

Regulation respecting the insurance premiums for 1999

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

1. The insurance premiums necessary for the final retrospective adjustment of the annual assessment for the assessment year 1999 shall be calculated in accordance with the table in Schedule I.

2. The premiums shall be determined by applying the percentage calculated to the part of the assessment calculated in terms of the risk, taking into account the limit applicable to the employer with respect to the assumption of the cost of benefits.

3. The percentages appearing in the table are applicable to the precise amounts of assessment distributed in terms of the risk corresponding to those percentages. Where the amount of assessment falls between two levels of assessment in the table, the percentage shall be calculated by linear interpolation, and the result shall be rounded to the nearest hundredth of a per cent.

4. This Regulation comes into force as of 1 January 1999.

SCHEDULE I

TABLE OF PREMIUMS
(in percentage)

Part of the assessment in terms of the risk	Limit of the assumption (in multiple of the maximum annual insurable amount)									
	1½	2	2½	3	4	5	6	7	8	9
\$10,000 or less	70.6	70.6	70.6	70.6	70.6	70.6	70.6	70.6	70.6	70.6
\$13,750	66.3	66.3	66.3	66.3	66.3	66.3	66.3	66.3	66.3	66.3
\$18,800	62.1	62.1	62.1	62.1	62.1	62.1	62.1	62.1	62.1	62.1
\$25,650	57.9	57.9	57.9	57.9	57.9	57.9	57.9	57.9	57.9	57.9
\$34,850	53.8	53.8	53.8	53.8	53.8	53.8	53.8	53.8	53.8	53.8
\$47,350	49.7	49.7	49.7	49.7	49.7	49.7	49.7	49.7	49.7	49.7
\$64,150	45.7	45.7	45.7	45.7	45.7	45.7	45.7	45.7	45.7	45.7
\$86,850	44.0	41.8	41.8	41.8	41.8	41.8	41.8	41.8	41.8	41.8
\$117,500	43.2	40.7	38.9	37.7	37.7	37.7	37.7	37.7	37.7	37.7
\$159,650	42.6	39.9	36.2	34.4	33.5	33.1	33.0	33.0	33.0	33.0
\$218,600	42.3	39.2	35.2	32.0	29.1	27.7	27.0	27.0	27.0	27.0
\$303,000	41.5	38.1	33.6	29.8	25.5	22.7	21.0	20.9	20.9	20.9
\$427,000	40.9	37.5	32.3	27.9	22.7	18.8	15.9	15.5	15.3	15.2
\$615,500	40.0	36.3	30.9	26.2	20.5	16.2	13.0	12.1	11.7	11.5
\$913,300	39.4	35.5	29.8	24.9	18.7	14.1	10.6	9.6	8.9	8.5
\$1,404,700	38.9	34.8	29.0	23.9	17.4	12.5	8.9	7.6	6.8	6.3

Part of the assessment in terms of the risk	Limit of the assumption (in multiple of the maximum annual insurable amount)									
	1½	2	2½	3	4	5	6	7	8	9
\$2,254,800	38.5	34.3	28.3	23.1	16.4	11.3	7.6	6.1	5.2	4.6
\$3,802,100	38.3	33.9	27.9	22.6	15.7	10.4	6.6	5.1	4.1	3.5
\$6,896,500	38.1	33.7	27.5	22.2	15.2	9.8	6.0	4.4	3.3	2.6
\$13,085,500	38.0	33.5	27.3	21.9	14.8	9.4	5.5	3.9	2.8	2.1
\$25,463,000 or more	37.9	33.4	27.2	21.7	14.6	9.2	5.2	3.6	2.5	1.8

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Notice

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

Re-determination of employer classifications and assessments and of the imputation of the cost of benefits

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 re-determination of employer classifications and assessments and of the imputation of the cost of benefits, 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 provides for the circumstances in which, time within which and conditions subject to which the Commission may re-determine an employer's classification and the imputation of the cost of benefits to the employer, as well as the employer's assessment and the interest chargeable to the employer.

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

— clarification of the rules applicable to the re-determination of employer assessments and the elements used to fix the assessment will allow employers to close their books in respect thereof after a period usually not exceeding five years, thereby resulting in improved financial planning on the part of employers with respect to assessments to be paid to the Commission.

