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Part 2
Laws and
Regulations

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PROVINCE OF QUÉBEC

2nd SESSION

35th LEGISLATURE

QUÉBEC, 11 JUNE 1998

OFFICE OF THE LIEUTENANT-GOVERNOR

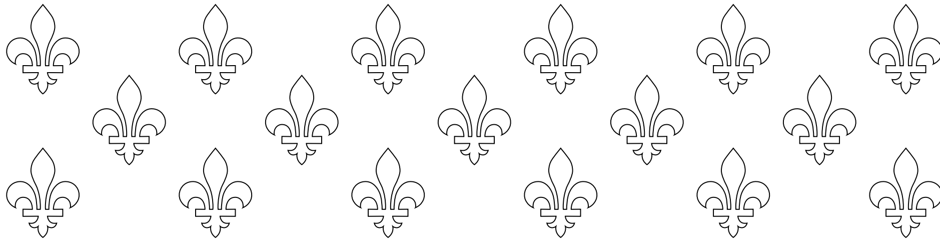
Québec, 11 June 1998

This day, at ten minutes past eleven o'clock in the evening, His Excellency the Lieutenant-Governor was pleased to sanction the following bills :

428 An Act to amend the Act respecting the National Assembly

452 An Act to amend the Act respecting the election of the first commissioners of the new school boards and amending various legislative provisions

To these bills the Royal assent was affixed by His Excellency the Lieutenant-Governor.



NATIONAL ASSEMBLY

SECOND SESSION THIRTY-FIFTH LEGISLATURE

Bill 428

(1998, chapter 11)

An Act to amend the Act respecting the National Assembly

Introduced 12 May 1998
Passage in principle 26 May 1998
Passage 9 June 1998
Assented to 11 June 1998

Québec Official Publisher
1998

EXPLANATORY NOTES

This bill provides that a Member or a former Member is entitled to the payment, by the National Assembly, of defence costs and judicial costs arising out of proceedings brought against the Member or former Member for any act or omission in the performance of the Member's or former Member's duties of office. The expenses incurred for counsel are also to be paid where the Member or former Member is summoned to appear at an inquiry, a preliminary inquiry or judicial or quasi-judicial proceedings in connection with the Member's or former Member's duties of office.

The bill specifies the conditions on which the costs or expenses will be paid and the cases in which no costs or expenses will be paid.

The bill also determines the cases in which the National Assembly is authorized to assume the payment of any pecuniary penalty arising from a judgment against a Member or a former Member.

Bill 428

AN ACT TO AMEND THE ACT RESPECTING THE NATIONAL ASSEMBLY

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS:

1. The Act respecting the National Assembly (R.S.Q., chapter A-23.1) is amended by inserting, after section 85, the following:

"**DIVISION VI**

"DEFENCE COSTS, JUDICIAL COSTS, EXPENSES FOR COUNSEL AND INDEMNIFICATION

"**85.1.** A Member or a former Member is entitled, subject to sections 85.2 to 85.4, to the payment of the defence costs and judicial costs arising out of proceedings brought against the Member or former Member by a third person for any act or omission in the performance of the Member's or former Member's duties of office.

The Member or former Member is also entitled to the payment of expenses incurred for counsel where the Member or former Member is summoned to appear at an inquiry, a preliminary inquiry or judicial or quasi-judicial proceedings in connection with the Member's or former Member's duties of office.

In each case submitted to it, the Office of the National Assembly may, after obtaining the advice of the jurisconsult of the National Assembly, fix the maximum amount to be paid under the first and second paragraphs.

"**85.2.** In the case of criminal proceedings, the defence costs and judicial costs shall be paid only if the case was withdrawn or dismissed or if the Member or former Member was acquitted by a judgment that has become *res judicata,* or was discharged.

"**85.3.** Where a Member or former Member is found guilty of a penal offence in a judgment that has become *res judicata*, no costs or expenses may be paid and the Assembly shall recover any costs or expenses paid except where the Office, after obtaining the advice of the jurisconsult, is of the opinion that the Member or former Member had reasonable grounds for believing that the conduct in question was in conformity with the law. In the latter case, the Assembly shall assume the payment of any pecuniary penalty.

"**85.4.** Where, in a judgment in a civil suit that has become *res judicata*, a Member or former Member is held liable for damage by reason of an act or omission in the performance of the Member's or former Member's duties of office, no costs or expenses may be paid and the Assembly shall recover any costs or expenses paid if the Office, after obtaining the advice of the jurisconsult, is of the opinion that the Member or former Member acted in bad faith.

The Assembly shall, however, assume the payment of any pecuniary penalty arising out of a judgment in a civil suit, except where the Office, after obtaining the advice of the jurisconsult, is of the opinion that a gross fault was committed by the Member or former Member or that the judgment should be appealed by the Member or former Member."

2. The said Act is amended by inserting, after section 104.2, the following:

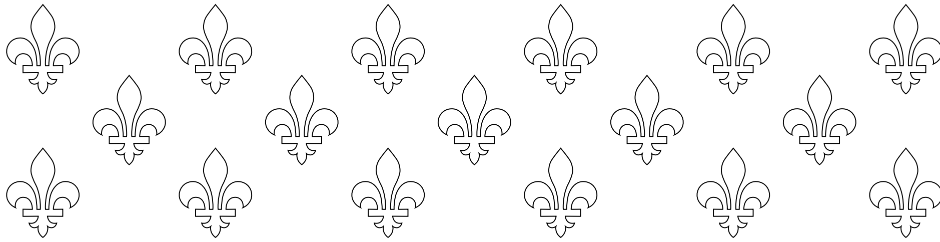
"**104.3.** The Office shall fix, by regulation, the conditions, rates and terms governing the payment of any amount pursuant to sections 85.1 to 85.4."

3. The sums necessary for the carrying out of this Act shall be taken out of the consolidated revenue fund.

4. Sections 85.1 to 85.4 of the Act respecting the National Assembly, enacted by section 1, apply only to proceedings instituted after 11 June 1998 and to expenses incurred for counsel relating to an appearance taking place after that date.

5. Any regulation made within 6 months after 11 June 1998 under section 104.3 of the Act respecting the National Assembly, enacted by section 2, may have effect from any date not prior to 11 June 1998.

6. This Act comes into force on 11 June 1998.



NATIONAL ASSEMBLY

SECOND SESSION THIRTY-FIFTH LEGISLATURE

Bill 452

(1998, chapter 12)

An Act to amend the Act respecting the election of the first commissioners of the new school boards and amending various legislative provisions

Introduced 11 June 1998
Passage in principle 11 June 1998
Passage 11 June 1998
Assented to 11 June 1998

Québec Official Publisher
1998

EXPLANATORY NOTES

The object of this bill is to allow, for the election of the first commissioners of the new school boards, an elector who is entered on the list of electors of the French language school board having jurisdiction over the territory in which the elector is domiciled to be admitted to vote at the election of the commissioners of the English language school board on whose list of electors the elector was entitled to be entered, notwithstanding the expiry of the prescribed time.

Moreover, the bill grants the chief electoral officer the power, on polling day, to adapt any provision relating to the conduct of the poll which, owing to an emergency or an exceptional circumstance, does not meet the demands of the situation, so that the object of the provision may be achieved.

Bill 452

AN ACT TO AMEND THE ACT RESPECTING THE ELECTION OF THE FIRST COMMISSIONERS OF THE NEW SCHOOL BOARDS AND AMENDING VARIOUS LEGISLATIVE PROVISIONS

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS :

1. The Act respecting the election of the first commissioners of the new school boards and amending various legislative provisions (1997, chapter 98) is amended by inserting, after section 12, the following :

"**12.1.** Notwithstanding the expiry of the time referred to in section 17 of the Act respecting school elections (chapter E-2.3), an elector who is entered on the list of electors of the French language school board having jurisdiction over the territory in which the elector is domiciled may be admitted to vote at the election of the commissioners of the English language school board on whose list of electors the elector was entitled to be entered if, on polling day, the elector obtains a written authorization to vote from the returning officer of the English language school board or one of the persons designated for that purpose by the returning officer for each place where there is a polling station.

An authorization to vote shall be issued to any elector who meets the requirements set out in the first paragraph. The authorization shall be signed by the person authorized to issue it and by the elector.

The elector shall be admitted to vote by the deputy returning officer on presenting to the deputy returning officer the authorization issued to the elector under this section."

2. The said Act is amended by inserting, after section 14, the following :

"**14.1.** If, on polling day, it comes to the attention of the chief electoral officer that, owing to an emergency or an exceptional circumstance, a provision relating to the conduct of the poll does not meet the demands of the resultant situation, the chief electoral officer may adapt such provision in order to achieve its object.

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 he has made pursuant to this section. The President

shall table the report in the National Assembly within 30 days of having received it or, if the National Assembly is not sitting, within 30 days of resumption."

3. This Act comes into force on 11 June 1998.

Coming into force of Acts

Gouvernement du Québec

O.C. 782-98, 10 June 1998

An Act respecting the Saguenay – St. Lawrence Marine Park (1997, c. 16)
— Coming into force

COMING INTO FORCE of the Act respecting the Saguenay - St. Lawrence Marine Park

WHEREAS the Act respecting the Saguenay - St. Lawrence Marine Park (1997, c. 16) was assented to on 5 June 1997;

WHEREAS section 27 of that Act provides that it will come into force on the date to be fixed by the Government;

WHEREAS it is expedient to fix 12 June 1998 as the date of coming into force of that Act;

IT IS ORDERED, therefore, on the recommendation of the Minister of the Environment and Wildlife:

THAT 12 June 1998 be fixed as the date of coming into force of the Act respecting the Saguenay - St. Lawrence Marine Park (1997, c. 16).

MICHEL NOËL DE TILLY,
Acting Clerk of the Conseil exécutif

2310

Regulations and other acts

Gouvernement du Québec

O.C. 764-98, 10 June 1998

An Act respecting the Government and
Public Employees Retirement Plan
(R.S.Q., c. R-10)

Amendment to Schedule I to the Act

Amendment to Schedule I to the Act respecting the Government and Public Employees Retirement Plan

WHEREAS under section 1 of the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10), the retirement plan applies to employees and persons designated in Schedule I, and employees and persons designated in Schedule II who were not members of a retirement plan on 30 June 1973 or who were appointed or engaged after 30 June 1973;

WHEREAS under the first paragraph of section 220 of the Act, the Government may, by order, amend Schedules I, II, II.1, II.2, III, III.1 and VI and any such order may have effect 12 months or less before it is made;

IT IS ORDERED, therefore, upon the recommendation of the Minister for Administration and the Public Service and Chairman of the Conseil du trésor:

THAT the Amendment to Schedule I to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10), attached hereto, be made.

MICHEL NOËL DE TILLY,
Acting Clerk of the Conseil exécutif

Amendment to Schedule I to the Act respecting the Government and Public Employees Retirement Plan*

An Act respecting the Government and
Public Employees Retirement Plan
(R.S.Q., c. R-10, s. 220)

1. Schedule I to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10) is amended by inserting the following in alphabetical order in paragraph 1: “the Alliance des professeures et professeurs de Montréal”.

2. This Order in Council comes into force on the date it is made by the Government but has effect from 1 September 1997.

2308

Gouvernement du Québec

O.C. 789-98, 10 June 1998

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

Radiology technologists
— Code of ethics

Code of ethics of radiology technologists

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

* Schedule I to the Act respecting the Government and Public Employees Retirement Plan (R.S.Q., c. R-10) was amended, since the last update of the Revised Statutes of Québec to 1 March 1997, by Orders in Council 629-97 dated 13 May 1997 (1997, *G.O.* 2, 2243), 788-97 dated 18 June 1997 (1997, *G.O.* 2, 3338), 1105-97 dated 28 August 1997 (1997, *G.O.* 2, 4561), 1652-97 dated 17 December 1997 (1997, *G.O.* 2, 6293), 296-98 dated 18 March 1998 (1998, *G.O.* 2, 1425) and 297-98 dated 18 March 1998 (1998, *G.O.* 2, 1426), and by sections 35 of Chapter 26 of the Statutes of 1997, 33 of Chapter 27 of the Statutes of 1997, 13 of Chapter 36 of the Statutes of 1997, 631 of Chapter 43 of the Statutes of 1997, 57 of Chapter 50 of the Statutes of 1997, 121 of Chapter 63 of the Statutes of 1997, 52 of Chapter 79 of the Statutes of 1997 and 37 of Chapter 83 of the Statutes of 1997.

the public, his clients and his profession, particularly the duty to discharge his professional obligation with integrity;

WHEREAS under the same section, the code of ethics must contain, *inter alia*:

(1) provisions determining which acts are derogatory to the dignity of the profession;

(2) provisions defining, if applicable, the profession, trade, industries, businesses, offices or duties incompatible with the dignity or practice of the profession;

(3) provisions to preserve the secrecy of confidential information that becomes known to the members of the order in the practice of their profession;

(4) provisions setting out the condition and procedure applicable to the exercise of the rights of access and correction provided for in sections 60.5 and 60.6 of the Code and provisions concerning a professional's obligation to release documents to his client;

(5) provisions setting out conditions, obligations and, where applicable, prohibitions in respect of advertising by the members of the order;

WHEREAS the Bureau of the Ordre des technologues en radiologie du Québec, at its meeting of 21 May 1997, made the Code of ethics of radiology technologists as a replacement for the Code of ethics of radiology technologists (R.R.Q., 1981, c. T-5, r.4) and the Regulation respecting advertising by radiology technologists (R.R.Q., 1981, c. T-5, r.9);

WHEREAS under section 95.3 of the Professional Code, a draft Regulation was sent 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), that draft Regulation was published in Part 2 of the *Gazette officielle du Québec* of 6 August 1997 with a notice that it could be submitted to the Government for approval upon the expiry of 45 days 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, upon the recommendation of the Minister responsible for the administration of legislation respecting the professions:

THAT the Code of ethics of radiology technologists, attached to this Order in Council, be approved.

MICHEL NOËL DE TILLY,
Acting Clerk of the Conseil exécutif

Code of ethics of radiology technologists

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

CHAPTER I
DUTIES AND OBLIGATIONS TOWARDS THE PUBLIC

1. A radiology technologist shall promote improvement in the quality and availability of professional services in the field in which he practises. To that end, he shall take measures to update his knowledge and shall apply new knowledge related to his field of practice.

2. In the practice of his profession, a radiology technologist shall bear in mind all the consequences which his research, work and actions may have on public health.

3. A radiology technologist shall promote measures of education and information in the field in which he practises and, insofar as possible, shall take the necessary actions to ensure that such education and information are provided.

CHAPTER II
DUTIES AND OBLIGATIONS TOWARDS USERS

DIVISION I
GENERAL

4. A radiology technologist shall practise his profession in accordance with the professional standards generally recognized by all the members of the Ordre des technologues en radiologie du Québec and in accordance with the current state of knowledge in the science.

5. In the practice of his profession, a radiology technologist shall bear in mind the limits on his capabilities, his knowledge and the means at his disposal.

6. A radiology technologist shall at all times recognize the user's right to consult another member of the Order, a member of another professional order or any other competent person.

7. A radiology technologist shall seek to establish a relationship of confidence with the user and shall refrain from exercising his profession in an impersonal manner.

8. A radiology technologist shall refrain from practising his profession in a state or in conditions liable to compromise the quality of his services or the dignity of the profession.

9. A radiology technologist shall refrain from intervening in the user's personal affairs in matters not pertaining to his professional competence, so as not to unduly restrict the user's autonomy.

DIVISION II
INTEGRITY

10. A radiology technologist shall carry out his professional duties with integrity.

11. A radiology technologist shall avoid any false representation with respect to his level of competence or the efficacy of his services or those generally provided by the members of the Order. If the good of the user so requires, he shall refer the user to another member of the Order, to a member of another professional order or another competent person.

12. A radiology technologist shall seek to obtain full knowledge of the facts where a user or another professional asks his advice or opinion in the practice of his profession.

DIVISION III
AVAILABILITY AND DILIGENCE

13. A radiology technologist shall demonstrate reasonable availability and diligence in the practice of his profession. If he is unable to respond to a request within a reasonable time, he shall indicate to the user when he will be available.

14. A radiology technologist shall provide the user with the explanations necessary to understand and evaluate the services he renders to him.

15. A radiology technologist shall demonstrate objectivity and impartiality when persons other than users ask him for information.

16. Before ceasing to carry out his duties on behalf of a user, a radiology technologist shall ensure that cessation of service is not prejudicial to the user.

