

## Draft Regulations

### Notice

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

### Financing

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 financing, appearing below, may be made by the Commission de la santé et de la sécurité du travail on the expiry of 45 days following this publication.

With a view to making things simpler, the new Regulation revises into one regulation all the regulations for the application of Chapter IX of the Act respecting industrial accidents and occupational diseases (R.S.Q., c. A-3.001). It also makes the following amendments to the existing regulatory provisions as of the assessment year 2011:

— introduction of new rules to declare wages and of certain provisions concerning periodical payments to take into account the new method of paying the insurance premium;

— elimination of the possibility to form a group for the purposes of the retrospective adjustment of the assessment of second-level mother legal persons since that option has never been used by the employers concerned.

The Regulation will make the life of Québec employers easier since they will find in a single regulation all the regulatory provisions that apply to them in matters of financing. The introduction of new provisions respecting the payment of the assessment should also eliminate certain annoyances due to the current method for paying the assessment by allowing employers to periodically pay their assessment to the Commission and the payments they are required to make to Revenu Québec by means of a single payment and a single statement.

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to André Beauchemin, Vice-President for Finance, Commission de la santé et de la sécurité du travail, 524, rue Bourdages, Québec (Québec) G1K 7E2.

LUC MEUNIER,

*Chair of the board of directors and chief executive officer of the Commission de la santé et de la sécurité du travail*

### Regulation respecting financing

Act respecting industrial accidents and occupational diseases  
(R.S.Q., c. A-3.001, s. 454, 1st par., subpars. 4.2 to 12.3, 13, 15 and 16)

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**BOOK I**  
PRELIMINARY PROVISIONS

**TITLE I**  
STATEMENT OF PURPOSE

**1.** The purpose of this Regulation is to establish the rules allowing the Commission de la santé et de la sécurité du travail to collect, from employers, the amounts required for the application of the Act respecting industrial accidents and occupational diseases (R.S.Q., c. A-3.001) and the Act respecting occupational health and safety (R.S.Q., c. S2.1).

**TITLE II**  
DEFINITIONS

**2.** In this Regulation,

“**maximum yearly insurable earnings**” means the maximum yearly insurable earnings determined under section 66 of the Act respecting industrial accidents and occupational diseases (R.S.Q., c. A-3.001);

“**insurable wages**” means the gross wages taken into consideration under sections 289 and 289.1 of the Act, up to the maximum yearly insurable earnings;

“**auxiliary worker**” means a worker who contributes to but does not participate directly in activities covered by more than one unit in which the auxiliary worker's employer is classified;

“**exceptional unit**” means one of the classification units 34410, 34420, 80020, 90010 and 90020 referred to in Schedule 1.

**BOOK II**  
**BEGINNING OF ACTIVITIES AND**  
**CLASSIFICATION OF EMPLOYERS**

**TITLE I**  
**BEGINNING OF ACTIVITIES**

**3.** Employers must, within 60 days after beginning their activities, send to the Commission a written notice setting out their identity and the name and address of each of their establishments, along with information on the nature of the activities pursued in each establishment.

Employers who begin their activities following a transaction within the meaning of section 170 must mention that fact in the notice and state the name of their predecessor, the date of the transaction and, if applicable, the fact that the transaction was a merger.

**TITLE II**  
**DETERMINATION OF CLASSIFICATION**  
**UNITS AND SECTORS**

**4.** The classification units and the sectors in which they are grouped for a given year are those set out in Schedule 1.

**TITLE III**  
**GENERAL RULES GOVERNING CLASSIFICATION**

**5.** The rules for the classification of employers provided for in this Title and in Title IV apply subject to the special rules set out in Schedule 1.

**6.** The Commission classifies each employer in a unit according to the nature of all the employer's activities.

**7.** If the activities pursued by an employer are not listed under a classification unit in Schedule 1, the employer is classified in the unit that best matches those activities.

**8.** Where an employer has failed to send the required information concerning the nature of its activities, the Commission identifies the classification units to which the activities correspond according to the information available, and classifies the employer in the unit, among those identified, with the highest rate of assessment.

**9.** Where various kinds of activities are pursued by an employer, the Commission classifies the employer in more than one unit if

- (1) more than one unit exists for those activities;
- (2) no unit exists which covers all of the activities; and

(3) subject to the special rule provided under Schedule 1, at least one worker, other than an auxiliary worker, assigned to one of the employer's activities covered by a unit, is not substantially and simultaneously exposed to risks of employment injury from another of the employer's activities.

For the purposes of the first paragraph, the support activities for an activity covered by a unit do not constitute various kinds of activities.

If the employer does not meet the condition set out in subparagraph 3 of the first paragraph, the Commission classifies the employer in the unit for which the rate of assessment is the highest among those that correspond to the activities pursued by the employer.

**10.** Where several employers form a related group within the meaning of sections 17 to 21 of the Taxation Act (R.S.Q., c. I-3) and where one employer of this group furnishes administrative or management services mainly to another employer of the same group, the Commission classifies the employer, for all of the employer's administrative or management activities, in the same manner as the other employer.

**TITLE IV**  
**RULES GOVERNING CLASSIFICATION**  
**IN AN EXCEPTIONAL UNIT**

**11.** An employer is also classified in an exceptional unit if, in accordance with Title III, the employer is classified only in units expressly providing for classification in an exceptional unit and if at least one of the employer's workers carries out a task covered by the exceptional unit.

**12.** An employer who, in accordance with Title III, is not classified only in units expressly providing for classification in an exceptional unit must be classified in such an exceptional unit if

(1) at least 45% of the insurable wages of the employer's workers for the year prior to the year preceding the assessment year are declared for units expressly providing for classification in that exceptional unit; and

(2) at least one of the employer's workers carries out work covered by that exceptional unit.

An employer who cannot be classified in an exceptional unit for the sole reason that the condition set out in subparagraph 1 of the first paragraph is not met may nevertheless be classified in that unit if, for the year preceding the assessment year, the employer was classified in that unit and if at least 40% of the insurable

wages paid to the employer's workers for that preceding year were declared for units expressly providing that the employer could be classified in that exceptional unit.

