tools;
- the trade in gardening supplies, such as:
 - fertilizer;
 - seeds:
 - herbicides:
 - shovels;
 - rakes;
 - pruning shears;
- · interior decorating design service.

This unit does not refer to:

- the trade in shreds, chips or sawdust;
- the installation of products sold when it is referred to in units 80030 to 80260;
- landscaping work;
- the repair of wood pallets.

The employer who engages both in the trade of trees, shrubs, plants or flowers, including florists, and in the trade in gift articles referred to in unit 54060 is classified in this unit for these activities.

54080

Trading, renting or repairing snowmobiles, personal watercraft, recreational all-terrain vehicles, motorcycles, motorized golf carts or scooters; trading or renting caravans, camping trailers, park trailers, building site trailers, fifth wheel trailers or camper bodies; trading, renting or doing mechanical repairs on boats with a motor; trading, renting or repairing machines and equipment for outdoor household maintenance work or landscaping work; trading, renting or repairing power tools; rental centre offering machines and equipment for outdoor household maintenance work or landscaping work or tools

3.58

3.22

Unit	Unit Title	General	Special
Number		Rate	Rate

This unit refers to:

- the trade in, rental or repair of snowmobiles, personal watercraft, recreational all-terrain vehicles, motorcycles, motorized golf carts or scooters:
- the trade in or rental of caravans, camping trailers, park trailers, building site trailers, fifth wheel trailers or camper bodies;
- the trade in, rental or mechanical repairs to boats with a motor, such as:
 - yachts;
 - pleasure pontoons;
- the trade in, rental or repair of machines and equipment for outdoor household maintenance work or landscaping work, such as:
 - cultivators;
 - · roto spaders;
 - · chainsaws;
 - snowblowers:
 - hedge trimmers or edge trimmers;
 - garden tractors or lawnmowers;
- the trade in, rental or repair of power tools, such as:
 - drills;
 - sanders;
 - saws;
 - sharpeners;
 - drill presses;
 - table saws;
- the rental of a variety of machines and equipment for outdoor home maintenance work or landscaping work or tools

This unit also refers to:

- the trade in, rental or repair of outboard motors;
- the trade in or rental of sailboats;
- a rental centre for a variety of articles or equipment for receptions and celebrations, such as:
 - tents or big tops;
 - tables or chairs;
 - lighting systems or audio and video equipment;
 - dishware, glassware or cutlery;
 - kitchen equipment;
- the rental of tents or big tops;
- the trade in, rental or installation of temporary wood garages;
- the trade in or rental of equipment and material for traffic safety, such as:
 - signs;
 - · cones;
 - safety barriers;
- the trade in, rental or installation of canvas shelters or canopies.

Unit	Unit Title	General	Special
Number		Rate	Rate

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- the trade in or rental of non-motorized boats, such as:
 - kayaks;
 - · canoes;
 - pedalos:
 - sailboards:
- the trade in or rental of boat accessories;
- the trade in utility trailers;
- the mechanical repair of sailboats;
- the repair of caravans, camping trailers, park trailers, building site trailers, fifth wheel trailers or camper bodies;
- the trade in propane gas;
- the trade in accessories for power tools, such as:
 - grindstones;
 - abrasives;
 - blades;
 - · drill bits.

This unit also refers to the rental of the following equipment when it is done by the workers of an employer as part of the activity of renting a variety of machines and equipment for outdoor household maintenance work or landscaping or tools:

- welding equipment;
- · generators or compressors;
- tow-hoes;
- · scaffolding;
- mobile elevating platforms.

This unit does not refer to:

- the installation of scaffolding or big tops;
- the rental of motor boats or sailboats with the services of a captain;

1.17

0.86

- the rental of snowmobiles, personal watercraft, recreational all-terrain vehicles, motorcycles or non-motorized boats with a guide service;
- the operation of a trailer park.

Trading in connection or communication devices, electric or electronic parts or components; trading in measurement, calibration or control instruments; trading in sanitary appliances, trading in heating equipment; trading in woodstoves or prefabricated fireplaces; trading in air conditioning equipment

This unit refers to:

- the trade in connection or communication devices, electric or electronic parts or components, such as:
 - switches;
 - chips or microprocessors;

54090

Unit	Unit Title	General	Special
Number		Rate	Rate

- printed circuit boards;
- connectors or other connection elements;
- semi-conductors;
- electric fuses;
- breakers;
- electric light bulbs;
- the trade in measurement, calibration or control instruments,

such as

- water metres;
- gages;
- thermostats;
- the trade in sanitary appliances, such as:
 - bathtubs;
 - toilet bowls and tanks;
 - sinks;
 - urinals;
- the trade in heating equipment, such as:
 - space-heaters;
 - furnaces;
 - heat pumps;
 - electric baseboards;
- the trade in woodstoves or prefabricated fireplaces;
- the trade in air conditioning equipment, such as:
 - air conditioners;
 - · dehumidifiers;
 - · humidifiers.

This unit also refers to:

- the trade in hardware articles, such as:
 - bolts;
 - hinges;
 - nails;
 - nuts;
 - rivets:
 - screws;
- the trade in safes;
- the trade in household ventilation equipment, such as:
 - air supply units;
 - · air-air heat exchangers.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- the installation, repair or maintenance of heating or air conditioning equipment;
- the trade in plumbing supplies.

Unit Number	Unit Title	General Rate	Special Rate
	This unit does not refer to:		
	 the maintenance of measurement, calibration or control instruments; the installation, repair or maintenance of the products sold when referred to in units 80110, 80170 to 80200 and 80250; work related to plumbing, pipefitting and boiler-making; the trade in safety locks. 		
54100	Trading in or renting of sporting goods or equipment; trading in or renting musical instruments and accessories; trading in pools or spas; trading, renting or repairing bicycles	1.25	0.94
	This unit refers to:		
	 the trade in or rental of articles or equipment for sports, such as: skiing; fishing; golf; racket sports; diving; bowling; hockey; the trade in or rental of music instruments and accessories; the trade in pools or spas; the trade in, rental or repair of bicycles. 		
	This unit also refers to:		
	 the trade in or rental of physical fitness equipment, such as: exercise equipment; weight-lifting equipment; the trade in or rental of equipment for shooting, such as: firearms; bows; crossbows; ammunition; arrows; targets; the trade in or rental of equipment for camping or the outdoors, such as: tents; sleeping bags; portable stoves; mess-kits; air mattresses; the trade in game tables and accessories, such as: billiards; table hockey; ping-pong; 		

Unit Number	Unit Title	General Rate	Special Rate
	 the repair and adjustment of musical instruments; the trade in equipment for playgrounds, such as: swings; slides; monkey bars; the trade in or rental of non-motorized boats, such as: kayaks; canoes; pedalos; sailboards; the trade in or rental of boat accessories, such as: paddles; life jackets; the sharpening of skis or skates. This unit also refers to the following activities when done by the		
	workers of an employer as part of the carrying out by this employer of activities referred to under this unit: • the repair of sporting goods and equipment; • the trade in outdoor furniture; • the filling of compressed air bottles; • the opening, closing and cleaning of pools or spas; • the trade in, rental or installation of canvas shelters or canopies; • the trade in cassettes, compact discs or DVDs; • the trade in pool and spa accessories or maintenance products. This unit does not refer to: • the installation, construction or repair of pools and spas; • the installation of the products sold or rented when they are referred to in units 80030 to 80260;		
	 the repair of church organs. An employer who engages both in the trade in or rental of sporting, camping, outdoor or bicycling articles or equipment and in the trade in sporting, camping, outdoor or bicycling clothing or shoes is classified in this unit for these activities. 		
54210	Trading in metals or alloys in primary or laminated forms; operating a metal or alloy cutting workshop	4.62	4.24
	This unit refers to:		
	 the trade in metals or alloys in primary or laminated forms, such as a pig; ingots; billets; sheets; the operating of a metal or alloy cutting workshop. 		

Unit Title	General Rate	Special Rate
This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of the trade in metals or alloys:		
 the cutting of metals or alloys. 		
This unit does not refer to:		
 the operation of a welding workshop; the manufacture of reinforcement mesh; the operation of a scrapping workshop; the manufacture of metal framing members. 		
An employer who cuts both metal sheets referred to in unit 36050 and other primary or laminated forms of metal or alloy is classified in this unit for these activities.		
Trading in, renting or repairing farm tractors; trading in, renting or repairing farm equipment for working the land and crops; trading in, renting or repairing heavy equipment for construction, mining, oil or gas development, logging or road maintenance; trading in, renting or repairing forklifts; trading in, renting or repairing mobile lifting devices	3.15	2.80
This unit refers to:		
 the trade in, rental or repair of farm tractors; the trade in, rental or repair of farm machines and equipment for working the land and crops, such as: seed drills; crop sprayers; combine reaper-threshers; planting machines; reaping machines; bailing machines; the trade in, rental or repair of heavy equipment for construction, mining, oil and gas development, logging, or road maintenance, such as: excavators; loaders; graders; off-road heavy trucks; vibrating steel-wheeled rollers; street sweepers; the trade in, rental or repair of forklifts; the trade in, rental or repair of mobile lifting devices, such as: aerial baskets; 		
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of the trade in metals or alloys: • the cutting of metals or alloys. This unit does not refer to: • the operation of a welding workshop; • the manufacture of reinforcement mesh; • the operation of a scrapping workshop; • the manufacture of metal framing members. An employer who cuts both metal sheets referred to in unit 36050 and other primary or laminated forms of metal or alloy is classified in this unit for these activities. Trading in, renting or repairing farm tractors; trading in, renting or repairing farm equipment for working the land and crops; trading in, renting or repairing heavy equipment for construction, mining, oil or gas development, logging or road maintenance; trading in, renting or repairing forklifts; trading in, renting or repairing mobile lifting devices This unit refers to: • the trade in, rental or repair of farm tractors; • the trade in, rental or repair of farm machines and equipment for working the land and crops, such as: • seed drills; • crop sprayers; • combine reaper-threshers; • planting machines; • planting machines; • bailing machines; • the trade in, rental or repair of heavy equipment for construction, mining, oil and gas development, logging, or road maintenance, such as: • excavators; • loaders; • graders; • off-road heavy trucks; • vibrating steel-wheeled rollers; • street sweepers; • the trade in, rental or repair of forklifts; • the trade in, rental or repair of mobile lifting devices, such as:	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of the trade in metals or alloys: • the cutting of metals or alloys. This unit does not refer to: • the operation of a welding workshop; • the manufacture of reinforcement mesh; • the operation of a scrapping workshop; • the manufacture of metal framing members. An employer who cuts both metal sheets referred to in unit 36050 and other primary or laminated forms of metal or alloy is classified in this unit for these activities. Trading in, renting or repairing farm tractors; trading in, renting or repairing farm equipment for working the land and crops; trading in, renting or repairing forklifts; trading in, renting or repairing forklifts; trading in, renting or repairing mobile lifting devices This unit refers to: • the trade in, rental or repair of farm tractors; • the trade in, rental or repair of farm tractors; • the trade in, rental or repair of heavy equipment for construction, mining, oil and gas development, logging, or road maintenance, such as: • excavators; • loaders; • graders; • off-road heavy trucks; • vibrating steel-wheeled rollers; • street sweepers; • the trade in, rental or repair of forklifts; • the trade in, rental or repair of mobile lifting devices, such as: • areial baskets;

Unit	Unit Title	General	Special
Number		Rate	Rate

This unit also refers to:

- the rental of scaffolding or bleachers;
- the trade in or rental of equipment that can be attached to farm tractors, heavy equipment, forklifts or mobile lifting devices, such as:
 - buckets;
 - mechanized grapples or scissors;
 - non-domestic snowblowers;
 - grader or snow plow blades;
- the trade in parts for farm tractors, heavy equipment, forklifts or mobile lifting devices;
- the trade in or rental of locomotives or freight cars;
- the trade in or rental of containers.