DIVISION IV
LIABILITY

17. A radiology technologist shall, in the practice of his profession, fully commit his civil liability. He is thus prohibited from inserting in a contract for professional services a clause that directly or indirectly excludes such liability in whole or in part.

DIVISION V
INDEPENDENCE AND IMPARTIALITY

18. In the exercise of his profession, a radiology technologist shall subordinate his personal interest to that of the user.

19. A radiology technologist shall ignore any intervention by a third party which could affect the performance of his professional duties to the detriment of the user.

20. A radiology technologist shall at all times safeguard his professional independence and shall avoid any situation where he might be in a conflict of interest.

21. A radiology technologist shall refrain from sharing his fees with or remitting them to a person who is not a member of the Order. He may share his fees with a member of the Order only to the extent that such sharing corresponds to an apportionment of the services and responsibilities.

22. Except for the remuneration to which he is entitled, a radiology technologist shall refrain from accepting any gratuity, discount or commission relating to the practice of his profession. He shall likewise refrain from paying or offering or undertaking to pay any such gratuity, discount or commission.

DIVISION VI
PROFESSIONAL SECRECY

23. A radiology technologist is bound by professional secrecy, in accordance with section 60.4 of the Professional Code (R.S.Q., c. C-26).

24. Where a radiology technologist asks a user to reveal to him confidential information or allows such information to be entrusted to him, he shall ensure that the user knows the reasons for it and the use that will be made of the information.

25. A radiology technologist shall not reveal that a person has used his services, unless the nature of the case so requires.

26. A radiology technologist shall avoid indiscreet conversations concerning a user and the services rendered to him.

27. A radiology technologist shall not make use of confidential information to the detriment of a user or

with a view to obtaining, either directly or indirectly, an advantage for himself or another person.

DIVISION VII
ACCESSIBILITY AND CORRECTIONS TO RECORDS

28. Where a radiology technologist practises his profession in a public body governed by the Act respecting Access to documents held by public bodies and the Protection of personal information (R.S.Q., c. A-2.1), the Act respecting health services and social services (R.S.Q., c. S-4.2) or the Act respecting health services and social services for Cree Native persons (R.S.Q., c. S-5), he shall observe the rules respecting the accessibility and correction of records provided for in those statutes.

29. For the purposes of the first paragraph of section 60.5 of the Professional Code, access to the information contained in a record shall be free of charge. Notwithstanding the foregoing, fees not exceeding the cost of transcribing, reproducing or forwarding the information may be charged to the user.

Where a radiology technologist intends to charge fees under this section, he shall inform the user of the approximate amount exigible before transcribing, reproducing or forwarding the information.

30. For the purposes of section 60.6 of the Professional Code, a radiology technologist who grants an application for correction shall issue to the applicant, free of charge, a copy of any information amended or added or, as the case may be, an attestation that information has been deleted.

The user may require the radiology technologist to forward a copy of the information or, as the case may be, the attestation to the person from whom he obtained the information or to any other person to whom the information has been communicated.

31. Where a radiology technologist holds information in respect of which an application for access or correction has been made, he shall, if he refuses to grant the application, conserve the information for as long as necessary to allow the applicant to exhaust the recourses provided for by law.

DIVISION VIII
DETERMINATION AND PAYMENT OF FEES

32. A radiology technologist shall charge and accept fair and reasonable fees.

33. Fees are fair and reasonable if they are warranted by the circumstances and are in proportion to the services rendered. A radiology technologist shall bear in mind the following factors in particular in determining his fees:

(1) his experience;

(2) the time devoted to performing the professional services;

(3) the difficulty and scope of the services; and

(4) whether he was called on to perform unusual services or services requiring exceptional competence or speed.

34. A radiology technologist shall provide the user with all the explanations necessary to understand his statement of fees and the terms of payment.

35. A radiology technologist shall give the user an estimate of the cost of his services beforehand.

36. A radiology technologist shall abstain from requiring advance payment of his fees. However, he may, by written agreement with the user, require an advance to cover payment of the expenditures necessary to perform the professional services required.

37. A radiology technologist may collect interest on outstanding accounts only after having duly notified the user to that effect. Interest so charged shall be at a reasonable rate.

38. Before resorting to legal proceedings, a radiology technologist shall exhaust all other means at his disposal to obtain payment of his fees.

39. Where a radiology technologist appoints another person to collect his fees, he shall ensure that the person acts with tact and moderation.

CHAPTER III
DUTIES AND OBLIGATIONS TOWARDS THE PROFESSION

DIVISION I
DEROGATORY ACTS

40. The following acts, in addition to the acts referred to in sections 59 and 59.1 of the Professional Code or that may be performed in contravention of section 59.2 of the Code, are derogatory to the dignity of the profession where performed by a radiology technologist:

(1) practising his profession in a state of intoxication or in any other physical or mental state liable to compromise the quality of his services;

(2) falsifying an examination or treatment in any way whatsoever;

(3) tolerating or contributing to the illegal practice of the profession, in particular by collaborating with any person practising the profession without holding a permit for that purpose;

(4) failing to inform the Order as rapidly as possible of any person illegally practising the profession of radiology technologist;

(5) communicating with the complainant without prior permission in writing from the syndic or his assistant, where he is informed of an investigation into his professional conduct or competence or where he has received notice of a complaint against him; or

(6) requiring, offering, promising, accepting or agreeing to accept a sum of money or any advantage for the purpose of aiding in causing a procedure or decision of the Order to be adopted or rejected.

41. A radiology technologist shall report to the Order any derogatory act of which he is aware.

DIVISION II
RELATIONS WITH THE ORDER, COLLEAGUES AND OTHER PROFESSIONALS

42. Where a radiology technologist is requested by the Order to serve on a council for the arbitration of accounts, a committee on discipline, a professional inspection committee or a review committee, he shall accept that duty unless he has reasonable grounds for refusing.

43. A radiology technologist shall reply promptly to all correspondence sent by the secretary of the Order, the syndic, the assistant syndic or an investigator or a member of the professional inspection committee. In his dealings with them, he shall not be guilty of a breach of trust or unfair practices.

44. A radiology technologist shall not abuse the good faith of a member of the Order or be guilty of a breach of trust or unfair practices in his dealings with him. He shall not, in particular, take credit for work performed by another person.

45. Where a radiology technologist is consulted by a member of the Order or another professional, he shall provide his opinion and recommendations within a reasonable time.

46. Where a radiology technologist is called on to collaborate with a member of the Order, another professional or another competent person, he shall preserve his professional autonomy. He is not bound to perform any task contrary to his professional conscience or the principles governing the practice of the profession.

DIVISION III
CONTRIBUTION TO THE ADVANCEMENT OF THE PROFESSION

47. A radiology technologist shall contribute, insofar as possible, to the development of the profession, in particular by promoting the exchange of knowledge and experience with his colleagues and with students and by participating in the Order's continuing training courses and activities.

CHAPTER IV
CONDITIONS, OBLIGATIONS AND RESTRICTIONS RESPECTING ADVERTISING

48. A radiology technologist may not, by any means whatsoever, engage in or allow the use of advertising that is false, deceptive, incomplete or liable to be misleading.

49. A radiology technologist may not claim to possess specific qualities or skills, in particular with regard to his level of competence or the scope or efficacy of his services, unless he can substantiate such claim.

50. A radiology technologist may not engage in advertising that denigrates or discredits another person, either directly or indirectly.

51. All advertising shall indicate the name and professional title of the radiology technologist.

52. A radiology technologist may not, in any way whatsoever, engage in or allow the use of advertising intended to exploit or abuse persons who may be physically or emotionally vulnerable.

53. A radiology technologist who advertises the cost of his services shall do so in a manner that is understandable to persons who have no particular knowledge of radiology and shall:

(1) keep the amounts in force for the time advertised, which may not be less than 30 days after the date of the last broadcast or publication;

(2) specify the services included in those amounts;

(3) indicate whether or not other costs are included in the amounts;

(4) indicate whether additional services are required and if they are included in the amounts.

A member may however agree to an amount that is lower than that broadcast or published.

54. A radiology technologist shall keep a complete copy of every advertisement in its original form for a period of two years following the date of its last broadcast or publication. That copy shall be given to the syndic upon request.

55. The Order is represented by a graphic symbol. Where a radiology technologist uses the symbol in his advertising, he shall ensure that it is a true copy of the original held by the secretary of the Order.

56. Where a radiology technologist uses the logo of the Order in an advertisement, except on a business card, he shall include the following notice in that advertisement:

"This advertisement is not an advertisement of the Ordre des technologues en radiologie du Québec and does not commit its liability.".

57. This Regulation replaces the Code of ethics of radiology technologists (R.R.Q., 1981, c. T-5, r.4) and the Regulation respecting advertising by radiology technologists (R.R.Q., 1981, c. T-5, r.9).

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

2311

Gouvernement du Québec

O.C. 794-98, 10 June 1998

Health Insurance Act
(R.S.Q., c. A-29)

General practitioners
— Different remuneration
— Amendments

Regulation to amend the Regulation respecting different remuneration for general practitioners during the first years of practice of their profession

WHEREAS under the first paragraph of section 19 of the Health Insurance Act (R.S.Q., c. A-29), the Minister may, with the approval of the Government, enter into an agreement with the representative organizations of any class of health professionals for the purposes of that Act;

WHEREAS under the fifth paragraph of that section, such agreement may provide for a different remuneration for physicians in the first years of practising their profession or specialty under the plan, according to the territory where they practise or the type of activities they carry on;

WHEREAS under the seventh paragraph of that section, failing an agreement to determine the different remuneration, the Government may fix the remuneration by a regulation which shall be in lieu of an agreement and may likewise determine the number of years of a physician's practice during which the different remuneration will apply, which shall not exceed three years;

WHEREAS under subparagraph *w* of the first paragraph of section 69 of the Health Insurance Act, the Government may, after consultation with the Board or upon its recommendation, make regulations to provide for a different remuneration for physicians in the first years of practising their profession or specialty under the plan, according to the territory where they practise or the type of activities they carry on;

WHEREAS by Order in Council 1781-93 dated 8 December 1993, the Government made the Regulation respecting different remuneration for general practitioners during the first years of practice of their profession and it is expedient to amend it;

WHEREAS under section 69.0.2 of the Health Insurance Act, regulations adopted under subparagraph *w* or *x* of the first paragraph of section 69 are not subject to the provisions concerning the obligation of publication and the date of coming into force which are set out in sections 8 and 17 of the Regulations Act (R.S.Q., c. R-18.1);

WHEREAS the Régie de l'assurance-maladie du Québec has been consulted in respect of those amendments;

WHEREAS it is expedient to make the Regulation;

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

THAT the Regulation to amend the Regulation respecting different remuneration for general practitioners during the first years of practice of their profession, attached to this Order in Council, be made.

MICHEL NOËL DE TILLY,
Acting Clerk of the Conseil exécutif

Regulation to amend the Regulation respecting different remuneration for general practitioners during the first years of practice of their profession(*)

Health Insurance Act
(R.S.Q., c. A-29, ss. 19 and 19.0.1, s. 69, 1st par., subpars. *w*, and s. 69.0.2)

1. The Regulation respecting different remuneration for general practitioners during the first years of practice of their profession is amended by substituting the following for sections 3 and 4:

"**3.** During the first 3 years of practice of this profession under the health insurance plan, a general practitioner shall receive the basic remuneration prescribed in an agreement concluded under the first paragraph of section 19 of the Health Insurance Act for the services he renders in an active geriatrics unit, a short-term and medium-stay geriatrics unit or an evaluation and guidance unit for the aged in a general and specialized hospital centre.

Furthermore, during the first 3 years of practice of this profession under the health insurance plan, a general practitioner who received training in geriatrics for at least 2 years in a training centre specializing in geriatrics outside Québec shall receive the basic remuneration prescribed in an agreement concluded under the first paragraph of section 19 of the Health Insurance Act for the services he renders in an active geriatrics unit or an evaluation and guidance unit for the aged in a psychiatric hospital centre.

4. During the first 3 years of practice of this profession under the health insurance program, a general practitioner shall receive the basic remuneration provided for in an agreement entered into under the first paragraph of section of the Health Insurance Act for the services he renders either in a residential and long-term care centre, or in a first-line emergency service of a hospital centre.".

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

2309

(*) The Regulation respecting different remuneration for general practitioners during the first years of practice of their profession, made by Order in Council 1781-93 dated 8 December 1993 (1993, *G.O.* 2, 6931), was last amended by the Regulation made by Order in Council 1308-95 dated 27 September 1995. For the previous amendment, refer to the "Tableau des modifications et Index sommaire", Éditeur officiel du Québec, 1998, updated to 1 March 1998.

Gouvernement du Québec

O.C. 801-98, 10 June 1998

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

Casket
— Amendments

Decree to amend the Decree respecting the casket industry

WHEREAS the Government made the Decree respecting the casket industry (R.R.Q., 1981, c. D-2, r. 8);

WHEREAS in accordance with section 8 of the Act respecting collective agreement decrees (R.S.Q., c. D-2), the Government may, after consulting with the contracting parties or the committee and after the publication of a notice in the *Gazette officielle du Québec*, in a French-language newspaper and in an English-language newspaper, amend the Decree;

WHEREAS in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), a draft Decree of amendment was published in Part 2 of the *Gazette officielle du Québec* of 22 October 1997 and notice thereof was given in two French-language newspapers on 24 October 1997 and in one English-language newspaper on 24 October 1997, advising that it could be made by the Government upon the expiry of 45 days following that publication;

WHEREAS in accordance with section 6 of the Act respecting collective agreement decrees, the Minister may, upon the expiry of the time specified in the notice, recommend that the Government issue a decree ordering the extension of the agreement with such amendments as are deemed expedient;

WHEREAS it is expedient to approve the attached Decree with amendments;

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

THAT the Decree to amend the Decree respecting the casket industry, attached hereto, be made.

MICHEL NOËL DE TILLY,
Acting Clerk of the Conseil exécutif

Decree to amend the Decree respecting the casket industry*

An Act respecting collective agreement decrees
(R.S.Q., c. D-2, s. 8)

1. Section 1.01 of the Decree respecting the casket industry (R.R.Q., 1981, c. D-2, r. 8) is amended:

1. by inserting, in the second paragraph of subparagraph *d* , after the words "holding an occupation as" the words "section head or";

2. by adding the following after subparagraph *e*:

"*(f)* "section head": any employee who generally transmits the orders of the employer, distributes work, supervises the work in a department and personally performs tasks within the scope of the trade.".

2. Section 2.02 is amended by adding the following paragraph at the end:

"The decree also applies to the manufacture of cinerary urns.".

3. The following is substituted for section 3.01:

"**3.01.** The average hourly shop wage shall be:

(a) as of 23 June 1998: $11.15;

(b) as of 1 September 1998: $11.25;

(c) as of 1 March 1999: $11.35;

(d) as of 1 September 1999: $11.45.

The wages of new employees who have not acquired 6 months of continuous service with the employer and the wages of new employees who replace employees who are the victims of a work accident are excluded from the calculation of the average hourly shop wage.".

* The Decree respecting the casket industry (R.R.Q., 1981, c. D-2, r. 8) was last amended by the Regulation made by Order in Council 260-94 dated 16 February 1994 (1994, *G.O.* 2, 1103). For previous amendments, see the "Tableau des modifications et Index sommaire", Éditeur Officiel du Québec, 1998, updated to 1 March 1998.

4. The following is substituted for section 3.03:

"**3.03.** The employee shall receive as wages at least the minimum hourly wage provided for in the Regulation respecting labour standards (R.R.Q., 1981, c. N-1.1, r. 3) or provided in any further regulation that could amend or replace it and to which is added the hourly amount provided for each of the following periods:

(a) for the first 6 months: $0,20;

(b) as of the 7th month: $0.35;

(c) as of the 10th month: $0.60;

(d) as of the 13th month: $0.85.

However, no benefit having a pecuniary value shall be considered in computing the minimum hourly wage.".

5. Section 4.03 is amended by adding the following after subparagraph *j*:

"*(k)* the identification of the employee's occupation.".

6. The following is substituted for section 5.01:

"**5.01.** The standard workweek shall be 42 hours, 41 hours as of 1 October 1999 and 40 hours as of 1 October 2000. The standard workday shall not exceed 10 and one half hours.

However, the employer may modify the standard workweek as follows, only if there are two shifts already in place that are unable to meet production requirements before such a demand: three consecutive 12-hour days for the day, evening and night shifts.