Where an employer begins activities following a transaction within the meaning of section 170, the insurable wages of the employer's predecessor must be used to calculate the percentages referred to in the first and second paragraphs, if the successor continues all the predecessor's activities following the transaction.

The insurable wages of an auxiliary worker must be excluded when calculating the percentages under this section. In addition, the amount of protection enjoyed pursuant to section 18 of the Act by an employer or an executive officer of the employer who, in addition to sitting on the board of directors, performs work for the employer is considered to be insurable wages declared for the unit that matches the activities in which the person is involved.

#### **TITLE V** **CHANGE OF ACTIVITIES**

**13.** Employers must send written notice to the Commission of any significant change in the nature of the activities pursued in any of their establishments within 14 days of the change.

#### **BOOK III** **PAYMENT OF THE ASSESSMENT**

##### **TITLE I** **PERIODIC PAYMENTS**

##### **CHAPTER I** **EMPLOYERS BOUND TO MAKE PAYMENTS, FREQUENCY AND CONDITIONS OF PAYMENT**

**14.** Employers not referred to in the first paragraph of section 315.1 of the Act, and the amount of whose assessment is not established solely pursuant to section 310 of the Act, must pay to the Minister of Revenue, as a periodic payment on account of the assessment to be paid, the amount calculated pursuant to section 19.

**15.** An employer referred to in section 14 must pay the amount calculated pursuant to section 19 in respect of the insurable wages paid to the employer's workers during a given month not later than the fifteenth day of the following month.

**16.** Any amount payable in respect of the insurable wages of a worker pursuant to section 14 by an employer referred to in that section who no longer employs any workers because of a cessation of activities must, if not

already paid, be paid to the Minister of Revenue by the employer not later than seven days after the date on which the employer ceases activities.

**17.** An employer referred to in section 14 must submit the prescribed form to the Minister of Revenue with every periodic payment.

**18.** An employer who omits to pay an amount owed to the Minister of Revenue pursuant to section 14 or 16 on the date specified in section 15 or 16 must submit the prescribed form to the Minister not later than the twentieth day of the month following the month during which the amount should have been paid to the Minister.

#### **CHAPTER II** **CALCULATION OF THE AMOUNT OF PAYMENT**

**19.** The amount that every employer must pay to the Minister of Revenue as a periodic payment is equal to the product obtained by multiplying the insurable wages paid to the employer's workers during the period covered by the payment by the provisional rate determined by the Commission pursuant to section 315.2 of the Act. The amount must be based on verifiable data.

##### **TITLE II** **DECLARATION OF WAGES**

**20.** This Title establishes the rules on the declaration of insurable wages applicable to employers. The rules apply subject to the special rules provided in Schedule 1.

**21.** Employers must send to the Commission each year, before March 15, a statement showing the amount of insurable wages paid to workers during the preceding calendar year.

An employer who ceases activities must, not later than the forty-fifth day following the date on which activities cease, send a statement showing the amount of insurable wages paid to workers between the start of the calendar year and that date.

The accuracy of a statement referred to in this section must be attested by a declaration signed by the employer or by a representative of the employer who has personal knowledge of the matters mentioned.

**22.** A declaration of the insurable wages paid to workers made by an employer under this Title must represent the employer's activities accurately and be based on verifiable data.

**23.** An employer classified in more than one unit must declare the insurable wages paid during the preceding calendar year to a worker involved in activities covered by a single unit in respect of that unit.

**24.** An employer must declare the insurable wages paid during the preceding calendar year to a worker who, without being an auxiliary worker, is involved in several activities covered by more than one unit in which the employer is classified, stating which part of the insurable wages was paid in respect of each unit.

Despite the first paragraph and subject to the special rule provided under Schedule 1, the employer must declare the insurable wages of that worker in respect of the unit for which the rate of assessment is the highest if the worker is substantially and simultaneously exposed to risks of employment injury from several activities covered by more than one unit in which the employer is classified.

**25.** An employer classified in more than one unit must declare the insurable wages paid to an auxiliary worker separately from the insurable wages paid to other workers, except in the case of an auxiliary worker covered by an exceptional unit in which the employer is classified, in which case the rule in section 27 applies.

**26.** The insurable wages of an auxiliary worker declared in accordance with section 25 are allocated by the Commission

(1) on a prorata basis to reflect the insurable wages declared for each unit that expressly provides for classification in an exceptional unit, when the employer is classified in one or more exceptional units and in several other units;

(2) on a prorata basis to reflect the insurable wages declared for each unit that expressly provides for classification in an exceptional unit, when the employer is classified in several units but cannot be classified in an exceptional unit because none of the employer's workers carries out work covered by an exceptional unit;

(3) on a prorata basis to reflect the insurable wages declared for each unit that does not expressly provide for classification in an exceptional unit, when the employer is not classified in an exceptional unit.

**27.** The employer must declare the insurable wages paid to a worker who carries out an activity covered by an exceptional unit in which the employer is classified in respect of that unit.

**28.** An employer who cannot allocate to several units all or part of the insurable wages paid to a worker during a period in the year on the basis of verifiable data must declare the insurable wages, or the portion of the wages that cannot be allocated, in respect of the unit with the highest rate.

**29.** An employer who fails to comply with the obligation of drawing up a document in accordance with sections 35 and 36 must declare all the insurable wages paid to workers in respect of the unit, among those in which the employer is classified, with the highest rate.

An employer who fails to include a worker in a document that the employer is required to draw up pursuant to section 35 must declare the insurable wages of that worker for that year in respect of the unit, among those in which the employer is classified, with the highest rate.

### TITLE III OTHER DECLARATIONS

**30.** An educational institution or the school board it comes under, as the case may be, must send to the Commission every year, before 30 June, a statement indicating the number of students contemplated in section 10 of the Act who were under the responsibility of the institution for a training period that began between 1 September of the year preceding the assessment year and 31 August of the assessment year.

**31.** An authority, other than the government, which, during a calendar year, has been assisted by persons referred to in section 12 of the Act, must send to the Commission, before 15 March of the following year, a statement setting out

(1) the nature and average duration of the participation of such persons in a civil protection activity;

(2) the number of persons involved during the preceding year.

