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# NATIONAL ASSEMBLY

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SECOND SESSION

THIRTY-SIXTH LEGISLATURE

**Bill 140**

**(2001, chapter 9)**

**An Act respecting parental insurance**

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**Introduced 6 June 2000**

**Passage in principle 22 November 2000**

**Passage 25 May 2001**

**Assented to 30 May 2001**

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## EXPLANATORY NOTES

*This bill establishes a parental insurance plan, the object of which is to give eligible workers entitlement to maternity benefits and paternity and parental benefits on the birth of a child, and adoption benefits in connection with the adoption of a minor.*

*The Conseil de gestion de l'assurance parentale established by the bill is to be responsible for the management of the plan, while the plan is to be administered by the Régie des rentes du Québec.*

*A worker, whether an employee or self-employed, is eligible under the plan if he or she contributes to the plan, has insurable earnings during his or her qualifying period equal to or greater than \$2,000, and has had an interruption of earnings related to an event covered by the plan. In addition, a worker must be resident in Québec at the beginning of his or her benefit period, and on 31 December of the year preceding the beginning of the benefit period in the case of a self-employed worker. The maximum insurable earnings corresponds to the maximum in effect at the Commission de la santé et de la sécurité du travail.*

*The maximum number of weeks during which benefits are payable and the rates of benefits vary according to the duration of the period for which the eligible person chooses to receive benefits. In addition to provisions relating to the content and conditions for the granting of benefits, the bill contains provisions relating to the calculations for determining eligibility and provisions relating to the payment and repayment of benefits. In addition, the bill allows for the review of the decisions of the Board and provides for a remedy before the Administrative Tribunal of Québec.*

*The bill provides that employees, by deduction at source, employers and self-employed workers are to contribute to the plan according to the rates established by regulation of the Conseil de gestion de l'assurance parentale. Provisions relating to premium refunds and adjustment payments are also contained in the bill. Premiums are to be collected by the Minister of Revenue who is responsible for the administration of the chapter dealing with premiums.*

*The bill contains provisions relating to the administration of the plan and to its financing and to the functions, organization and operation of the Conseil de gestion de l'assurance parentale.*

*The Minister of Child and Family Welfare who is responsible for the administration of the Act will be required to report to the Government on the carrying out of the Act within five years of its coming into force. The report will be tabled in the National Assembly and examined by the competent parliamentary committee.*

*The bill contains consequential amendments and transitional provisions.*

**LEGISLATION AMENDED BY THIS BILL :**

- Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001);
- Automobile Insurance Act (R.S.Q., chapter A-25);
- Taxation Act (R.S.Q., chapter I-3);
- Act respecting administrative justice (R.S.Q., chapter J-3);
- Act respecting the Ministère du Revenu (R.S.Q., chapter M-31);
- Act respecting occupational health and safety (R.S.Q., chapter S-2.1);
- Act respecting income support, employment assistance and social solidarity (R.S.Q., chapter S-32.001);
- Financial Administration Act (2000, chapter 15).



## **Bill 140**

### **AN ACT RESPECTING PARENTAL INSURANCE**

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS :

#### **CHAPTER I**

##### **ESTABLISHMENT, OBJECT AND ELIGIBILITY**

1. A parental insurance plan is hereby established.
2. The object of the plan is to grant the following benefits :
  - (1) maternity benefits ;
  - (2) paternity and parental benefits upon the birth of a child ; and
  - (3) adoption benefits for the adoption of a minor.
3. A person is eligible under the parental insurance plan if
  - (1) the person pays premiums to this plan or, to the extent prescribed by regulation of the Conseil de gestion de l'assurance parentale, under the Employment Insurance Act (Statutes of Canada, 1996, chapter 23) ;
  - (2) the person is resident in Québec at the beginning of the benefit period and, where the person's insurable earnings derive from a business, on 31 December of the year preceding the beginning of the person's benefit period ;
  - (3) the person's insurable earnings during the qualifying period are equal to or greater than \$2,000 ; and
  - (4) the person has had an interruption of earnings as defined by regulation of the Conseil de gestion.

The eligibility arising out of premiums paid to the employment insurance plan is conditional upon the Conseil de gestion entering into an agreement for that purpose with the Government of Canada.
4. All work is covered by this plan, subject to such inclusions or exclusions as the Conseil de gestion may prescribe by regulation. The regulation may subject plan coverage to such conditions as it determines.

5. The maximum insurable earnings shall correspond, from 1 January of each year, to the maximum yearly insurable earnings used by the Commission de la santé et de la sécurité du travail for the year concerned, established under section 66 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001).

6. The Conseil de gestion shall fix annually by regulation the rate of assessment applicable to employees, employers and self-employed workers.

The regulation comes into force on 1 January of the year following the date of its publication in the *Gazette officielle du Québec* or on any other date not prior to its publication.

## **CHAPTER II**

### **BENEFITS**

#### **DIVISION I**

##### **CONTENT OF BENEFITS AND CONDITIONS OF ENTITLEMENT**

###### *§1. — Maternity benefits*

7. The maximum number of weeks of maternity benefits is 18 or, in the case of an election pursuant to section 18, 15.

The payment of maternity benefits shall begin not earlier than the sixteenth week preceding the expected date of delivery and end not later than 18 weeks after the week of delivery. However, the payment may end after the expiry of the 18 weeks, but before the end of the benefit period, if the child is hospitalized and if, following a request, the weeks of benefits are suspended during the child's hospitalization.

8. A termination of pregnancy occurring after the nineteenth week of pregnancy gives entitlement to the same benefits as in the case of maternity. The payment of the benefits shall end not later than 18 weeks after the week during which the termination of pregnancy occurs.

###### *§2. — Paternity benefits*

9. The maximum number of weeks of paternity benefits is 5 or, in the case of an election pursuant to section 18, 3. Payment may not begin before the week of the birth of the child or exceed the benefit period.

###### *§3. — Parental benefits*

10. The total number of weeks of parental benefits to which the parents of a child may be entitled shall not exceed 32 or, in the case of an election pursuant to section 18, shall not exceed 25. Payment may begin the week of the birth of the child at the earliest, but may not exceed the benefit period.

§4. — *Adoption benefits*

11. The total number of weeks of adoption benefits to which the adoptive parents of a child may be entitled shall not exceed 37 or, in the case of an election pursuant to section 18, shall not exceed 28. Payment may begin, at the earliest, the week of the arrival of the child into the care of one of the parents within the framework of an adoption procedure or, in the case of an adoption outside Québec, two weeks before the week of the child's arrival; this total number of weeks may not exceed the benefit period.