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:

- the trade in, rental or repair of household machines and equipment used for maintenance or landscaping work, such as:
 - rotary cultivators;
 - roto spaders;
 - chainsaws;
 - snowblowers;
 - hedge trimmers or edge trimmers;
 - · lawn tractors;
- the rental of tools;
- the trade in or rental of trailers;
- the trade in hoists or shelves;
- the repair of containers;
- the trade in or rental of wood pallets.

This unit does not refer to:

- the installation of scaffolding or bleachers;
- the rental, with an operator, of farm tractors, heavy equipment, forklifts or mobile lifting devices;
- the rental, with installation, of stationary cranes;
- the operation of a mobile welding unit;
- the repair of locomotives or freight cars;
- the repair of wood pallets;
- the operation of a body shop.

An employer who performs in the same building an activity referred to under this unit and an activity referred to in unit 54080 is classified in this unit for these activities.

Trading in or renting heavy industrial machines and equipment; trading in or renting machines and equipment for the manufacturing industry; trading in or renting farm machines and equipment other than for working the land or crops; trading in or renting stationary lifting or handling equipment

1.91

1.59

54230

Unit	Unit Title	General	Special
Number		Rate	Rate

This unit refers to:

- the trade in or rental of the following heavy industrial machines and equipment:
 - industrial dust extractors, cyclones or heat exchangers;
 - machines and equipment for the paper industry;
 - machines and equipment for the sawmill industry;
 - machines and equipment for the mining industry;
 - machines and equipment for the primary metallurgy industry;
- the trade in or rental of machines and equipment for the manufacturing industry, such as:
 - machines and equipment for bakeries and pastry-makers;
 - machines and equipment for bottling or packaging;
 - slaughterhouse machines and equipment;
 - brewery machines and equipment;
 - machines and equipment for the pharmaceutical and cosmetics industry;
 - machines-tools for working metal or wood;
 - machines and equipment for the rubber, plastics, furniture or machined lumber industry;
 - machines and equipment for mobile sawmills;
- the trade in or rental of farm machines and equipment other than for working the land and crops, such as:
 - cow ties;
 - grain silos;
 - maple product equipment;
 - equipment for dairy, hog, poultry or cattle production;
- the trade in or rental of stationary lifting or handling equipment, such as:
 - conveyors;
 - hoists;
 - pulleys;
 - · conveyor parts or belts.

This unit also refers to:

- the trade in or rental of compressors;
- the trade in or rental of industrial machines and equipment for the treatment of wastewater and drinking water;
- the trade in equipment for mechanical or bodywork repairs, such as:
 - tire machines;
 - machines for aligning or balancing tires;
 - lifts;
- the trade in fuel tanks or pumps;
- the trade in pressure washer equipment;
- the trade in industrial or commercial scales;
- the trade in or rental of pumps, such as:
 - water pumps;
 - swimming pool pumps;
 - sewer pumps;
 - · industrial pumps;

Unit Number	Unit Title	General Rate	Special Rate
	 the trade in equipment for greenhouse or hydroponic operations; the trade in or rental of: motor-generator sets; transformers; electricity generators; electric or diesel motors; the trade in or rental of industrial ovens, furnaces or heat chambers; the trade in or rental of welding equipment or devices without the trade in the related gases. 		
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	 the trade in or rental of tools; the trade in parts intended for machines and equipment referred to under this unit; repairs when done elsewhere that on the worksite or on the job. 		
	This unit does not refer to:		
	 the construction of grain silos or greenhouses; the refurbishing of electric or diesel motors; repairs to a pump when the employer also rewires the motor of said pump; the rewiring of electric motors. 		
	This unit does not refer to the installation, maintenance and repair of machines and equipment referred to in units 69960 or 80030 to 80260.		
54240	Trading in fuel oil, propane gas, lubricating oils and greases or butane; trading in chemical products; trading in or maintaining fire extinguishers	2.73	2.39
	This unit refers to:		
	 the trade in: fuel oil; propane gas; lubricating oils and greases; butane; the trade in chemical products, such as: acetylene; oxygen; the trade in or maintenance of fire extinguishers. 		
	This unit also refers to:		
	 the trade in gasoline or diesel fuel when not done at the pump; the trade in or rental of welding equipment or devices with the trade in related gases; 		

Unit Number	Unit Title	General Rate	Special Rate
	 the supply by truck of oil products to persons who do not trade in these products; the trade in dyes, colorants or inks; the trade in chemical preparations for the manufacturing industry; the trade in explosives; the trade in pyrotechnical devices such as signal flares or fireworks. 		
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	 the trade in, rental, maintenance or installation of equipment, such as: burners; furnaces or floor furnaces; barbecues or ranges; water heaters or heat pumps; tanks or bottles; the trade in fire protection equipment, such as: emergency light fixtures; hoses; alarms; the bottling of sold products. An employer who engages both in the trade in pyrotechnical devices or explosives and in the presentation of pyrotechnical shows is classified in this unit for these activities.		
	 This unit does not refer to: chimney-sweeping service; the trade in maintenance or cleaning products; the trade in pest control products; work related to pipefitting, plumbing, sheet metal work, electricity or electronics; the installation of underground tanks; the trade in coating products. 		
54250	Trading in food for animals; trading in seeds, seeds for sowing or mixed or unmixed cereal crops; trading in pest control products; trading in pets; pet grooming service	4.38	4.00
	This unit refers to:		
	 the trade in food for animals; the trade in seeds, seeds for sowing or mixed or unmixed cereals, such as: wheat; corn; barley; beans or dried peas; 		

Unit Number	Unit Title	General Rate	Special Rate
	 the trade in pest control products, such as: insecticides; rat poison; pesticides; fungicides; the trade in pets; pet grooming service. 		
	This unit also refers to:		
	 grain elevator service; the trade in shreds, chips or sawdust; shred, chip or sawdust bagging service; the trade in fertilizers; the trade in pet equipment and supplies; the trade in potting soil. 		
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	 the trade in body hygiene and care products for animal use; the pressing of shreds, chips or sawdust; the sifting of seeds; pet boarding service. 		
	This unit does not refer to:		
	• the mixing or treatment of grains.		
54260	Recycling of materials or objects; wrapping, packaging, canning or product label changing service	9.56	9.05
	This unit refers to:		
	 the sorting, cleaning or washing, the shredding, crushing, the bundling or the granulation of recyclable materials or objects, such as: clothing or textiles; glass; tires; plastic; paper; cardboard; metal; rubber; wrapping, packaging, canning, product label changing service. 		
	This unit also refers to:		
	the demolition by crushing of automobile vehicles;inserting service.		

Unit Number	Unit Title	General Rate	Special Rate
	An employer who engages both in the recycling of clothing or textile materials and in the manufacture of diapers or cloths made of fabric is classified in this unit for these activities.		
	This unit does not refer to:		
	 the removal of recyclable materials or objects except when it is done using the "Roll off" container system by the workers of an employer as part of the carrying out by this employer of the picking up of recyclable materials or objects. This unit then refers to the rental of the related containers; the demolition or the stripping referred to in units 80080 to 80110; recycling with the trade in automobile parts or accessories; the trade in clothing; the collection for reconditioning and resale of objects, such as: furniture; household appliances; sporting goods. 		
54320	Trading in new or used automobile vehicles; trading in new or used caravans or motorized trailers; renting automobile vehicles; renting caravans or motorized trailers; trading in or renting trailers	1.90	1.58
	This unit refers to:		
	 the trade in new or used automobiles, trucks, buses or coaches; the trade in new or used caravans or motorized trailers; the rental of automobiles, trucks, buses or coaches; the rental of caravans or motorized trailers; the trade in or rental of trailers, such as: flatbed trailers whether covered or not; trailers for the transport of automobiles; dump trailers; tank trailers; low-bed semi-trailers; utility trailers. 		
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of the activities referred to under this unit:		
	• the trade in tourism trailers, camping trailers, park trailers, building site trailers, fifth wheel trailers or camper bodies.		
	This unit does not refer to:		
	• the activities referred to in units 54340, 54350 and 54360.		
	An employer who performs both an activity referred to under this		

unit and the hand washing or cleaning of automobile vehicles, caravans or motorized trailers is classified in this unit for all of

these activities.