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 the re-determination of employer classifications and assessments and of the imputation of the cost of benefits

An Act respecting industrial accidents and occupational diseases
 (R.S.Q., c. A-3.001, s. 454, par. 1, subpar. 12.3)

CHAPTER I PRELIMINARY PROVISION

1. The purpose of this Regulation is to provide for the circumstances in which, time within which and conditions subject to which the Commission de la santé et de la sécurité du travail may re-determine the classification, the imputation of the cost of benefits, and the assessment, penalty and interest payable by an employer, at a higher or lower level, as well as the standards applicable to the re-determination.

CHAPTER II RE-DETERMINATION OF THE CLASSIFICATION AND OF THE IMPUTATION OF THE COST OF BENEFITS

2. The Commission may, on its own initiative and in order to rectify an error, re-determine the classification of an employer assigned pursuant to Division III of Chapter IX of the Act, or the imputation of the cost of benefits effected pursuant to Division VI of said Chapter, within six months of its decision, if such decision was not the subject of a decision rendered pursuant to section 358.3 of the Act. However, any such re-determination must be made:

1) in respect of an employer classification, no later than December 31 of the fifth year following the assessment year to which it relates;

2) in respect of the imputation of the cost of benefits, no later than December 31 of the fifth year following the year during which the accident occurred or the disease was reported.

3. The Commission may also, on its own initiative or upon application by the employer, re-determine the classification of an employer or the imputation of the cost of benefits if the Commission's decision was rendered before an essential fact became known.

An application submitted by an employer under the first paragraph must reach the Commission within six months of the employer becoming aware of the essential fact, but before the expiry of the time limits prescribed in subparagraphs 1 and 2 of section 2.

4. A re-determination of the classification or imputation of the cost of benefits carried out on the initiative of the Commission pursuant to the first paragraph of section 3 must be made within six months of the Commission becoming aware of the essential fact but before the expiry of the time limits prescribed in subparagraphs 1 and 2 of section 2.

5. The Commission shall re-determine the classification of an employer made in accordance with section 6 of the Regulation respecting the classification of employers, the statement of wages and the rates of assessment, which Regulation was adopted by the Commission pursuant to resolution A-37-97 of October 16, 1997 (1997 *G.O.* 2, 6847)*, if, within six months of the classification, the employer forwards to the Commission information allowing the Commission to reclassify the employer if the decision was not the subject of a decision rendered pursuant to section 358.3 of the Act.

Where the Commission reclassifies an employer pursuant to the first paragraph, the employer remains liable for payment of the penalty and applicable interest resulting from its delay.

CHAPTER III RE-DETERMINATION OF AN EMPLOYER'S ASSESSMENT

DIVISION I RE-DETERMINATION OF THE ASSESSMENT IN THE EVENT OF THE RECLASSIFICATION OF AN EMPLOYER

6. The Commission shall re-determine an employer's assessment where it has been reclassified for an assessment year pursuant to Chapter II.

* The text of this Regulation was the subject of an erratum published in the *Gazette officielle du Québec* of December 3, 1997, No. 50, at pages 7441 to 7471 and in the *Gazette officielle du Québec* of February 25, 1998, No. 9, at pages 1425 to 1430.

The Commission shall also re-determine an employer's assessment where the employer's classification for an assessment year was modified by a final decision rendered pursuant to section 358.3 of the Act or by the Commission des lésions professionnelles.

DIVISION II

RE-DETERMINATION OF THE ASSESSMENT IN THE EVENT OF A MODIFICATION TO THE IMPUTATION OF THE COST OF BENEFITS PAYABLE AS THE RESULT OF AN INDUSTRIAL ACCIDENT OR AN OCCUPATIONAL DISEASE

7. The Commission shall re-determine an employer's assessment where the imputation of the cost of benefits payable as the result of an industrial accident or an occupational disease taken into account for the purpose of fixing its assessment in accordance with the regulations enacted under subparagraphs 7, 9 or 12.1 of the first paragraph of section 454 of the Act in respect of an assessment year, is re-determined in accordance with Chapter II.

The Commission shall also re-determine an employer's assessment where said imputation is modified by a decision rendered pursuant to sections 326, 329 or by a final decision rendered pursuant to section 358.3 of the Act or by the Commission des lésions professionnelles.

