- **10.** Sections 16 and 17 are amended by striking out "actively" wherever it appears.
- **11.** The following is inserted after section 17:
- **"17.1.** The holder of an accreditation must give to any participant who so requests a detailed statement of the content of the training provided to the participant in the last 24 months.

The first paragraph is applicable to training provided as of 1 January 2008.".

- **12.** Section 20 is amended by replacing "board of directors of the Société can" by "Minister may" and by replacing "it" by "the Minister".
- **13.** The first paragraph of section 22 is replaced by the following:
- **"22.** The holder of an accreditation wishing to renew the accreditation must apply to the Minister in writing, using the form provided, at least 30 days before the accreditation expires.".
- **14.** Sections 23 and 24 are replaced by the following:
- **"23.** The fees for processing an application for accreditation or a renewal application are

(1) for a training body: \$550;

(2) for a non-profit organization: \$200;

(3) for a training instructor: \$300;

(4) for a training service: \$250;

(5) for a multi-employer training service: \$500.".

15. This Regulation comes into force on 1 January 2008.

8295

Draft Regulation

An Act to promote workforce skills development and recognition (R.S.Q., c. D-7.1)

Eligible training expenditures — 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 eligible training expenditures, appearing below, may be approved by the Government on the expiry of 45 days following this publication.

The draft Regulation is incidental to the implementation of the Act to amend the Act to foster the development of manpower training and other legislative provisions (2007, c. 3), which seeks to promote workforce skills development and recognition.

The draft Regulation proposes to adapt the Regulation respecting eligible training expenditures to the new realities in the Act to promote workforce skills development and recognition and to refocus eligible training expenditures on those that contribute directly to workforce skills improvement and development.

Accordingly, it modifies certain rules applicable to the calculation of eligible expenditures and to the supporting documents that must be kept. In that perspective, the draft Regulation will have a positive impact on enterprises since the administrative burden of employers will be reduced.

Further information may be obtained by contacting Danielle Amyot, Secretariat of the Commission des partenaires du marché du travail, 800, rue du Square-Victoria, 28° étage, C.P. 100, Montréal (Québec) H4Z 1B7; telephone: 514 864-8218; fax: 514 864-8005; e-mail: danielle.amyot@mess.gouv.qc.ca

Any interested person having comments to make on the matter is asked to send them in writing, before the expiry of the 45-day period, to Marjolaine Loiselle, Chair of the Commission des partenaires du marché du travail, 800, rue du Square-Victoria, 28° étage, C.P. 100, Montréal (Québec) H4Z 1B7.

SAM HAMAD. Minister of Employment and Social Solidarity

Regulation to amend the Regulation respecting eligible training expenditures

An Act to promote workforce skills development and recognition

(R.S.Q., c. D-7.1, ss. 5, 20, 1st par., subpars. 1 and 2 and 2nd par., and s. 21, pars. 1 and 5)

- **1.** Section 1 of the Regulation respecting eligible training expenditures is amended
- (1) by replacing "Act to foster the development of manpower training" in the part preceding subparagraph 1 of the first paragraph by "Act to promote workforce skills development and recognition";
- (2) by replacing "Société québécoise de développement de la main-d'oeuvre" in subparagraph 1 of the first paragraph by "Minister of Employment and Social Solidarity";
- (3) by replacing "Société" in subparagraph 3 of the first paragraph by "Minister";
- (4) by replacing ", within Québec, gives training to the personnel of his employer within the framework of an activity organized by a training service accredited by the Société" in subparagraph 4 of the first paragraph by "gives training to the personnel of his employer within the framework of an activity organized by a training service accredited by the Minister";
- (5) by replacing ", in Québec, with training during an activity organized by a multi-employer training service accredited by the Société" in subparagraph 4.1 of the first paragraph by "with training during an activity organized by a multi-employer training service accredited by the Minister";
- (6) by striking out ", within Québec," in subparagraph 5 of the first paragraph;
- (7) by replacing "or according to a training plan accredited under section 8 of the Act and, for on-the-job training, provided that apprenticeship tasks are performed for a specific period established within the framework of a training plan" in subparagraph 7 of the first paragraph by "and, for on-the-job training and individual learning
- The Regulation respecting eligible training expenditures, made by Order in Council 1586-95 dated 6 December 1995 (1995, *G.O.* 2, 3567), was last amended by the Regulation made by Order in Council 765-97 dated 11 June 1997 (1997, *G.O.* 2, 2740). For previous amendments, refer to the *Tableau des modifications et Index sommaire*, Québec Official Publisher, 2007, updated to 1 March 2007.