Unit Number	Unit Title	General Rate	Special Rate
	An employer who performs both an activity referred to under this unit and activities referred to under units 54340, 54350 or 54360 can be classified in this unit if at least one of his workers only performs tasks related to the activities referred to under this unit.		
54330	Trading, with installation or repair on automobile vehicles, of windows, tinted glass, audio or video systems, theft-security systems, electronic engine immobilizers, cruise controls, remote starters, sun roofs, air conditioning systems or vehicle management systems; operating a workshop to apply rust-proofing or paint sealant for automobiles; hand washing or cleaning service for automobile vehicles	2.95	2.60
	This unit refers to:		
	 the trade, with installation or repair on automobile vehicles, of windows, tinted glass, audio or video systems, theft security systems, electronic engine immobilizers, cruise control, remote starters, sun roofs, air conditioning systems or vehicle management systems; operation of a workshop to apply rust proofing or paint sealant for automobiles; service for washing or cleaning automobile vehicles by hand. 		
	This unit also refers to:		
	 the operation of an oil change and lubrication workshop for automobile vehicles; the operation of a workshop to install decorative strips, mouldings or lettering on automobile vehicles; the operation of a vehicle bodywork shop where only the "paintless dent removal technique" is used; the installation and conversion of odometers; the repair, without stuffing, of automobile vehicle seats. 		
	This unit does not refer to:		
	a mobile automobile vehicle washing service.		
54340	Trading in parts or accessories for automobile vehicles, caravans or motorized trailers	1.91	1.59
	This unit refers to:		
	 the trade in parts or accessories for automobile vehicles, caravans or motorized trailers, such as: mechanical or bodywork parts; hub caps. 		
	This unit also refers to:		
	• the trade in transportation material parts;		

Unit Number	Unit Title	General Rate	Special Rate
	• the part or accessory supply service of an employer who trades in new automobile vehicles, caravans or motorized trailers for the purposes of the carrying out by this employer of an activity referred to in units 54350 or 54360.		
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	 the trade in maintenance products for automobile vehicles, such as: waxes; soaps; additives; antifreeze; oils; lubricants; the trade in tires; the trade in automobile vehicle plaint. 		
	This unit does not refer to:		
	• the repair or installation of sold products.		
54350	Trading in or installing tires or tubes; operating an automobile vehicle repair workshop; automobile vehicle road service or towing service; recycling with the trade in used automobile vehicle parts and accessories; operating an automobile vehicle muffler installation workshop; operating an automobile vehicle suspension repair workshop	5.20	4.80
	This unit refers to:		
	 the trade in or installation of tires or tubes; the operation of an automobile vehicle repair workshop; an automobile vehicle road service or towing service; recycling with trade in used automobile vehicle parts and accessories; the operation of an automobile vehicle muffler installation workshop; the operation of an automobile vehicle suspension repair workshop. 		
	This unit also refers to:		
	 on-the-road truck or trailer tire repair service; injection pump repair service; wheel alignment adjustment or balancing service; the trade in, repair or installation of trailer parts and equipment, such as: refrigerating units; hitches; slings; the repair of tires, brakes, suspensions or other parts of trailers. 		

Unit Number	Unit Title	General Rate	Special Rate
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	 the operation of an automatic car wash; the application of rust-proofing or paint sealant treatments to automobile vehicles; the installation or repair of air conditioning systems or sun roofs on automobile vehicles. 		
	This unit does not refer to:		
	 bodywork repairs on automobile vehicles or trailers; the vulcanization of tires; a mobile car wash service. 		
	An employer who both operates an automobile vehicle repair shop and who is active in the retail trade of gasoline or diesel fuel is classified in this unit for these activities.		
54360	Operating an automobile or trailer bodywork repair shop	6.92	6.48
	This unit refers to:		
	• the operation of an automobile or trailer bodywork repair shop.		
	This unit also refers to:		
	• the painting of automobile vehicle bodies.		
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	 the use of the paintless dent removal technique; the application of rust proofing or paint sealant treatments. 		
	An employer who does automobile vehicle body repair work cannot be classified in unit 54350 unless one of his employees only performs tasks related to the activities referred to under this unit.		
54410	Wholesale trade in foodstuffs; wholesale trade in beverages, both alcoholic and non-alcoholic; transporting of raw milk	4.21	3.83
	This unit refers to:		
	 the wholesale trade in foodstuffs such as: coffee; cereal or nuts; condiments or sauces; confectionery products; spices or seasonings; fruits or vegetables; 		

Unit Number	Unit Title	General Rate	Special Rate
	 fruit or vegetable juices; ready-made dishes; dairy products; eggs; bakery or pastry products; soups; meat, fish or seafood; the wholesale trade in beverages, both alcoholic and non-alcoholic; the transport of raw milk. 		
	This unit also refers to: • the itinerant wholesale trade in foodstuffs; • the wholesale trade in natural ice; • the wholesale trade in tobacco products; • the wholesale trade in water.		
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	 the wholesale trade in non-food products such as: body hygiene or care products; over-the-counter drugs; maintenance and cleaning products; wrapping supplies; sanitary supplies. 		
	Wholesale trade refers to the trade in goods for resale or for commercial, industrial, institutional or professional use.		
	Retail trade refers to mainly selling goods to consumers for personal or home use.		
	This unit does not refer to:		
	• the bottling of water.		
54420	Grocery store; butcher shop; fish shop; retail trade in fruits or vegetables	2.80	2.45
	This unit refers to:		
	 the operation of a grocery store or supermarket; the operation of a butcher shop; the operation of a fish shop; the retail trade in fruits or vegetables. 		
	This unit also refers to:		
	 the retail trade in cold meats, country-style pâtés, cretons, terrines or other similar products; the retail trade in ready-made dishes. 		

Unit Number	Unit Title	General Rate	Special Rate
	This unit also refers to the following activities when done by the workers of an employer as part of the operation by this employer of a grocery store, a supermarket, a butcher shop, a fish shop or the retail trade in fruits or vegetables:		
	 the development and printing of films; the manufacture of ready-made dishes; the manufacture of bakery or pastry products. 		
	This unit also refers to the following activity when done by the workers of an employer as part of the operation by this employer of a retail trade in ready-made dishes or a retail trade in cold meats, country style pâtés, cretons, terrines or other similar products:		
	• the cooking of dough for pastry or bakery products.		
	Retail trade refers to mainly selling goods to consumers for personal or home use.		
	This unit does not refer to:		
	• the activities referred to in units 74030 to 74070.		
	An employer who engages in the same building in the retail trade in cold meats, country style pâtés, cretons, terrines or other similar products and the retail trade in cheese is classified in this unit for these activities.		
	An employer who operates a convenience store and engages in the retail trade of fresh meat there is classified in this unit for these activities.		
54430	Convenience store; retail trade in beverages, both alcoholic and non-alcoholic; trade in gasoline or diesel fuel at the pump	2.52	2.18
	This unit refers to:		
	 the operation of a convenience store; the retail trade in beverages, both alcoholic and non-alcoholic; the trade in gasoline or diesel fuel at the pump. 		
	This unit also refers to:		
	 the retail trade in water; the retail trade in tobacco products; the retail trade in coffee, tea or herbal tea; the retail trade in spices; the retail trade in pastry products; the retail trade in bakery products; the retail trade in confectionery products; the retail trade in nuts; the retail trade in cheese; the operation of an automatic car wash 		

• the operation of an automatic car wash.

Unit Number	Unit Title	General Rate	Special Rate
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to in this unit:		
	 the cooking of dough for pastry or bakery products; the rental of films or video game software; the retail trade in ready-made products; the retail trade in products for automobile vehicles such as: oil; windshield wiper fluid; maintenance or cleaning products. 		
	Retail trade refers to mainly selling goods to consumers for personal or home use.		
	This unit does not refer to:		
	 the roasting of coffee; the manufacture of ready-made dishes except for sandwiches when they are manufactured as part of the carrying out by the employer of activities referred to in this unit; the activities referred to in units 74030 to 74080. 		
54440	Trade in body hygiene and care products; trade in drugs	1.05	0.74
	This unit refers to:		
	 the trade in body hygiene and care products, for human or animal use, such as: cosmetics; toothpastes; lotions; perfumes; hair products; soaps; the wholesale trade in prescription or over-the-counter drugs, for human or animal use, such as: analgesics; anesthetics; antibiotics; anti-inflammatories; antiseptics; hormones; the operation of a drugstore. 		
	This unit also refers to:		
	 the trade in nutraceutical products such as: black radish vials; probiotic yoghourt capsules; lycopene capsules; the trade in vitamins and dietary minerals; 		

Unit Number	Unit Title	General Rate	Special Rate
	 the trade in therapeutic substances such as: homeopathic remedies; phytotherapy products; the operation of a postal outlet; clothing depot service; the trade in bus and sightseeing bus tickets. 		
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to in this unit:		
	 the trade in functional foods such as: soya beverages; margarines enriched with phytosterols. 		
	Wholesale trade refers to the trade in goods for resale or for commercial, industrial, institutional or professional use.		
	An employer who operates a postal outlet or a clothing depot service or who engages in the trade in bus or sightseeing bus tickets and another activity is classified for these activities in the unit that refers to this other activity.		
55010	Air transportation; services related to air transportation	2.50	2.16
	This unit refers to:		
	 the transportation by air of persons or merchandise, such as: air transportation whether or not according to a fixed schedule; transportation of letters, documents or parcels by air; tourism or recreational air transportation; air ambulances; services related to air transportation, such as: operating an airport; aircraft rentals; loading and unloading of aircraft; aircraft inspection and maintenance other than aircraft mechanics; mechanical maintenance and refurbishing of aircraft when done by an air carrier; passenger transfer service; replenishing; reception and baggage transfer service; air traffic controller service; de-icing of planes. 		
	This unit also refers to:		
	 spreading and dispersing of products by air; aerial surveillance; aerial surveying; aerial photography and mapping; aerial advertising; 		

• aerial advertising;

Unit Number	Unit Title	General Rate	Special Rate
	aerial collection of geophysical data;flying schools;skydiving schools.		
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	 storage services; maintenance of landing strips.		
55020	Maritime and rail transport; services related to maritime and rail transport	4.58	4.19
	This unit refers to:		
	 transportation of passengers or merchandise by water, such as: maritime transport whether or not according to a fixed schedule; tourism or recreational maritime transport; services related to maritime transport, such as: towing and docking boats; barge or platform towing service; installation and maintenance of maritime markers; maritime piloting services; operating port facilities; rail transport of passengers and merchandise, such as: rail transport whether or not according to a fixed schedule; tourism or recreational rail transport; services related to rail transport, such as: brush and snow removal along railway tracks; cleaning rail cars; loading and unloading rail cars; merchandise stowage service related to rail transport; operating a railway station. 		
	This unit also refers to:		
	 towing and wood collection services on water using boats; boat with crew rental services; operating a lock. 		
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of the maritime transport activity or services related to the operation of port facilities:		

• loading and unloading of ships or trucks.

