11. Section 132 is amended

- (1) by replacing "\$366", "\$591", "\$244" and "\$469" in the first paragraph by "\$370", "\$598", "\$247" and "\$475" respectively;
- (2) by replacing "\$225" in the second paragraph by "\$228":
- (3) by replacing "\$244" and "\$225" in the third paragraph by "\$247" and "\$228" respectively;
- (4) by replacing "\$165" in the fourth paragraph by "\$167".

12. Section 156 is amended

- (1) by replacing "\$828" in the first paragraph by "\$838";
- (2) by replacing "\$1,238" in the second paragraph by "\$1,253".

13. Section 157 is amended

- (1) by replacing "\$419" in the first paragraph by "\$424";
- (2) by replacing "\$177" in the second paragraph by "\$179".
- **14.** This Regulation comes into force on 1 January 2008.

8437

Gouvernement du Québec

O.C. 1066-2007, 28 November 2007

An Act respecting labour relations, vocational training and manpower management in the construction industry (R.S.Q., c. R-20)

Commission de la construction du Québec — Levy Regulation

Levy Regulation of the Commission de la construction du Québec

WHEREAS under subparagraph c of the 1st paragraph of section 82 of the Act respecting labour relations, vocational training and manpower management in the construction industry (R.S.Q., c. R-20), the Commission de la construction du Québec may, by way of a regulation approved by the Government and published in the Gazette officielle du Québec, levy upon the employer

alone or upon both the employer and the employee or upon the employee alone or, as the case maybe, upon the independent contractor, the amounts required for its administration and fix a minimum amount which an employer is bound to pay per monthly period;

WHEREAS after consulting with the Joint Committee on Construction in accordance with section 123.3 of the Act, the Commission made the Levy Regulation for the year 2008;

WHEREAS in accordance with sections 10 and 11 of the Regulations Act (R.S.Q., c. R-18.1), the text of the Levy Regulation for the year 2008 was published in Part 2 of the *Gazette officielle du Québec* of September 5th, 2007 with a notice that it could be approved by the Government upon the expiry of 45 days following that publication;

WHEREAS no comment was received following that publication and there is reason to approve the Regulation without amendment;

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

THAT the Levy Regulation of the Commission de la construction du Québec, attached to this Order in Council, be approved.

GÉRARD BIBEAU, Clerk of the Conseil exécutif

Levy Regulation of the Commission de la construction du Québec

An Act respecting labour relations, vocational training and manpower management in the construction industry (R.S.Q., c. R-20, s. 82, 1st par. Subpar. c)

- **1.** The levy imposed by the Commission de la construction du Québec for the year 2008 is :
- (1) in the case of an employer, 0.75 of 1% of the total remuneration paid to his employees;
- (2) in the case of an independent contractor, 0.75 of 1% of his remuneration as an independent contractor;
- (3) in the case of an employee, 0.75 of 1% of his remuneration.

Notwithstanding the first paragraph, the minimum amount that an employer or an independent contractor is bound to pay the Commission per monthly period is \$10.

- **2.** The employer shall collect, on behalf of the Commission, the amount levied upon his employees by means of a weekly deduction on their wages.
- **3.** The independent contractor shall deduct weekly, out of the remuneration he received as an independent contractor, the amount levied upon him.
- **4.** The employer and the independent contractor shall remit to the Commission the amount levied for a monthly period in pursuance of this Regulation, not later than the 15th of the following month.
- **5.** This Regulation comes into force on 1 January 2008.

8438

M.O., 2007

Order of the Minister of Revenue concerning source deductions tables dated 23 November 2007

An Act respecting parental insurance (R.S.Q., c. A-29.011)

Taxation Act (R.S.Q., c. I-3)

An Act respecting the Québec Pension Plan (R.S.Q., c. R-9)

THE MINISTER OF REVENUE,

CONSIDERING the first paragraph of section 60 of the Act respecting parental insurance (R.S.Q., c. A-29.011) which provides that an employer is required to deduct from the wages paid to an employee in a year, in respect of an employment, the amount prescribed as the employee's premium under the parental insurance plan;

CONSIDERING the third paragraph of section 60 of the Act respecting parental insurance which provides that the Minister of Revenue shall draw up tables determining the amounts to be deducted from the wages paid to an employee in a particular period;

CONSIDERING the third paragraph of section 60 of the Act respecting parental insurance which also provides that the tables determining the amounts to be deducted from the wages paid to an employee come into force on the date of their publication in the *Gazette officielle du Québec* or on any later date fixed therein;

CONSIDERING the first paragraph of section 1015 of the Taxation Act (R.S.Q., c. I-3) which provides that every person who pays, allocates, grants or awards an amount described in the second paragraph shall deduct or withhold therefrom the amount described in the third paragraph;

CONSIDERING the third paragraph of section 1015 of the Taxation Act which provides that the Minister of Revenue shall draw up the tables determining the amount to be deducted or withheld from an amount paid, allocated, granted or awarded;

CONSIDERING the eighth paragraph of section 1015 of the Taxation Act which provides that the tables determining the amount to be deducted or withheld from an amount paid, allocated, granted or awarded come into force on the date of their publication in the *Gazette officielle du Québec* or on any later date fixed therein;

CONSIDERING the first paragraph of section 59 of the Act respecting the Québec Pension Plan (R.S.Q., c. R-9) which provides that an employer shall deduct from the remuneration paid to his employee for pensionable employment such amount as is prescribed on account of the employee's contribution;

CONSIDERING section 6 of the Regulation respecting contributions to the Québec Pension Plan (R.R.Q., 1981, c. R-9, r.2) which provides that the employer must deduct from the salary and wages described in the second paragraph of section 50 of the Act respecting the Québec Pension Plan paid by the employer, as the employee's contribution, 4.95% for the year 2008 of the amount by which the salary and wages exceeds the exemption for the pay period contemplated in Division II of that regulation pertaining to the salary and wages or the amount determined in Table A or B for the pay period pertaining to the salary and wages if such a period is provided for therein;

CONSIDERING the third paragraph of section 59 of the Act respecting the Québec Pension Plan which provides that the Minister of Revenue shall, for the purposes of the regulations under that section 59, draw up Tables A and B determining the amount to be deducted from the remuneration paid to an employee during a particular period;