If the adoption outside Québec does not materialize, the benefits paid during the two weeks preceding the expected child's arrival are not recoverable.

12. Persons who adopt the child of their spouse are not entitled to benefits under this plan.

§5. — *Conditions of entitlement*

13. No benefits under this plan shall be granted unless a claim for benefits is filed, except where an exemption is provided for in a regulation of the Conseil de gestion.

The regulation shall, in addition, specify the information and documents that must accompany a claim for benefits. In addition, the Régie des rentes du Québec, referred to as the Board, may require the claimant to provide any other information or document it considers necessary to determine the claimant's entitlement to a benefit.

14. The benefits payable under this plan, except maternity benefits, shall be granted only if the parent normally lives with the child whose birth or adoption gives entitlement to the payment of benefits. If the child is hospitalized, the child is deemed to be present with the parent throughout the child's hospitalization.

If the child dies or ceases to live with the parent, the child is deemed to be present with the parent until the end of the week of death or separation.

15. The delivery of more than one child as a result of a single pregnancy and the adoption of more than one child at the same time shall be considered to be a single delivery and a single adoption for the purposes of this Act.

In the case of a delivery or adoption occurring while at least one of the parents is eligible for parental or adoption benefits for a previous event, the number of weeks of parental or adoption benefits is equal to the lesser of the following:

(1) the total number of weeks of parental or adoption benefits fixed under section 10 or 11;

(2) the number of weeks that have lapsed between the two events.

Lastly, benefits may not be paid concurrently to one person for more than one event.

16. The total number of weeks of parental or adoption benefits may be allocated to one parent, divided between the parents or allocated concurrently to the parents.

The Conseil de gestion may determine by regulation the conditions on which weeks of benefits are to be divided if there is no agreement between the parents.

17. In the event of the death of one of the parents and if at least one of them is eligible under this plan, the number of weeks of maternity or paternity benefits of the deceased parent that were not used on the date of the parent's death shall be added to the total number of weeks of parental benefits fixed under section 10.

The parental benefits payable to the surviving parent from the death are calculated on the basis of the greater of the average weekly earnings of the surviving parent and the average weekly earnings of the deceased parent.

The same applies to the calculation of the adoption benefits payable from the death of one of the adoptive parents, if at least one of them is eligible under this plan.

The provisions of the first and second paragraphs also apply when the death of the father occurs three hundred days or less before the birth of the child.

## **DIVISION II**

### **CALCULATION FOR THE PURPOSES OF ELIGIBILITY FOR OR PAYMENT OF BENEFITS**

18. The amount of weekly benefits shall be equal to the following percentage of the average weekly earnings, calculated in accordance with this division, of the person entitled thereto :

(1) 70% for the 18 weeks of maternity benefits, the five weeks of paternity benefits and the first seven weeks of parental benefits, and for the first 12 weeks of adoption benefits ;

(2) 55% for the remaining weeks of parental or adoption benefits.

Notwithstanding the first paragraph, a person may, on the conditions prescribed in a regulation of the Conseil de gestion, elect for weekly benefits equal to 75% of the person's average weekly earnings. The maximum number

of weeks of benefits shall be, in that case, 15 for maternity benefits, three for paternity benefits, 25 for parental benefits and 28 for adoption benefits.

An election made by a parent who is the first to receive benefits in respect of a birth or adoption applies to the benefits of the other parent. Except in exceptional circumstances, an election is irrevocable.

19. The benefits may, on the conditions prescribed in a regulation of the Conseil de gestion, be increased, up to the limit fixed in the regulation, where the family income of the recipient is below the threshold determined in the regulation. The regulation shall establish, in particular, the constituents of a recipient's family income and a calculation method as well as the manner in which an increase is calculated.

The data relating to family benefits may be used for the purposes of this section.

20. The qualifying period of a person is, subject to the exceptions provided for in a regulation of the Conseil de gestion, the period of 52 weeks preceding a benefit period or, where insurable earnings from a business are taken into account, the calendar year preceding the benefit period.

The qualifying period may, for the purpose of determining a person's entitlement to benefits, be extended on the conditions prescribed in a regulation of the Conseil de gestion. However, an extended qualifying period may not exceed 104 weeks.

21. The average weekly earnings of a person are the average of the person's insurable earnings, apportioned in the manner prescribed in a regulation of the Conseil de gestion, in particular, according to the nature of the earnings.

Where only insurable earnings from employment are considered, the average of the insurable earnings is established from the last 26 weeks of the person's qualifying period that involve such earnings. If the number of weeks of the qualifying period that involve insurable earnings is less than 26, the average is obtained on the basis of that number of weeks, but the divisor may not be less than 16.

Where insurable earnings from a business are considered, the average of the insurable earnings is equal, subject to exceptions prescribed by regulation of the Conseil de gestion, to 1/52 of the insurable earnings reported to the Minister of Revenue for the year preceding the beginning of the person's benefit period.

The average weekly earnings of a person may not exceed the amount obtained by dividing the maximum insurable earnings established under section 5 by 52 and may not be less than 1/52 of \$2,000.

22. For the purposes of sections 20 and 21, insurable earnings shall include

(1) the amount of insurable earnings from employment, which is all wages on which a person must pay a premium under Chapter IV or insurable earnings as defined by the Employment Insurance Act;

(2) the amount of insurable earnings from a business, which corresponds to the amount by which any amount that is a person's earnings for the year from a business calculated according to Part I of the Taxation Act (R.S.Q., chapter I-3), except income under paragraph *v* of section 87 and section 154.1 of that Act, exceeds any amount that is the person's loss so calculated, for the year, from a business and on which the person must pay a premium.

### **DIVISION III**

#### **PAYMENT OF BENEFITS**

23. The benefit period means the period within which benefits may be paid.

The benefit period shall begin the week in which the first benefit is payable to the person entitled thereto and end the week in which the last benefit is payable. It may not exceed the fifty-second week following the week of delivery or the week of the arrival of the child into the care of one of the parents within the framework of an adoption procedure, unless it is extended in accordance with the regulations of the Conseil de gestion. The benefit period may not exceed the week in which the adopted child reaches majority.

The circumstances in which the benefit period may be extended or end shall be fixed in a regulation of the Conseil de gestion, but a benefit period may not, once extended, exceed 104 weeks.