Unit Number	Unit Title	General Rate	Special Rate
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	storage services;mechanical maintenance.		
	This unit does not refer to:		
	 the services offered in a marina; the building and repairing of rail lines; whitewater tourism services.		
55030	Loading or unloading boats	5.35	4.95
	This unit refers to:		
	 the loading of boats; the unloading of boats.		
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	loading and unloading rail cars or trucks;maritime stowage.		
55040	Transportation of passengers by road	2.98	2.63
	This unit refers to:		
	 transportation of passengers in a motor coach or a bus whether or not according to a fixed schedule; school bus transportation; adapted transportation; tourism or recreational transportation in a motor coach or bus; transportation of passengers in a taxi or limousine; transportation in a minibus. 		
	This unit also refers to:		
	subway transportation;shuttle services.		
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	 the operation of a call centre; mechanical maintenance; the operation of a bus terminal. 		

Unit Number	Unit Title	General Rate	Special Rate
55050	Transport of merchandise by road	7.62	7.16
	This unit refers to the transport of merchandise by road when done using any type of truck, except for dump trucks.		
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	mechanical maintenance;storage services.		
55060	Moving services	15.31	14.66
	This unit refers to:		
	 the moving of used goods by truck. 		
	This unit also refers to:		
	 the transport of works of art by truck; the moving of used institutional or commercial material by truck; the moving of institutional or commercial furniture. 		
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	mechanical maintenance;storage services;packing and unpacking.		
55070	Transport by dump truck; snow removal	6.82	6.38
	This unit refers to:		
	 transport by dump truck; snow removal using a vehicle.		
	This unit also refers to:		
	 spreading ice melters and abrasives; transporting by the Roll off container system, with or without the rental of the related containers. 		
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		

mechanical maintenance;storage services.

Unit Number	Unit Title	General Rate	Special Rate
	The employer classified under this unit for the dump truck transport activity cannot also be classified under unit 13140 except where at least one of his workers only performs tasks related to the activities referred to under this latter unit.		
55080	Storage services	4.67	4.28
	This unit refers to:		
	 the storage of miscellaneous merchandise; refrigerated storage.		
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this another unit:		
	 the loading and unloading of trucks; the handling of wood in a wood yard.		
	This unit also refers to the following activity when not done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	 logistics services, notably labeling, packaging, break of load, control and management of stocks. 		
	This unit does not refer to:		
	 rental of storage spaces without handling. 		
55090	Messenger or delivery services	4.92	4.52
	This unit refers to:		
	 messenger services or services related to the delivery of letters, documents, small parcels or objects weighing less than 40 kilograms. 		
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	 transport by air of letters, documents or small parcels; transport of letters, documents or small parcels between warehouses, sorting or distribution centres; mechanical maintenance; storage services. 		
57010	Television network or station; production of films, publicity films, video clips or television programs; production of music, singing, theatre or dance shows or shows of a similar nature; cinema hall; drive-in; performance hall; organization of periodic events of a cultural, sports or commercial nature	1.51	1.20

Unit Number	Unit Title	General Rate	Special Rate
	This unit refers to:		
	 the operation of a television network or station; the production of films, publicity films, video clips or television programs; the production of music, singing, theatre or dance shows orshows of a similar nature; the operation of a cinema hall or drive-in; the operation of a performance hall; the organization of periodic events of a cultural, sports or commercial nature, such as festivals, marathons, book fairs, or commercial fairs. 		
	This unit also refers to:		
	 the audiovisual recording of events such as conferences, marriages, shows or speeches; the operation of a mobile disco. 		
	This unit does not refer to:		
	• the operation of an arena that also serves as a performance hall.		
57020	Recreation centre; bowling alley; billiard parlor; physical fitness centre; racket sports centre; stationary amusement park; aquatic park	1.62	1.30
	This unit refers to:		
	 the operation of a recreation centre; the operation of a bowling alley; the operation of a billiard parlor; the operation of a physical fitness centre; the operation of a racket sports centre such as tennis, squash, racquetball; the operation of a stationary amusement park; the operation of an aquatic park. 		
	This unit also refers to:		
	 the operation of a racetrack for horses or vehicles; the operation of a miniature putting course; the operation of a curling centre; the operation of a golf practice course; the operation of a shooting or archery club; the operation of an amusement centre such as an arcade or a combat game site; the operation of a marina; the operation of a boating club; day camp service; the operation of a professional or amateur sports club; the operation of a zoo or an aquarium; the operation of a casino; the operation of a bingo hall. 		

Unit Number	Unit Title	General Rate	Special Rate
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to in this unit:		
	 restaurant or bar service; instruction service; the sale, rental, maintenance or repair of sports equipment; the rental of rooms. 		
	This unit does not refer to:		
	 the operation of an arena; accommodation services.		
57030	Golf club	2.03	1.71
	This unit refers to:		
	• the operation of a golf club.		
	This unit also refers to:		
	• the operation of a botanical garden.		
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to in this unit:		
	 the operation of a golf practice course; restaurant or bar service; instruction service; the sale, rental, maintenance or repair of sports equipment; the rental of rooms. 		
	This unit does not refer to:		
	accommodation services.		
57040	Downhill or cross-country ski centre	4.88	4.48
	This unit refers to:		
	the operation of a downhill ski centre;the operation of a cross-country ski centre.		
	This unit also refers to:		
	 the operation of a snowmobiling club; the operation of an ATV club; the operation of snow slides; the operation of a traveling circus with a big top; the operation of a traveling amusement park. 		

Unit Number	Unit Title	General Rate	Special Rate
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to in this unit:		
	 restaurant or bar service; instruction service; the sale, rental, maintenance or repair of sports equipment; the rental of rooms. 		
	This unit does not refer to:		
	 accommodation services. 		
58010	Services related to the environment	5.63	5.22
	This unit refers to:		
	 the operation of a sanitary landfill site; the operation of a garbage incinerator; pumping service carried out by means of a vacuum truck such as emptying septic tanks, sumps or tanks; sewer network cleaning service; service to clean surfaces contaminated by hazardous materials; the recovery, treatment or elimination of hazardous material or liquid or semi-liquid waste such as greases, soaps, waxes, colorants, acids, cyanides, oils or industrial sludge; clean-up service carried out in enclosed areas within the meaning of the Regulation respecting occupational health and safety enacted by Order-in-council 885-2001 (2001, <i>G.O.</i> 2, 3888); soil decontamination service; rental service with maintenance of portable chemical toilets. 		
	Hazardous material refers to any material which, by reason of its properties, poses a threat to health or the environment and which is explosive, gaseous, inflammable, toxic, radioactive, corrosive, combustive or leachable.		
	This unit also refers to:		
	• the operation of a snow dump.		
58020	Garbage collection services; recyclable materials and objects collection service	12.61	12.03
	This unit refers to:		
	 a garbage collection service; collection service for recyclable materials such as paper, plastic, glass, cardboard, clothing, textiles or metal; collection service for compost material such as grass or dead leaves; collection service for old tires; 		

Unit Number	Unit Title	General Rate	Special Rate
	collection service for fats or meats that are unfit for human consumption such as animal carcasses, bones, marrow or fat.		
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	 the rental of containers used to collect recyclable material and objects or garbage. 		
58030	Provincial detention services	3.44	3.08
	This unit refers to:		
	• the activities carried out by provincial detention services.		
58040	Services of the provincial administration not otherwise specified in the other units	0.61	0.32
	This unit refers to:		
	• the activities carried out by services of the provincial administration such as departments, agencies or the Sûreté du Québec.		
	This unit also refers to:		
	 the activities carried out by a regional conference of elected officials, a metropolitan community or a regional county municipality when the employer only performs activities of an administrative nature; the activities carried out by the persons referred to in subsection 3 of section 11 of the Act. 		
	This unit does not refer to:		
	• the activities referred to by another unit when they are carried out by services of the provincial administration.		
58050	Job creation assistance programs	1.55	1.24
	This unit refers to:		
	 the activities carried out by persons who are doing work under an agreement entered into pursuant to section 16 of the Act; the activities carried out by persons referred to in subsection 4 of section 11 of the Act. 		
58060	Ministère des Transports du Québec	1.27	0.97
	This unit refers to:		
	• the activities carried out by the ministère des Transports du Québec.		

Unit Number	Unit Title	General Rate	Special Rate
	This unit also refers to:		
	 the activities carried out by the Commission des transports du Québec. 		
58070	Services of a municipal administration or an Indian band	1.67	1.35
	This unit refers to:		
	 the activities carried out by municipalities; the activities carried out by intermunicipal boards; the activities carried out by Indian bands. 		
	This unit also refers to:		
	 the activities carried out by a regional conference of elected officials, a metropolitan community or a regional county municipality when the employer performs both activities of an administrative nature and other activities such as the operation of a sanitary landfill site, the operation of a police department, the operation of a fire department or the operation of a wastewater treatment plant. 		
	This unit does not refer to:		
	 the construction work done as part of the construction of a building; other construction work when it is not done on the immovable property of an employer referred to under this unit; the activities referred to in units 11010, 14010 or 14020. 		
58080	Funds for the benefit of confined persons	10.49	9.97
	This unit refers to:		
	 the activities carried out by a fund for the benefit of confined persons created under section 22.0.1 of the Correctional Services Act (chapter S-4.01). 		
58090	Production of electricity; energy transmission or distribution network	1.02	0.72
	This unit refers to:		
	 production of electricity; the operation of an energy transmission or distribution network such as electricity or natural gas. 		
	This unit also refers to:		
	 steam production and distribution; the operation of an aqueduct network.		