In the event that the employer modifies the standard workweek, he shall give a written notice, three days before the implementation of the work schedule, to his employees and the Parity Committee and have obtained the prior consent of the majority of the employees in his establishment.

The weekly work schedule of each employee, established for the following week, shall be posted in a conspicuous place in the shop, no later than noon on the Friday preceding the week in which it shall apply, and shall not be modified except for circumstances that are uncontrollable during the course of the operations.".

7. Section 5.02 is amended:

1. by substituting, in subparagraph *a*, the words "day shift" for "1st shift";

2. by substituting, in subparagraph *b*, the words “evening and night shifts” for “2nd and 3rd shifts”.

8. The following is substituted for section 5.05:

“**5.05.** Any employee is entitled to an increase in his hourly wage of 50 % for the hours worked over and above his standard workday or workweek, or his workday or workweek scheduled in accordance with the second paragraph of section 5.01.”.

9. Section 5.08 is amended, in the first paragraph, by substituting the words “the evening or night shifts” for the words “the second or third shifts”.

10. Section 6.01 is amended by substituting the words “June 24” for the words “St. John the Baptist’s Day”.

11. Section 6.02 is amended by substituting the following for the second paragraph:

“Moreover, the employee is to 2 and a half paid holidays between 22 December and 4 January. The half-day paid holiday is equal to 4.5 hours or, where the work schedule is determined under the second paragraph of section 5.01, it is 6.5 hours.”.

12. Section 7.01 is amended:

1. by striking subparagraph *e*;

2. by substituting, in the second paragraph of subparagraph *g* “8.5 %” for “8 %”;

3. by adding the following after subparagraph *g*:

“*(h)* if he has 20 years of continuous service with the same employer during the qualifying year, to a paid vacation of at least 3 continuous weeks.

The vacation pay is equal to 9 % of the gross wages earned by the employee during the qualifying year.”.

13. Section 7.02 is amended by adding the following paragraph at the end:

“In all the cases, where production requirements permit, the third week of paid annual vacation may be taken consecutive to the first two weeks.”.

14. Section 7.05 is amended by inserting, after the word “benefits” the words “if applicable”.

15. Section 7.08 is amended by substituting “, 8.5 % or 9 %, provided for in section 7.01” for “or 8 %, as the case may be”.

16. The following is substituted for section 8.01:

“**8.01.** The employee is entitled to a 12-minute rest period with pay each half day of work.

The employee who works at least 12 hours is entitled to three paid rest periods of 12 minutes each.

The employee who works one day under the work schedule established in the second paragraph of section 5.01 shall be entitled to three 12-minute rest periods with pay or to two 18-minute rest periods with pay.”.

17. The following is substituted for section 10.01:

“**10.01.** This Decree shall remain in force until 23 December 1999.”.

18. This Decree comes into force on the day of its publication in the *Gazette officielle du Québec*.

2314

Draft Regulations

Draft Regulation

An Act respecting income security
(R.S.Q., c. S-3.1.1)

Income security
— Amendments

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

The purpose of the draft Regulation is to extend the payment period of the special benefits granted for breast-feeding a dependent child, which would be paid until the child is 12 months of age. Its purpose is also to allow, where the child is not breast-fed, the payment of special benefits granted for the purchase of certain milk formulas until it is 9 months of age.

To date, study of the matter has revealed a positive impact for families with dependent children under 12 months of age receiving income security.

Further information may be obtained by contacting Ms. Geneviève Bouchard, Director, Politiques de sécurité du revenu, 425, rue Saint-Amable, 4e étage, Québec (Québec) G1R 4Z1 (Telephone: (418) 646-2564; fax (418) 643-0019).

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

LOUISE HAREL,
Minister of State for Employment and Solidarity and Minister of Employment and Solidarity

Regulation to amend the Regulation respecting income security(*)

An Act respecting income security
(R.S.Q., c. S-3.1.1, s. 91, 1st par., subpar. 5 and 2nd par; 1997, c. 57, s. 58)

1. Section 34 of the Regulation respecting income security is amended by substituting "12" for "6" in the third paragraph.

2. Section 34.1 is amended by substituting "9 months of age" for everything that follows "under".

3. Section 34.2 is amended by substituting "9 months of age and under 12 months of age upon receipt by the Minister of a medical certificate" for everything that follows "dependent child".

4. The following is substituted for section 34.3:

"**34.3** The benefits referred to in sections 34.1 and 34.2 shall be granted, up to the following amounts:

(1) if the dependent child is under 6 months of age, $32.00 per case of 24 x 385-ml cans, up to 2 cases per month for a maximum of 11 cases for the entire period covered;

(2) if the dependent child is 6 months of age and under 12 months of age, $16.00 per case of 12 x 385-ml cans, up to 3 cases per month for a maximum of 18 cases for the entire period covered.".

5. Section 34.5 is amended:

(1) by inserting "or in the fourth" after "in the third";

(2) by inserting "or in section 34.2" after "34.1".

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

2312

* The Regulation respecting income security, made by Order in Council 922-89 dated 14 June 1989 (1989, G.*O.* 2, 2443) was last amended by the Regulation made by Order in Council 619-98 dated 6 May 1998 (1998, *G.O.* 2, 1819). For previous amendments, refer to the Tableau des modifications et Index sommaire, Éditeur officiel du Québec, 1998, updated to 1 March 1998.

Draft Regulation

An Act respecting income security
(R.S.Q., c. S-3.1.1)

Income security
— Amendments

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

The purpose of the draft Regulation is to make certain amendments to the Regulation respecting income security in order to make sure that certain families receiving income security benefits keep the available income needed to cover their children's needs.

The draft Regulation proposes to no longer cut the increases for dependent children whose custody is shared, where the custody time of a parent is equal to or greater than 20 %. It is also intended to increase the benefits for the first and second children in single-parent families including at least 3 dependent children, provided that the third child and any subsequent child are of full age and pursuing studies at the post-secondary level or at the secondary level in vocational training.

Finally, the draft Regulation specifies, for income security purposes, the method for calculating family allowances granted under the Act respecting family benefits (1997, c. 57) and allowances granted under the Programme de l'allocation-logement unifiée, approved by Décret 904-97 dated 9 July 1997.

To date, study of the matter has revealed a positive impact on all the beneficiaries concerned.

Further information may be obtained by contacting Ms. Geneviève Bouchard, Direction des politiques de sécurité du revenu, 425, rue Saint-Amable, 4e étage, Québec (Québec) G1R 4Z1 (telephone: (418) 646-2564; fax: (418) 643-0019).

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

LOUISE HAREL,
Minister of State for Employment and Solidarity and Minister of Employment and Solidarity

Regulation to amend the Regulation respecting income security(*)

An Act respecting income security
(R.S.Q., c. S-3.1.1, s. 91, 1st par., subpars. 4, 5, 7.1 and 2nd par.; 1997, c. 57, s. 58)

1. The following is inserted after section 10.6 of the Regulation respecting income security:

"**10.7.** In the case of a family comprised of only one adult member and at least 3 dependent children, where the third dependent child and each of the following children, if any, are of full age and attend a secondary-level educational institution in vocational training or an institution of college or university level, the scale of needs provided for in section 7 shall be increased by $8.33 for the first child and by $22.83 for the second.".

2. The words "if that percentage is less than 20 %" are added at the end of section 11.4.

3. The following is substituted for the third paragraph of section 45:

"However, the amount of special benefits shall be reduced by the allowance granted to the family under the Programme de l'allocation-logement unifiée, approved by Décret 904-97 dated 9 July 1997. The amount of that reduction shall be established by taking into account the annual amount of that lodging allowance, divided by 12.".

4. Section 52.1 is amended

(1) by inserting the words "the annual amount of the family allowance, divided by 12, is considered as having been realized by the family and" after the word "section," in the second paragraph; and

(2) by deleting the last sentence of the second paragraph.

5. This Regulation comes into force on 1 September 1998.

2315

* The Regulation respecting income security, made by Order in Council 922-89 dated 14 June 1989 (1989, G.*O.* 2, 2443), was last amended by the Regulation made by Order in Council 619-98 dated 6 May 1998 (1998, *G.O.* 2, 1819). For previous amendments, refer to the Tableau des modifications et Index sommaire, Éditeur officiel du Québec, 1998, updated to 1 March 1998.

Notice

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

Personalized rates

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 personalized rates, the text of which appears below, shall be adopted by the Commission de la santé et de la sécurité du travail, with or without amendment, upon the expiry of forty-five (45) days after publication of this notice.

The draft Regulation introduces a new personalized rates plan characterized specifically by accessibility to a greater number of employers, the lengthening of the reference period from three to four years in respect of industrial accidents and occupational diseases considered for the purposes of establishing personalized rates, and an increase in the per claim limit of the cost of benefits from 20 % to 150 % of the maximum yearly insurable earnings, with three levels of co-insurance. Furthermore, the Regulation provides for the taking into account of compensation related to a reference period rather than compensation actually paid during the same period.

The new plan introduces the taking into account of the future cost of employment injuries in addition to expenditures related to the reference period by applying a factor that varies according to separate claim categories. The plan thus allows for a more equitable apportionment of the cost of injuries among employers who qualify for the plan by according greater consideration to the seriousness of injuries sustained in their businesses.

The draft Regulation also contains transitional measures intended to mitigate the impact on the calculation of the assessment rate in respect of employment injuries sustained in 1994, 1995 and 1996.

The Regulation replaces the Regulation respecting personalized rates enacted by Order-in Council 260-90 of February 28, 1990, which shall continue to apply in respect of the assessment years prior to 1999.

To date, study of the matter has revealed the following impact on the employers directly concerned:

— the number of employers contemplated by the new Regulation is approximately 35,000 compared with 11 000 eligible currently under the present plan;

— a greater number of small and medium-sized businesses will have their assessments determined by taking into account their experience from the standpoint of the cost of employment injuries sustained in their businesses; and

— a stronger incentive for employers to take accident prevention measures and reintegrate into the workforce workers who have sustained employment injuries.

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.

TREFFLÉ LACOMBE,
Chairman of the Board of Directors and
Chief Executive Officer of the Commission
de la santé et de la sécurité du travail

Regulation respecting personalized rates

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

CHAPTER I
PRELIMINARY PROVISIONS

DIVISION I
STATEMENT OF PURPOSE

1. The purpose of this Regulation is to establish the rules allowing for the fixing of a personalized rate of assessment applicable to an employer who, with respect to the unit in which the employer is classified meets, for the assessment year, the requirements prescribed in relation thereto.

DIVISION II
DEFINITIONS

2. In this Regulation,

"first-level reference period" means the three years prior to the year preceding the assessment year;

"insurable wages" means the gross wages taken into account, pursuant to sections 289 or 289.1 of the Act, up to the maximum yearly insurable earnings established under section 66 of that Act;

“maximum yearly insurable earnings”	means the maximum yearly insurable earnings determined in under section 66 of the Act respecting industrial accidents and occupational diseases (R.S.Q., c. A-3.001) for the year in which the accident occurred or the disease was reported; and
“second-level reference period”	means the three years prior to the two years preceding the assessment year.

CHAPTER II
REQUIREMENTS

DIVISION I
PROVISION OF GENERAL APPLICATION

3. The Commission de la santé et de la sécurité du travail shall fix a personalized rate applicable to an employer in respect of each unit in which the employer is classified if the sum of the total expected compensation cost for the first-level reference period for such units is greater than the qualifying threshold.

For the purposes of this Regulation, the Commission shall determine a unit’s expected compensation cost for the first-level reference period by applying the following formula in respect of each year of the first-level reference period and adding the results thus obtained:

expected unit compensation cost for each year of the first-level reference period	=	insurable wages earned by the employer’s workers in respect of the unit for the year of the first-level reference period and reported by the employer or apportioned by the Commission in accordance with the Act	x	first-level unit experience for ratio for the year as established pursuant to section 304.1 of the Act

DIVISION II
MAINTENANCE OF THE QUALIFICATION OF A RECLASSIFIED EMPLOYER

4. Where an employer who was classified in several units for all or some of its activities is reclassified for all of its activities covered by the units in a single unit or where the employer was classified in one unit for all or some of its activities and it is reclassified in another unit for all the activities covered by that unit, the insurable wages earned by the employer’s workers in respect of the units in which the employer was classified are, for the purposes of section 3, for one or more years of the first-level reference period, considered insurable wages earned in respect of the unit in which the employer is reclassified.

5. Where an employer who was classified in one unit for all or some of its activities is reclassified for the same activities in several units, the insurable earnings earned by the employer’s workers in respect of the activities covered by the units for one or more years of the first-level reference period are, for the purposes of section 3, considered as if they had been reported for the units if they can be broken down in respect of each of these units.

Notwithstanding the foregoing, the Commission shall apportion, for a year when the wages cannot be broken down, the insurable earnings earned by the workers in respect of each unit in which the employer is reclassified, in the same proportion as the year preceding the year in which the employer was reclassified where the employer is reclassified in a unit and in at least one exceptional unit, and it satisfies the following conditions:

1) for the year preceding the year in which the employer is reclassified, it was classified in at least one unit that expressly provides for the employer’s classification in an exceptional unit;

2) the insurable earnings earned by the employer’s workers in respect of the activities covered by the units in which the employer is reclassified can be broken down for the year preceding the year in which the employer is reclassified but cannot be broken down for any of the four years prior to the year preceding the year in which it is reclassified.

Where the employer is reclassified in one unit and in at least one exceptional unit and the employer was not, for the year preceding the year in which it is reclassified, classified in at least one unit that expressly provides for its classification in an exceptional unit and where for one or more years of the first-level reference period the insurable earnings earned by the employer’s workers in respect of the activities covered in each unit cannot be broken down, the Commission shall apportion such earnings in respect of the units according to the percentages determined in Schedule 2 for the exceptional units, with the residual percentage being attributed to the other unit. This paragraph applies only in respect of the assessment year in which the employer was reclassified.

Except in the situation contemplated in the second paragraph, where for any year of the first-level reference period preceding the year in which the employer is reclassified in several units, the insurable earnings earned by the employer’s workers in respect of each unit cannot be broken down, the Commission shall apportion the earnings in respect of the units in the same proportion as the year in which the employer is reclassified. This

paragraph applies only in respect of the assessment years following the year in which the employer is reclassified.

DIVISION III
QUALIFICATION OF AN EMPLOYER WHO NO LONGER CARRIES ON CERTAIN ACTIVITIES

6. Where an employer was classified in one unit for one or more years of the first-level reference period and the employer no longer carries on the activities covered by that unit for the assessment year, the employer is deemed to be still classified in that unit for that year for the purposes of determining the sum of the expected compensation cost for the first-level reference period, in accordance with section 3. The Commission shall, where applicable and by making the necessary changes, apply the rules prescribed in sections 4 and 5.

DIVISION IV
QUALIFYING THRESHOLD

7. The qualifying threshold for an assessment year is that determined in Schedule 1.

CHAPTER III
FIXING OF THE PERSONALIZED RATE

8. For the purpose of fixing a personalized rate, the Commission shall compare the employer's experience with its expected experience, in accordance with the rules prescribed in this Chapter.

DIVISION I
DETERMINATION OF THE EMPLOYER'S EXPERIENCE

9. For the purpose of determining an employer's experience, the Commission shall take into account every work-related accident that occurred and every occupational disease reported during the first- and second-level reference periods and for which the cost of benefits was imputed to the employer, in full or in part.

Where the employer falls within section 5, and all or part of the insurable earnings earned by the employer's workers cannot be broken down in accordance with that section for one or more years for the first- or second-level reference periods and the earnings are not apportioned by the Commission in accordance with that section, the Commission shall not take into account a work-related accident suffered by one of its workers or an occupational disease reported by one of its workers in a year in respect of which the earnings cannot be so broken down or apportioned, if the accident occurred or the disease was contracted while the worker was engaged in the activities of a unit in respect of which all or part of his wages cannot be broken down or apportioned.

§1. Determination of the compensation cost and the retained compensation cost

10. For every accident and disease contemplated in section 9, the Commission shall determine the compensation cost in accordance with the rules prescribed in this Subdivision. The cost corresponds to the amount required to pay all benefits resulting from the accident or disease except for the portion that is, pursuant to section 327, 328 or 329 of the Act, imputed to another employer, to employers of one, several or all of the units or to the reserve provided for in subparagraph 2 of section 312 of the Act.

The Commission shall then determine the portion of the compensation cost retained for the purpose of determining the employer's experience, in accordance with the rules prescribed in this Subdivision.