24. Benefits are payable from the last of the following weeks:

(1) the week in which the last interruption of earnings occurred within the meaning of the regulation of the Conseil de gestion;

(2) the third week preceding the week in which a claim is filed, unless the claimant shows that it was impossible to act sooner;

(3) the earliest week in which benefits may be paid under sections 7 to 11;  
and

(4) the week chosen by the claimant.

25. Where the amount of the benefits cannot be finally determined, interim benefits may be paid.

26. The benefit payment for a week is due at the beginning of the following week.

Benefits shall be paid every two weeks in accordance with the terms and conditions fixed by regulation of the Conseil de gestion.

The payment of a weekly benefit is prescribed five years after the date on which it becomes payable.

#### **DIVISION IV**

##### **REPAYMENT OF BENEFITS**

27. A person who has received a benefit payment to which the person was not entitled or a benefit payment in excess of the amount to which the person is entitled shall repay the amounts received without entitlement, except where they were paid as the result of an administrative error of which the person could not reasonably have been aware.

28. The recovery of amounts unduly paid is prescribed after the lapse of five years. If the person who received such amounts acted in bad faith, recovery is prescribed five years after the date on which the Board becomes aware that the amount is owed, but not later than fifteen years after the date on which the amount is owed.

29. The formal notice to repay an amount received without entitlement shall state the reasons why the debt is owed, the amount of the debt and the debtor's right to apply for a review of the decision within the period prescribed by section 39.

The formal notice interrupts prescription.

30. The debtor must repay any amount owed within the time and in accordance with the terms and conditions determined in a regulation of the Conseil de gestion, unless the debtor and the Board agree otherwise.

The Board may make deductions from any benefit payment that becomes payable to the debtor.

Any refund owed to the debtor by the Minister of Revenue may, pursuant to section 31 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31), be allocated to the payment of any amount owed to the Board by the debtor.

A deduction or allocation under this section interrupts prescription.

31. Failing payment by the debtor, the Board may, at the expiry of the time for filing an application for review or for contesting a decision made after a review or, as the case may be, the day after a decision of the Administrative

Tribunal of Québec confirming all or part of the decision of the Board, issue a certificate

- (1) stating the debtor's name and address;
- (2) attesting the amount of the debt;
- (3) attesting the failure of the debtor to appeal from the decision rendered following a review or confirming the final decision maintaining the decision, as the case may be.

From the filing of the certificate in the office of the court of competent jurisdiction, the decision of the Board or of the Administrative Tribunal of Québec becomes executory as if it were a final judgment of the competent court, not subject to appeal, and has all the effects of such a judgment.

32. The Board may, even after the decision becomes executory, cancel all or part of the debt if it considers, in the circumstances, that recovery of the debt would be inappropriate.

## **DIVISION V**

### **SPECIAL PROVISIONS**

33. Benefits are unassignable and unseizable.

However, at the request of the Minister of Social Solidarity, the Board shall deduct from the benefits payable under this Act the amount repayable under section 102 of the Act respecting income support, employment assistance and social solidarity (R.S.Q., chapter S-32.001). The Board shall remit the amount so deducted to the Minister of Social Solidarity.

34. The recipient must, without delay, notify the Board of any change in the recipient's situation which may affect his or her entitlement to benefits.

The Conseil de gestion may, by regulation, determine the cases in which the Board may consider that a change in a person's situation has been notified to it.

35. The Board may require a recipient to provide any documents or information in order to ascertain the recipient's entitlement to the benefits.

The Board may, during its inquiry, suspend the payment of benefits if it has reasonable grounds to believe that the benefits are being received without entitlement or that the person receiving the benefits has failed to provide the documents or information required by the Board.

36. The Board shall render its decision with diligence and shall inform the person concerned that he or she has the right to apply for review under section 39 or, in the case of a review decision, to contest it as provided for in section 40.

The Board's decision shall be in writing and give reasons.

37. For the purpose of adjusting the amount of the benefits of a person whose entire insurable earnings or a part of it derive from a business, the Board shall verify with the Ministère du Revenu whether the amount of the person's work income within the meaning of section 43 coincides with the amount of work income declared by the person in filing a claim for benefits.

38. A person's employer must provide to the person concerned, within the time and on the conditions determined in a regulation of the Conseil de gestion, the information and documents prescribed in the regulation that are used to establish the person's entitlement to benefits. The information and documents concern, in particular, the person's interruption of earnings and the person's insurable earnings during the qualifying period and, in the case of a recipient, during the recipient's benefit period.

In addition, the employer must provide the information and documents to the Board within the time, on the conditions and in the circumstances determined in a regulation of the Conseil de gestion.

### **CHAPTER III**

#### **REVIEW AND REMEDIES**

39. The Board may, of its own initiative or on application by the interested person, review any decision it has rendered.

The application for review shall be filed within 90 days from notification of the decision; it shall summarily state the reasons on which it is based.

The Board may extend the 90-day period or relieve a person of the consequences of a failure to act within the allotted time, if it is established that the application for review cannot or could not, for a valid reason, be filed within that time.

40. Any review decision may be contested before the Administrative Tribunal of Québec within 60 days of notification.

41. At the request of the Board, the Administrative Tribunal of Québec shall issue a certificate attesting that no proceeding has been brought against a decision rendered by the Board.

42. The accuracy of the information disclosed by the Ministère du Revenu is not within the jurisdiction of the Board or the Administrative Tribunal of Québec. Any contestation in that respect shall be brought under the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31).

## **CHAPTER IV**

### **PREMIUMS**

#### **DIVISION I**

##### **DEFINITIONS AND INTERPRETATION**

43. In this chapter and the regulations made thereunder, unless the context indicates a different meaning,

“business” means a business within the meaning of section 1 of the Taxation Act;

“employee” means a person who is an employee within the meaning of section 1 of the Taxation Act and who, in respect of his or her employment,

(1) reports for work at an establishment of the employer in Québec; or

(2) receives wages, if the person is not required to report for work at an establishment of the employer, that are paid from such an establishment situated in Québec;

“employer” means an employer within the meaning of section 1 of the Taxation Act;

“income from a business” means prescribed income from a business;

“Minister” means the Minister of Revenue;

“self-employed worker” means a person whose income for the year derives from a business carried on by the person;

“wages” means prescribed wages;

“work income” of a person for a year means the total, for the year, of the person’s wages and the person’s income from a business carried on by the person.

44. A person who is required to pay a premium under this chapter for a year may, not later than 30 April of the following year, make an application in the prescribed manner with the Minister of Revenue requesting the Minister to determine whether the premium that must be paid is the premium payable by an employee, a person referred to in section 51, an employer or a self-employed worker.