DIVISION III

RE-DETERMINATION OF THE ASSESSMENT PURSUANT TO A FURTHER DECISION REGARDING THE COST OF BENEFITS PAYABLE AS THE RESULT OF AN INDUSTRIAL ACCIDENT OR OCCUPATIONAL DISEASE

8. The Commission may re-determine an employer's assessment pursuant to a decision of the Commission or of the Commission des lésions professionnelles, which decision recognizes the existence of an industrial accident or occupational disease, the cost of the benefits of which would have been used to fix the assessment in accordance with the regulations enacted under subparagraphs 7, 9 or 12.1 of the first paragraph of section 454 of the Act, if that decision is rendered no later than December 31 of the fifth year following the year during which the accident occurred or the occupational disease was reported.

The Commission may also re-determine an employer's assessment pursuant to a decision of the Commission or of the Commission des lésions professionnelles that modifies the cost of benefits payable as the result of an industrial accident or occupational disease which cost, in accordance with the regulations enacted under subparagraphs 7, 9 or 12.1 of the first paragraph of sec-

tion 454 of the Act, is used to fix the employer's assessment, if the decision is rendered no later than December 31 of the fifth year following the year during which the accident occurred or the occupational disease was reported.

9. The Commission may, upon application of the employer and notwithstanding section 8, re-determine its assessment after the expiry of the time limit prescribed in that section where a decision of the Commission or of the Commission des lésions professionnelles that modifies the cost of benefits payable as the result of an industrial accident or occupational disease, which cost, in accordance with the regulations enacted under subparagraphs 7, 9 or 12.1 of the first paragraph of section 454 of the Act, is used to fix its assessment, is rendered after the expiry of said time limit and pursuant to an application for review submitted under section 358 of the Act or an application for reconsideration of a decision submitted under the second paragraph of section 365 before the expiry of said time limit.

Where the Commission receives an application submitted under the first paragraph, it shall re-determine each assessment of the employer that is affected by the decision referred to in that paragraph. The Commission shall also take into account any modification to the cost of benefits payable as the result of an industrial accident or occupational disease covered by the decision and used to determine its assessment, which modification occurred before the date of the decision.

The application referred to in the first paragraph must reach the Commission within six months of the decision.

DIVISION IV

OTHER INSTANCES OF RE-DETERMINATION OF THE ASSESSMENT

10. The Commission may, on its own initiative and in order to rectify an error related to the elements used to fix the assessment of an employer other than those elements referred to in Divisions I to III, re-determine the assessment within six months of the notice of assessment, but no later than December 31 of the fifth year following the assessment year, if said notice was not the subject of a decision rendered pursuant to section 358.3 of the Act.

11. The Commission may, on its own initiative, re-determine the assessment of an employer if its decision was rendered before an essential fact related to the elements used to determine the assessment became known, other than those elements referred to in Divisions I to III, within six months of the Commission becoming aware

of the essential fact, but no later than December 31 of the fifth year following the assessment year.

The Commission may also, upon application of an employer, re-determine its assessment if its decision was rendered before an essential fact related to the elements used to determine the assessment became known and if the application reaches the Commission within six months of the employer becoming aware of the essential fact, but no later than December 31 of the fifth year following the assessment year.

12. Notwithstanding section 11, the Commission may not re-determine an employer's assessment in order to take into account a modification to the gross wages earned by the employer's workers, which wages are used to determine the assessment, in accordance with the regulations enacted under subparagraphs 7, 9 or 12.1 of the first paragraph of section 454 of the Act, where said modification occurred after December 31 of the fifth year following the assessment year during which the wages were earned.

DIVISION V **BANKRUPTCY, WINDING-UP DISCONTINUANCE** **OF EMPLOYER'S OPERATIONS**

13. Notwithstanding the provisions of Divisions I to IV and except where an employer, in submitting a statement or providing information required under the Act, has negligently misrepresented the facts or committed a deliberate omission or fraud, the Commission may not re-determine an employer's assessment in the following circumstances:

- 1) where the employer has discontinued its operations;
- 2) after the dissolution or voluntary or forced winding up of the employer;
- 3) after discharge by the trustee in bankruptcy, in the event of the bankruptcy of the employer.

CHAPTER IV **RE-DETERMINATION OF PENALTIES** **AND INTEREST**

14. The Commission shall re-determine the applicable interest and penalty where it re-determines an employer's assessment pursuant to this Regulation.

CHAPTER V **FRAUD**

15. The time limits prescribed in sections 2, 3, 4, 8 and 10, in the first paragraph of section 11 and in section 12 do not apply where an employer, in submitting a statement or providing information required under the Act, has negligently misrepresented the facts or committed a deliberate omission or fraud.

CHAPTER VI **FINAL PROVISION**

16. This Regulation comes into force on January 1, 1999.

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