11. The compensation cost of an accident or disease contemplated in section 9 shall be determined as follows:

1) Add the results obtained after performing the following calculations:

a) the total cost of rehabilitation benefits to which the worker is entitled under Chapter IV of the Act (excluding reimbursements made under section 176 of the Act), the cost of the medical aid benefits to which the worker is entitled under Chapter V of the Act for services rendered or items received in the first- or second-level reference periods, and the cost of services provided by a health professional designated by the Commission under section 204 of the Act for services rendered during such periods.

b) the total income replacement indemnities to which the worker is entitled under Division I of Chapter III of the Act and which relate to a period included in the first- or second-level reference period;

c) the total lump sum death benefits to which the beneficiaries are entitled under the second paragraph of section 102 and under section 103 of the Act where the minor child of the deceased worker reaches the age of majority during the first- or second-level reference periods, notwithstanding that the decision awarding such benefits has not yet become final;

d) the total indemnities paid in the form of a pension to which beneficiaries are entitled under section 101 and the first paragraph of section 102 of the Act and which relate to a period included in the first- or second-level reference periods;

e) the total of expenses reimbursable under section 111 of the Act for services rendered or items received in the first- or second-level reference periods;

f) the total of all other indemnities to which the beneficiaries are entitled under Division III of Chapter III of the Act where the death occurred during the first- or second-level references periods, notwithstanding that the decision awarding such indemnities has not yet become final;

g) the total amount of other indemnities to which the beneficiaries are entitled under Division IV of Chapter III of the Act for services rendered or items received in the first- or second-level reference periods, or, in the case of a benefit contemplated in section 116 of the Act, where the date on which the assessments are payable falls within the same periods;

2) multiply the sum obtained in subparagraph 1 by the applicable factor determined in accordance with Schedule 3;

3) add the result obtained in subparagraph 2, the total amount of indemnities for bodily injuries to which the beneficiaries are entitled under Division II of ChapterIII of the Act where the initial decision granting the indemnities is rendered during the first- or second-level reference period, notwithstanding that the decision has not yet become final, and the amount of reimbursements made under section 176 of the Act during the first- or second-level reference periods.

The interest applicable to the benefits shall not be taken into account for the purpose of the first paragraph.

12. The Commission shall determine the retained compensation cost for every accident and disease contemplated in section 9 by applying the following formula:

retained compensation cost	=	100 % of the compensation cost up to a maximum of 50 % of the maximum yearly insurable earnings + 50 % of the compensation cost that is greater than 50 % and less than or equal to 100 % of the maximum yearly insurable earnings + 25 % of the compensation cost that is greater than 100 % and less than or equal to 150 % of the maximum yearly insurable earnings

§2. Splitting the retained compensation cost

13. The retained compensation cost determined in accordance with section 12 is divided into a first-level retained compensation cost and a second-level retained compensation cost as follows:

first-level retained compensation cost	=	retained compensation cost up to 5 % of the maximum yearly insurable earnings
second-level retained compensation cost	=	retained compensation cost less the first-level retained compensation cost

DIVISION II
DETERMINATION OF THE EMPLOYER'S EXPECTED EXPERIENCE

14. The Commission shall determine the employer's expected experience by using the first-level expected compensation cost calculated in accordance with section 3 and the expected compensation cost for the second-level reference period calculated in accordance with the rules prescribed in this Division.

15. The expected compensation cost for the second-level reference period shall be determined for each unit in which the employer is classified for the assessment year by totalling the results obtained by applying, for each year in the second-level reference period, the following formula:

expected compensation cost for each year of the second-level reference period	=	insurable wages earned by the employer's workers in respect of the unit for the year of the second-level reference period and reported by the employer or apportioned by the Commission in accordance with the Act	x	second-level experience ratio of the unit for the year established pursuant to section 304.1 of the Act

For the purpose of determining the insurable wages earned by the employer's workers with respect to a unit, sections 4 to 6 apply, with the necessary changes being made so that the sections read as if they refer to the second-level reference period.

DIVISION III
CALCULATION OF THE EMPLOYER'S EXPERIENCE INDICES

16. The Commission shall compare the employer's experience with its expected experience by calculating the first- and second-level experience indices in accordance with the rules prescribed in this Division.

17. The Commission shall determine the first-level experience index by applying the following formula, which takes into account an adjustment factor determined by the Commission after actuarial valuation, which

factor reflects the effect of transactions relating to acquisitions and corporate reorganization on the assessment and corrections made to the personalized rate of qualifying employers:

$$\text{first-level experience index} = \frac{\text{sum of first-level retained compensation costs for every work-related accident and occupational disease reported in the first-level reference period}}{\text{sum of first-level expected compensation costs determined in accordance with section 3 for all units in which the employer is classified or deemed classified for the assessment year in accordance with section 6}} \times \text{employer's first-level adjustment factor}$$

18. The Commission shall determine the second-level experience index by applying the following formula, which takes into account an adjustment factor determined by the Commission after actuarial valuation, which factor reflects the effect of transactions relating to acquisitions and corporate reorganization on the assessment and corrections made to the personalized rate of qualifying employers:

$$\text{second-level experience index} = \frac{\text{sum of second-level retained compensation cost for all work-related accidents and occupational diseases reported in the second-level reference period}}{\text{sum of second-level expected compensation costs determined in accordance with section 15 for all units in which the employer is classified or deemed classified for the assessment year in accordance with that section}} \times \text{employer's second-level adjustment factor}$$

DIVISION IV
CALCULATION OF THE EMPLOYER'S DEGREES OF PERSONALIZATION

19. For the purposes of determining the risk-related portion of the first- and second-level unit rate that is affected by the employer's experience, the Commission shall calculate a percentage of the rate called the "degree of personalization", in accordance with the rules prescribed in this Division.

20. The Commission shall determine the employer's first-level degree of personalization by applying the following formula:

$$\text{first-level degree of personalization} = \frac{\text{sum of expected compensation costs for the first-level reference period determined in accordance with section 3 for all units in which the employer is classified or deemed classified for the assessment year pursuant to section 6}}{\text{sum of expected compensation costs for the first-level reference period determined in accordance with section 3 for all units in which the employer is classified or deemed classified for the assessment year pursuant to section 6 + the amount stipulated in Schedule 1}}$$

21. The Commission shall determine the employer's second-level degree of personalization by applying the following formula:

$$\text{second-level degree of personalization} = \frac{\text{sum of expected compensation costs for the second-level reference period determined in accordance with section 15 for all units in which the employer is classified or deemed classified for the assessment year pursuant to that section}}{\text{sum of expected compensation costs for the second-level reference period determined in accordance with section 15 for all units in which the employer is classified or deemed classified for the assessment year pursuant to that section + the amount stipulated in Schedule 1}}$$

DIVISION V
CALCULATION OF THE EMPLOYER'S RISK INDICES

22. The Commission shall determine the risk indices for each level used to calculate the employer's first- and second-level personalized rates by taking into account the employer's experience indices and its degrees of personalization.

23. The Commission shall determine the first-level risk index by applying the following formula:

first-level risk index = (first-level degree of personalization x first-level experience index) + (1 - first-level degree of personalization)

The risk index is limited to the lower of 3 or the result obtained by applying the following formula:

[1 + (6 x first-level degree of personalization)]

24. The Commission shall determine the second-level risk index by applying the following formula:

second-level risk index = (second-level degree of personalization x second-level experience index) + (1 - second-level degree of personalization)

The risk index is limited to the lower of 3 or the result obtained by applying the following formula:

[1 + (6 x second-level degree of personalization)]

DIVISION VI
CALCULATION OF THE PERSONALIZED RATE

25. The Commission shall fix a personalized rate for each unit in which the employer is classified for the assessment year by totalling the first- and second-level personalized rates according to risk and the uniform fixed rate.

26. The Commission shall determine the first-level personalized rate according to risk by applying the following formula:

first-level personalized rate according to risk = first-level risk index x first-level unit rate according to risk

The first-level unit rate according to risk corresponds to the portion of the unit rate applicable to the employer for the assessment year that the Commission associates with first-level risk at the time of the fixing of the rate under section 304 of the Act.

27. The Commission shall determine the second-level personalized rate according to risk by applying the following formula:

second-level personalized rate according to risk = second-level risk index x second level unit rate according to risk

The second-level unit rate according to risk corresponds to the portion of the unit rate applicable to the employer for the assessment year that the Commission associates with the second-level risk at the time of the fixing of the rate under section 304 of the Act.

28. The uniform fixed rate corresponds to the portion of the unit rate applicable to the employer for the assessment year that corresponds to the financial requirements that are not apportioned according to risk at the time of the fixing of the rate under section 304 of the Act.

29. Where an employer qualifies for retrospective adjustment of its annual assessment for the assessment year pursuant to the Regulation respecting retrospective adjustment of the assessment[1], the Commission shall, before performing the calculation stipulated in section 25, adjust the portions of the employer's personalized rate that correspond to the first- and second-level personalized rates according to risk determined under sections 26 and 27 and the uniform fixed rate contemplated in section 28, by taking into account the adjustment factor applicable to each rate determined by the Commission after actuarial valuation to ensure equitable apportionment of assessments between those employers who qualify for retrospective adjustment of their annual assessments and those who do not so qualify, and to take into account the surpluses or deficits already considered in retrospective adjustments for prior years, by applying the following formulae:

first-level personalized rate according to risk x employer's adjustment factor for the first-level unit rate according to risk, determined by the Commission after actuarial valuation

second-level personalized rate according to risk x employer's adjustment factor for the second-level unit rate according to risk, determined by the Commission after actuarial valuation

uniform fixed rate x employer's adjustment factor for the uniform fixed rate, determined by the Commission after actuarial valuation

[1] The Regulation is published in draft form at page 2309 of this issue of the *Gazette officielle*.

CHAPTER IV
FINAL AND TRANSITIONAL PROVISIONS

30. Notwithstanding section 12, the Commission shall establish the retained compensation cost of every accident that occurred and every disease reported in 1994 and 1995 by applying the following formula:

retained compensation cost = 100 % of the compensation cost up to a maximum of 50 % of the maximum yearly insurable earnings

31. Notwithstanding section 12, the Commission shall establish the retained compensation cost of every accident that occurred and every disease reported in 1996 by applying the following formula:

retained compensation cost = 100 % of the compensation cost up to a maximum of 50 % of the maximum yearly insurable earnings + 50 % of the compensation cost that is greater than 50 % and less than or equal to 100 % of the maximum yearly insurable earnings

32. This Regulation replaces the Regulation respecting personalized rates enacted by O.C. 260-90 of February 28, 1990. Notwithstanding the foregoing, the replaced regulation continues to apply to assessment years prior to the 1999 assessment year.

33. This Regulation has effect from the 1999 assessment year.

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

SCHEDULE 1
(s. 7, 20, 21)

For 1999, the qualifying threshold is $1 000.

For 1999, the amount that applies in respect of the calculation in section 20 is $3 000.

For 1999, the amount that applies in respect of the calculation in section 21 is $140 000.

SCHEDULE 2
(s. 5)

The apportionment percentages that apply to the exceptional units for the insurable wages in respect of an employer contemplated in the third paragraph of section 5 are as follows:

In respect of Unit 90010: 13 %

In respect of Unit 80020: 9 %

SCHEDULE 3
(s. 11)

1. For the purpose of applying section 11 in respect of an accident that occurred or a disease that was reported in the year prior to the assessment year, the Commission shall apply the following factor: 1

2. For the purpose of applying section 11 in respect of an accident that occurred or a disease that was reported in the year prior to the two years preceding the assessment year, the Commission shall determine the category applicable to the accident or disease from among the following categories and shall apply the corresponding factor indicated:

1) **Death:** accident or disease resulting in death in the year that the accident occurred or in which the disease was reported, or in the following year:

$$1 + (0.300 \times A);$$

2) **Inactive:** accident or disease that does not give rise to any income replacement indemnity in respect of the final quarter of the year prior to the year preceding the assessment year:

$$1 + (0.200 \times A);$$

3) **Active:** accident or disease that gives rise to income replacement indemnities in respect of the final quarter of the year prior to the year preceding the assessment year:

$$1 + (3.400 \times A);$$

where A corresponds to the coefficient determined by the Commission after actuarial valuation for the purpose of this section to ensure that the factor takes into account the cost, on July 1 of the assessment year, of the employment injuries for that year as established on the basis of the Commission's financial statements and any corrections that may be made to the compensation cost of employment injuries outside the first- and second-level reference periods.

3. For the purpose of applying section 11 in respect of an accident that occurred or a disease that was reported in the year prior to the three years preceding the assessment year, the Commission shall determine the category applicable to the accident or disease from among the following categories and shall apply the corresponding factor indicated:

1) **Death:** accident or disease resulting in death in the year that the accident occurred or in which the disease was reported, or during the following two years:

1 + (0.210 x B);

2) **Inactive:** accident or disease that does not give rise to any income replacement indemnity in respect of the year prior to the year preceding the assessment year:

1 + (0.120 x B);

3) **Active:** accident or disease that gives rise to income replacement indemnities in respect of the year prior to the year preceding the assessment year:

a) where there are no income replacement indemnities that relate to either one of the final two quarters of that year:

1 + (0.450 x B);

b) where the income replacement indemnities relate to either one of the final two quarters of that year:

1 + (2.160 x B);

where B corresponds to the coefficient determined by the Commission after actuarial valuation for the purpose of this section to ensure that the factor takes into account the cost, on July 1 of the assessment year, of the employment injuries for that year as established on the basis of the Commission's financial statements and any corrections that may be made to the compensation cost of employment injuries outside the first- and second-level reference periods.

4. For the application of section 11 in respect of an accident that occurred or a disease that was reported in the year prior to the four years preceding the assessment year, the Commission shall determine the category applicable to the accident or disease from among the following categories and shall apply the corresponding factor indicated:

1) **Death:** accident or disease resulting in death in the year that the accident occurred or in the year that the disease was reported, or during the following three years:

1 + (0.150 x C);

2) **Inactive:** accident or disease that does not give rise to any income replacement indemnity in respect of the two years prior to the year preceding the assessment year:

1 + (0.100 x C);

3) **Active:** accident or disease that gives rise to income replacement indemnities in respect of the two years prior to the year preceding the assessment year:

a) where the replacement indemnities relate to only one quarter of the two years:

1 + (0.275 x C);

b) where the income replacement indemnities relate to two quarters of the two years:

1 + (0.450 x C);

c) where the income replacement indemnities relate to three quarters of the two years:

1 + (0.625 x C);

d) where the income replacement indemnities relate to four quarters of the two years:

1 + (0.800 x C);

e) where the income replacement indemnities relate to five quarters of the two years:

1 + (0.975 x C);

f) where the income replacement indemnities relate to six quarters of the two years:

1 + (1.150 x C);

g) where the income replacement indemnities relate to seven quarters of the two years:

1 + (1.325 x C);

h) where the income replacement indemnities relate to eight quarters of the two years:

1 + (1.500 x C);

where C corresponds to the coefficient determined by the Commission after actuarial valuation for the purpose of this section to ensure that the factor takes into account the cost, on July 1 of the assessment year, of the employment injuries for that year as established on the basis of the Commission's financial statements and any corrections that may be made to the compensation cost of employment injuries outside the first- and second-level reference periods.

5. For the purposes of this Schedule, "quarter" means:

1) the period commencing January 1 and terminating March 31;

2) the period commencing April 1 and terminating June 30;

3) the period commencing July 1 and terminating September 30;

4) the period commencing October 1 and terminating December 31.

6. For the purposes of this Schedule, an income replacement indemnity does not include an income replacement indemnity provided for in section 61 of the Act.

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Notice

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

Retrospective adjustment of the assessment

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 retrospective adjustment of the assessment, the text of which appears below, shall be adopted by the Commission de la santé et de la sécurité du travail, with or without amendment, upon the expiry of forty-five (45) days after publication of this notice.

The draft Regulation is intended to replace the current plan for retrospective adjustment of the assessment that applies to large companies by a new plan characterized specifically by the requirement that an employer pay unit-rates calculated according to risk for the unit in which the employer is classified, by provisional adjustment of its assessment upon the expiry of 24 months after the assessment year, and by final adjustment upon the expiry of 48 months. It also provides that where an employer so requires, it may obtain a provisional adjustment of its assessment upon the expiry of 36 months. Furthermore, it provides for the taking into account of compensation related to a reference period rather than compensation actually paid during the same period.

The new plan introduces the application of a factor that varies according to separate claim categories, instead of a single factor, in order to take into account the future cost of employment injuries sustained during the assessment year. It also allows for a more equitable apportionment of the cost of injuries among employers that qualify for or are subject to such a plan by according greater consideration to the seriousness of the injuries sustained in their businesses.