The Minister must give the person the opportunity to provide information or make representations relevant to the determination.

45. If an application under section 65 of the Act respecting the Québec Pension Plan (R.S.Q., chapter R-9) is made for a particular year by a person described in section 44, no application may be made under section 44 in respect of that year.

However the decision rendered under that section 65 is deemed, for the purposes of this chapter, to be rendered under section 44.

46. Subject to the definition of “wages” in section 43, for the purposes of this chapter and the regulations made thereunder, a reference to wages is a reference to wages or to a similar amount paid, allocated, granted or awarded by an employer.

47. For the purposes of this chapter and the regulations made thereunder, the mention of a deduction does not include an amount that has been refunded.

48. The Government shall determine the criteria to be used to establish that a person, in relation to a type of wages or to one or more of the employer’s establishments, is for the purposes of this chapter considered to report for work at an establishment of the employer and, in the case of a person reporting for work at an establishment of the employer in Québec and outside Québec, the criteria to be used to establish that the person reports for work either at an establishment in Québec or at an establishment outside Québec.

49. Except where inconsistent with this chapter or a regulation made thereunder, sections 1000 to 1026.0.1, 1026.2 and 1037 to 1079.16 of the Taxation Act and Chapters III.1 and III.2 of the Act respecting the Ministère du Revenu apply, with the necessary modifications, to this chapter.

## **DIVISION II**

### **PAYMENT OF PREMIUMS**

50. Every employee resident in Québec on the last day of a year is required, for that year, to pay the premium determined under Division III, in the manner set out in that division.

51. Every person resident in Québec on the last day of a year who, in respect of an employment, reports for work at an establishment of the employer in Canada outside Québec and every such person who is not required to report for work at an establishment of the employer but whose wages are paid from such an establishment in Canada outside Québec, is required to pay, for that year, the premium determined under Division III in the manner provided in that division.

52. Every employer is required, for a year, to pay the premium determined under Division III in respect of each employee, in the manner set out in that division.

53. Every self-employed worker resident in Québec on the last day of a year is required, for that year, to pay the premium determined under Division III, in the manner set out in that division.

54. Notwithstanding sections 50, 51 and 53, where the work income of an employee, a person referred to in section 51 or a self-employed worker for a year is less than \$2,000, no premium is payable under this chapter.

55. Notwithstanding sections 50, 51 and 53, this chapter does not apply in respect of a person who, under section 982 or 983 of the Taxation Act or any of paragraphs *a* to *c* of section 96 of the Act respecting the Ministère du Revenu, is exempt from the tax provided for the year under Part I of the Taxation Act.

56. For the purposes of sections 50, 51, 53, 58, 64, 66 and 68, where an employee, a person referred to in section 51 or a self-employed worker dies or ceases to be resident in Canada in a year, the last day of that year is deemed to be the day of that person's death or the last day on which that person was resident in Canada, as the case may be.

57. Where, for the purposes of Part I of the Taxation Act, a person is deemed to have been resident in Québec throughout a year, the person is deemed for the purposes of this chapter and subject to the second paragraph, to have been resident in Québec throughout the year.

The first paragraph does not apply in respect of a person who is deemed, for the purposes of Part I of the Taxation Act, to have been resident in Québec pursuant to paragraph *a* of section 8 of that Act.

### **DIVISION III**

#### **CALCULATION AND PAYMENT OF PREMIUMS**

58. An employee is required to pay for a year, by deduction at source, a premium equal to the product obtained by multiplying the rate of assessment applicable by the lesser of

- (1) the wages paid to the employee by the employer in the year; and
- (2) the maximum insurable earnings in respect of the employee for the year.

59. Every employer is required to pay to the Minister each year, in respect of each employee, a premium equal to the product obtained by multiplying the rate of assessment applicable by the lesser of the following amounts:

- (1) the wages paid to the employee by the employer in the year;
- (2) the maximum insurable earnings in respect of the employee for the year.

60. Every employer is required to deduct, each year, from the wages paid in the year to an employee, even wages paid pursuant to a judgment, the amount prescribed as the employee's premium.

For the purposes of the regulations made under this section, the Minister may draw up tables determining the amounts to be deducted from the wages paid to an employee in a particular period, which come into force on the date of their publication in the *Gazette officielle du Québec* or on any later date fixed therein.

61. An amount may be deducted under section 60 by an employer in respect of wages paid to an employee who performs employment duties for a regulated establishment, within the meaning of section 42.6 of the Taxation Act, only to the extent that the deduction of the amount does not reduce any amount that, but for section 60, would have been deducted from those wages under section 153 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), without reference to subsection 1.2 of that section, under section 82 of the Employment Insurance Act (Statutes of Canada, 1996, chapter 23) or under section 59 of the Act respecting the Québec Pension Plan.

62. Every employer is required to pay to the Minister, on the dates, for the periods and in accordance with section 1015 of the Taxation Act, an amount equal to the amount the employer was required to deduct and the amount the employer is required as an employer to pay in respect of each employee under section 59.

63. Any employer who neglects to deduct an amount prescribed under section 60 from the wages paid to an employee is bound to pay that amount to the Minister.

The employer may, however, make that deduction from the wages paid to the employee within 12 months following the employer's neglect.

The employer may not, however, deduct in respect of a regular pay period, in addition to the amount prescribed under section 60, more than one other prescribed amount that the employer neglected to deduct.

64. A person resident in Québec on the last day of a year who, in respect of an employment, reports for work at an establishment of the employer in Canada outside Québec and every such person who is not required to report for work at an establishment of the employer whose wages are paid from such an establishment in Canada outside Québec, is required to pay for that year a premium equal to the lesser of

(1) the product obtained by multiplying the applicable rate of assessment by the aggregate of the amounts each of which is equal to the wages paid by an employer in the year in respect of such employment; and

(2) the product obtained by multiplying the applicable rate of assessment by the amount by which the person's maximum insurable earnings for the year exceeds the quotient obtained by dividing the deductions at source from the person's wages for the year, as an employee, under this chapter by that rate.

65. Notwithstanding section 64, a person referred to therein who is resident in Québec on the last day of a year may deduct the amount prescribed from that person's premium payable for the year.

However, for the purposes of the prescribed provisions, the premium of such a person is deemed to be equal to the amount prescribed.