**32.** The authority responsible for a municipal fire safety service which, during a calendar year, has been assisted by persons referred to in section 12.0.1 of the Act must send to the Commission, before 15 March of the following year, a statement setting out

(1) the nature and average duration of the work performed by such persons;

(2) the number of persons involved during the preceding year.

**33.** The government must send to the Commission each year, before 15 March, a statement setting out

(1) the nature of the work performed by persons referred to in section 11 of the Act or of the activities referred to in section 12 of the Act;

(2) the number of persons who performed work referred to in section 11 of the Act or who participated in an activity referred to in section 12 of the Act during the preceding year; and

(3) the average duration of the work referred to in section 11 of the Act or of the activities referred to in section 12 of the Act.

The first paragraph, with the necessary modifications, also applies to a reintegration support fund referred to in section 12.1 of the Act.

#### TITLE IV REGISTERS AND OTHER DOCUMENTS

**34.** Employers must keep, in Québec, a detailed register of the wages paid to their workers.

The government must keep a detailed register of the names and addresses of the persons referred to in paragraphs 1, 2 and 4 of section 11 and in section 12 of the Act.

An authority other than the government which, during a calendar year, has been assisted by persons referred to in section 12 of the Act must keep a detailed register of the names and addresses of the persons referred to in that section.

An authority responsible for a municipal fire safety service which, during a calendar year, has been assisted by persons referred to in section 12.0.1 of the Act must keep a detailed register of the names and addresses of the persons referred to in that section.

A reintegration support fund referred to in section 12.1 of the Act must keep a detailed register of the names and addresses of the persons referred to in that section.

An educational institution or the school board it comes under, as the case may be, must keep a detailed register of the names and addresses of the persons referred to in section 10 of the Act.

**35.** An employer classified in more than one unit must, before sending a statement under the first paragraph of section 21 and not later than 14 March of the

year following the assessment year, draw up a document containing the name and duties each worker employed during the assessment year that indicates, for each worker, the information on wages that is required when filing a statement, using the form prescribed by the Commission under section 295 of the Act.

**36.** An employer classified in more than one unit among units 69960 or 80030 to 80260 must, before sending a statement of wages under the first paragraph of section 21 and not later than 14 March of the year following the assessment year, draw up a document concerning the contracts to which the employer is a party for work covered by those units and completed in whole or in part during the assessment year, containing the following information

(1) the number of each contract, or any other means of identifying the contract used by the employer;

(2) a description of the work performed by the employer's workers during the assessment year in connection with each contract;

(3) the dates when work began and ended on each contract;

(4) the amount of each contract;

(5) for each contract, the numbers of the classification units that cover the work performed during the assessment year by the employer's workers.

The employer must also provide, in the document referred to in section 35 and for each worker assigned to activities covered by those units, verifiable data making it possible to relate the wages declared for those units to the work performed by the workers under the contracts to which the document drawn up under this section refers.

An employer referred to in the first paragraph is exempted from allocating the insurable wages of the workers to units 69960 and 80030 to 80260, in the document referred to in section 35, if the employer allocates in the document the insurable wages relating to the activities covered by those units for each of the contracts referred to in the first paragraph. This allocation must be based on a system for periodically monitoring the time worked by the employer's workers on activities covered by those units, making it possible to link the allocation to the work performed by each worker during the assessment year.



## TITLE V ASSESSMENT

### CHAPTER I RATES OF ASSESSMENT

**37.** The rates of assessment applicable to each unit for a year are those set out in Schedule 1.

**38.** The rates set out in the “General Rate” column of Schedule 1 apply to all enterprises except enterprises under federal jurisdiction, for which the rates of assessment are those set out in the “Special Rate” column.

**39.** The rates of assessment applicable to employers belonging to a sector of activities for which a joint sector-based association has been formed under the Act respecting occupational health and safety (R.S.Q., c. S-2.1) are increased as indicated in Schedule 2 to cover the cost of the subsidy granted to that association for the year concerned.

**40.** The amounts mentioned in paragraph 3 of section 310 and in section 313 of the Act are those set out in Schedule 3.

**41.** The rate used to establish the amount payable by a person who only sits as a member of the board of directors of a legal person and who registers in this capacity or as an executive officer in accordance with section 18 of the Act is set out in Schedule 3.

### CHAPTER II PERSONALIZED RATE

**42.** The purpose of this Chapter is to establish the rules allowing a personalized rate of assessment to be fixed and applied to employers for each unit in which they are classified, provided they meet, for an assessment year, the qualification requirements provided for therein.

The purpose of this Chapter is also to determine the framework within which the Commission may make an agreement with a group of employers it considers appropriate, for the purposes of determining, in particular, the special conditions governing the application to the employers of personalized rates and the procedures for calculating such rates.

### DIVISION I GENERAL PROVISIONS

**43.** In this Chapter,

“**first-level reference period**” means the three years prior to the year preceding the assessment year;

“**second-level reference period**” means the three years prior to the two years preceding the assessment year.

**44.** In establishing the amount of insurable wages paid to an employer’s workers and the cost of benefits imputed to the employer, the Commission takes into account, with the necessary modifications, the protection provided under section 18 of the Act to the employer or to an executive officer of the employer who, in addition to sitting on the board of directors, does work for the employer.

### DIVISION II QUALIFICATION

#### §1. *General provisions*

**45.** The Commission fixes a personalized rate applicable to an employer in respect of each unit in which the employer is classified for the assessment year if the aggregate of the total expected compensation cost for the first-level reference period for such units is greater than the qualifying threshold.