The Regulation also introduces provisions concerning the establishment of the assessment in respect of an employer that qualifies for or is subject to retrospective adjustment of its assessment and that employer goes bankrupt or discontinues its operations. It maintains the provisions regarding the grouping of employers for the purposes of retrospective adjustment of their assessments, and contains transitional provisions for the years 1999 to 2003.

The Regulation replaces the Regulation respecting retrospective adjustment of the assessment enacted by Order in Council 262-90 of February 28, 1990, which shall continue to apply in respect of assessment years prior to 1999.

To date, study of the matter has revealed the following impact on the employers directly concerned:

• a stronger incentive for employers to take accident prevention measures and reintegrate into the workforce workers who have suffered employment injuries; and

• greater ease of financial planning with respect to assessments paid to the Commission.

There is no specific foreseeable impact upon small to medium-sized businesses.

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.

TREFFLÉ LACOMBE,
Chairman of the Board of Directors and
Chief Executive Officer of the Commission
de la santé et de la sécurité du travail

Regulation respecting retrospective adjustment of the assessment

An Act respecting industrial accidents and occupational diseases
(R.S.Q., c. A-3.001, s. 454, par. 1, subpar. 9)

CHAPTER I
PRELIMINARY PROVISIONS

DIVISION I
STATEMENT OF PURPOSE

1. The purpose of this Regulation, as provided for in section 314 of the Act respecting industrial accidents and occupational diseases (R.S.Q., c. A-3.001), is to prescribe the rules pertaining to retrospective adjustment of the assessment of an employer who meets the requirements prescribed for the assessment year.

DIVISION II
GENERAL PROVISIONS

2. In this Regulation:

"reference period" means the assessment year and the three years subsequent thereto;

"insurable wages" means the gross wages taken into consideration, in accordance with sections 289 or 289.1 of the Act, up to the maximum yearly insurable earnings established under section 66 of the Act.

3. For the purpose of any calculation performed under this Regulation, if an employer is classified in several units, the aggregate of the results obtained for all such units shall be taken into consideration.

CHAPTER II
REQUIREMENTS

4. An employer qualifies for retrospective adjustment of his annual assessment as provided for in section 314 of the Act for an assessment year if the result obtained by multiplying the insurable wages earned by the employer's workers during the year prior to the year preceding the assessment year with respect to the unit in which the employer is classified for the prior year, by that unit's rate according to risk for the prior year, is equal to or greater than the qualifying threshold determined in accordance with section 8 for the year prior to the year preceding the assessment year.

In this Chapter, "unit rate according to risk" means that portion of the general unit rate that corresponds to the financial requirements of the Commission de la santé et de la sécurité du travail apportioned according to risk at the time the rate is fixed under section 304 of the Act.

For the purposes of this Chapter, the insurable wages earned in respect of the unit includes the wages of auxiliary workers, as apportioned by the Commission pursuant to the Regulation respecting the classification of employers, the statement of wages and the rates of assessment adopted by the Commission de la santé et de la sécurité du travail by resolution A-73-97 of October 16, 1997 (1997, *G.O.* 2, 7441) in respect of the unit.

5. An employer may also, upon filing an application, qualify for retrospective adjustment of its annual assessment for an assessment year if the employer satisfies any one of the following conditions:

1) the result obtained by multiplying the insurable wages earned by the employer's workers during the assessment year by the unit rate according to risk for the unit in which the employer is classified for that year must be equal to or greater than the qualifying threshold determined under section 8 for the assessment year; or

2) the employer qualifies for retrospective adjustment of its assessment for the year preceding the assessment year and the result obtained by multiplying the insurable wages earned by the employer's workers during the year prior to the year preceding the assessment year by the unit rate according to risk for the unit in which the employer is classified for that prior year must be at least equal to 75 % of the threshold determined under section 8 for the year prior to the year preceding the assessment year.

6. An employer who qualifies for retrospective adjustment of its assessment for an assessment year pursuant to section 4 may request that the qualification be determined anew for the assessment year by applying instead the condition stipulated in subparagraph 1 of section 5.

An employer who does not qualify for retrospective adjustment of its annual assessment for an assessment year but who becomes so qualified under section 4 after the date prescribed for notifying the Commission of the election contemplated in section 16, is deemed to have filed an application under the first paragraph.

7. An application made by an employer under section 5 and under the first paragraph of section 6 must reach the Commission before December 15 of the year preceding the assessment year; the request is irrevocable for that assessment year from that date forward.

8. The qualifying threshold for the year prior to the year preceding 1999 is $310,000.

For every subsequent year, the threshold shall be determined by applying the following formula, the result of which shall be rounded up to the nearest $100:

$$\text{threshold for the year} = \text{threshold for the preceding year} \times \frac{\text{maximum yearly insurable earnings for the year}}{\text{maximum yearly insurable earnings for the preceding year}} \times \frac{\text{average general rate adjusted according to risk for the year}}{\text{average general rate adjusted according to risk for the preceding year}}$$

The average adjusted rate according to risk is the rate established by the Commission at the time of fixing the rate of assessment applicable to units of classification for an assessment year in accordance with section 304 of the Act.

CHAPTER III
RETROSPECTIVE ADJUSTMENT OF THE EMPLOYER'S ANNUAL ASSESSMENT

9. The Commission shall retrospectively adjust an employer's annual assessment after the expiry of the reference period, in accordance with the rules stipulated in this Chapter.

DIVISION I
DETERMINATION OF THE ADJUSTED ASSESSMENT

10. The Commission shall, in accordance with this Division, determine an employer's adjusted assessment by taking into account every industrial accident that has occurred and every occupational disease reported in that year and for which accidents and diseases the cost of benefits was imputed to the employer in full or in part.

§1. Determination of the total cost

11. For each accident and disease contemplated in section 10, the Commission shall determine the compensation cost in accordance with the rules stipulated in this Subdivision. The cost corresponds to the amount required to pay all benefits arising from the accident or disease with the exception of the portion imputed, under sections 327, 328 or 329 of the Act, to another employer, to the employers of one, several, or all the units or to the reserve provided for in subparagraph 2 of section 312 of the Act.

The Commission shall then apply, in accordance with this Subdivision, the factors that allow for the determination of the total cost of such accidents or diseases.

12. The compensation cost of an accident or disease contemplated in section 10 shall be determined as follows:

1) Add up the results obtained from performing the following calculations:

a) the total cost of rehabilitation benefits to which the worker is entitled under Chapter IV of the Act (with the exception of reimbursements made under s. 176 of the Act), the cost of medical aid benefits to which the worker is entitled under Chapter V of the Act for services rendered or items received during the reference period, and the cost of services provided by a health professional designated by the Commission under section 204 of the Act in respect of services rendered for that period.

b) the total income replacement indemnities to which the worker is entitled under Division I of Chapter III of the Act and which relate to a period included in the reference period;

c) the total lump sum death benefits to which the beneficiaries are entitled under the second paragraph of section 102 and under section 103 of the Act, where the minor child of the deceased worker reaches the age of majority in the reference period, notwithstanding that the decision granting such benefits has not yet become final;

d) the total amount of indemnities paid in the form of a pension to which the beneficiaries are entitled under section 101 and the first paragraph of section 102 of the Act and which relate to a period included in the reference period;

e) the total expenditures repayable under section 111 of the Act for services rendered or items received in the reference period;

f) the total amount of all other indemnities to which the beneficiaries are entitled under Division III of Chapter III of the Act where the death occurred during the reference period, notwithstanding that the decision granting the indemnities has not yet become final;

g) the total amount of other indemnities to which the beneficiaries are entitled under Division IV of Chapter III of the Act for services rendered or items received during the reference period, or, in the case of a benefit contemplated in section 116 of the Act, where

the date on which the assessments are payable falls within the same period.

2) multiply the results obtained in subparagraph 1 by the applicable factor determined under Division III of Schedule 3;

3) add the result obtained in subparagraph 2, the total indemnities for bodily injuries to which the beneficiaries are entitled under Division II of Chapter III of the Act where the initial decision granting the indemnities was rendered during the reference period, notwithstanding that the decision has not yet become final, and the reimbursements made under section 176 of the Act made during the reference period.

The interest applicable to the benefits shall not be taken into account for the purpose of the first paragraph.

13. The compensation cost determined in accordance with section 12 shall be increased by the amount obtained by multiplying the cost by the unit share for the unit in which the employer is classified to ensure that the employer bears its portion of the compensation cost determined on the basis of the cost of benefits imputed to all employers in the unit as a whole or to all employers in the several units of which the employer's unit forms a part, with the exception of the cost of benefits imputed to employers in all units. The unit share is established by applying the following formula:

$$\text{unit share} = \frac{\text{aggregate compensation cost determined on the basis of the cost of benefits imputed to all employers in the employer's unit or to all employers in the several units of which the employer's unit forms a part, excluding the cost of benefits imputed to employers in all units}}{\text{aggregate compensation cost determined on the basis of the cost of benefits imputed to each employer in the unit in which the employer is classified}}$$

14. The total cost of an accident or disease contemplated in section 10 is obtained by applying the following formula which allows for the coverage of financial requirements apportioned by the Commission according to risk at the time of fixing the rates applicable to the classification units for the assessment year pursuant to section 304 of the Act, which financial requirements are established on the basis of the Commission's financial statements, excluding however, the costs related to the distribution of surpluses or the recovery of deficits financed according to risk if such surpluses and deficits were previously considered in retrospective adjustments for prior years. The formula also allows for the coverage of the amount required to finance the employer's portion of the cost of benefits imputed to employers in all units, the taking into account of corrections to retrospective adjustments of qualifying employers and ensures equitable apportionment of assessments between those employers who qualify for retrospective adjustment of their assessments and other employers:

$$\text{total cost} = \text{cost of compensation as increased under section 13} \times \text{factor established by the Commission after actuarial valuation}$$

§2. Application of the assumption limit of the total cost

15. For the purpose of determining the employer's adjusted assessment, the total cost of an accident or disease contemplated in section 10 shall not exceed the assumption limit elected by the employer or determined in accordance with this Subdivision.

16. An employer who qualifies for retrospective adjustment of its assessment or who requests that it so qualify pursuant to section 5 in respect of an assessment year, must forward to the Commission by December 15 of the year preceding the assessment year, a notice stating that, in respect of that assessment year, the employer elects to assume the cost of benefits payable with respect to the accidents or diseases contemplated in section 10, up to a limit per claim of $1\frac{1}{2}$, 2, $2\frac{1}{2}$, 3, 4, 5, 6, 7, 8 or 9 times the maximum yearly insurable earnings for the assessment year.

Failing such notice, the employer is deemed to have elected the limit of $1\frac{1}{2}$, 2, $2\frac{1}{2}$, 3, 4, 5, 6, 7, 8 or 9 times the maximum yearly insurable earnings for the assessment year, depending on the election applicable to the previous year. However, where no such limit applied to the employer for that year, it is deemed to have elected a limit equal to $1\frac{1}{2}$ times the maximum yearly insurable earnings.

17. Where an employer does not qualify for retrospective adjustment of its annual assessment for an assessment year but who subsequently so qualifies for that year after the deadline prescribed for notifying the Commission of the employer's election, the employer is deemed to have elected a limit of $1\frac{1}{2}$ times the maximum insurable earnings for that assessment year. However, where the employer qualified for retrospective assessment of its assessment for the year preceding the assessment year, the employer is then deemed to have elected a limit equal to $1\frac{1}{2}$, 2, $2\frac{1}{2}$, 3, $3\frac{1}{2}$, 4, 5, 6, 7, 8, or 9 times the maximum insurable earnings, depending on the election applicable to the previous year.

18. Notice given under section 16 is irrevocable in respect of an assessment year from December 15 of the year preceding the assessment year.

§3. Calculation of the risk-related portion of the adjusted assessment

19. The Commission shall calculate the risk-related portion of the employer's adjusted assessment by totalling the following items:

1) the total cost of the accidents and diseases contemplated in section 10 as limited under Subdivision 2;

2) the cost of insurance determined by applying the following formula:

cost of insurance	=	result obtained by multiplying the insurable wages earned by the employer's workers during the assessment year by the risk-related portion of the rate applicable to the employer for that year pursuant to section 305 of the Act	x	insurance premium determined for the assessment year pursuant to section 314 of the Act

3) that portion of the assessment which, for the assessment year, is used to finance the effect of acquisition transactions and corporate reorganization on the assessment, which assessment was established by the Commission after actuarial valuation, at the time of fixing the employer's first- and second-level adjustment factors under section 17 and 18 of the Regulation respecting personalized rates.[1]

Notwithstanding the foregoing, the total amount may not exceed $1^1/_2$ times the result obtained by multiplying the insurable wages earned by the employer's workers during the assessment year by the risk-related portion of the rate applicable to the employer for that year pursuant to section 305 of the Act.

§4. Calculation of the adjusted assessment

20. The Commission shall determine the employer's adjusted assessment by totalling the following items:

1) the risk-related portion of the employer's adjusted assessment as calculated under section 19;

2) the portion of the employer's adjusted assessment that is used to finance the joint sector-based associations insofar as applicable to the employer;

3) the employer's portion of the cost of the financial requirements not apportioned according to risk, which portion shall be determined by applying the following formula:

insurable earnings earned by the employer's workers during the assessment year	x	the rate established by the Commission after actuarial valuation and which reflects the financial requirements not apportioned according to risk

21. For the purposes of this Chapter and Chapter IV, in respect of those enterprises to which a specific unit rate applies, the cost of requirements not financed by the rate is excluded from the cost of the financial requirements considered in applying this Regulation.

DIVISION II
CALCULATION OF THE RETROSPECTIVE ADJUSTMENT OF THE ASSESSMENT

22. The Commission shall calculate the employer's retrospective adjustment of the assessment by calculating the difference between the assessment adjusted under section 20 and the assessment calculated using the rate applicable to the employer under section 305 of the Act for the assessment year, by taking into account, where applicable, the provisional adjustments provided for in Chapter IV.

CHAPTER IV
PROVISIONAL ADJUSTMENTS

DIVISION I
INITIAL PROVISIONAL ADJUSTMENT

23. The Commission shall, upon the expiry of the second year of the reference period, provisionally adjust an employer's assessment by performing the calculations stipulated in Chapter III, taking into account the following distinctions:

1) in applying section 12, the compensation cost is the cost determined for the first two years of the reference period, and, for the purposes of subparagraph 2 of that section, the applicable factor is the factor determined under Division I of Schedule 1. The cost is calculated on the basis of information for those years available on January 31 of the year following the second year of the reference period; and

2) in applying section 14, the formula also ensures that the aggregate risk-related portion of the adjusted assessment of all employers who qualify for retrospective adjustment of their assessments for that year approximates the total amount that the Commission anticipates receiving at the time of the retrospective adjustment.

[1] The Regulation is published in draft form at page 2301 of this issue of the *Gazette officielle du Québec*.

DIVISION II
SECOND PROVISIONAL ADJUSTMENT

24. The Commission shall, upon the expiry of the third year of the reference period, provisionally adjust an employer's assessment at the request of the employer by performing the calculations stipulated in Chapter III, taking into account the following distinctions and the provisional adjustment provided for in section 23:

1) in applying section 12, the compensation cost is the cost determined for the first three years of the reference period, and, for the purposes of subparagraph 2 of that section, the applicable factor is the factor determined under Division II of Schedule 1. The cost is calculated on the basis of information for those years available on January 31 of the year following the third year of the reference period; and

2) in applying section 14, the formula also ensures that the aggregate risk-related portion of the adjusted assessment of all employers who qualify for retrospective adjustment of their assessment for that year approximates the total amount that the Commission anticipates receiving at the time of the retrospective adjustment.

An application made by an employer under this section must reach the Commission before December 15 of the third year of the reference period and is irrevocable from that date forward.

CHAPTER V
BANKRUPTCY OF AN EMPLOYER OR DISCONTINUANCE OF EMPLOYER'S BUSINESS

DIVISION I
BANKRUPTCY OF AN EMPLOYER

25. The bankruptcy of an employer that occurs within the first 21 months of the reference period renders the employer ineligible for retrospective adjustment of its assessment for the assessment year, and, accordingly, the employer shall be assessed for that year at the rate that would otherwise have applied to the employer pursuant to section 305 of the Act.

26. The Commission shall calculate the retrospective adjustment of the assessment of an employer who qualifies for an adjustment for an assessment year and whose bankruptcy occurs after the 21st month of the reference period in accordance with the rules stipulated in this Chapter on the basis of the date the bankruptcy occurred.