- activities by means of information technologies, provided that the learning of the tasks or skills covered by the training has a specific duration set under a training plan and provided that, in the course of those activities, the participant can be supervised or can interact with the organizer for the duration of the learning";
- (8) by replacing subparagraph 8 of the first paragraph by the following:
- "(8) the additional salary or wages paid by an employer to replace an employee in training for the portion in excess of the employee's salary or wages;";
- (9) by striking out "or to any other body for the development and implementation of a training plan referred to in section 8 of the Act" in subparagraph 10 of the first paragraph;
- (10) by replacing "Société" in subparagraph 11 of the first paragraph by "Minister";
- (11) by replacing "within the framework of such a plan for assessing the employees' needs and experiential learning or for drawing up a list of the employees' skills" in subparagraph 12 of the first paragraph by "for determining the employees' needs, for identifying training lacking and for assessing and recognizing their experience and skills";
- (12) by replacing ", adapting or assessing training or an apprenticeship program" in subparagraph 13 of the first paragraph by "or adapting training or a workplace skills development strategy in accordance with the workforce skills development and recognition framework, as well as for assessing the training or strategy, including its impact";
- (13) by replacing "the journeyman for an apprentice or the guide for a teacher undergoing refresher training in the workplace" in subparagraph 14 of the first paragraph by "the guide for a teacher undergoing refresher training in the workplace or the person supervising a learner pursuant to subparagraph 3 of the second paragraph of section 25.6 of the Act";
- (14) by replacing subparagraph 15 of the first paragraph by the following:
- "(15) the salary or wages of a trainee, the supervisor for a trainee, the guide for a teacher undergoing refresher training in the workplace, a learner and the person supervising the learner pursuant to paragraph 3 of the second paragraph of section 25.6 of the Act, for the time devoted exclusively to supervision, support and guidance activities;";

- (15) by replacing "the journeyman for an apprentice or the guide for a teacher undergoing refresher training in the workplace" in subparagraph 16 of the first paragraph by "the guide for a teacher undergoing refresher training in the workplace or the person supervising a learner pursuant to subparagraph 3 of the second paragraph of section 25.6 of the Act";
- (16) by replacing subparagraph 17 of the first paragraph by the following:
- "(17) the salary or wages paid by an employer for creating or translating teaching materials;
- (17.1) the expenses incurred by an employer for creating, translating or leasing teaching materials, the cost of acquiring such materials and the expenses for using information technologies in the proportion that they are used for the purposes of the training referred to in subparagraphs 1 to 4 of the first paragraph of section 6 of the Act;":
- (17) by replacing "used chiefly" in subparagraph 18 of the first paragraph by "for the time used";
- (18) by striking out subparagraphs 19 to 22 of the first paragraph;
- (19) by inserting "including living expenses in proportion to the duration of the training and the travelling expenses," in subparagraph 23 of the first paragraph after "seminar,"
- (20) by striking out subparagraph 25 of the first paragraph;
 - (21) by striking out the second paragraph.

2. Section 2 is revoked.

3. Section 3 is amended

- (1) by replacing "Société the required general information using the form provided to him by the Société" by "Minister the required general information using the form provided by the Commission";
- (2) by adding ", unless the employer holds a training initiative quality certificate" at the end.

4. Sections 4 to 6 are replaced by the following:

"4. An employer must be able to justify eligible or accepted training expenditures and to provide proof thereof. The employer must keep supporting documents concerning the expenditures for 6 years after the last year to which they relate.

For expenditures in salary or wages, justification is proved by the name of the employee to whom a salary or wages are paid as an eligible training expenditure and the total amount of the salary or wages paid for the time during which the employee's salary or wages constitute such an expenditure.

For expenditures for training given in accordance with subparagraph 4 of the first paragraph of section 6 of the Act, the employer must keep proof of the consultations held on the training plan of the enterprise. The employer must also be able to demonstrate the ability to issue attestations of training every year to every employee having participated in the training if the educational institution, body or instructor that gave the training does not issue an attestation specifying the purpose of the training activity in which the employee participated.

For an expenditure complying with section 12 of the Act, the employer must keep the statement referred to in section 85.4.1 of the Act respecting labour relations, vocational training and manpower management in the construction industry (R.S.Q., c. R-20).".