For the purposes of this Chapter, the Commission determines a unit’s expected compensation cost for the first-level reference period by applying the following formula in respect of each year of the first-level reference period and adding together the results obtained:

$$\begin{array}{l} \text{expected compensation} \\ \text{cost for the unit for the} \\ \text{year of the first-level} \\ \text{reference period} \end{array} = \begin{array}{l} \text{insurable wages paid to the} \\ \text{employer’s workers in} \\ \text{respect of the unit and} \\ \text{declared by the employer or} \\ \text{allocated by the} \\ \text{Commission in accordance} \\ \text{with Title II for the year of} \\ \text{the first-level reference period} \end{array} \times \begin{array}{l} \text{first-level experience} \\ \text{ratio of the unit} \\ \text{for the year as} \\ \text{established pursuant} \\ \text{to section 304.1 of} \\ \text{the Act and set} \\ \text{out in Schedule 1} \end{array}$$

#### §2. *Maintenance of the qualification of a reclassified employer*

**46.** Where an employer who was classified in several units for all or some of its activities is reclassified for all of its activities covered by the units in a single unit or where the employer was classified in one unit for all or some of its activities and it is reclassified in another unit for all the activities covered by that unit, the insurable wages paid to the employer’s workers in respect of the units in which the employer was classified are, for the purposes of section 45, for one or more years of the first-level reference period, considered to be insurable wages paid in respect of the unit in which the employer is reclassified.

**47.** Where an employer who was classified in one unit for all or some of its activities is reclassified for the same activities in several units, the insurable earnings paid to the employer's workers in respect of the activities covered by the units for one or more years of the first-level reference period are, for the purposes of section 45, considered as if they had been declared for the units if they can be broken down in respect of each of those units.

The Commission allocates, where applicable, for any year when the wages cannot be broken down, the insurable earnings paid to the employer's workers in respect of each unit in which the employer is reclassified, in the same proportion as the year preceding the year in which the employer was reclassified where it is reclassified in a unit and in at least one exceptional unit and where it satisfies the following conditions:

(1) for the year preceding the year in which the employer is reclassified, it was classified in at least one unit that expressly provides for the employer's classification in an exceptional unit;

(2) the insurable earnings paid to the employer's workers in respect of the activities covered by the units in which the employer is reclassified can be broken down for the year preceding the year in which the employer is reclassified but cannot be broken down for any of the four years prior to the year preceding the year in which it is reclassified.

Where the employer is reclassified in one unit and in at least one exceptional unit, and where the employer was not, for the year preceding the year in which it is reclassified, classified in at least one unit that expressly provides for its classification in an exceptional unit and where for one or more years of the first-level reference period the insurable earnings paid to the employer's workers in respect of the activities covered in each unit cannot be broken down, the Commission allocates such earnings in respect of the units according to the following percentages for the exceptional units, with the residual percentage being attributed to the other unit:

- (a) with respect to unit 34410: 10%
- (b) with respect to unit 34420: 10%
- (c) with respect to unit 90010: 14%
- (d) with respect to unit 90020: 3%
- (e) with respect to unit 80020: 10%

The third paragraph applies only in respect of the assessment year in which the employer was reclassified.

Except in the case of an employer referred to in the second paragraph, where for any year of the first-level reference period preceding the year in which the employer is reclassified in several units, the insurable earnings paid to the employer's workers in respect of each unit cannot be broken down, the Commission allocates the earnings in respect of the units in the same proportion as the year in which the employer is reclassified. This paragraph applies only in respect of the assessment years following the year in which the employer is reclassified.

**§3. Qualification of an employer who no longer pursues activities covered by a unit**

**48.** Where an employer was classified in one unit for one or more years of the first-level reference period and the employer no longer pursues the activities covered by that unit for the assessment year, the employer is deemed to be still classified in that unit for that year for the purposes of determining the aggregate of the expected compensation cost for the first-level reference period, in accordance with section 45. The Commission must, where applicable and by making the necessary changes, apply the rules prescribed in sections 46 and 47.

**§4. Qualifying threshold**

**49.** The qualifying threshold for an assessment year is that determined in Schedule 4.

### **DIVISION III FIXING OF THE PERSONALIZED RATE**

**§1. General provision**

**50.** For the purpose of fixing a personalized rate, the Commission compares an employer's experience with its expected experience, in accordance with the rules prescribed in this Division.

**§2. Determination an employer's experience**

#### **A.- Determination of the compensation cost and the retained compensation cost**

**51.** For the purpose of determining an employer's experience, the Commission takes into account every industrial accident that occurred and every occupational disease that was reported during the first- and second-level reference periods, for which all or part of the cost of benefits was imputed to the employer.

Where the employer is referred to in section 47, and all or part of the insurable earnings paid to the employer's workers cannot be broken down in accordance with that section for one or more years for the first- or second-level reference periods and the earnings are not allocated by the Commission in accordance with that section, the Commission does not take into account an industrial accident suffered by one of its workers or an occupational disease reported by one of its workers in a year in respect of which the earnings cannot be so broken down or allocated, if the accident occurred or the disease was contracted while the worker was engaged in the activities of a unit in respect of which all or part of his wages cannot be broken down or allocated.

**52.** For every accident and disease contemplated in section 51, the Commission determines the compensation cost in accordance with the rules prescribed in this Subdivision. The cost corresponds to the amount required to pay all benefits resulting from the accident or disease except for the portion that is, pursuant to section 327, 328 or 329 of the Act, imputed to another employer, to employers of one, several or all of the units, or to the reserve provided for in paragraph 2 of section 312 of the Act.

The Commission then determines the portion of the compensation cost retained for the purpose of determining the employer's experience, in accordance with the rules prescribed in this Subdivision.

**53.** The compensation cost of an accident or disease contemplated in section 51 is determined as follows:

(1) calculate the aggregate of:

(a) the total obtained by adding together the cost of rehabilitation benefits to which the worker is entitled under Chapter IV of the Act excluding reimbursements made under section 176 of the Act, the cost of the medical aid benefits to which the worker is entitled under Chapter V of the Act for services rendered or items received in the first- or second-level reference periods, and the cost of services provided by a health professional designated by the Commission under section 204 of the Act for services rendered during such periods;

(b) the total of all income replacement indemnities to which the worker is entitled under Division I of Chapter III of the Act and which relate to a period included in the first- or second-level reference period;

(c) the total of all lump sum death benefits to which beneficiaries are entitled under the second paragraph of section 102 and under section 103 of the Act, where a minor child of a deceased worker reaches the age of majority during the first- or second-level reference periods, even if the decision awarding such benefits has not yet become final;