27. Where the bankruptcy of an employer occurs:

1) after the 21st month of the reference period, retrospective adjustment of the assessment for the assessment year shall be calculated upon the expiry of the second year of the reference period, in accordance with section 23. In the event that the Commission has already made an initial provisional adjustment, such adjustment shall constitute retrospective adjustment of the assessment;

2) after the 33rd month of the reference period, retrospective adjustment of the assessment for the assessment year shall be calculated upon the expiry of the third year of the reference period, in accordance with section 24, notwithstanding that the employer has not requested a second provisional adjustment. In the event that the Commission has already made the second provisional adjustment, such adjustment shall constitute retrospective adjustment of the assessment;

3) after the 45th month of the reference period, the retrospective adjustment of the assessment for the assessment year shall be calculated upon the expiry of the reference period, in accordance with section 22, if the adjustment has not already been made.

DIVISION II
DISCONTINUANCE OF EMPLOYER'S OPERATIONS

28. An employer who no longer employs any workers because its operations have been discontinued, may request that the Commission apply sections 25 to 27, with the necessary changes being made. However, in the situations provided for in subparagraphs 1 and 2 of section 27, the Commission shall take account of the following distinctions:

1) with respect to subparagraph 1 of section 27, the Commission shall add an amount corresponding to 15 % of the result obtained by multiplying the insurable wages earned by the employer's workers during the assessment year by the risk-related portion of the rate applicable to the employer for that year under section 305 of the Act. However, the sum obtained from the preceding calculation when added to the risk-related portion of the adjusted assessment shall not exceed $1^1/_2$ times the aforementioned result;

2) with respect to subparagraph 2 of section 27, the Commission shall add an amount corresponding to 10 % of the result obtained by multiplying the insurable wages earned by the employer's workers during the assessment year by the risk-related portion of the rate applicable to the employer under section 305 of the Act. However, when the result obtained from the preceding calculation is added to the risk-related portion of the adjusted as-

sessment shall not exceed 1 1/2 times the aforementioned result;

An application made by the employer under this section must reach the Commission no later than the sixtieth day following the date of the discontinuance of the employer's operations, and is irrevocable from that date forward.

CHAPTER VI
GROUP OF EMPLOYERS

DIVISION I
PARENT CORPORATION AND ITS SUBSIDIARY

29. In this Division,

"control" means to hold shares, other than as a creditor, representing more than 50 % of the votes needed to elect a majority of the directors of a corporation;

"group" means a parent corporation and its subsidiaries;

"parent corporation" means a corporation that is not a subsidiary, and that controls, either directly or through its subsidiaries, each of the corporations forming a group;

"subsidiary" means a corporation controlled by a parent corporation directly or through subsidiaries.

30. For an assessment year, employers forming a group may file an application to be considered a single employer for the purpose of retrospective adjustment of the assessment.

31. The application referred to in section 30 shall be filed by all the employers in the group using the form in Schedule 2.

The application shall be accompanied by the following documents:

(1) a resolution from each employer in the group authorizing the application and designating one person to sign the application on the employer's behalf;

(2) a resolution from the parent corporation authorizing the application filed by its subsidiaries, if the parent corporation is not an employer;

(3) a resolution from the parent corporation or a sworn statement by an officer of that corporation attesting to the composition of the group and to its control of its subsidiaries; the resolution or statement may not be dated prior to August 1 of the year preceding the assessment year and shall attest to the composition and to the control on the date of the resolution or statement.

32. Within 45 days following the request from the Commission to that effect, a group of employer shall send the Commission a security in the form in Schedule 3, signed by all the employers in the group, whereby they solidarily stand surety for each other respecting the assessment due by the group, including the adjustments, to a maximum of 50 % of the amount corresponding to the sum of the product of the estimated insurable wages for each employer in the group for the assessment year multiplied by the risk-related portion of the assessment rate applicable to the employer under section 305 of the Act for the year preceding the assessment year, and any interest due to the Commission. The parent corporation shall, even when it is not an employer, sign the security.

Notwithstanding the foregoing, an employer is not required to stand surety for another member of the group where the employer is prohibited from doing so by the Act under which it was incorporated.

Failure by the group to submit the security, as well as any other document required under this Regulation, to the Commission within the period prescribed constitutes a revocation of the application filed under section 30.

33. The group may, in order to take into account the security required under section 32, submit to the Commission an insurance contract, a security contract or a guarantee contract of a legal person governed by the Bank Act (R.S.C., 1985, c. B-1), the Quebec Savings Banks Act (R.S.C., 1970, c. B-4), the Savings and Credit Unions Act (R.S.Q., c. C-4.1), the Act respecting trust companies and savings companies (R.S.Q., c. S-29.01), the Act respecting Insurance (R.S.Q., c. A-32) or the Canadian and British Insurance Companies Act (R.S.C., 1979, c. I-15), whereby the person undertakes to pay the contribution due by the group, including adjustments, to a maximum of 50 % of the amount corresponding to the sum of the product of the estimated insurable wages for each employer in the group for the assessment year multiplied by the employer's risk-related portion of the assessment rate applicable to it pursuant to section 305 of the Act for the year preceding the assessment year, and any interest due to the Commission.

The contract shall remain in force until the expiration of the second year following the year of retrospective adjustment of the assessment provided for in section 22.

34. The application referred to in section 30 shall be filed with the Commission prior to October 1 of the year preceding the assessment year and is irrevocable from January 1 of the assessment year.

The Commission shall rule on the admissibility of the application on the basis of the information included therein on September 30 of the year preceding the assessment year and on the information that the Commission has in its possession at the time.

35. For the purposes of this Chapter, a subsidiary in bankruptcy or being wound up when the application provided for in section 30 is submitted is not considered to be controlled by its parent corporation.

36. An employer who, after the date of the resolution or statement prescribed in subparagraph 3 of the second paragraph of section 31, becomes a subsidiary of the parent corporation of a group of employers who have filed an application under section 30 is considered part of the group for that year for the assessment year from the date on which the employer becomes a subsidiary. The same applies to a subsidiary that later becomes an employer, from the same date.

The election made by the group under Subdivision 2 of Division I of Chapter III is applicable to the employer.

37. An employer who has filed an application under section 30 and who ceases to be controlled by the parent corporation after the date of the resolution or statement prescribed in subparagraph 3 of the second paragraph of section 30 is no longer considered part of the group, from the date on which the employer ceases to be so controlled.

If the employer then qualifies for retrospective adjustment of the assessment under section 4 for the assessment year, it is then considered to have elected the limit applicable to the group unless the employer sends to the Commission the notice provided for in section 16 within the prescribed period.

38. A group of employers that qualifies for or is subject to retrospective adjustment of the assessment pursuant to an application filed under section 30 and that ceases to qualify for or be subject thereto for a year may not file a new application under that section before the expiry of a 5-year period from that year.

Notwithstanding the foregoing, the first paragraph does not apply to a group of employers that ceases to qualify for or be subject to retrospective adjustment because it no longer satisfies the requirements stipulated in section 4, except if it does not file an application under section 30 for a year as soon as it meets again the requirements provided for in section 4.

39. A group of employers that qualifies for or is subject to retrospective adjustment of the assessment for a given year pursuant to an application filed under section 45 and that ceases to so qualify or be subject thereto for a year may not file an application under section 30 before the expiry of a 5-year period from that year.

40. A group of employers that qualifies for or is subject to retrospective adjustment of the assessment pursuant to an application filed under section 45 may not file an application under section 30 before the expiry of a 5-year period during which it continually qualified therefor or was continually subject thereto, pursuant to an application filed under section 45.

Notwithstanding the first paragraph, a group of employers that qualifies for or is subject to retrospective adjustment of the assessment pursuant to an application filed under section 45 and that may not, for a year, submit an application under that section because it cannot form subgroups, including a residual subgroup where applicable, or because it cannot form more than one subgroup, including the residual subgroup, reaching the threshold for the year prior to the year preceding the assessment year, may file an application under section 30 for that year, and, if it qualifies for or is subject to retrospective adjustment, it is considered, for the purpose of the first paragraph, to have qualified for or been subject thereto for that year pursuant to an application filed under section 45.

Notwithstanding the foregoing, as soon as the group referred to in the second paragraph can form subgroups again for a given year, including a residual subgroup where applicable, or form more than one subgroup, including the residual subgroup, reaching the threshold for the year prior to the year preceding the assessment year, for one year, it shall file an application under section 45 for the same year, unless the period prescribed in the first paragraph has expired.

A group of employers that qualifies for or is subject to retrospective adjustment of the assessment pursuant to an application filed under section 45 and that may not, for one year, qualify for retrospective adjustment of the assessment pursuant to applications filed under sections 30 and 45 is considered, for the purpose of the first paragraph, to have so qualified or been subject thereto for that year pursuant to an application filed under section 45, except if that group does not file an application under that section 45 for one year as soon as it can form subgroups again, including a residual subgroup where applicable, or form more than one subgroup, including the residual subgroup, reaching the threshold for the year prior to the year preceding the assessment year, or if it does not file an application, for one year, under section 30 in compliance

with the second paragraph as soon as it meets the requirements of section 4.

For the purposes of this section, any group having the same parent corporation as the group that ceased to qualify for or be subject to retrospective adjustment is deemed to be the same group.

A parent corporation is deemed to be the same parent corporation as that of a group that previously qualified for or was subject to retrospective adjustment, if it is controlled by the same person or group of persons or by related persons or related groups within the meaning of sections 17 to 21 of the Taxation Act (R.S.Q., c. I-3) with the exception of paragraph *b* of section 20 of that Act.

41. Employers considered one and the same employer for the purpose of retrospective adjustment of the assessment for a given year shall furnish, prior to March 1 of the following year, a certificate from an outside auditor attesting to the composition of the group, to the parent corporation's control of its subsidiaries during the assessment year, and to any change in the group having occurred during that given year.

42. A group that files an application under section 5 is not entitled to have its qualification for retrospective adjustment of its assessment determined on the basis of subparagraph 1 of that section.

43. For the purpose of apportioning the retrospectively adjusted assessment among the employers in the group, the Commission shall calculate the adjusted assessment of each employer.

The risk-related portion of each employer's adjusted assessment is then multiplied by the result obtained by applying the following formula:

$$\frac{\text{risk-related portion of the group's adjusted assessment}}{\text{aggregate risk-related portions of the adjusted assessment of each employer in the group}}$$

DIVISION II
SECOND-LEVEL PARENT CORPORATION AND ITS SUBSIDIARIES

44. In this Division,

"control" means to control as defined in section 29;

"group" means a group as defined in section 29;

"parent corporation" means a parent corporation as defined in section 29;

"residual subgroup" means a parent corporation and the corporations it controls directly or indirectly and that are not part of a subgroup;

"second-level parent corporation" means a corporation controlled directly by the parent corporation and that controls, either directly or through its subsidiaries, each of the corporations forming a subgroup;

"subgroup" means a second-level parent corporation and its subsidiaries;

"subsidiary" means a corporation controlled by a second-level parent corporation directly or through its subsidiaries.

45. For an assessment year, employers belonging to the same group may form subgroups, including a residual subgroup where applicable, and may file an application requesting that each subgroup of employers, and the residual subgroup of employers thus formed where applicable, be considered one and the same employer for the purpose of retrospective adjustment of the assessment.

46. The application referred to in section 45 shall be filed by all the employers in the group in the form in Schedule 4.

47. First, when filing an application, the employers forming a subgroup not reaching the qualifying threshold for the year prior to the year preceding the assessment year, shall be grouped with the employers of the residual subgroup, if any, and are then considered part of that subgroup.

Secondly, the employers of the residual subgroup not reaching the threshold for the year prior to the year preceding the assessment year, shall be grouped with the employers of a subgroup reaching the threshold and are then considered part of that subgroup.

48. When filing an application, if there is no residual subgroup, the employers of a subgroup not reaching the qualifying threshold stipulated in section 4, shall be grouped with the parent corporation that is an employer and is then considered part of the subgroup thus formed.

If the subgroup formed under the first paragraph does not reach the threshold for the year prior to the year preceding the assessment year, all the employers of that subgroup shall be grouped with the employers of a subgroup reaching the threshold, and are then considered part of that subgroup.

49. When filing an application, if no residual subgroup or parent corporation is an employer, the employers in a subgroup not reaching the qualifying threshold for the year prior to the year preceding the assessment year shall be grouped in a single subgroup if there are several subgroups.

If only one subgroup not reaching the threshold or if the subgroup formed under the first paragraph does not reach the threshold, all the employers of any of those subgroups, as applicable, shall be grouped with the employers of a subgroup reaching the threshold and are then considered part of that subgroup.

50. Subject to the first paragraph of section 48, the parent corporation that is an employer when the application referred to in section 45 is submitted shall be grouped, if there is no residual subgroup, with a subgroup reaching the qualifying threshold for the year prior to the year preceding the assessment year and is then considered part of that subgroup.

51. The parent corporation that is not an employer when the application referred to in section 45 is submitted shall, if there is no residual subgroup reaching the qualifying threshold for the year prior to the year preceding the assessment year, designate the subgroup reaching the threshold with which the parent corporation will form a group if it later becomes an employer.

52. The parent corporation shall designate, through a resolution, one and the same subgroup reaching the qualifying threshold for the year prior to the year preceding the assessment year for the purposes of the second paragraph of section 47, the second paragraph of section 48, the second paragraph of section 49 and sections 50 and 51.

The subgroup designated under the previous paragraph is deemed to be the subgroup designated for the purposes of the second paragraph of section 47, the second paragraph of section 48, the second paragraph of section 49 and sections 50 and 51 for the three following consecutive years when such designation is necessary, except if that subgroup no longer reaches the threshold for the year prior to the year preceding the assessment year.

For the purposes of the second paragraph of this section, any subgroup of employers having the same second-level parent corporation as the designated subgroup is deemed to be the same subgroup as the designated subgroup.

A second-level parent corporation is deemed to be the same second-level parent corporation as that of the designated subgroup if it controls, directly of through subsidiaries, the second-level parent corporation of the designated subgroup.

53. The application referred to in section 45 shall be accompanied by the following documents:

(1) a resolution from each of the employers in the group authorizing the application and designating one person to sign the application on the employer's behalf;

(2) a resolution from the parent corporation authorizing the application filed by the employers where the parent corporation is not itself an employer;

(3) a resolution from the parent corporation or a sworn statement by an officer of that corporation attesting to the composition of the group, of each subgroup and of the residual subgroup as well as to the parent corporation's control of each corporation in the group and to the second-level parent corporation's control of its subsidiaries; the resolution or statement may not be dated prior to August 1 of the year preceding the assessment year and shall attest to the composition and to the control on the date of the resolution or statement;

(4) if necessary, a resolution from the parent corporation designating a subgroup reaching the qualifying threshold for the year prior to the year preceding the assessment year, in accordance with the first paragraph of section 52.

54. The application referred to in section 45 shall be filed with the Commission before October 1 of the year preceding the assessment year and is irrevocable from January 1 of the assessment year.

Subject to the following paragraphs, the Commission shall rule on the admissibility of the application on the basis of the information included therein on September 30 of the year preceding the assessment year and on the basis of information in the possession of the Commission at that time.

Within 45 days following the request by the Commission to that effect, each subgroup of employers, and, where applicable, the residual subgroup of employers, shall send the Commission a security in the form in Schedule 5, signed by all the employers in the subgroup or in the residual subgroup, whereby they solidarily stand surety for each other respecting the assessment due by the subgroup or the residual subgroup, including adjustments up to a maximum of 50 % of the amount corresponding to the sum of the product of the estimated insurable wages for each employer in the subgroup or residual subgroup for the assessment year multiplied by

the risk-related portion of the assessment rate applicable to the employer under section 305 of the Act for the year preceding the assessment year, and any interest due to the Commission. The second-level parent corporation shall, even when it is not an employer, sign the security for the subgroup it is considered part of under section 61; the same applies to the parent corporation that is not an employer for the subgroup it is considered part of under section 62.

Notwithstanding the foregoing, an employer is not required to stand surety for another member of the subgroup or residual subgroup where the employer is prohibited from doing so by the Act under which it was incorporated.

Following the examination of the application, if a resolution from the parent corporation designating a subgroup reaching the qualifying threshold for the year prior to the year preceding the assessment year is required under the first paragraph of section 52, the resolution and any other document required by the Commission, shall be submitted within the period prescribed in the third paragraph of this section.