5. Section 7 is amended

- (1) by striking out paragraph 2;
- (2) by replacing "Société" in paragraph 3.1 by "Minister;
- (3) by replacing "related to the performance of a job" in paragraph 3.2 by "an integral part of the skills to be acquired to perform a job";
 - (4) by inserting the following after paragraph 4:
- "(4.1) an eligible expenditure as salary or wages includes contributions, premiums and assessments paid by an employer in respect of an employee for that salary or those wages, and provided for in the Act respecting industrial accidents and occupational diseases (R.S.Q., c. A-3.001), the Act respecting parental insurance (R.S.Q., c. A-29.011), the Act respecting the Québec Pension Plan (R.S.Q., c. R-9) and the Employment Insurance Act (S.C. 1996, c. 23);";
- (5) by replacing ", trainee or apprentice" in paragraph 5 by "or trainee";
- (6) by replacing ", including the apprentices and, where applicable, the trainees and the teachers" in paragraph 7 by "and, where applicable, trainees or teachers";
 - (7) by replacing paragraphs 8 to 11 by the following:

"(8) no part of an expenditure referred to in paragraphs 1 to 3 and 6 of section 1 corresponding to the amount paid or to be paid by the training instructor, in connection with the training given by the training instructor for the benefit of the employer or a person with whom the employer does not deal at arm's length within the meaning of section 18 of the Taxation Act for the use of premises, facilities or material, or as a consideration for the disposal of property, unless that consideration pertains to the part of the property that was consumed in the training process, is to be calculated;";

(8) by replacing "expenditure referred to in subparagraphs 1 to 19, 21, 23, 24 and 26 of the first paragraph of section 1" in paragraph 13 by "eligible training expenditure" and by replacing "a day care centre with a permit from the Minister of Families, Seniors and the Status of Women by virtue of section 3 of the Act respecting childcare centres and childcare services (R.S.Q., c. C-8.2)" by "a person holding a childcare centre permit or a day care centre permit issued respectively under section 7 and section 11 of the Educational Childcare Act (R.S.Q., c. S-4.1.1) or accredited as a home childcare coordinating office pursuant to section 40 of that Act";

- (9) by replacing paragraph 14 by the following:
- "(14) an eligible training expenditure may not be declared for a year prior to the year for which the training activity was completed.".
- **6.** Schedule 1 to the Regulation is revoked.
- **7.** This Regulation comes into force on 1 January 2008.

8296

Draft Regulation

An Act to promote workforce skills development and recognition (R.S.Q., c. D-7.1)

Training initiative quality certificate — Exemption applicable

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 exemption applicable to a holder of a training initiative quality certificate, appearing below, may be approved by the Government on the expiry of 45 days following this publication.

The draft Regulation is incidental to the implementation of the Act to amend the Act to foster the development of manpower training and other legislative provisions (2007, c. 3), which seeks to promote workforce skills development and recognition.

The draft Regulation proposes to allow an employer to be exempted from the requirement to participate in workforce skills development if 1% of the employer's payroll is allocated to eligible training expenditures. To that end, the draft Regulation determines the conditions for the issue of a training initiative quality certificate, which entitles an employer to be exempted from the application of Divisions I and II of Chapter II of the Act to promote workforce skills development and recognition (R.S.Q., c. D-7.1).

The draft Regulation also determines the conditions for the issue, renewal and revocation of a certificate, its effective period, the issue and renewal fees, the related verifications and the administrative penalties applicable in a case of revocation.

The draft Regulation will also provide employers with means of participating in workforce skills development other than accounting for eligible training expenditures. It does not impose any new requirement on enterprises and therefore has no negative impact on them.

Further information may be obtained by contacting Danielle Amyot, Secretariat of the Commission des partenaires du marché du travail, 800, rue du Square-Victoria, 28° étage, C.P. 100, Montréal (Québec) H4Z 1B7; telephone: 514 864-8218; fax: 514 864-8005; e-mail: danielle.amyot@mess.gouv.qc.ca

Any interested person having comments to make on the matter is asked to send them in writing, before the expiry of the 45-day period, to Marjolaine Loiselle, Chair of the Commission des partenaires du marché du travail, 800, rue du Square-Victoria, 28° étage, C.P. 100, Montréal (Québec) H4Z 1B7.

SAM HAMAD, Minister of Employment and Social Solidarity