(d) the total of all indemnities paid in the form of a pension to which beneficiaries are entitled under section 101 and the first paragraph of section 102 of the Act and which relate to a period included in the first- or second-level reference periods;

(e) the total of all expenses reimbursable under section 111 of the Act for services rendered or items received in the first- or second-level reference periods;

(f) the total of all other indemnities to which the beneficiaries are entitled under Division III of Chapter III of the Act where the death occurred during the first- or second-level reference periods, even if the decision awarding such indemnities has not yet become final;

(g) the total amount of all other indemnities to which beneficiaries are entitled under Division IV of Chapter III of the Act for services rendered in the first- or second-level reference periods, or, in the case of a benefit referred to in section 116 of the Act, where the date on which the assessments are payable falls within the same periods;

(2) multiply the aggregate obtained in subparagraph 1 by the applicable factor determined in accordance with Schedule 5;

(3) add together the result obtained in subparagraph 2, the total amount of indemnities for bodily injuries to which the beneficiaries are entitled under Division II of Chapter III of the Act where the initial decision granting the indemnities is rendered during the first- or second-level reference period, even if the decision has not yet become final, and the amount of reimbursements made under section 176 of the Act during the first- or second-level reference periods.

The interest applicable to the benefits is not taken into account for the purposes of the first paragraph.

**54.** The Commission determines the retained compensation cost for every accident and disease contemplated in section 51 by applying the following formula:

$$\text{retained compensation cost} = \begin{array}{l} 100\% \text{ of the compensation cost up to a} \\ \text{maximum of } 50\% \text{ of the maximum} \\ \text{yearly insurable earnings} + 50\% \text{ of the} \\ \text{compensation cost that is greater than} \\ 50\% \text{ and less than or equal to } 100\% \text{ of} \\ \text{the maximum yearly insurable earnings} \\ + 25\% \text{ of the compensation cost that is} \\ \text{greater than } 100\% \text{ and less than or equal} \\ \text{to } 150\% \text{ of the maximum yearly} \\ \text{insurable earnings} \end{array}$$

For the purposes of the first paragraph and of section 55, the maximum yearly insurable earnings are those determined for the year during which the accident occurred or the disease was reported.

**B.- Dividing of the retained compensation cost**

**55.** The retained compensation cost determined in accordance with section 54 is divided into a first-level retained compensation cost and a second-level retained compensation cost as follows:

- first-level retained compensation cost = retained compensation cost up to 5% of the maximum yearly insurable earnings
- second-level retained compensation cost = retained compensation cost less the first-level retained compensation cost

**§3. Determination of an employer's expected experience**

**56.** The Commission determines an employer's expected experience using the first-level expected compensation cost calculated in accordance with section 45 and the expected compensation cost for the second-level reference period calculated in accordance with the rules prescribed in this Subdivision.

**57.** The expected compensation cost for the second-level reference period is determined for each unit in which the employer is classified for the assessment year by adding together the results obtained by applying, for each year in the second-level reference period, the following formula:

$$\text{expected compensation cost for each year of the period} = \frac{\text{insurable wages paid to the employer's workers in respect of the unit and declared by the employer or allocated by the Commission in accordance with Title II for the year of the second-level reference period} \times \text{second-level experience ratio for the unit for the year determined pursuant to section 304.1 of the Act and set out in Schedule I}}{\text{second-level experience ratio for the unit}}$$

For the purpose of determining the insurable wages paid to workers with respect to a unit, sections 46 to 48 apply, with the necessary modifications, as though they referred to the second-level reference period.

**§4. Calculation of an employer's experience indices**

**58.** The Commission compares the employer's experience with its expected experience by calculating the first- and second-level experience indices in accordance with the rules prescribed in this Subdivision.

**59.** The Commission determines the first-level experience index by applying the following formula, which takes into account an adjustment factor determined by the Commission after an actuarial valuation in order to take into account the corrections made to the personalized rate of the employers that qualify for that rate:

$$\text{first-level experience index} = \frac{\text{sum of first-level retained compensation cost for every industrial accident and occupational disease reported in the first-level reference period}}{\text{employer's first-level adjustment factor}}$$

sum of first-level expected compensation cost determined in accordance with section 45 for all units in which the employer is classified or deemed classified for the assessment year, in accordance with section 48

**60.** The Commission determines the second-level experience index by applying the following formula, which takes into account an adjustment factor determined by the Commission after an actuarial valuation in order to take into account corrections made to the personalized rate of the employers that qualify for that rate:

$$\text{second-level experience index} = \frac{\text{sum of second-level retained compensation cost for every industrial accident and occupational disease reported in the second-level reference period}}{\text{employer's second-level adjustment factor}}$$

sum of second-level expected compensation cost determined in accordance with section 57 for all units in which the employer is classified or deemed classified for the assessment year, in accordance with that section

**§5. Calculation of an employer's degrees of personalization**

**61.** For the purpose of determining the risk-related portion of the first- and second-level unit rate that is affected by the employer's experience, the Commission calculates a percentage of the rate called the "degree of personalization", in accordance with the rules prescribed in this Subdivision.

**62.** The Commission determines an employer's first-level degree of personalization by applying the following formula:

sum of expected compensation cost for the first-level reference period determined in accordance with section 45 for all units in which the employer is classified or deemed classified for the assessment year in accordance with section 48

first-level degree of personalization = \_\_\_\_\_

sum of expected compensation cost for the first-level reference period determined in accordance with section 45 for all units in which the employer is classified or deemed classified for the assessment year, in accordance with section 48 + the amount set out in Schedule 4

**63.** The Commission determines an employer's second-level degree of personalization by applying the following formula:

sum of expected compensation cost for the second-level reference period determined in accordance with section 57 for all units in which the employer is classified or deemed classified for the assessment year, pursuant to that section

second-level degree of personalization = \_\_\_\_\_

sum of expected compensation cost for the second-level reference period determined in accordance with section 57 for all units in which the employer is classified or deemed classified for the assessment year, pursuant to that section + the amount set out in Schedule 4

**§6. Calculation of an employer's risk indices**

**64.** The Commission determines the risk indices for each level used to calculate the employer's first- and second-level personalized rates by taking into account the employer's experience indices and its degrees of personalization.