66. A self-employed worker resident in Québec on the last day of a year is required to pay for the year a premium equal to the product obtained by multiplying the rate of assessment applicable by the amount by which the amount determined under paragraph 1 exceeds the amount determined under paragraph 2:

(1) the lesser, for the year, of the income from a business carried on by the person and the person's maximum insurable earnings as a self-employed worker;

(2) the quotient obtained by dividing, by the applicable rate of assessment, the aggregate of

(a) the deductions at source made from the person's wages for the year, as an employee, under this chapter; and

(b) the premium the person is required to pay for the year under section 64.

67. A self-employed worker who is not required, under Part I of the Taxation Act, to make partial payments of his or her tax payable under that Part for a year, is not required to make such payments on his or her premium payable for the year under this chapter.

68. The Government shall determine by regulation the circumstances in which an employee, a person referred to in section 64, an employer or a self-employed worker is deemed to have made a premium overpayment and the calculation to be used to determine whether, for a year, an employee, a person referred to in section 64, an employer or a self-employed worker has made an overpayment.

69. Where an employer pays as an employee's premium an amount the employer omitted to deduct, that amount is, for the purposes of sections 64, 66 and 68, deemed to have been deducted by the employer as an employee's premium.

#### **DIVISION IV**

##### **REFUNDS**

70. Where a person has made a premium overpayment for a year, the Minister may refund the overpayment to the person without application. The Minister must refund the overpayment to the person if the person applies in writing to the Minister within four years following the end of the year.

71. Where an employer has made a premium overpayment for a year, the employer may obtain a refund of the overpayment if the employer applies therefor to the Minister within four years following the end of the year during which the overpayment was made. The application must be made in writing and be accompanied with the documents and information enabling the Minister to establish entitlement to a refund.

72. An employee who, on the last day of a year, was resident in Canada outside Québec and in respect of whom amounts have been deducted in Québec in relation to a premium payable under this chapter is not entitled to a refund of any amount so deducted nor may the employee apply the amount against any amount that may be owed by the employee in Québec.

The employer of an employee referred to in the first paragraph is not entitled to a refund of the portion of the amounts paid by the employer in relation to the deducted amounts referred to in that paragraph.

73. Where an amount is refunded or applied to another liability, interest shall be paid on the amount, at the rate fixed under section 28 of the Act respecting the Ministère du Revenu and for the period determined in section 30 of that Act.

#### **DIVISION V**

##### **PAYMENTS AND ADJUSTMENTS**

74. The Government shall determine by regulation what constitutes an adjustment payment, the circumstances in which the Minister may make an adjustment payment to the Government of Canada and the calculation to be used to establish the payment.

The Minister may, with the authorization of the Government, sign with the Government of Canada any agreement considered necessary for the purposes of this section.

**DIVISION VI****MISCELLANEOUS PROVISIONS**

75. The Minister shall remit to the Conseil de gestion each month the premiums the Minister is required to collect under this chapter, with the interest and penalties relating thereto, after deducting the refunds and taking account of adjustments resulting from agreements and of the costs of collection determined by the Government.

76. Where a payment is made to the Minister as partial payment of tax under the Taxation Act and of a premium under this Act or a contribution under the Act respecting the Québec Pension Plan, the payment must, notwithstanding any contrary indication, first be applied to the contribution under the Act respecting the Québec Pension Plan and, if applicable, to the premium under this Act.

77. Where, in a year, an employer succeeds another employer without there being an interruption of the services furnished by an employee, the following rules apply :

(1) for the purposes of section 58, the employer is deemed to be the same as the preceding employer ; and

(2) the premium the employer is required to pay under section 59 is equal to the difference between the premium that the preceding employer should have paid for the year in respect of each employee if there had been no successive employer, and the aggregate of the amounts that the latter is required to pay for the year.

78. The Government may make regulations

(1) requiring any person in a prescribed class of persons to file prescribed returns in relation to any information necessary to determine a premium under this chapter and to transmit, where applicable, a copy of such a return or an extract therefrom to any prescribed person ;

(2) prescribing the measures that are required for the purposes of this chapter.

A regulation made under this chapter comes into force on the date of its publication in the *Gazette officielle du Québec* and, if the regulation so provides, may have effect from a date that is later or earlier than the date of publication. In the latter case, however, the date may not be earlier than the date on which the legislative provision under which the regulation is made becomes effective.

79. This chapter is a fiscal law within the meaning of the Act respecting the Ministère du Revenu.

## CHAPTER V

### ADMINISTRATION

80. The Conseil de gestion de l'assurance parentale, established by Chapter VI, shall entrust, for adequate remuneration, the administration of the parental insurance plan to the Régie des rentes du Québec referred to in this Act as the Board.

For such purpose, the Board shall exercise, in addition to the powers conferred on it by this Act, such of the powers provided by the Act respecting the Québec Pension Plan as are necessary, in particular the power of inquiry provided in section 30 of that Act.

The Board may also carry out any mandate assigned to it by the Conseil de gestion.

81. The administration of the parental insurance plan entrusted to the Board shall be the subject of an agreement between the Conseil de gestion and the Board. In addition to the remuneration, the agreement shall determine, in particular, the general objectives of the administration, particularly as regards the level of services to the citizens, the cash and investment management procedures and the budgetary policy, together with the procedure for the rendering of account to the Conseil de gestion.

82. The Conseil de gestion or the Board may enter into an agreement with any person, association, partnership or body, and with the Government, a government department or a government body.

Either may also, subject to the applicable legislative provisions, enter into an agreement with a government in Canada or elsewhere, a department or agency of such a government, an international organization or an agency of such an organization.

83. An agreement with the Government of Canada may provide, in particular,

(1) that any benefit relating to the birth or adoption of a child is payable to a person either under this Act or under the Employment Insurance Act depending, in particular, on the place of residence of the person at the beginning of the benefit period;

(2) that the application of either Act in respect of a parent entails the application of the same Act in respect of the other parent, regardless of that parent's place of residence at the beginning of the benefit period and subject to the exceptions that may be provided for in the agreement; and

(3) that applications relating to those matters are dealt with in accordance with the terms of the agreement.

The agreement shall include provisions allowing financial adjustment to be made whenever payments have been made.

Lastly, the provisions necessary for the implementation of the agreement made under this section shall be prescribed in a regulation of the Conseil de gestion.

84. The Conseil de gestion or the Board shall make agreements with certain public bodies, in particular the Ministère du Revenu, the Ministère de la Solidarité sociale and the Commission de la santé et de la sécurité du travail, concerning the communication of the information required for the purposes of this Act.