Unit Number	Unit Title	General Rate	Special Rate
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to in this unit:		
	 the connecting of customers to the energy distribution network; the maintenance and repair of the energy transmission or distribution network; the trade in or rental of heating equipment. 		
	This unit does not refer to:		
	• the operation of a water filtration plant.		
59010	Barbershop/hairdresser; beauty salon; epilation clinic; operation of a funeral parlor	2.22	1.89
	This unit refers to:		
	 the operation of a barbershop or hairdresser; the operation of a beauty salon; the operation of an epilation clinic; the operation of a funeral parlor. 		
	This unit also refers to:		
	 thanatology services; the operation of a health centre offering services such as massotherapy, thalassotherapy, spa or sauna; the operation of a tanning salon; tattooing service. 		
	This unit also refers to the following activity when done by the workers of an employer as part of the operation of a barbershop/hairdresser, a beauty salon, an epilation clinic or a tanning salon:		
	massotherapy services.		
	This unit also refers to the following activities when done by the workers of an employer as part of the operation of a funeral parlor:		
	 the trade in grave monuments; the operation of a columbarium or a crematorium.		
	This unit does not refer to:		
	 health centres offering accommodations. 		
69960	Repairing, installing or maintaining production machinery; operating a mobile welding unit	7.61	7.15

Unit Number	Unit Title	General Rate	Special Rate
	This unit refers to works relating to:		
	 millwright works such as production machinery installation, repair, maintenance, adjustment, assembly, dismantling and handling; the manufacturing of templates for such machinery; operating a mobile welding unit. 		
	This unit does not refer to works relating to:		
	 millwright works other than production machinery installation, repair, maintenance, adjustment, assembly, dismantling and handling; the manufacturing of templates for such machinery. 		
	An employer classified under this unit may also be classified under exceptional units 80020 and 90010.		
70010	Insurance brokerage; operating a collection agency or a credit bureau; currency or securities brokerage, consulting or negotiation services; commodities exchanges or securities exchanges; financial institutions and financial intermediaries not specified in other units	0.57	0.28
70020	Operating an insurance business; insurance services of the provincial administration	0.61	0.32
70030	Operating residential or other buildings, including parking lots or parking garages; municipal housing bureau; disinfection, fumigation or extermination work	2.89	2.55
70040	Claims adjuster or assessor services; operating a real estate agency; information, survey or research services; bailiff services; typing services or other office services provided to businesses or individuals; services of a call centre	0.94	0.64
71010	Operating a forwarding agency; freight inspection service; sales agent services; broker services not specified in other units	0.90	0.60
71020	Operating a manpower agency; leasing the services of professional or technical personnel or other scientific or technical professionals such as draftsmen, biologists, biochemists, botanists, chemists, engineers, graphic designers and laboratory technicians, with the exception of aeronautics production or maintenance technicians; auctioneering or organizing auctions or merchandise liquidation services	0.94	0.64
71030	Leasing truckers services, driver-delivery persons, assistant delivery persons or movers	9.95	9.44

Unit Number	Unit Title	General Rate	Special Rate
71040	Operating a marine agency; International Air Transport or International aeronautical telecommunications association; operating a press agency or advertising agency; rental of advertising space on billboards, display boards and commercial signs; drafting or practicing architecture; urban planning services or business or management consulting services; law practice (advocate's or notary's office); accounting services (accountant's office); actuarial practice; operating a travel agency or wholesale tour business; computer services, excluding the leasing of services of computer personnel; trustee in bankruptcy; taxation services, income tax return preparation services; graphic design services; editing; preparation of plates for printing	0.58	0.29
	As for editing, this unit refers to:		
	 the edition or publication of products such as books, newspapers or magazines. 		
	This unit also refers to:		
	 the operation of a radio station; the operation of a communication network whether land based or wireless; the operation of a long-distance telephone service; the operation of an audio recording studio; dubbing services; the operation of a talent or casting agency. 		
	This unit does not refer to:		
	 printing or finishing edited or published products; the work referred to in units 80060 and 80190. 		
71050	Consulting engineer's services; energy consulting services; operating a pure or applied research laboratory; operating a laboratory for analysis and testing; agricultural research services; geotechnical studies prior to construction work; land surveyor services; interpretation of aerial photographs; archaeological research; forestry technician services; prospecting; geology work; geophysical survey services; manufacturing optical fibre	0.93	0.63
	Regarding forestry technician services, this unit refers to:		
	 measuring wood; marking trees in the forest; protecting forests against insects and diseases; forestry surveys. 		
	This unit also refers to consulting engineer's services carried out by the workers of an employer recognized by the Minister of Natural Resources, Wildlife and Parks pursuant to section 124.1.1 of the Forest Act, even if these services are rendered within the framework of the activities referred to in units 14010 or 14020.		

Unit Number	Unit Title	General Rate	Special Rate
	This unit does not refer to the works referred to under units 80030 to 80260.		
71060	Operating a security or an investigation agency	2.19	1.86
71070	Managing subsidiaries or branches outside Québec (head office)	0.58	0.29
71080	Leasing the services of handling laborers, wrappers, merchandise reception or expedition employees, warehouse employees, solderers or automobile mechanics or industrial machinery employees, technical installation or machinery maintenance personnel	9.90	9.39
71090	Leasing the services of manufacturing industries' workers or commerce or catering or maintenance chores personnel with the exception of those mentioned in another unit	3.45	3.09
73010	Teaching services (except universities or general and vocational colleges, and except all level student trainees); operating a private museum; operating a historic site; library services	0.92	0.62
73030	Operating a general hospital	1.17	0.87
73040	Operating a psychiatric hospital	1.69	1.37
73050	Operating a home-care and extended care centre; nursing services; leasing the services of nurses or auxiliary of nurses care and therapeutics	2.92	2.57
73060	Operating a drop-in centre; operating a rehabilitation centre for alcoholics or drug addicts; operating a social or community service agency; operating a health or social services promotion body	2.51	2.18
73070	Operating a rehabilitation centre for the physically handicapped or the socially maladjusted	1.93	1.60
73080	Operating a rehabilitation centre for the mentally handicapped	2.26	1.93
73100	Operating a local community service centre	1.28	0.98
73110	Child day-care centre	2.52	2.18
73120	Operating a sheltered workshop; operating a work rehabilitation centre	2.84	2.49

This unit refers to:

- the operation of a sheltered workshop;
- the operation of a work rehabilitation centre.

Unit Number	Unit Title	General Rate	Special Rate
	This unit also refers to:		
	 the activities carried out by persons who perform work as part of an agreement entered into in accordance with section 16 of the Act between the Société de l'assurance automobile du Québec and the Commission; the activities carried out by persons referred to in subsections 1 and 2 of section 11 of the Act. 		
73130	Practicing medicine and other specialties in the health-care field, not specified in other units; health or social services not specified in other units; hearing aid specialist's services; optometrist's services; prescription optician's services; manufacturing dentures and braces (dental laboratories); retailing orthopedic aids, wigs or hair pieces; operation of an optical laboratory; manufacture of prostheses; massotherapy services; veterinary services; artificial insemination service for animals, operation of an animal reproduction centre	1.27	0.97
73140	Ambulance service	5.86	5.44
73150	University or vocational teaching services (except student trainees)	0.64	0.35
74010	Operating a hotel, a motel, a hotel-motel, a youth hostel, a student residence or a rooming house		3.08
74020	Operating a hunting or fishing outfitting operation; operating or managing a hunting or fishing area; operating a camping ground, a trailer park, a vacation camp or a recreation area; parks services of the provincial administration; operation of a rafting service; services of outdoor guides; outdoor excursion services		2.84
74030	Operating a brasserie or a restaurant serving meals, without delivery	2.35	2.02
74040	Operating a brasserie or a restaurant serving meals, with delivery	2.34	2.01
74050	Operating a cafeteria	3.70	3.34
74060	Take-out food services	2.45	2.12
74070	Operating a mobile canteen; catering services; operating automatic vending machines; coffee break service	4.20	3.82
	This unit also refers to the trade in, rental or repair of automatic vending machines performed by the workers of an employer who also operates such vending machines.		
74080	Operating a tavern, a bar, a discotheque or a night club	2.17	1.85
76040	Religious community	2.38	2.05
76050	Managing, with service, a parish fabric, a church or a diocese; religious association or organization; operating a cemetery, operating a crematorium; operating a columbarium	1.58	1.27

Unit Number	Unit Title	General Rate	Special Rate
76060	Joint sector-based occupational health and safety association; association or organism, not specified in other units	0.91	0.61
77010	Laundry services; dry cleaning services; linen supply service with washing	4.54	4.16
	This unit refers to:		
	 dry cleaning service; laundry service; linen supply service with washing for such articles as tablecloths, sheets, towels, aprons, hand towels or diapers. 		
	This unit also refers to:		
	 work uniform supply service with washing. 		
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	 clothing dyeing or fading service; clothing repair service; clothing pick-up service; self-service laundromat; the trade in linen or work uniforms. 		
77020	Building maintenance services	5.25	4.85

This unit refers to:

- housekeeping service;
- specialized cleaning service;
- carpet, rug, upholstery cleaning service;
- ventilation system cleaning service;
- service to clean blinds using ultrasound;
- lawn and green space maintenance service such as cutting, aerating, scraping down, fertilization, weed control, insect control, trimming hedges, planting flowers or winter protection;
- window washing service;
- spray cleaning service using a portable power washer for household use.

This unit also refers to:

- mobile automobile vehicle wash service;
- cleaning, opening or closing of pools or spas;
- manual snow removal service;
- in-home services done by the persons referred to in the agreement entered into pursuant to section 16 of the Act between the Minister of Health and Social Services and the Commission.

Unit Number	Unit Title	General Rate	Special Rate
77030	Chimney-sweeping	16.52	15.85
Exceptional	Work done both inside and outside offices	1.02	0.72
unit 80020	This unit refers to:		
	• employers who use workers who only perform tasks of an administrative, a commercial, a technical or a professional nature and who are called upon, as part of their duties, to do a portion of their work outside the offices of their employer. This unit refers in particular to workers holding the position of seller, real estate agent, sales agent, real estate broker, representative, project director, project manager, superintendent, project leader, director of security and engineer.		
	This unit does not refer to:		
	 those persons who directly supervise workers, such as a foreman; a commissioner, a delivery person or a labourer. 		
	Special classification rule		
	An employer classified under this unit cannot also be classified under unit 71070 or under unit 90020.		
80030	Excavation work; paving work; assembly of fences; installation of guardrails; rental of cranes with operators	7.92	7.45
	This unit refers to work related to:		
	 digging, moving, filling, compaction, leveling earth or granular materials, including work related to culverts; excavation and earthwork both for the construction of buildings and civil engineering works and for irrigation, drainage and dredging work; the excavation and installation of aqueducts and sewers; the excavation and installation of underground lines for gas and water purification plants; the excavation and installation of underground energy distribution or telecommunications network conduits, with or without the running of wire; the rental of construction equipment with operators; forest clearing carried out using construction equipment; the installation of septic tanks; the construction and repair of sidewalks and curbs; the asphalt surfacing of roads, streets, sidewalks, curbs, bikeways, private roads, parking lots; the concrete surfacing of roads, streets, sidewalks, curbs, bikeways, private roads and parking lots carried out using a concrete spreader-grader; the scarification of paved surfaces; 		

• the waterproofing of paved surfaces;

Unit	Unit Title	General	Special
Number		Rate	Rate

- the marking of lines on the pavement;
- the installation of fences;
- the installation of traffic safety barriers and guardrails.