**65.** The Commission determines the first-level risk index by applying the following formula:

$$\text{first-level risk index} = \frac{\text{(first-level degree of personalization X first-level experience index)} + (1 - \text{first-level degree of personalization})}{\text{first-level degree of personalization}}$$

The risk index is limited to the lower of 3 or the result obtained by applying the following formula:

$$[1 + (6 \times \text{first-level degree of personalization})]$$

**66.** The Commission determines the second-level risk index by applying the following formula:

$$\text{second-level risk index} = \frac{\text{(second-level degree of personalization X second-level experience index)} + (1 - \text{second-level degree of personalization})}{\text{second-level degree of personalization}}$$

The risk index is limited to the lower of 3 or the result obtained by applying the following formula:

$$[1 + (6 \times \text{second-level degree of personalization})]$$

**§7. Calculation of the personalized rate**

**67.** The Commission fixes an employer's personalized rate for each unit in which the employer is classified for the assessment year by adding together the first- and second-level personalized rates according to risk and the uniform fixed rate.

**68.** The Commission determines an employer's first-level personalized rate according to risk by applying the following formula:

$$\text{first-level personalized rate according to risk} = \text{first-level risk index X first-level unit rate according to risk}$$

The first-level unit rate according to risk corresponds to the portion of the unit rate applicable to the employer for the assessment year that the Commission associates with first-level risk when the rate is fixed pursuant to section 304 of the Act.

**69.** The Commission determines an employer's second-level personalized rate according to risk by applying the following formula:

$$\text{second-level personalized rate according to risk} = \frac{\text{second-level risk index X second-level unit rate according to risk}}{\text{second-level degree of personalization}}$$

The second-level unit rate according to risk corresponds to the portion of the unit rate applicable to the employer for the assessment year that the Commission associates with the second-level risk at the time of the fixing of the rate under section 304 of the Act.

**70.** The uniform fixed rate corresponds to the portion of the unit rate applicable to the employer for the assessment year that corresponds to the financial requirements that are not allocated according to risk at the time of the fixing of the rate under section 304 of the Act.

**71.** Where an employer qualifies for the retrospective adjustment of its annual assessment for the assessment year in accordance with Chapter III of this Title, the Commission, before performing the calculation set out in section 67, adjusts the portions of the employer's personalized rate that correspond to the first- and second-level personalized rates according to risk determined under sections 68 and 69 and the uniform fixed rate referred to in section 70, by taking into account the adjustment factor applicable to each rate determined by the Commission after an actuarial valuation to ensure the equitable apportionment of assessments between those employers who qualify for the retrospective adjustment of their annual assessments and those who do not so qualify, and to take into account the surpluses or deficits already considered in retrospective adjustments for prior years, by applying the following formulas:

first-level personalized rate according to risk	x	employer's adjustment factor for the first-level unit rate according to risk, determined by the Commission after actuarial valuation
second-level personalized rate according to risk	x	employer's adjustment factor for the second-level unit rate according to risk, determined by the Commission after actuarial valuation
uniform fixed rate	x	employer's adjustment factor for the uniform fixed rate, determined by the Commission after actuarial valuation

#### **DIVISION IV** FRAMEWORK FOR AGREEMENTS ON THE GROUPING OF EMPLOYERS FOR THE PURPOSE OF APPLYING PERSONALIZED RATES AND THE PROCEDURES FOR CALCULATING THOSE RATES

##### *§1. Definition and purpose*

**72.** In this Division,

“**agreement**” means a written agreement made by the Commission with a group of employers under section 284.2 of the Act.

**73.** The purpose of this Division is to determine the framework within which the Commission may make an agreement with a group of employers it considers appropriate, for the purpose of determining, in particular, the special conditions governing the qualification of the employers for personalized rates, and the procedures for calculating such rates.

**74.** A group of employers that is a party to an agreement is called a “prevention mutual group”.

##### *§2. Prevention, rehabilitation and return to work*

**75.** Every agreement must have as its goal to promote the prevention of employment injuries and for that purpose must contain concrete measures to prevent employment injuries that employers must undertake to implement during the term of the agreement.

**76.** Every agreement must also have as its goal to encourage the rehabilitation and return to work of workers having suffered an employment injury.

##### *§3. Qualification and calculation of rates*

**77.** All agreements made for a given year must, for all employers that are parties thereto, contain the same special conditions governing the qualification of employers for personalized rates and the same procedures for calculating those rates.

##### *§4. Miscellaneous provisions*

**78.** The employers in a group who intend to enter into an agreement must, before 1 October of the year preceding the beginning of the application of the proposed agreement, inform the Commission of their intention and send to it a list of the employers in the group and a concise statement explaining how such a grouping would help to achieve the goals set out in sections 75 and 76.

**79.** Where the Commission accepts an agreement with a group of employers, it must inform them of its acceptance in writing before 31 December of the year preceding the beginning of the application of the agreement.

The employers must sign the agreement and return it to the Commission not later than 31 December of the year preceding the beginning of its application or within 30 days of the date on which it informs them of its acceptance, whichever date is later. The Commission then signs the agreement.

**80.** The term of an agreement must be fixed, and the dates on which it begins and ends must coincide with the beginning and end of a year.

**81.** Subject to the discretion granted to the Commission by section 284.2 of the Act, an agreement whose term is longer than one year may provide that an employer that was not a party thereto may become a party during the term, on the terms and conditions stipulated in the agreement.

**82.** Where the Commission refuses to enter into an agreement with the employers in a group, it must inform them in writing of the reasons for its refusal as soon as possible.

### CHAPTER III RETROSPECTIVE ADJUSTMENT OF THE ASSESSMENT

#### DIVISION I GENERAL PROVISIONS

**83.** The purpose of this Chapter, as provided for in section 314 of the Act, is to prescribe the rules pertaining to the retrospective adjustment of the assessment of an employer who qualifies for the assessment year.

**84.** In this Chapter,

“**reference period**” means the assessment year and the three following years.