85. The Conseil de gestion or the Board, as the case may be, may delegate any power under this Act to a member of its board of directors, to a member of its personnel or to a committee, established by it, composed of persons to whom it may delegate such powers.

Either may also, in the instrument of delegation, authorize the subdelegation of the delegated powers. In such case, the Conseil de gestion or the Board shall designate the member of the board of directors or the personnel member to whom such powers may be subdelegated.

The instrument of delegation shall be published in the *Gazette officielle du Québec*.

86. Every year, the Conseil de gestion shall cause to be prepared an actuarial valuation on the operation of this Act and on the state of the plan's account. The report made after the valuation shall include, in particular, for each of the five subsequent years, an estimate of the plan's revenue and expenditures and a study of the long-term effects thereof on the accumulation of the reserve.

An actuarial valuation prepared under the first paragraph shall describe the situation of the plan as of 31 December of a year; the report made after the valuation must be available before the end of the following year.

The report must be prepared by an actuary who is a fellow of the Canadian Institute of Actuaries or enjoys a status considered equivalent by that Institute.

The report shall be transmitted to the Minister, who shall table it in the National Assembly.

87. Where the law of a State provides for the payment of benefits similar to the benefits provided for in this Act, the Minister may, subject to the applicable

legislative provisions, enter into a social security agreement with the Government of that State or with a department or agency of that State.

The agreement may, in particular, include

- (1) provisions relating to the application of all or some of the provisions of this Act or of the law of that State ;
- (2) special provisions relating to entitlement to benefits under this Act and to the conditions that must be met to receive such benefits ;
- (3) the procedure for communicating the necessary information.

For the purpose of giving effect to such an agreement, the Government may, by regulation, determine the manner in which this Act is to apply to a case covered by the agreement, adapt the provisions of this Act to such a case and take the necessary action to implement the agreement.

**88.** In addition to its other regulatory powers under this Act, the Conseil de gestion may make regulations

- (1) determining the manner of and time limits for the making of any application to the Board, including a claim for benefits ;
- (2) defining the term “week” ;
- (3) prescribing the cases and the manner in which a person’s benefits are reduced to take account of income replacement indemnities or other benefits mentioned in the regulation that are payable to the person under another Act and of the person’s work income during the period in which the person receives benefits ;
- (4) establishing the manner of determining the date on which a claim is made ;
- (5) prescribing the cases in which the number of weeks of parental or adoption benefits may be increased, and the rate of benefits for those weeks ;
- (6) determining any other measure necessary for the application of this Act, except Chapter IV.

The regulations of the Conseil de gestion require the approval of the Government.

**CHAPTER VI****CONSEIL DE GESTION DE L'ASSURANCE PARENTALE****DIVISION I****ESTABLISHMENT AND FUNCTIONS**

89. The “Conseil de gestion de l'assurance parentale” is hereby established.

The Conseil de gestion is a legal person and a mandatary of the State.

90. The property of the Conseil de gestion forms part of the domain of the State, but the execution of the obligations of the Conseil de gestion may be levied against its property.

The Conseil de gestion binds none but itself when it acts in its own name.

91. The Conseil de gestion shall manage the parental insurance plan.

The functions of the Conseil de gestion shall be, in particular,

- (1) to ensure the funding of the parental insurance plan;
- (2) to ensure the payment of the benefits payable under the plan;
- (3) to carry out any mandate entrusted to it by the Government.

92. The Conseil de gestion shall advise the Minister on any matter within its jurisdiction referred to it by the Minister and on any matter relating to this Act. The advice of the Conseil de gestion may be accompanied with recommendations.

**DIVISION II****ORGANIZATION AND OPERATION**

93. The head office of the Conseil de gestion shall be located in the territory of the Communauté urbaine de Québec. Notice of the location or any change of location of the head office shall be published in the *Gazette officielle du Québec*.

94. The affairs of the Conseil de gestion shall be administered by a board of directors composed of the following members appointed by the Government :

- (1) a president and director general;
- (2) three members chosen from among employers, after consultation with the bodies representing employers;

(3) two members chosen from among workers, after consultation with the labour unions representing workers ;

(4) a member representing workers who derive their income from a business; and

(5) a member representing the Government.

The Deputy Minister of Child and Family Welfare or the Deputy Minister's representative and a representative of the secretariat of the Conseil du trésor are, by virtue of their office, members of the board of directors.

95. The Government shall designate the chair of the board from among the board members. The chair shall call and preside at meetings of the board and see to its proper operation. The chair shall, in addition, exercise any other functions assigned to the chair by the board.

The members of the board of directors shall designate a vice-chair from among their number. The vice-chair shall exercise the functions of the chair when the chair is absent or unable to act.

96. The president and director general is responsible for the administration and direction of the Conseil de gestion within the scope of its regulations and policies. The office of president and director general is a full-time position.

97. The term of office of the members of the board of directors shall not exceed three years, except that of the president and director general which shall not exceed five years.

At the expiry of their term, the members of the board of directors shall remain in office until replaced or reappointed.

98. Vacancies on the board of directors shall be filled in accordance with the rules governing appointments set out in section 94, for the unexpired portion of the term of the member to be replaced.

Absence from the number of board meetings determined in the internal by-laws of the Conseil de gestion, in the cases and circumstances specified therein, constitutes a vacancy.

99. The Government shall determine the remuneration, employment benefits and other conditions of employment of the president and director general.

The other board members shall receive no remuneration except in the cases, on the conditions and to the extent determined by the Government. They are, however, entitled to the reimbursement of expenses incurred in the exercise of their functions, on the conditions and to the extent determined by the Government.

100. The quorum of the board of directors is the majority of its members, including the chair.

In the case of a tie-vote, the chair has a casting vote.

101. The members of the board may waive notice of a meeting of the board. The attendance of a member at a meeting of the board constitutes a waiver of notice, unless the member is present to contest the legality of the calling of the meeting.

102. The members of the board may, if they all agree, take part in a meeting using means which allow them to communicate with each other orally, such as the telephone. They are, in that case, deemed to have attended the meeting.

103. A written resolution, signed by all the members entitled to vote, has the same value as if it had been adopted at a meeting of the board of directors.

A copy of the resolutions shall be kept with the minutes of the proceedings or the equivalent.

104. The minutes of a meeting of the board, approved by the board and certified by the president and director general or any other person so authorized by the Conseil de gestion, are authentic, as are documents and copies emanating from the Conseil de gestion or forming part of its records if signed or certified by any such person.