This unit also refers to:

- demolition work on civil engineering structures or buildings including the operations required to carry out such work, such as sawing or breaking concrete and the erection of protective walls if such operations are carried out by the employer in charge of the demolition work;
- the rental, with operators, of cranes, crane-trucks, boom trucks, or any other conventional truck equipped with a telescopic or hydraulic arm, or equipped with a hoist winch that can be used as cranes or other equipment of the same type;
- the operation of a crane within the framework of work related to:
 - demolition:
 - dismantling when this dismantling is carried out as part of demolition work;
- ore prospecting done using crawler tractors.

This unit does not refer to:

- manual forest clearing as well as forest clearing carried out using specialized machinery such as a skidder, tree feller or delimbing machine:
- divers participating in works referred to in this unit;
- the rental drilling machines with operators;
- the dismantling of metal structures and machinery;
- preparatory work for the installation of fences done in a workshop elsewhere than on the work site or on the job;
- the installation of fences made of ornamental metal;
- the operation of a quarry, a sandpit or a gravel pit;
- snow removal;
- cement and concrete work other than that related to small art works, sidewalks and curbs;
- work related to blasting, drilling for blasting, pile-driving, special foundations, digging of tunnels and underground drilling, caissons, excavation supports, tie rods, consolidation of foundations and injections in the ground and in rock;
- the manufacture of prepared concrete;
- the installation of road lighting networks and traffic lights, as well as the installation of lamp posts;
- construction work related to underground energy distribution lines with installation of machinery and equipment in addition to the excavation and installation of conduits;
- the operation of an asphalt plant;
- landscaping work;
- the installation of interlocking blocks (slope blocks/pavers).

An employer classified under this unit can also be classified under exceptional units 80020 and 90010.

Unit Number	Unit Title	General Rate	Special Rate
80040	Blasting; drilling; sol mechanics; pile-driving and special foundations	15.49	14.84
	This unit refers to work related to:		
	 drilling, charging holes and igniting explosive products; blasting including that done during demolition work on civil engineering structures or buildings; digging tunnels and underground drilling; drilling artesian wells with or without the installation of pumps; soil mechanics such as setting up excavation supports, installation of tie rods, consolidation of foundations and injections in the ground or in rock; geothermal drilling and drilling of elevator shafts; preliminary drilling for construction work; pile-driving; pile-driving and special foundations such as the placing, raising and maintenance of the following elements: steel sheet piling, shoring piles, wailings, struts, horizontal shores, soldier piles and temporary steel or heavy structural lumber struts driven into the ground; the rental of a drilling machine with an operator. 		
	This unit also refers to:		
	 work done in caissons and cofferdam work; the construction, maintenance, removal and demolition of caissons and cofferdam work; preliminary consolidation work related to the moving of buildings, including excavation, concrete drilling and pile driving; the putting in place, straightening and lifting of buildings; consolidation work on a building; the moving of building on a flat-bed trailer done by the workers of an employer as part of the carrying out by this employer of works referred to in this unit. 		
	This unit does not refer to:		
	 divers participating in work referred to in this unit; the drilling of ore to obtain test samples; the drilling of oil or natural gas wells. 		
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.		
80060	Construction of energy transmission or distribution lines; construction of energy transforming stations	7.61	7.15
	This unit refers to construction, maintenance and repair work related to:		
	 power plant substations; overhead or underground energy transmission and distribution lines; telecommunications lines or networks; road lighting networks and traffic lights 		

Unit Number	Unit Title	General Rate	Special Rate
	 microwave and telecommunications towers; manholes for underground telecommunications and energy distribution networks; wind turbines. 		
	This unit also refers to:		
	 the installation of street lamps; the installation of transformers connected to the energy transmission and distribution network; the installation of antennas in telecommunications towers; the planting of poles. 		
	This unit also refers to the splicing of telecommunications cables when done by the workers of an employer as part of the carrying out by this employer of activities referred to in this unit.		
	This unit does not refer to:		
	 the construction of buildings; the digging of tunnels; specific contracts to excavate and install underground energy transmission or telecommunications network conduits, with or without the running of wire. 		
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.		
80080	Erecting metal frame structures and tanks	26.00	25.10
	This unit refers to work related to:		
	 the setting up, assembly and dismantling of architectural elements and metal framing that go into the construction of buildings, civil engineering works, outside tanks, stacks, silos, coal, stone, coke, sand and ore hoppers, water towers and machinery; the installation of prefabricated metal industrial stacks; the installation of steel panels that are used in structures, cladding and roofing; the installation of pre-cast concrete structural or architectural elements. 		
	This unit does not refer to:		
	 preparatory work carried out at the workshop other than on the work site or on the job; exterior cladding work using metal sheets; the installation of radio and television station broadcasting and cellular telephone antennas; the erection of microwave towers; the erection of wooden silos, water towers or tanks; the installation of tanks; other than outside tanks; 		

the installation of tanks, other than outside tanks;the installation of outside tanks by a boilermaker.

Unit Number	Unit Title	General Rate	Special Rate
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.		
80100	Cement work, concrete work	18.26	17.54
	This unit refers to work related to:		
	 reinforcement work such as cutting, shaping, assembling by various processes, as well as the installation of metal ties or wire mesh used in the construction of concrete work; concrete formwork for building and civil engineering work framing and machinery; the preparation and finishing of concrete and cement surfaces; the pouring and placement of concrete; the cutting, pumping and drilling of concrete; concrete paving without the use of a spreader-grader; concrete injection and guniting; the cutting of asphalt; the crushing of concrete during alteration work; the waterproofing of concrete floors or concrete surfaces. 		
	This unit does not refer to:		
	 the operation of a reinforcement workshop other than on the work site or on the job; the installation of pre-cast concrete structural or architectural elements; the delivery and pouring of concrete by concrete mixer; the construction and repair of sidewalks and curbs. 		
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.		
80110	Carpentry work; joinery work; work related to indoor systems; painting work; installation of flexible coverings, installation of marble, granite, ceramics and terrazzo; plastering and jointing work; insulation work	15.56	14.91
	This unit refers to work related to:		
	 the erection of a wooden structure of a building, a silo, a water tower and a tank; joinery work; parqueting work including sanding and finishing; carpentry work such as the installation of chevrons and the erection of wood divisions; carpentry work and joinery work in the installation of prefabricated buildings with a wood structure; on-site construction of wood recreational equipment for amusement parks, daycare centres, playgrounds and other similar places; the installation of doors and windows on buildings with a wood structure; 		

Unit	Unit Title	General	Special
Number		Rate	Rate

- the installation of pre-glazed doors and windows on a non-wooden structure building when done as part of carpentry work;
- the building of wood or wood-substitute patio;
- indoor systems such as the installation of metal poles, angle irons, wire moulds, gypsum, lathwork, acoustic ceilings and suspended ceilings;
- indoor systems such as the installation of metal poles, gypsum, lathwork, acoustic ceilings and suspended ceilings;
- plastering and jointing;
- the application of paint, surface coatings and protective finishes;
- the installation of flexible coverings such as vinyl, asphalt, rubber, cork, linoleum coverings, rugs, carpet underlays and rug underlays;
- the installation and polishing of marble, granite, terrazzo concrete, slate, ceramics terrazzo and other similar materials;
- the installation of cold room panels;
- the thermal insulation of buildings, soundproofing and acoustic control.

This unit also refers to work related to:

- the removal of asbestos;
- the stripping;
- the whitewashing of buildings;
- the installation and repair of prefabricated fireplaces.

Stripping refers to any selective, meticulous and well thought-out demolition operation, of unwanted additions, ruined areas or areas of no interest in buildings, which does not adversely affect the structure, retaining walls or load-bearing walls.

This unit also refers to the following work when done by the workers of an employer as part of the carrying out by this employer of work to erect a wood structure of a building:

- the installation of all types of exterior clapboard cladding;
- the installation of gutters;
- roofing using asphalt shingles, cedar shingles, sheet metal that is neither welded nor stapled, or sandstone tiles;
- foundation formwork;
- the installation of garage doors.

This unit also refers to the following work when done by the workers of an employer as part of the performance by this employer of prefabricated fireplace installation and repair work:

the installation and repair of prefabricated chimneys.

Unit Number	Unit Title	General Rate	Special Rate
	This unit does not refer to:		
	 work related to piles and special foundations such as the placing, raising and maintenance of the following elements: steel sheet piling, shoring piles, wailings, struts, horizontal shores, soldier piles and temporary steel or heavy structural lumber struts driven into the ground; work to install curtain walls in marble, granite or other similar materials; 		
	 all cleaning work using a pressure spray referred to in unit 80240; work to waterproof concrete floors or concrete surfaces; stripping work when only one reconstruction operation referred to under another unit is carried out jointly with the stripping of that which is being rebuilt. In such a case, the stripping work is referred to under the unit that refers to this reconstruction operation. For example, when the only work being done by the employer involves the installation of the roof following the stripping of the old roof, all of this work is referred to under unit 80130. 		
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.		
80130	Roofing work; exterior cladding work on buildings; installation of gutters	24.46	23.60
	This unit refers to work related to:		
	 exterior cladding of buildings using all types of metal sheets or clapboard; the installation and repair of all types of roofing, including waterproofing; the installation of gutters; the removal of snow from roofs. 		
	This unit does not refer to:		
	 the installation of steel panels which are used in structures, cladding and roofing. 		
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.		
80140	Masonry work	26.69	25.77
	This unit refers to work related to:		
	 the cutting, setting with mortar, cement or any other adhesive material as well as the jointing of masonry elements such as the following: bricks, natural or artificial stones; acid bricks, fire bricks, plastic bricks, cements bricks or bricks made of any other refractory material laid by hand or by a pneumatic or mechanical method; 		

Unit Number	Unit Title	General Rate	Special Rate
	 tiles made of refractory material; blocks of gypsum, concrete or glass, blocks of composite materials, blocks of lightweight aggregates for walls or partitions, anticorrosive tiles; the installation of silos made of concrete staves. 		
	This unit does not refer to:		
	 jointing, aligning, anchoring and grouting work done by manufacturers of pre-cast concrete structural or architectural elements; cleaning work using a pressure spray referred to in unit 80240; work related to the installation of slope blocks or pavers; work related to the installation of marble or granite tile flooring; the installation of curtain walls made of masonry elements; form work prior to the installation of silos made of concrete staves. 		
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.		
80150	Glass work; glazing work	16.27	15.60
	This unit refers to work related to:		
	 the preparation and installation of glasswork and glazing, such as: the cutting and polishing of glass; the cutting and assembly of aluminum; the installation of doors, windows and glazing; the installation of entrances or show windows made from metal or glass parts; the installation of curtain walls; the installation of atriums, skylights and other similar works. 		
	This unit also refers to work related to:		
	 the construction of greenhouses; the installation of big tops; the installation of cover shells for manure pits. 		
	This unit does not refer to:		
	• preparatory or manufacturing work done in a workshop other than on the work site.		
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.		
80160	Millwright works; boilermaking work; plumbing and pipefitting work; pipe insulation work; work related to mechanized transit systems	7.61	7.15