**85.** In establishing the amount of insurable wages paid to an employer’s workers and the cost of the benefits imputed to the employer, the Commission takes into account, with the necessary modifications, the protection provided under section 18 of the Act to the employer or to an executive officer of the employer who, in addition to sitting on the board of directors, does work for the employer.

**86.** For the purpose of any calculation performed under this Chapter, where an employer is classified in several units, the aggregate of the results obtained for all such units must be taken into account.

#### DIVISION II QUALIFICATION

**87.** An employer qualifies for the retrospective adjustment of its annual assessment as provided for in section 314 of the Act for an assessment year if the amount obtained by multiplying the insurable wages paid to the employer’s workers during the year prior to the year preceding the assessment year with respect to the unit in

which the employer is classified for the prior year by that unit rate according to risk for the prior year, is equal to or greater than the qualifying threshold determined in accordance with section 93 for the year prior to the year preceding the assessment year.

In this Division, “unit rate according to risk” means that portion of the general unit rate that corresponds to the financial requirements that the Commission allocates according to risk at the time the rate is fixed under section 304 of the Act.

For the purposes of this Division, the insurable wages paid with respect to the unit include the wages of auxiliary workers, as allocated by the Commission in accordance with section 26 with respect to that unit.

**88.** An employer may also apply to qualify for the retrospective adjustment of its annual assessment for an assessment year if it satisfies either of the following conditions:

(1) the amount obtained by multiplying the insurable wages paid to the employer’s workers during the assessment year by the unit rate according to risk for the unit in which the employer is classified for that year is equal to or greater than the qualifying threshold determined in accordance with section 93 for the assessment year; or

(2) the employer qualifies for the retrospective adjustment of its assessment for the year preceding the assessment year and the amount obtained by multiplying the insurable wages paid to the employer’s workers during the year prior to the year preceding the assessment year by the unit rate according to risk for the unit in which the employer is classified for that prior year is equal to at least 75% of the qualifying threshold determined in accordance with section 93 for the year prior to the year preceding the assessment year.

**89.** An employer who qualifies for the retrospective adjustment of its assessment for an assessment year pursuant to section 87 may request that the qualification be determined anew for the assessment year using the condition provided for in paragraph 1 of section 88.

An employer who does not qualify for the retrospective adjustment of its annual assessment for an assessment year but who becomes qualified for that year under section 87 after the date prescribed for notifying the Commission of the election referred to in section 101, is deemed to have made an application under the first paragraph unless the employer has made an application under section 88 for that year.

**90.** Where an employer that qualifies for the retrospective adjustment of its assessment for an assessment year intends to make an agreement with the Commission in accordance with section 284.2 of the Act in connection with the application of personalized rates and the procedure for calculating such rates, the employer may, if it satisfies the following conditions, apply for an exemption from the retrospective adjustment for that assessment year:

(1) the employer was a party to such an agreement during each of the three years preceding the assessment year;

(2) the amount obtained by multiplying the insurable wages paid to the employer's workers during the year prior to the year preceding the assessment year with respect to the unit in which the employer is classified for the prior year by that unit's rate according to risk for the prior year, is less than twice the qualifying threshold determined in accordance with section 93 for the year prior to the year preceding the assessment year.

That employer will not qualify for the retrospective adjustment of its assessment for that assessment year if the employer is a party to such an agreement throughout the assessment year.

**91.** An employer may not avail itself of the provisions of section 90 for more than three consecutive years.

**92.** An application made by an employer under section 88 and under the first paragraph of section 89 must reach the Commission before 15 December of the year preceding the assessment year, and the application is irrevocable for that assessment year from that date forward.

An application for a given assessment year made under paragraph 1 of section 88 by an employer beginning its activities after the date prescribed in the first paragraph must reach the Commission before the date on which the employer begins its activities, and the application is irrevocable for that assessment year from that date forward.

An application made by an employer under section 90 must reach the Commission before 1 October of the year preceding the assessment year, and the application is irrevocable for that assessment year from that date forward.

**93.** The qualifying threshold for the year prior to the year preceding 2011 is \$298,600.

For every subsequent year, the qualifying threshold is determined by applying the following formula and rounding off the result to the nearest \$100:

$$\begin{array}{rcccl} \text{qualifying} & & \text{qualifying} & & \text{maximum yearly} & & \text{average general rate} \\ \text{threshold} & & \text{threshold} & & \text{insurable} & & \text{adjusted according to} \\ \text{for the} & & \text{for the} & & \text{earnings for the} & & \text{risk for the year} \\ \text{year} & = & \text{preceding} & \times & \text{year} & \times & \\ & & \text{year} & & & & \\ & & & & \text{maximum yearly} & & \text{average general rate} \\ & & & & \text{insurable earnings} & & \text{adjusted according} \\ & & & & \text{for the} & & \text{to risk for the} \\ & & & & \text{preceding year} & & \text{preceding year} \end{array}$$

The average adjusted rate according to risk is the rate established by the Commission at the time the rates of assessment applicable to the classification units are fixed for an assessment year in accordance with section 304 of the Act.

### DIVISION III RETROSPECTIVE ADJUSTMENT OF THE EMPLOYER'S ANNUAL ASSESSMENT

#### §1. General provision

**94.** The Commission must retrospectively adjust an employer's annual assessment after the expiry of the reference period, in accordance with the rules provided for in this Division.

#### §2. Determination of the adjusted assessment

**95.** The Commission determines, in accordance with this Subdivision, an employer's adjusted assessment by taking into account every industrial accident that has occurred and every occupational disease that has been reported in that year, when the cost of the benefits resulting from the accident or disease was imputed to the employer in whole or in part.

#### A.- Determination of the total cost

**96.** For each accident and disease contemplated in section 95, the Commission determines the compensation cost in accordance with the rules provided for in this Subdivision. The cost corresponds to the amount required to pay all benefits resulting from the accident or disease with the exception of the portion imputed, pursuant to section 327, 328 or 329 of the Act, to another employer, to the employers of one, several, or all the units, or to the reserve provided for in paragraph 2 of section 312 of the Act.



The Commission then applies, in accordance with this Subdivision, the factors used to determine the total cost of such accidents or diseases.