105. No document binds the Conseil de gestion or may be attributed to it unless it is signed by the president and director general, a member of the board of directors or, to the extent determined in the internal by-laws of the Conseil de gestion, by a member of the Conseil de gestion's personnel.

The rules governing the delegation of signing authority may provide for sub-delegation and the mechanics thereof.

106. An intelligible print-out of a decision or of any other data stored by the Conseil de gestion in computerized or other electronic form is a document of the Conseil and constitutes proof of its contents if certified by a person referred to in section 105.

107. The internal by-laws of the Conseil de gestion may allow, subject to the conditions and on the documents specified therein, that a signature be affixed by means of an automatic device, that a signature be electronic, or that a facsimile of a signature be engraved, lithographed or printed. However, the facsimile shall have the same force as the signature itself only if the document is countersigned by a person referred to in section 105.

The by-laws may, however, for the documents they specify, prescribe that the facsimile has the same force as the signature itself, even though the document is not countersigned.

108. The internal by-laws of the Conseil de gestion require the approval of the Government.

109. The employees of the Conseil de gestion shall be appointed in accordance with the Public Service Act (R.S.Q., chapter F-3.1.1).

110. No member of the board of directors and no employee of the Conseil de gestion may be prosecuted by reason of official acts accomplished in good faith in the exercise of their functions.

### **DIVISION III**

#### **FINANCIAL PROVISIONS**

111. The Conseil de gestion shall ensure the funding of the parental insurance plan, in particular, out of

- (1) the sums received from the Minister of Revenue pursuant to section 75 ;
- (2) the sums received from the Minister of Child and Family Welfare out of the appropriations granted for that purpose by Parliament ;
- (3) the sums advanced to the Conseil de gestion by the Minister of Finance ;
- (4) the sums borrowed by the Conseil de gestion from the Minister of Finance and taken out of the financing fund of the Ministère des Finances ;
- (5) the other sums borrowed by the Conseil de gestion ; and
- (6) any other sum received by the Conseil de gestion.

112. The Conseil de gestion shall deposit the funds put at its disposal under this Act with the Caisse de dépôt et placement du Québec.

113. The Conseil de gestion may not, without the authorization of the Government,

- (1) contract a loan that causes the total of its current outstanding loans to exceed the amount determined by the Government ;
- (2) make a financial commitment in excess of the limits or in contravention of the terms and conditions determined by the Government ;
- (3) accept a gift or legacy to which a charge or condition is attached.

114. The Government may, subject to terms and conditions it determines,

(1) guarantee the payment of the capital of and interest on any loan contracted by the Conseil de gestion and the performance of its obligations ;

(2) authorize the Minister of Finance to advance to the Conseil de gestion any amount considered necessary to meet its obligations or for the exercise of its functions and powers.

The sums required for the purposes of this section shall be taken out of the consolidated revenue fund.

115. The sums at the disposal of the Conseil de gestion shall be used exclusively for the purposes of this Act and the payment of the obligations of the Conseil de gestion.

Notwithstanding section 91 of the Financial Administration Act (2000, chapter 15), surpluses, if any, shall be retained by the Conseil de gestion. It may be allocated to the reduction of premiums or the increase of benefits.

#### **DIVISION IV**

##### **ACCOUNTS AND REPORTS**

116. The fiscal year of the Conseil de gestion ends on 31 March.

117. The Conseil de gestion shall, not later than 31 July each year, file its financial statements and a report of its operations for the preceding fiscal year with the Minister.

The financial statements and report of operations must contain all the information required by the Minister.

118. The Minister shall table the report of operations and financial statements of the Conseil de gestion in the National Assembly within 15 days of receiving them or, if the Assembly is not in session, within 15 days of resumption.

119. The Conseil de gestion shall also furnish to the Minister any information required by the Minister concerning its operations.

120. The books and accounts of the Conseil de gestion shall be audited by the Auditor General each year and whenever so ordered by the Government.

The auditor's report must accompany the report of operations and financial statements of the Conseil de gestion.

**CHAPTER VII****PENAL PROVISIONS**

121. Every person who

(1) in order to obtain benefits, provides information knowing it to be false or misleading, or misrepresents a material fact,

(2) assists or encourages another person to obtain or receive benefits, knowing that the person is not entitled thereto,

(3) enters false information in any document required by the Board under this Act or the regulations,

(4) hinders an inspector or an investigator of the Board in the exercise of his or her functions or misleads an inspector or an investigator by concealment or fraudulent misrepresentations, or

(5) contravenes section 38,

is guilty of an offence and is liable to a fine of \$200 to \$2,000.

**CHAPTER VIII****AMENDING PROVISIONS**

122. The Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001) is amended by adding the following paragraph at the end of section 42.1 :

“The Commission and the Régie shall also enter into an agreement for the transmission of the information required for the purposes of the Act respecting parental insurance (2001, chapter 9).”

123. Section 62 of the said Act is amended by adding the following subparagraph at the end of the first paragraph :

“(4) the Act respecting parental insurance (2001, chapter 9).”

124. Section 63 of the said Act is amended by adding the following subparagraph at the end of the first paragraph :

“(4) the premium payable by the worker pursuant to the Act respecting parental insurance (2001, chapter 9).”

125. Section 67 of the said Act is amended by inserting “the Act respecting parental insurance or” after “under” in the second paragraph.

126. Section 52 of the Automobile Insurance Act (R.S.Q., chapter A-25) is amended by inserting “, the worker’s premium determined under the Act respecting parental insurance (2001, chapter 9)” after “the Act respecting employment insurance in Canada (Statutes of Canada, 1996, chapter 23)”.

127. Section 1015 of the Taxation Act (R.S.Q., chapter I-3) is amended by replacing “and section 63 of the Act respecting the Québec Pension Plan (chapter R-9)” in the fourth paragraph by “, section 63 of the Act respecting the Québec Pension Plan (chapter R-9) and section 62 of the Act respecting parental insurance (2001, chapter 9)”.

128. Section 1019.6 of the said Act is amended by inserting “, under section 60 of the Act respecting parental insurance (2001, chapter 9),” after “under section 59 of the Act respecting the Québec Pension Plan (chapter R-9)”.

129. Section 1045 of the said Act is amended by inserting “section 70 of the Act respecting parental insurance (2001, chapter 9),” after “, section 78 of the Act respecting the Québec Pension Plan (chapter R-9),” in the second paragraph.

130. Section 1 of Schedule I to the Act respecting administrative justice (R.S.Q., chapter J-3) is amended by adding the following paragraph after paragraph 1 :

“(1.1) proceedings under section 40 of the Act respecting parental insurance (2001, chapter 9);”.