Unit	Unit Title	General	Special
Number		Rate	Rate

This unit refers to work related to:

- millwright works such as the installation, repair, maintenance, adjustment, assembly, dismantling and handling of machinery other than production machinery;
- the making of templates for this machinery;
- the installation, repair and maintenance of garage doors, whether mechanized or not;
- boilermaking related to machinery other than production machinery and related to the construction, maintenance and repair of steam generators, boilers, tanks or other similar equipment;
- the installation, alteration, modification, repair and maintenance of:
 - plumbing systems, such as:
 - piping, fixtures, accessories and other fittings needed to supply these systems with fluids;
 - piping, fixtures, accessories and other fittings used for rainage, run-off and ventilation of traps in these systems;
 - heating and combustion systems, such as:
 - piping, fixtures, accessories and other fittings needed to distribute fluids or heat;
 - fire protection and localized fire protection systems, such as:
 - piping, fixtures, accessories and other fittings used to prevent and fight fires;
- insulation, whether it is carried out by spraying or by any other method, such as:
 - thermal insulation of any new or existing piping system;
 - thermal insulation of radiators, furnaces, boilers, tanks and any other similar device;
- the installation, alteration, modification, repair and maintenance of mechanized transit systems, composed of devices, accessories and other apparatuses, such as:
 - elevators, freight elevators, escalators, permanent swing scaffolds, slope hoists, dumbwaiters, removable platforms on a theatre stage, moving sidewalks and other similar devices generally used or which may be used to transport persons, objects or materials.

This unit also refers to the operation of a temporary or uncompleted system as well as the operation of a completed system when it is used to move construction workers and materials.

This unit does not refer to:

- the construction of metal tanks other than for boiler systems and that are installed by a metal structure installer (ex. oil tanks, water towers):
- the installation of metal ducts for heating, ventilation and air conditioning systems;
- the laying of bricks used in boiler walls;
- the installation of internal insulation of ventilation and other ducts done by tinsmiths when installing said ducts;
- installation work related to pre-insulated ventilation ducts;
- cleaning using sandblasting;

Unit Number	Unit Title	General Rate	Special Rate
	 work related to millwright works such as the installation, repair, maintenance, adjustment, setting up, dismantling and handling of production machinery as well as the making of templates for this machinery; the installation and operation by an employer of a temporary freight elevator as part of the carrying out by this employer of work not referred to in this unit; the installation of temporary swing scaffolds. 		
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.		
80170	Electrical work	6.64	6.20
	This unit refers to work related to:		
	 the installation, alteration, modification, repair and maintenance of electrical installations for lighting, heating and motive force purposes, including in all cases wires, cables, conduits, accessories and electrical devices that are part of the actual installation and, being related to the connection of the installation to the public or municipal utility network, which point of connection is on the wall of the building that is nearest to the public utility line; the installation of lightening rods and unit heaters; electrical hook-up of a building. 		
	This unit does not refer to:		
	 construction work on energy distribution and transforming stations done by electrical contractors; electrical work done by energy distribution and transforming station construction contractors; installation work related to alarm, security, control or electronic equipment systems; street lamp installation work along roads as well as traffic light installation work. 		
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.		
80180	Sheet metal work	11.54	10.99
	This unit refers to work related to:		
	 sheet metal having a maximum thickness of 10 gauge (iron, copper, aluminum, stainless steel) and all metal or electrometallurgical materials, vinyl and other metal or plastic based materials, such as: the marking out, manufacture and installation, on the work site or on the job, of all sorts of metal objects, in sheets; 		

Unit Number	Unit Title	General Rate	Special Rate
	 the assembly and repair of ventilation, air conditioning and hot air heating duct systems and any conduit system to remove various materials such as chips, fumes, smoke or dust, the installation of internal insulation with respect to these systems and the installation of prefabricated devices; the installation of prefabricated metal objects such as shelves, lockers, screens, ceilings, fire barriers, and ceiling and wall coverings; the installation, by a tinsmith, of prefabricated devices such as air conditioners, fans, heat pumps, air exchangers as well as the installation of mechanized elements associated with these systems, when done at the same time as the installation of ducts or conduits. 		
	This unit does not refer to work related to:		
	 work related to outdoor cladding in metal sheets or clapboard of all types, installation and repair of all types of roofing; preparatory and manufacturing work done in the workshop other than on the work site; work related to the installation of gutters. 		
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.		
80190	Installation of electronic equipment, alarm or control systems	2.20	1.87
	This unit refers to work related to:		
	 the installation, alteration, modification, repair and maintenance of intercom, cabledistribution, public address, synchronous clock, visual, aural or oral signaling, telephony, closed-circuit television, access card or surveillance systems or cabling related to these systems; the installation, rebuilding, modification, repair and maintenance of computer cabling; the installation, alteration, modification, repair and maintenance of electrical or pneumatic control, and instrumentation systems related to heating, air conditioning, ventilation and air removal; the installation, alteration, modification, repair and maintenance of electrical systems or pneumatic control systems, quantity measurement and calibration systems on a variety of industrial production machinery; the installation, alteration, modification, repair and maintenance of burglar and fire alarm systems; the sale, installation and repair of safety locks; the testing, adjustment and stabilizing of air circulation and distribution systems; the splicing of telecommunications cables. 		

Unit Number	Unit Title	General Rate	Special Rate
	This unit also refers to work related to:		
	• the installation of parabolic antennas.		
	An employer who installs fire and theft alarm system and also trades in these systems is classified in this unit for these activities.		
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.		
80200	Refrigeration work, air conditioning work	6.99	6.54
	The unit refers to work related to:		
	 the installation, rebuilding, modification, repair or maintenance of central air conditioning or refrigeration systems, including the piping, the units, accessories and other devices needed to distribute fluids and produce cold using these systems the installation of machinery for central air conditioning or refrigeration systems. 		
	This unit does not refer to:		
	 the insulation of refrigeration and air conditioning systems; the testing, adjustment and stabilizing of air circulation and distribution systems; the installation of metal ducts for air conditioning systems; the installation, alteration, modification, repair and maintenance of instrumentation and control systems related to heating, air conditioning and ventilation. 		
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.		
80230	Landscaping work; installation of pools or spas	8.41	7.94
	This unit refers to:		
	 landscaping work, such as: the installation of interlocking blocks or interlocking stones; the installation of sod; site preparation work; the planting of trees and shrubs; light earthwork; the erection of low walls, stairs, etc.; the maintenance of slopes alongside roads; the installation of outdoor underground pipes to water the lawn or for decorative lighting systems; the installation, construction or repair of pools; the installation or repair of spas. 		

Unit Number	Unit Title	General Rate	Special Rate
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities related to the installation, construction or repair of pools or spas:		
	cement or concrete work.		
	This unit does not refer to:		
	 excavation and earthwork done with heavy machinery; paving work; snow removal; the installation of septic tanks and septic beds. 		
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.		
80240	Cleaning using a high pressure spray	25.02	24.14
	This unit refers to the following work when done on the worksite or on the job:		
	 cleaning using abrasive sprays, with or without water such as silica sand, synthetic olivine, glass microbeads, steel grit or plastic billets; cleaning or preparation using a water or steam spray in order to alter or cause to crumble the surface layer of the following surfaces: civil engineering structures such as viaducts, bridges or retaining walls; building surfaces such as masonry, concrete or steel surfaces; outer surfaces of tanks such as water towers or oil tanks; industrial equipment or machinery surfaces. 		
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:		
	• the collection of hazardous material.		
	This unit does not refer to:		
	engraving using a spray;whitewashing of buildings.		
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.		

Unit Number	Unit Title	General Rate	Special Rate
80250	Ornamental building metal work	16.18	15.52
	This unit refers to work related to:		
	• building metal work such as the tracing out, cutting, preparation and assembly of any metal part, including outdoor and indoor stairs, handrails, fences, gates, canopies, cellar doors and inspection holes, all types of wire fencing; coal chutes, vault doors, fire doors, industrial doors, partitions, rails and balconies.		
	This unit does not refer to:		
	 preparatory and manufacturing work done in workshops other than on the work site or on the job; installation of all other types of fences. 		
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.		
80260	Installation of scaffolds or bleachers	16.67	16.00
	This unit refers to work related to the installation and dismantling of all types of scaffolds or bleachers.		
	This unit does not refer to:		
	 the installation of a freight elevator; work related to the installation, dismantling and maintenance of permanent swing scaffolds. 		
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.		
Exceptional	Work done exclusively in offices	0.58	0.29
unit 90010	This unit refers to:		
	• an employer who uses the services of workers who only perform tasks of an administrative, commercial, technical or professional nature and, who unlike the workers referred to under unit 90020 or 80020, only work in offices. This unit refers in particular to office staff and persons holding the position of accountant, controller, administrative director, draftsman, purchaser, bidder, computer technician and sales director.		
	Special classification rule		
	An employer classified under this unit cannot also be classified under unit 71070 for the activity "Managing subsidiaries or branches located outside Québec (head office)".		

Unit Number	Unit Title	General Rate	Special Rate
Exceptional unit	Salespersons or sales representatives	0.90	0.60
90020	This unit refers to:		
	 an employer who uses the services of workers who only engage in the sale of goods or services and who are called upon, as part of their duties, to do a portion of their work outside the offices of their employer. 		
	This unit does not refer to:		
	• workers who handle or deliver merchandise other than samples used for sales purposes.		
	Special classification rule:		
	An employer classified under this unit cannot also be classified under unit 71070 for the activity "Managing subsidiaries or branches located outside Québec (head office)" or under unit 80020.		