The failure by a subgroup, the residual subgroup or the parent corporation to submit the documents required under this Regulation to the Commission within the period prescribed constitutes a revocation of the application filed under section 45.

55. The subgroup or residual subgroup may, in order to take into account the security provided for in section 54, submit to the Commission an insurance contract, a security contract or a guarantee contract of a legal person governed by the Bank Act (R.S.C., 1985, c. B-1), the Quebec Savings Banks Act (R.S.C., 1970, c. B-4), the Savings and Credit Unions Act (R.S.Q., c. C-4.1), the Act respecting trust companies and savings companies (R.S.Q., c. S-29.01), the Act respecting Insurance (R.S.Q., c. A-32) or the Canadian and British Insurance Companies Act (R.S.C., 1979, c. I-15), whereby the person undertakes to pay the contribution due by the group, including adjustments, to a maximum of 50 % of the amount corresponding to the sum of the product of the estimated insurable wages for each employer in the subgroup or residual subgroup for the assessment year multiplied by the risk-related portion of the assessment rate applicable to the employer under section 305 of the Act for the year preceding the assessment year, and any interest due to the Commission.

This contract shall remain in force until the expiry of the second year following retrospective adjustment of the assessment provided for in section 22.

56. For the purposes of this Chapter, a corporation in bankruptcy or being wound up when the application provided for in section 45 is submitted is not considered to be controlled by its second-level parent corporation or its parent corporation.

57. An employer who, after the date of the resolution or statement prescribed in subparagraph 3 of section 53, becomes a subsidiary of a second-level parent corporation of a subgroup of employers is considered part of the same subgroup or residual subgroup as those employers for the assessment year from the date on which the employer becomes a subsidiary. The same applies to a subsidiary that later becomes an employer, from the same date.

The election made by the subgroup or residual group under Subdivision 2 of Division I of Chapter III is applicable to the employer.

Notwithstanding the foregoing, if the employer was already controlled by its parent corporation or was a subsidiary of another second-level parent corporation, it shall continue to be part of the same subgroup or residual subgroup to which it belonged for the assessment year.

58. Subject to the first paragraph of section 57 and subject to section 61, an employer who, after the date of the resolution or statement prescribed in subparagraph 3 of section 53, becomes controlled by the parent corporation is considered part of the same subgroup or residual subgroup as the parent corporation for the assessment year from that date or is considered part of the subgroup designated by the parent corporation in accordance with section 51. The same applies to a corporation controlled by the parent corporation that later becomes an employer from the same date.

The election made by the subgroup or residual subgroup under Subdivision 2 of Division I of Chapter III is applicable to the employer.

59. An employer who, after the date of the resolution or statement prescribed in subparagraph 3 of section 53, ceases to be a subsidiary of a second-level parent corporation is no longer considered part of the subgroup or residual group to which it belonged, from the date on which the employer ceases to be so controlled.

Notwithstanding the foregoing, if the employer is still controlled by the parent corporation or becomes a subsidiary of another second-level parent corporation, it shall continue to be part of the subgroup or residual subgroup to which it belonged for the assessment year.

60. An employer who, after the date of the resolution or statement prescribed in subparagraph 3 of section 53, ceases to be controlled directly or indirectly by the parent corporation, is no longer considered part of the subgroup or residual subgroup to which it belonged from the date on which the employer ceased to be so controlled.

If the employer subsequently qualifies for or becomes subject to retrospective adjustment of the assessment for the assessment year under section 4, it is then deemed to have elected the limit applicable to the group unless it sends to the Commission the notice provided for in section 16 within the prescribed period.

61. A second-level parent corporation that is not an employer when the application prescribed in section 45 is submitted and that later becomes an employer is then considered part of the same subgroup or residual subgroup as its subsidiaries from that date and for the assessment year. The election made by the subgroup or residual subgroup under Subdivision 2 of Division I of Chapter III applies to it.

62. A parent corporation that is not an employer when the application prescribed in section 45 is submitted and that later becomes an employer is, if there was a residual subgroup reaching the qualifying threshold for the year prior to the year preceding the assessment year when the application was submitted, considered part of the residual subgroup or the subgroup designated under the first paragraph of section 52, from that date and for the assessment year.

The election made by the subgroup or residual subgroup in accordance with Subdivision 2 of Division I of Chapter III is, in the case referred to in the preceding paragraph, applicable to the parent corporation.

63. A group of employers that qualifies for or is subject to retrospective adjustment of the assessment by subgroups, including a residual subgroup where applicable, pursuant to an application filed under section 45 and that ceases to so qualify or be subject thereto for one year may not file a new application under section 45 before the expiry of a 5-year period from that year.

Notwithstanding the foregoing, the first paragraph does not apply to a group of employers that ceases to qualify for or be subject to retrospective adjustment for one year because it cannot form subgroups, including a residual subgroup where applicable, or because it cannot form more than one subgroup, including the residual subgroup, reaching the qualifying threshold for the year prior to the year preceding the assessment year and that files an application under section 30 for that year and qualifies for or is subject to retrospective adjustment for that year.

Notwithstanding the foregoing, as soon as the group referred to in the second paragraph may, for one year, form subgroups again, including a residual subgroup where applicable, or form more than one subgroup, including the residual subgroup, reaching the qualifying threshold for the year prior to the year preceding the assessment year, it shall file an application under section 45 for the same year, failing which the exclusion provided for in the first paragraph will be applicable to it.

Notwithstanding the foregoing, the first paragraph does not apply to a group of employers that ceases to qualify for or be subject to retrospective adjustment for one year because it may not qualify for or be subject thereto pursuant to applications filed under sections 30 and 45.

Subject to the third paragraph, as soon as the group of employers referred to in the fourth paragraph meets again the requirements provided for in section 4, for one year, it shall file an application under section 30 for the same year, failing which the exclusion provided for in the first paragraph will be applicable to it.

64. Subject to section 65, a group of employers that qualifies for or is subject to retrospective adjustment of the assessment for one year pursuant to an application filed under section 30, and that ceases to so qualify or be subject thereto for one year, may not file an application under section 45 before the expiry of a 5-year period from that year.

65. A group of employers that qualifies for or is subject to retrospective adjustment of the assessment pursuant to an application filed under section 30, may not file an application under section 45 before the expiry of a 5-year period during which it continuously so qualified or was subject thereto, pursuant to an application filed under section 30.

Notwithstanding the foregoing, the first paragraph does not apply to a group of employers that, when the initial application under section 30 was submitted, could not file an application under section 45 because it could not form subgroups, including a residual subgroup where applicable, or because it could not form more than one subgroup, including the residual subgroup, reaching the qualifying threshold for the year prior to the year preceding the assessment year.

Notwithstanding the foregoing, as soon as the group referred to in the second paragraph can form subgroups, including a residual subgroup where applicable, for one

year, or can form more than one subgroup, reaching the threshold for the year prior to the year preceding the assessment year, it shall file an application under section 45 for the same year, failing which the period prescribed in the first paragraph of this section applies.

Notwithstanding the foregoing, a year for which a group of employers may not file an application under section 30 because it no longer meets the requirements prescribed in section 4 is, for the purposes of the first paragraph of this section, deemed to be a year during which a corporation qualifies for or is subject to retrospective adjustment pursuant to an application filed under section 30, except if that group does not file an application under that section as soon as it meets again the requirements prescribed in section 4, unless the period prescribed in the first paragraph has expired.

66. For the purposes of sections 63 to 65, any group having the same parent corporation as that of a group that ceased to qualify for or be subject to retrospective adjustment or having filed an application under section 30 is deemed to be the same group.

A parent corporation is deemed to be the same parent corporation as that of a group that previously qualified for or was subject to retrospective adjustment, if it is controlled by the same person or group of persons or by related persons or related groups within the meaning of sections 17 to 21 of the Taxation Act (R.S.Q., c. I-3), with the exception of paragraph b of section 20 of that Act.

67. Employers that qualify for or are subject to retrospective adjustment of the assessment for a given year pursuant to an application filed under section 45 shall furnish, prior to March 1 of the following year a certificate from an outside auditor attesting to the composition of the group, of each subgroup and the residual subgroup as well as to the parent corporation's control of the group corporations, to the second-level parent corporation's control of its subsidiaries during the assessment year, and to any change in a group, subgroup or residual subgroup having occurred during the year.

68. A group that files an application under section 5 with regard to a subgroup or residual subgroup is not entitled to have the qualification for retrospective adjustment of the assessment of that group or residual subgroup determined on the basis of subparagraph 1 of that section.

69. For the purposes of apportioning the retrospectively adjusted assessment among the employers in the group or residual subgroup, the Commission shall calculate the adjusted assessment of each employer.

The risk-related portion of each employer's adjusted assessment is then multiplied by the result obtained by applying the following formula:

$$\frac{\text{risk-related portion of the adjusted assessment of the subgroup or residual subgroup}}{\text{aggregate risk-related portions of the adjusted assessment of each employer in the subgroup or residual subgroup}}$$

DIVISION III
HEALTH AND SOCIAL SERVICES
PUBLIC INSTITUTIONS

70. In this Division,

"board of directors" means a board of directors established under sections 119 to 125, 127, or 128 of the Act respecting health services and social services (R.S.Q., c. S-4.2);

"group" means a set of institutions administered by the same board of directors; and

"institution" means a public institution covered by section 98 of the Act respecting health services and social services (R.S.Q., c. S-4.2).

71. For an assessment year, employers belonging to the same group may file an application to be considered a single employer for the purposes of retrospective adjustment of the assessment.

72. The application provided for in section 71 shall be filed by all the employers in the group in the form in Schedule 6.

The application shall be accompanied by the following documents:

(1) a resolution from the board of directors authorizing the filing of the application in respect of all the employers in the group and designating one person to sign the application on the group's behalf;

(2) a resolution from the board of directors, attesting to the composition of the group; the resolution shall not be dated prior to August 1 of the year preceding the assessment year and shall attest to the composition on the date of the resolution.

73. The application provided for in section 71 shall be filed with the Commission before October 1 of the year preceding the assessment year and is irrevocable from January 1 of the assessment year.

The Commission shall rule on the admissibility of the application on the basis of the information contained therein on September 30 of the year preceding the assessment year and on the basis of the information in the Commission's possession at that time.

74. An employer who, after the date of the resolution provided for in subparagraph 2 of section 72, comes under the administration of the board of directors of a group that has filed an application under section 71 is considered part of that group for the assessment year from the date on which such administration begins. The same applies to an institution that is administered by that board of directors and that subsequently becomes an employer, from the same date.

The election made by the group under Subdivision 2 of Division I of Chapter III is applicable to the group.

75. An employer who, after the date of the resolution provided for in subparagraph 2 of section 72, ceases to be administered by the board of directors of the group is no longer considered part of that group, from the date on which that administration ceases.

76. A group of employers that qualifies for or is subject to retrospective adjustment of the assessment pursuant to an application filed under section 71 and that ceases to so qualify or be subject thereto for a year shall not file a new application under that section before the expiry of a 5-year period from that year.

Notwithstanding the foregoing, the first paragraph does not apply to a group of employers that ceases to qualify for or be subject to retrospective adjustment because it no longer meets the requirements provided for in section 4, unless it does not file an application under section 71, for one year, as soon as it again meets those requirements.

For the purpose of this section, any group having the same board of directors as the group that ceased to qualify for or be subject to retrospective adjustment is deemed to be the same group.

77. The employers in the group shall file, prior to March 1 of the year following the assessment year, a resolution of the board of directors attesting to the composition of the group during the assessment year and to any change in the group having occurred during that year.

78. A group that files an application under section 5 is not entitled to have its qualification for retrospective adjustment of its assessment determined on the basis of subparagraph 1 of that section.

79. For the purposes of apportioning the retrospectively adjusted assessment among the employers in the group, the Commission shall calculate the adjusted assessment of each employer.

The risk-related portion of each employer's adjusted assessments is then multiplied by the result obtained by applying the following formula:

$$\frac{\text{risk-related portion of the group's adjusted assessment}}{\text{aggregate risk-related portions of the adjusted assessment of each employer in the group}}$$

DIVISION I
BANKRUPTCY OF AN EMPLOYER IN A GROUP, SUBGROUP OR RESIDUAL SUBGROUP

80. The bankruptcy of an employer who is part of a group, subgroup or residual subgroup contemplated in Divisions I and II and which bankruptcy occurs within the first 21 months of the reference period, renders the employer ineligible for retrospective adjustment of its assessment for the assessment year, and accordingly, it shall be assessed for that year at the rate that would otherwise have applied to it under section 305 of the Act.

Accordingly, the employer is considered never to have been part of the group, subgroup or residual subgroup for the purpose of calculating, for the assessment year, any adjustment of the assessment of the other employers in the group, subgroup or residual subgroup.

81. The Commission shall calculate the retrospective adjustment of the assessment of an employer who is part of a group, subgroup or residual subgroup for an assessment year and whose bankruptcy occurs after the 21st month of the reference period in accordance with the rules stipulated in sections 26 and 27, with the necessary changes being made.

The employer is accordingly considered never to have been part of the group, subgroup or residual subgroup for the purpose of calculating, for the assessment year, any adjustment of the assessment of the other employers in the group, subgroup or residual subgroup, subsequent to the adjustment made under the first paragraph.

82. Section 80 does not operate so as to reduce the obligations stipulated in the security signed by all the employers in a group, subgroup or residual subgroup or the obligations in the security substituted for such security pursuant to sections 32, 32, 54 or 55.

CHAPTER VII
FINAL AND TRANSITIONAL PROVISIONS

83. Notwithstanding section 4, the employer who, for the 1999, 2000, 2001, 2002 and 2003 assessment years, does not satisfy the conditions stipulated in this section in order to qualify for retrospective adjustment of its assessment, may so qualify if it files an application with the Commission under section 5 and satisfies either of the conditions of that section or the following two conditions:

1) the employer must have qualified for retrospective adjustment of its assessment for at least one of the two years preceding the 1999 assessment year and, for the 2000 to 2003 assessment years, it must have qualified for the adjustment continuously from the 1999 assessment year up to the year preceding the assessment year; and

2) the result obtained by multiplying the insurable wages earned by the employer's workers during the year prior to the year preceding the assessment year by the unit rate in which the employer was classified for that prior year must be equal to or greater than the transitional threshold for the year prior to the year preceding the assessment year.

For the purposes of this section, the transitional threshold of the year prior to the year preceding 1999 is $440,000 and is established for each subsequent year by applying the following formula and rounding up the result thus obtained to the nearest $100:

$$\text{transitional threshold for the year} = \text{transitional threshold for the preceding year} \times \frac{\text{maximum yearly insurable earnings for the year}}{\text{maximum yearly insurable earnings for the preceding year}} \times \frac{\text{average provincial rate for the year}}{\text{average provincial rate for the preceding year}}$$

The average provincial rate for a given year is the rate calculated by the Commission at the time of fixing the assessment rates of classification units for that year under section 304 of the Act.

84. For the 1999 assessment year, an employer who fails to send the notice provided for in Subdivision 2 of Division I of Chapter III is deemed to have elected a limit equal to the result obtained by multiplying 3 by $^1/_2$, 1, 2 or 3, depending on the election made for 1998, and by the maximum yearly insurable earnings for 1999. However, where no limit applied to an employer for 1998, that employer is deemed to have elected a limit equal to $1^1/_2$ times the maximum yearly insurable earnings for 1999, for the 1999 assessment year.

85. This Regulation replaces the Regulation respecting retroactive adjustment of the assessment enacted by Order-in-Council 262-90 of February 28, 1990. However, the replaced Regulation continues to apply to assessment years prior to the 1999 assessment year.

86. This Regulation has effect from the 1999 assessment year.

87. This Regulation comes into force on the day of its publication in the *Gazette officielle du Québe*c.

SCHEDULE 1
(ss. 12, 23 and 24)

DIVISION I

1. For the purpose of section 23, the Commission shall determine the category applicable to the accident or disease from among the following categories and shall apply the corresponding factor indicated below:

1) Death: accident or disease resulting in death before the end of the second year of the reference period:

$$1 + (0.300 \times A);$$

2) Inactive: accident or disease that does not give rise to any income replacement indemnity in respect of the final quarter of the second year of the reference period:

$$1 + (0.200 \times A);$$

3) Active: accident or disease that gives rise to income replacement indemnities in respect of the final quarter of the second year of the reference period:

$$1 + (3.400 \times A);$$

where A corresponds to the coefficient determined by the Commission after actuarial valuation for the purposes of this Division to ensure that the factor takes into account the cost, on July 1 of the assessment year, of the employment injuries for that year as established on the basis of the Commission's financial statements and any corrections that may be made to the compensation cost of employment injuries outside the first two years of the reference period.