131. Section 12.0.2 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31), enacted by section 3 of chapter 36 of the statutes of 2000, is amended by inserting “an assessment issued under the Act respecting parental insurance (2001, chapter 9) otherwise than as an employer,” after “otherwise than as an employer,” in the portion of the first paragraph before subparagraph *a*.

132. Section 24.0.1 of the said Act is amended by inserting “the Act respecting parental insurance (2001, chapter 9),” after “under the Act respecting the Québec Pension Plan (chapter R-9),” in the portion of the first paragraph before subparagraph *a*.

133. Section 24.0.3 of the said Act is amended by replacing “or the Act respecting the Québec Pension Plan (chapter R-9)” by “, the Act respecting the Québec Pension Plan (chapter R-9) or the Act respecting parental insurance (2001, chapter 9)”.

134. Section 27.0.1 of the said Act is amended by inserting the following subparagraph after subparagraph *c* of the second paragraph :

“(c.1) the Act respecting parental insurance (2001, chapter 9), where the person referred to therein is required to pay the amount otherwise than as an employer;”.

135. Section 61 of the said Act is amended

(1) by replacing “or” after “(chapter I-3)” by a comma;

(2) by inserting “or sections 60 and 62 of the Act respecting parental insurance (2001, chapter 9)” after “(chapter R-9)”.

136. Section 69.1 of the said Act, amended by section 135 of chapter 15 of the statutes of 2000, is again amended by replacing subparagraph 3 of subparagraph *n* of the second paragraph by the following:

“(3) is required to establish a person’s entitlement to benefits under the Act respecting family benefits (R.S.Q., chapter P-19.1) or the Act respecting parental insurance (2001, chapter 9)”.

137. Section 71.0.7 of the said Act is amended by replacing the second paragraph by the following:

“The first paragraph does not apply to a release of information files under subparagraph 3 or 4 of subparagraph *n* of the second paragraph of section 69.1.”

138. Section 71.4 of the said Act is amended by replacing the second paragraph by the following paragraph:

“Section 69.1, except subparagraphs 3 and 4 of subparagraph *n* of the second paragraph, and section 71 apply notwithstanding sections 67.3, 67.4, 68, 68.1 and 70 of the Act respecting Access to documents held by public bodies and the Protection of personal information.”

139. Section 93.1.1 of the said Act is amended by replacing “or in the case of taxation relating to self-employed earnings under the Act respecting the Québec Pension Plan (chapter R-9),” in the second paragraph by “, in the case of taxation relating to self-employed earnings under the Act respecting the Québec Pension Plan (chapter R-9) or in the case of an assessment in respect of the work income of a self-employed worker under the Act respecting parental insurance (2001, chapter 9),”.

140. Section 93.2 of the said Act is amended by inserting the following paragraphs after paragraph *h*:

“(h.1) a determination under section 44 of the Act respecting parental insurance (2001, chapter 9);

“(h.2) an assessment under Chapter IV of the Act respecting parental insurance;

“(h.3) an assessment in respect of the work income of a self-employed worker under the Act respecting parental insurance;”.

141. The Act respecting occupational health and safety (R.S.Q., chapter S-2.1) is amended by inserting the following section after section 42:

“42.1. A pregnant worker shall receive no indemnity under sections 40 to 42 from the fourth week preceding the expected date of delivery if she is eligible for benefits under the Act respecting parental insurance (2001, chapter 9).”

142. The said Act is amended by inserting the following section after section 174:

“174.1. The Commission and the Régie des rentes du Québec shall enter into an agreement for the transmission of the information required for the purposes of this Act and the Act respecting parental insurance (2001, chapter 9).”

143. Section 28 of the Act respecting income support, employment assistance and social solidarity (R.S.Q., chapter S-32.001) is amended by adding “or has received benefits under the Act respecting parental insurance (2001, chapter 9)” after “(Statutes of Canada, 1996, chapter 23)” in subparagraph 2 of the first paragraph.

144. Section 68 of the said Act is amended by replacing “a maternity or parental leave allowance paid by the Minister; such benefits or allowance” in subparagraph 4 of the second paragraph by “benefits under the Act respecting parental insurance; such amounts”.

145. Schedule 2 to the Financial Administration Act (2000, chapter 15) is amended by inserting “Conseil de gestion de l’assurance parentale” in alphabetical order.

## **CHAPTER IX**

### **MISCELLANEOUS AND TRANSITIONAL PROVISIONS**

146. No benefit period may be established under this plan as commencing on a date prior to (*insert here the date of coming into force of this Act*).

147. The birth of a child gives entitlement to benefits only if the birth occurs on or after (*insert here the date of coming into force of this Act*).

Similarly, the adoption of a child gives entitlement to benefits only if the arrival of the child into the care of one of the parents occurs within the framework of an adoption procedure on or after (*insert here the date of coming into force of this Act*).

In addition, no benefit period may be established under this plan in respect of a birth occurring on or after (*insert here the date of coming into force of this Act*) if, in respect of that birth, a maternity benefit period began before that date under the Employment Insurance Act.

148. section 42.1 of the Act respecting occupational health and safety, enacted by section 141, does not apply to a worker who is compensated under any of sections 40 to 42 of the said Act from a date prior to (*insert here the date of coming into force of section 141*), regardless of the expected date of delivery.

149. This Act is deemed to have been in force in respect of the year (*insert here the year preceding the year of the coming into force of this Act*) as regards the application, by the effect of section 49, of sections 1025, 1026 and 1038 of the Taxation Act (R.S.Q., chapter I-3).

150. The Conseil de gestion may, by way of a regulation made before (*insert here the date occurring two years after the date of coming into force of this Act*), enact any other transitional measure necessary for the carrying out of this Act.

If they so provide, regulations under this section may apply from any date not prior to (*insert here the date of coming into force of this Act*).

151. The Maternity Allowance Program (PRALMA) shall terminate on (*insert here the date of coming into force of this Act*).

152. The Minister of Child and Family Welfare is responsible for the administration of this Act, except Chapter IV, the administration of which comes under the responsibility of the Minister of Revenue.

153. Not later than (*insert here the date occurring five years after the date of coming into force of this Act*), the Minister shall submit a report to the Government on the carrying out of this Act.

The Minister shall table the report in the National Assembly within the next 15 days or, if the Assembly is not in session, within 15 days of resumption. The report shall be examined by the competent committee of the National Assembly.

154. The provisions of this Act come into force on the date or dates to be fixed by the Government.