SCHEDULE 2 RATES PERTAINING TO THE FINANCING			Rate
OF JOINT SECTOR-BASED ASSOCIATIONS FOR THE YEAR 2006		The municipal affairs sector	0.04
TOR THE TEAR 2000		The clothing industries sector	0.08
ACTIVITY SECTORS	Rate	The construction sector	0.04
ACTIVITI SECTORS		SCHEDULE 3	
The social affairs sector	0.03	LUMP SUM OF PARAGRAPH 3° OF SECTION OF THE ACT, AMOUNT OF SECTION 313 OF	310
The textile and knitting sector	0.09	THE ACT AND THE RATE APPLICABLE FOR PROTECTING THE DIRECTOR FOR THE	
The automobile service sector	0.07	YEAR 2006	
The transportation and storage sectors	0.06	The lump sum for the purposes of establishing the ament of the employer of a student referred to in sect	
The metal fabricating industries sector and the electrical products industries		of the Act, pursuant to paragraph 3° of section 3	
sectors	0.06	this Act, is set, for 2006 at \$6.00 per trainee.	
		The amount provided under section 313 of the	Act is
The provincial administration sector	0.04	fixed for the year 2006 at \$65.	
The printing and allied industries sector	0.06	The rate applicable for purposes of establishir amount payable by the person who registers as a di	
The transportation equipment and		in accordance with section 18 of the Act is the one	
machinery industries sector	0.06	unit 71040.	unacı
The mining and mining services sector	0.13	6913	

Draft Regulation

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

Professional technologists

- Diplomas giving access to permits
- Amendment

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 diplomas issued by designated teaching establishments which give access to permits or specialist's certificates of professional orders, the text of which appears below, may be made by the Government on the expiry of 45 days following this publication.

The purpose of the draft Regulation is to amend section 2.09 of the Regulation respecting the diplomas issued by designated teaching establishments which give access to permits or specialist's certificates of professional orders by adding the orthopedic ortheses and prostheses techniques program at the Montmorency general and vocational college and Collège Mérici to the rehabilitation techniques vocational sector, as diplomas which give access to a professional technologist's permit issued by the Ordre professionnel des technologues professionnels du Québec.

The amendment is made in parallel with the update by the Order of the list of diplomas referred to in section 2.09. That update is necessary because of the changes made in the last few years to the titles of the various diplomas.

To date, study of the matter has shown no impact on enterprises, including small and medium-sized businesses.

The draft Regulation will be submitted for an opinion to the Office des professions du Québec and to the Ordre professionnel des technologues professionnels du Québec. The opinion received from the Order will be sent to the Minister responsible for the administration of legislation respecting the professions by the Office, along with its own opinion, following the results of its consultation with the departments, educational institutions and other bodies concerned.

Further information may be obtained by contacting Denis Beauchamp, Director General and Secretary, Ordre professionnel des technologues professionnels du Québec, 1265, rue Berri, bureau 720, Montréal (Québec) H2L 4X4; telephone: (514) 845-3247 or 1 800 561-3459; fax: (514) 845-3643.

Any person having comments to make is asked to send them, before the expiry of the 45-day period, to the Chair of the Office des professions du Québec, 800, place D'Youville, 10° étage, Québec (Québec) G1R 5Z3. The comments will be forwarded by the Office to the Minister responsible for the administration of legislation respecting the professions; they may also be forwarded to the professional order concerned and to the interested persons, departments, educational institutions and other bodies.

YVON MARCOUX, Minister responsible for the administration of legislation respecting the professions

Regulation to amend the Regulation respecting the diplomas issued by designated teaching establishments which give access to permits or specialist's certificates of professional orders*

Professional Code (R.S.Q., c. C-26, s. 184, 1st par.)

1. Section 2.09 of the Regulation respecting the diplomas issued by designated teaching establishments which give access to permits or specialist's certificates of professional orders is amended by adding the following paragraph at the end:

"(59) in the rehabilitation techniques vocational sector, the orthopedic ortheses and prostheses techniques program at the Montmorency general and vocational college and at Collège Mérici.".

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

6909

^{*} The Regulation respecting the diplomas issued by designated teaching establishments which give access to permits or specialist's certificates of professional orders, made by Order in Council 1139-83 dated 1 June 1983 (1983, G.O. 2, 2369), was last amended by the regulation made by Order in Council 1064-2004 dated 16 November 2004 (2004, G.O. 2, 3155). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2005, updated to 1 March 2005.

$\label{eq:local_local_local} Index $$Abbreviations: A:$ Abbregated, $N:$ New, $M:$ Modified$

	Page	Comments
Agreement concerning new methods of voting in connection with a postal ballot for non resident electors — Municipalities to be reconstituted of La Bostonnais and Lac Édouard	2064	N
Agreement concerning new methods of voting using "PERFAS-MV" ballot boxes — Municipality of Shawinigan	2077	N
Agreement on Social Security between the Gouvernement du Québec and the Government of the Slovak Republic, signed at Québec on 25 February 2003 and making of the Regulation implementing that Agreement — Ratification (An Act respecting the Ministère de l'Emploi et de la Solidarité sociale and establishing the Commission des partenaires du marché du travail, R.S.Q., c. M-15.001)	2045	N
Agreement on Social Security between the Gouvernement du Québec and the Government of the Slovak Republic, signed at Québec on 25 February 2003 and making of the Regulation implementing that Agreement — Ratification (An Act respecting the Ministère du Revenu, R.S.Q., c. M-31; 2004, c. 21)	2045	N
Agreement on Social Security between the Gouvernement du Québec and the Government of the Slovak Republic, signed at Québec on 25 February 2003 and making of the Regulation implementing that Agreement — Ratification (An Act respecting the Québec Pension Plan, R.S.Q., c. R-9)	2045	N
Agrologists — Code of ethics	2045	M
Battures-de-Saint-Fulgence Wildlife Preserve	2093	Draft
Building service employees — Québec	2096	Draft
Cargo securement standards(Highway Safety Code, R.S.Q., c. C-24.2)	2061	N
Classification of employers, statement of wages and rates of assessment (An Act respecting industrial accidents and occupational diseases, R.S.Q., c. A-3.001)	2150	Draft
Collective agreement decrees, An Act respecting — Building service employees — Québec	2096	Draft
Conservation and development of wildlife, An Act respecting the — Battures-de-Saint-Fulgence Wildlife Preserve	2093	Draft
Conservation and development of wildlife, An Act respecting the — Trapping and fur trade	2091	M

Dentists — Code of ethics (Professional Code, R.S.Q., c. C-26)	2058	M
Dispensing opticians — Code of ethics	2055	M
École nationale de police du Québec — Training plan	2097	Draft
École nationale de police du Québec — Tuition fees	2108	Draft
Elections and referendums in municipalities, An Act respecting — Agreement concerning new methods of voting in connection with a postal ballot for non resident electors — Municipalities to be reconstituted of La Bostonnais and Lac Édouard	2064	N
Elections and referendums in municipalities, An Act respecting — Agreement concerning new methods of voting using "PERFAS-MV" ballot boxes — Municipality of Shawinigan	2077	
Experience ratios for 2006	2109	Draft
Forest engineers — Committee on training	2060	N
Highway Safety Code — Cargo securement standards	2061	N
Industrial accidents and occupational diseases, An Act respecting — Classification of employers, statement of wages and rates of assessment (R.S.Q., c. A-3.001)	2150	Draft
Industrial accidents and occupational diseases, An Act respecting — Experience ratios for 2006	2109	Draft
Industrial accidents and occupational diseases, An Act respecting — Insurance premiums for 2006	2121	Draft
Industrial accidents and occupational diseases, An Act respecting — Personalized rates	2123	Draft
Industrial accidents and occupational diseases, An Act respecting — Table of gross annual income from suitable employments for 2006 (R.S.Q., c. A-3.001)	2123	Draft
Industrial accidents and occupational diseases, An Act respecting — Table of income replacement indemnities for 2006	2124	Draft
Insurance premiums for 2006	2121	Draft

Ministère de l'Emploi et de la Solidarité sociale and establishing the Commission des partenaires du marché du travail, An Act respecting the — Agreement on Social Security between the Gouvernement du Québec and the Government of the Slovak Republic, signed at Québec on 25 February 2003 and making of the Regulation implementing that Agreement — Ratification (R.S.Q., c. M-15.001)	2045	N
Ministère du Revenu, An Act respecting the — Agreement on Social Security between the Gouvernement du Québec and the Government of the Slovak Republic, signed at Québec on 25 February 2003 and making of the Regulation implementing that Agreement — Ratification	2045	N
Ministère du Revenu, An Act respecting the — Protocol of the Tax Agreement be the Gouvernement du Québec and the Gouvernement de la République française for the purposes of avoiding double taxation and preventing evasion of taxes on income signed on 3 September 2002 and making of the Regulation respecting the implementation of the Protocol — Ratification	tween 2033	N
(R.S.Q., c. M-31; 2004, c. 21) Nurses — Code of ethics	2056	M
Personalized rates (An Act respecting industrial accidents and occupational diseases R.S.Q., c. A-3.001)	2123	Draft
Police Act — École nationale de police du Québec — Training plan	2097	Draft
Police Act — École nationale de police du Québec — Tuition fees (R.S.Q., c. P-13.1)	2108	Draft
Prescription drug insurance and other legislative provisions, An Act to amend the Act respecting — Coming into force of certain provisions (2002, c. 27)	2031	
Professional Code — Agrologists — Code of ethics	2054	M
Professional Code — Dentists — Code of ethics	2058	M
Professional Code — Dispensing opticians — Code of ethics (R.S.Q., c. C-26)	2055	M
Professional Code — Forest engineers — Committee on training (R.S.Q., c. C-26)	2060	N
Professional Code — Nurses — Code of ethics	2056	M
Professional Code — Professional technologists — Diplomas giving access to permits	2261	Draft
Professional technologists — Diplomas giving access to permits (Professional Code, R.S.Q., c. C-26)	2261	Draft

Protocol of the Tax Agreement between the Gouvernement du Québec and the Gouvernement de la République française for the purposes of avoiding double taxation and preventing evasion of taxes on income signed on 3 September 2002 and making of the Regulation respecting the implementation of the Protocol — Ratification	2033	N
Québec Pension Plan, An Act respecting the — Agreement on Social Security between the Gouvernement du Québec and the Government of the Slovak Republic, signed at Québec on 25 February 2003 and making of the Regulation implementing that Agreement — Ratification	2045	N
Table of gross annual income from suitable employments for 2006 (An Act respecting industrial accidents and occupational diseases, R.S.Q., c. A-3.001)	2123	Draft
Table of income replacement indemnities for 2006	2124	Draft
Trapping and fur trade	2091	M