DIVISION II

1. For the purpose of section 24, the Commission shall determine the category applicable to the accident or disease from among the following categories and shall apply the corresponding factor indicated below:

1) Death: accident or disease resulting in death before the end of the third year of the reference period:

1 + (0.210 x B);

2) Inactive: accident or disease that does not give rise to any income replacement indemnity in respect of the third year of the reference period:

1 + (0.120 x B);

3) Active: accident or disease that gives rise to income replacement indemnities in respect of the third year of the reference period:

a) where no income replacement indemnity relates to either one of the final two quarters of that year:

1 + (0.450 x B);

b) where the income replacement indemnities relate to either one of the final two quarters of that year:

1 + (2.160 x B);

where B corresponds to the coefficient determined by the Commission after actuarial valuation for the purposes of this Division to ensure that the factor takes into account the cost, on July 1 of the assessment year, of the employment injuries for that year as established on the basis of the Commission's financial statements and any corrections that may be made to the compensation cost of employment injuries outside the first two years of the reference period.

DIVISION III

1. For the purpose of section 12, the Commission shall determine the category applicable to the accident or disease from among the following categories and shall apply the factor indicated below:

1) Death: accident or disease resulting in death before the end of the reference period:

1 + (0.150 x C);

2) Inactive: accident or disease that does not give rise to any income replacement indemnity in respect of the final two years of the reference period:

1 + (0.100 x C);

3) Active: accident or disease that gives rise to income replacement indemnities in respect of the final two years of the reference period:

a) where the income replacement indemnity relates to only one quarter of the two years:

1 + (0.275 x C);

b) where the income replacement indemnities relate to two quarters of the two years:

1 + (0.450 x C);

c) where the income replacement indemnities relate to three quarters of the two years:

1 + (0.625 x C);

d) where the income replacement indemnities relate to four quarters of the two years:

1 + (0.800 x C);

e) where the income replacement indemnities relate to five quarters of the two years:

1 + (0.975 x C);

f) where the income replacement indemnities relate to six quarters of the two years:

1 + (1.150 x C);

g) where the income replacement indemnities relate to seven quarters of the two years:

1 + (1.325 x C);

h) where the income replacement indemnities relate to eight quarters of the two years:

1 + (1.500 x C);

where C corresponds to the coefficient determined by the Commission after actuarial valuation for the purposes of this Division to ensure that the factor takes into account the cost, on July 1 of the assessment year, of the employment injuries for that year as established on the basis of the Commission's financial statements and any corrections that may be made to the compensation cost of employment injuries outside the reference period.

DIVISION IV

4. For the purposes of this Schedule, "quarter" means:

1) the period commencing January 1 and terminating March 31;

2) the period commencing April 1 and terminating June 30;

3) the period commencing July 1 and terminating September 30;

4) the period commencing October 1 and terminating December 31.

5. For the purpose of determining the factor applicable under this Schedule, the Commission shall not take into account the fact that a portion of the cost of accident or sickness benefits contemplated in section 10 is, pursuant to sections 328 or 329 of the Act, imputed to another employer, to employers of one, several or all of the units or to the reserve provided for in subparagraph 2 of section 312 of the Act.

6. For the purposes of this Schedule, an income replacement indemnity does not include an income replacement indemnity provided for in section 61 of the Act.

SCHEDULE 2
(s. 30)

APPLICATION TO FORM A GROUP FOR THE PURPOSE OF RETROSPECTIVE ADJUSTMENT OF THE ASSESSMENT

(Regulation respecting retrospective adjustment of the assessment)

The employers designated below apply to be considered one and the same employer for the purpose of retrospective adjustment of the assessment for the ________ assessment year.

They declare that they form a group within the meaning of Division I of Chapter VI of the Regulation respecting retrospective adjustment of the assessment.

They appoint ________________________________
(insert name of employer)
to inform the Commission of the employer's assumption limit elected under Subdivision 2 of Division I of Chapter III.

Designation of each corporation with the signature of the person authorized to sign the application:

"employer" ____________________________________
(designation)

____________________ ________________________
Signature Date
(duly authorized person)

"employer" ____________________________________
(designation)

____________________ ________________________
Signature Date
(duly authorized person)

SCHEDULE 3
(s. 32)

SECURITY

APPEARING:

____,
represented by ________________________________,
(name and address of parent corporation even if not an employer)
duly authorized by a resolution of its board of directors attached hereto;

____,
represented by ________________________________,
(name and address of employer)
duly authorized by a resolution of its board of directors attached hereto;

(as indicated above, list the names and addresses of all the employers in the group as well as the name of the person duly authorized under a resolution of the employer's board of directors and attach that resolution hereto)

DECLARING AS FOLLOWS:

The above corporations hereby bind themselves jointly and severally toward the Commission de la santé et de la sécurité du travail to pay the assessment up to a maximum of 50 % of the amount corresponding to the aggregate results obtained by multiplying the total estimated payroll for the assessment year for each employer in the group by the risk-related portion of the rate applicable to the employer under section 305 of the Act for the year preceding the assessment year, and any interest due to the Commission for the ____________assessment year if any of the parties hereto is the object of a certificate deposited with the clerk of the court of competent jurisdiction under section 322 of the Act.

An employer who ceases to form part of a group remains bound by the security for the assessment relating to the part of the year during which it formed part of the group.

An employer who is unable to stand surety for another member of the group because it is prohibited from

so doing by the Act under which it was incorporated must indicate below the name of the member of the group in question:

______________________ is unable to stand surety for
(name of employer)

____
(name of member of the group)

______________________ is unable to stand surety for
(name of employer)

____
(name of member of the group)

The parties hereto waive the benefits of discussion and division.

IN WITNESS WHEREOF the parties have signed through their duly authorized representatives:

____
(name of the parent corporation)

Per: __________________________ ____________
(signature of duly authorized person) (date)

____
(name of employer)

Per: __________________________ ____________
(signature of duly authorized person) (date)

(name and signature of any other employers)

SCHEDULE 4
(s. 45)

APPLICATION TO FORM A GROUP FOR THE PURPOSE OF RETROSPECTIVE ADJUSTMENT OF THE ASSESSMENT

(Regulation respecting retrospective adjustment of the assessment)

The employers designated below, forming subgroups, including a residual subgroup where applicable, hereby request that each subgroup of employers, and the residual subgroup of employers thus formed where applicable, be considered one and the same employer for the purpose of retrospective adjustment of the assessment.

They declare that they form a group within the meaning of Division II of Chapter VI of the Regulation respecting retrospective adjustment of the assessment.

They appoint the following person to act as the group's representative with the Commission.

Name of the representative ________________________

Title ____

Corporation ___________________________________

Legal entity No. _______________________________

Address ______________________________________

____

Telephone ____________________________________

Designation of employers in every subgroup and, where applicable, in the residual subgroup, with the signature of the person authorized to sign the application, and designation of the employer authorized to inform the Commission of the limit elected under Subdivision 2 of Division I of Chapter III. For each subgroup and residual subgroup, specify if it is the parent corporation or the second-level parent corporation.

Subgroup
"employer" ___________________________________
(designation)

___________________ ______________________
Signature Date
(duly authorized person)

They designate the following employer ____________ to inform the Commission of the election made under Subdivision 2 of Division I of Chapter III.

Subgroup
"employer" ___________________________________
(designation)

___________________ ______________________
Signature Date
(duly authorized person)

They designate the following employer _____________ to inform the Commission of the election made under Subdivision 2 of Division I of Chapter III.

Residual subgroup
"employer" ___________________________________
(designation)

___________________ ______________________
Signature Date
(duly authorized person)

They designate the following employer ____________ to inform the Commission of their election under Subdivision 2 of Division I of Chapter III.

SCHEDULE 5
(s. 54)

SECURITY

(Regulation respecting retroactive adjustment of the assessment)

Subgroup (or residual subgroup where applicable) (Specify if it is the parent corporation or the second-level parent corporation that must sign this security notwithstanding that it is not an employer)

APPEARING:

____,
represented by __________________________________,
(name and address of employer)
duly authorized by a resolution of its board of directors attached hereto;

____,
represented by __________________________________,
(name and address of employer)
duly authorized by a resolution of its board of directors attached hereto;

(as indicated above, list the names and addresses of all the employers in the subgroup or, where applicable, in the residual subgroup, as well as the name of the person duly authorized under a resolution of the employer's board of directors and attach that resolution hereto)

DECLARING AS FOLLOWS:

The above corporations hereby bind themselves jointly and severally toward the Commission de la santé et de la sécurité du travail to pay the assessment up to 50 % of the amount corresponding to the aggregate results obtained by multiplying the total estimated payroll for each employer in the subgroup or residual subgroup for the assessment year by the risk-related portion of the rate applicable to the employer under section 305 of the Act for the year preceding the assessment year, and any interest due to the Commission for the ______________ assessment year if any of the parties hereto is the object of a certificate deposited with the clerk of the court of competent jurisdiction under section 322 of the Act.

An employer who ceases to form part of a subgroup, or, where applicable, of a residual subgroup, remains bound by the security for the assessment relating to the part of the year during which it formed part of the subgroup or residual subgroup.

An employer who is unable to stand surety for another member of the subgroup or the residual subgroup because it is prohibited from so doing by the Act under which it was incorporated must indicate below the name of the member of the subgroup or of the residual subgroup in question:

______________________ is unable to stand surety for
(name of employer)

____
(name of member of the subgroup or of the residual subgroup)

______________________ is unable to stand surety for
(name of employer)

____
(name of member of the subgroup or of the residual subgroup)

The parties hereto waive the benefits of discussion and division.

IN WITNESS WHEREOF the parties have signed through their duly authorized representatives:

____
(name of the corporation)

Per: ______________________________ __________
(signature of duly authorized person) (date)

____
(name of employer)

Per: ______________________________ __________
(signature of duly authorized person) (date)

(name and signature of any other employers)

SCHEDULE 6
(s. 71)

APPLICATION TO FORM A GROUP FOR THE PURPOSE OF RETROSPECTIVE ADJUSTMENT OF THE ASSESSMENT

(Regulation respecting retrospective adjustment of the assessment)

The employers designated below hereby apply to be considered as one and the same employer for the pur-

poses of retrospective adjustment of the assessment for the ________ assessment year.

They declare that they form a group within the meaning of Division III of Chapter VI of the Regulation respecting retrospective adjustment of the assessment.

They appoint __________ (insert name of person) to inform the Commission of the assumption limit elected under Subdivision 2 of Division I of Chapter III.

Designation of each institution, with the signature of the person authorized to sign the application:

"institution": ___________________________________

"institution": ___________________________________

________________________________ ____________
Signature of duly authorized person Date

2307

Draft Regulation

An Act respecting municipal taxation
(R.S.Q., c. F-2.1)

Single-use immovables of an industrial or institutional nature — Method of assessment

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 method of assessment of single-use immovables of an industrial or institutional nature, the text of which appears below, may be made by the Government upon the expiry of 45 days following this publication.

The purpose of the draft Regulation is to prescribe a method of assessment for single-use immovables of an industrial or institutional nature.

To that end, it first proposes a definition of the expression "single-use immovables of an industrial or institutional nature". Then, it proposes that, as a method of assessment of the immovables, an application of the cost approach which consists, as a first step, in establishing the cost of the new constructions which are part of such an immovable by taking into account their exact outside dimensions, as they exist on a precise date, and the materials and techniques currently used on that date for building such constructions. The draft Regulation provides that it is then required to subtract from that cost, where applicable, any depreciation, in particular the depreciation to take into account the significant difference existing, where it is expedient, between the space that could be usable in the construction taken into consideration for the establishment of the cost of the new constructions and the space actually usable in the construction to be assessed. Finally, it indicates that the value of the lot established according to the common rules shall be added to the difference obtained.

To date, study of the matter has revealed little impact on businesses apart from the fact that the owners of single-use immovables of an industrial nature, as well as municipal assessors, will be governed by the new assessment rules provided for in the draft Regulation.

Further information may be obtained by contacting Andrée Drouin, 20, rue Pierre-Olivier-Chauveau, aile Chauveau, 2e étage, Québec, G1R 4J3; tel. (418) 691-2030; fax: (418) 643-3455.

Any interested person having comments to make on the draft Regulation is asked to send them in writing, before the expiry of the 45-day period, to the Minister of Municipal Affairs, 20, rue Pierre-Olivier-Chauveau, aile Chauveau, 3e étage, Québec, G1R 4J3.

RÉMY TRUDEL,
Minister of Municipal Affairs

Regulation respecting the method of assessment of single-use immovables of an industrial or institutional nature

An Act respecting municipal taxation
(R.S.Q., c. F-2.1, s. 262, par. 10)

1. For the purposes of this Regulation, a "single-use immovable of an industrial or institutional nature" means a unit of assessment which, on the date provided for in the first paragraph of section 46 of the Act respecting municipal taxation (R.S.Q., c. F-2.1), meets the following conditions:

(1) the value, entered on the roll in force, of the constructions which are part of the immovable is $5 000 000 or more;

(2) it is not totally disused;

(3) it is not likely to be subject to a sale by agreement;

(4) the constructions which are part of it are specifically designed and laid out for carrying on a predominant activity of an industrial or institutional nature; and

(5) the constructions which are part of it may not be economically converted for the purposes of carrying on an activity of another type.

The following activities are of an institutional nature: an activity for which is intended an immovable referred to in any of paragraphs 1, 1.1 and 13 to 17 of section 204 of the Act and which is neither of a residential, administrative nor of a commercial nature and which is not a storage activity.

2. For the purposes of establishing the actual value of a single-use immovable of an industrial or institutional nature, a particular application of the cost approach is used which consists in establishing, in accordance with section 3, the cost of the new constructions, in subtracting from that cost, where applicable, any depreciation, thus the one provided for in section 4 and in adding to the difference obtained the value of the lot established according to the common rules.

3. The cost of the new constructions is established by taking into account their exact outside dimensions, as they exist on the date applicable under the first or second paragraph of section 46 of the Act, as the case may be, and the materials and techniques currently used on that date to build such constructions.

4. Depreciation shall be subtracted in order to take into account, where applicable, the significant difference existing between the space which would be usable in the construction taken into consideration for the purposes of section 3 and the space actually usable, on the same date, in the construction the value of which is to be established.

5. This Regulation applies for the purposes of establishing the value of a single-use immovable of an industrial or institutional nature that must be entered on a real estate assessment roll coming into force after 31 December 2000.

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

2313

Municipal Affairs

Gouvernement du Québec

O.C. 766-98, 10 June 1998

Amendment to the letters patent constituting the Municipalité régionale de comté de Témiscamingue

WHEREAS under section 166 of the Act respecting land use planning and development (R.S.Q., c. A-19.1), the Government constituted, by letters patent, the Municipalité régionale de comté de Témiscamingue on 15 April 1981;

WHEREAS the procedure for constituting a regional county municipality was changed on 17 December 1993 by the insertion in the Act respecting municipal territorial organization (R.S.Q., c. O-9) of sections 210.30 to 210.42, which provide that the Government may, by order, constitute a regional county municipality;

WHEREAS under section 109 of the Act to amend the Act respecting municipal territorial organization and other legislative provisions (1993, c. 65), every regional county municipality constituted before 17 December 1993 under section 166 of the Act respecting land use planning and development shall continue to exist in accordance with the provisions of its letters patent, as if it had been constituted under section 210.30 of the Act respecting municipal territorial organization enacted by section 71 of that Act;

WHEREAS under the same section, the letters patent of a regional county municipality constituted before 17 December 1993 shall be regarded as its constituting order;

WHEREAS therefore, the Government may, by order, amend the letters patent of the Municipalité régionale de comté de Témiscamingue;

WHEREAS the council of that regional county municipality has petitioned for an amendment to those letters patent;

WHEREAS it is expedient to amend the letters patent of the Municipalité régionale de comté de Témiscamingue;

IT IS ORDERED, therefore, on the recommendation of the Minister of Municipal Affairs:

THAT the letters patent constituting the Municipalité régionale de comté de Témiscamingue be amended by substituting the following for paragraph 4 of the operative part:

"The representative of a municipality within the council of the Municipalité régionale de comté de Témiscamingue has one vote for the first group of 5000 inhabitants or less, and one additional vote for each additional group of 5000 inhabitants in his municipality.".

MICHEL NOËL DE TILLY,
Acting Clerk of the Conseil exécutif

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

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