

**25.** The rate of interest applicable in respect of a given year shall be that in force on September 30 of the preceding year, determined in accordance with the first paragraph of section 28 of the Act respecting the ministère du Revenu (R.S.Q., c. M-31).

**26.** For calculation purposes, the rate shall be apportioned daily and shall remain the same for each day of the year.

**27.** For the purposes of this Subdivision, interest shall not be capitalized.

**28.** The interest to be added to the retrospective adjustment of an employer's annual assessment pursuant to a re-determination of the adjustment shall be determined as follows:

1) by calculating the interest on the retrospectively adjusted assessment for the period commencing on July 1 of the assessment year and terminating on the date the retrospective adjustment was recalculated;

2) by calculating the interest on the assessment payments made by the employer for the assessment year, including, where applicable, the payment of any provisional adjustment of the assessment, of the retrospective adjustment, and, where applicable, of the re-determination of that adjustment, from the date of each payment to the date of the calculation referred to in this paragraph.

The interest charged to an employer under Division II, under sections 309, 315, 319 and 320 of the Act as those sections read on December 31, 1998, and the amount prescribed in section 321 of the Act as that section read on that date, shall not be taken into account in calculating interest on assessment payments. Notwithstanding the foregoing, the interest prescribed in section 315 of the Act as that section read on that date, as well as in section 16, shall be added to interest calculated under this subparagraph;

3) by calculating the interest on amounts credited to the employer by the Commission in respect of the assessment year, including, where applicable, any provisional adjustment of the assessment, the retrospective adjustment and, where applicable, a recalculation of that adjustment, from the date of the assessment notice indicating the amount, to the date of the calculation contemplated in this paragraph;

4) by calculating the difference between the results obtained in subparagraphs 2 and 3; and

5) by determining the interest to be added to the retrospective adjustment pursuant to the re-determination by calculating the difference between the result obtained

in subparagraph 1 and the result obtained in subparagraph 4, taking into account, where applicable, the interest added to the provisional adjustment, the retrospective adjustment or a recalculation of the adjustment, determined pursuant to the Regulation respecting the interest to be added to the retrospective adjustment of the assessment as it read on December 31, 1998, or under this Regulation.

## CHAPTER V CAPITALIZATION OF INTEREST

**29.** Subject to section 27, the interest prescribed in this Regulation shall be capitalized daily.

## CHAPTER VI FINAL PROVISIONS

**30.** This Regulation replaces the Regulation respecting the interest to be added to the retrospective adjustment approved by Order-in-Council 1635-90 of February 28, 1990 and the Regulation respecting the determination of the rate of interest applicable for the purposes of section 323 of the Act respecting industrial accidents and occupational diseases, approved by Order-in-Council 1715-93 of December 1, 1993.

**31.** This Regulation comes into force on January 1, 1999.

2594

### Notice

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

### Table of gross annual income from suitable employments for 1999

Notice is hereby given that the Commission de la santé et de la sécurité du travail adopted the final text of the "Regulation respecting the table of gross annual income from suitable employments for 1999", the text of which appears below.

This Regulation was republished in accordance with the Regulations Act (R.S.Q., c. R-18.1) on page 3901 of the *Gazette officielle du Québec* of 23 September 1998 with a Notice that, upon the expiry of 45 days following that publication, the Commission de la santé et de la sécurité du travail could adopt the final text.

Pursuant to section 50 of the Act respecting industrial accidents and occupational diseases, the "Regulation

respecting the table of gross annual income from suitable employments for 1999” has effect from 1 January 1999.

TREFFLÉ LACOMBE,  
Chairman of the board and  
chief executive officer  
of the Commission de la santé  
et de la sécurité du travail

### Regulation respecting the table of gross annual income from suitable employments for 1999

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

**1.** The table of gross annual income from suitable employments for the year 1999 is as follows:

Bracket		Lower limit		Higher limit
1.	from	\$15,110	to less than	\$16,000
2.	“	\$16,000	“	\$18,000
3.	“	\$18,000	“	\$21,000
4.	“	\$21,000	“	\$24,000
5.	“	\$24,000	“	\$27,000
6.	“	\$27,000	“	\$30,000
7.	“	\$30,000	“	\$33,000
8.	“	\$33,000	“	\$36,000
9.	“	\$36,000	“	\$39,000
10.	“	\$39,000	“	\$42,000
11.	“	\$42,000	“	\$45,000
12.	“	\$45,000	“	\$48,000
13.	“	\$48,000	“	\$50,500
14.	“	\$50,500	or more	

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

2595

### Notice

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

### Table of income replacement indemnities for 1999

Notice is hereby given that the Commission de la santé et de la sécurité du travail adopted the final text of the “Regulation respecting the table of income replacement indemnities for 1999”, the text of which appears below.

This Regulation was prepublished in accordance with the Regulations Act (R.S.Q., c. R-18.1) on page 3902 of the *Gazette officielle du Québec* of 23 September 1998 with a Notice that, upon the expiry of 45 days following that publication, the Commission de la santé et de la sécurité du travail could adopt the final text.

Pursuant to section 63 of the Act respecting industrial accidents and occupational diseases, the “Regulation respecting the table of income replacement indemnities for 1999” has effect from 1 January 1999.

TREFFLÉ LACOMBE,  
Chairman of the board and  
chief executive officer  
of the Commission de la santé  
et de la sécurité du travail

### Regulation respecting the table of income replacement indemnities for 1999

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

**1.** For the purposes of establishing the income replacement indemnity payable from the fifteenth day, the gross income of the worker is taken into consideration up to the maximum yearly insurable earnings of \$50,500 for the year 1999.

**2.** For the purposes of computing the weighted net income, the family situations shall be determined as follows:

(1) Worker with dependent spouse:

- (a) Worker with spouse;
- (b) Worker with spouse and 1 dependent;
- (c) Worker with spouse and 2 dependents;
- (d) Worker with spouse and 3 dependents;
- (e) Worker with spouse and 4 dependents or more.