**97.** The compensation cost of an accident or disease contemplated in section 95 is determined as follows:

(1) calculate the aggregate of:

(a) the total obtained by adding together the cost of the rehabilitation benefits to which the worker is entitled under Chapter IV of the Act, with the exception of reimbursements made under section 176 of the Act, the cost of medical aid benefits to which the worker is entitled under Chapter V of the Act for services rendered or items received during the reference period, and the cost of services provided by a health professional designated by the Commission under section 204 of the Act in respect of services rendered during that period;

(b) the total of all income replacement indemnities to which the worker is entitled under Division I of Chapter III of the Act and which relate to a period included in the reference period;

(c) the total of all lump sum death benefits to which beneficiaries are entitled under the second paragraph of section 102 and under section 103 of the Act, where a minor child reaches the age of majority in the reference period, even if the decision granting such benefits has not yet become final;

(d) the total of all indemnities paid in the form of a pension to which beneficiaries are entitled under section 101 and the first paragraph of section 102 of the Act and which relate to a period included in the reference period;

(e) the total of all expenses reimbursable under section 111 of the Act for services rendered or items received during the reference period;

(f) the total of all other indemnities to which beneficiaries are entitled under Division III of Chapter III of the Act where the death occurred during the reference period, even if the decision granting the indemnities has not yet become final;

(g) the total of all other indemnities to which the beneficiaries are entitled under Division IV of Chapter III of the Act for services rendered during the reference period, or, in the case of a benefit contemplated in section 116 of the Act, where the date on which the assessments are payable falls within the same period;

(2) multiply the result obtained in subparagraph 1 by the factor determined in accordance with Division III of Schedule 6;

(3) add together the result obtained in subparagraph 2, the total amount of indemnities for bodily injuries to which the beneficiaries are entitled under Division II of Chapter III of the Act where the initial decision granting the indemnities was rendered during the reference period, even if the decision has not yet become final, and the reimbursements made under section 176 of the Act during the reference period.

The interest applicable to the benefits is not taken into account for the purposes of the first paragraph.

**98.** The compensation cost determined in accordance with section 97 is increased by the amount obtained by multiplying the cost by the unit share for the unit in which the employer is classified. The unit share is established by applying the following formula:

aggregate compensation cost determined on the basis of the cost of benefits imputed to all employers in the employer's unit or to all employers in several units that include the employer's unit, excluding the cost of benefits imputed to employers in all units

unit share =

aggregate compensation cost determined on the basis of the cost of benefits imputed to each employer in the unit in which the employer is classified

**99.** The total cost of an accident or disease referred to in section 95 is obtained by applying the following formula which allows for the coverage of financial requirements allocated by the Commission according to risk at the time the rate applicable to the classification units is fixed for the assessment year pursuant to section 304 of the Act, which financial requirements are established on the basis of the Commission's financial statements, excluding however, the cost related to the distribution of surpluses or the recovery of deficits financed according to risk if such surpluses and deficits were previously considered in retrospective adjustments for prior years. The formula also allows for the coverage of the amount required to finance the employers' portion of the cost of benefits imputed to employers in all units and the taking into account of corrections to retrospective adjustments of qualifying employers, and ensures the equitable allocation of assessments between those employers who qualify for the retrospective adjustment of their assessments and other employers:

total cost of an accident or disease	=	cost of compensation as increased under section 98	x	factor established by the Commission after an actuarial valuation
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## B.- Application of the assumption limit to the total cost

**100.** For the purpose of determining the employer's adjusted assessment, the total cost of an accident or disease contemplated in section 95 may not exceed the assumption limit elected by the employer or determined in accordance with this Subdivision.

**101.** An employer who qualifies for the retrospective adjustment of its assessment or who applies to qualify pursuant to section 88 in respect of an assessment year, must send to the Commission, by 15 December of the year preceding the assessment year, a notice stating that, in respect of that assessment year, the employer elects to assume the total cost of benefits payable in respect of an accident or disease contemplated in section 95, up to a limit per claim of 1½, 2, 2½, 3, 4, 5, 6, 7, 8 or 9 times the maximum yearly insurable earnings for the assessment year.

An employer beginning its activities after the date prescribed in the first paragraph of section 92 who applies for the retrospective adjustment of its assessment pursuant to paragraph 1 of section 88 must send the notice referred to in the first paragraph before the date on which it begins its activities.

Failing such notice, the employer is deemed to have elected the limit of 1½, 2, 2½, 3, 4, 5, 6, 7, 8 or 9 times the maximum yearly insurable earnings for the assessment year, on the basis of the election applicable to the preceding year. However, where no such limit applied to the employer for that year, it is deemed to have elected a limit equal to 1½ times the maximum yearly insurable earnings.

**102.** Where an employer does not qualify for the retrospective adjustment of its annual assessment for an assessment year but subsequently qualifies for that year after the time limit prescribed for notifying the Commission of the employer's election, the employer is deemed to have elected a limit of 1½ times the maximum insurable earnings for that assessment year. However, where the employer qualified for retrospective assessment of its assessment for the year preceding the assessment year, the employer is then deemed to have elected a limit equal to 1½, 2, 2½, 3, 4, 5, 6, 7, 8 or 9 times the maximum insurable earnings for the assessment year, on the basis of the election applicable to the previous year.

**103.** The notice given by an employer pursuant to the first paragraph of section 101 is irrevocable in respect of an assessment year from 15 December of the year preceding the assessment year.

The notice given by an employer pursuant to the second paragraph of the said section is irrevocable in respect of an assessment year, from the date the employer begins its activities.

## C.- Calculation of the risk-related portion of the adjusted assessment

**104.** The Commission calculates the risk-related portion of the employer's adjusted assessment by adding together the following elements:

(1) the total cost of the accidents and diseases contemplated in section 95 as limited under Subdivision B;

(2) the cost of insurance determined by applying the following formula:

$$\begin{array}{l} \text{cost of} \\ \text{insurance} \end{array} = \begin{array}{l} \text{product obtained by multiplying} \\ \text{the insurable wages paid to the} \\ \text{employer's workers during} \\ \text{the assessment year by the} \\ \text{risk-related portion of the rate} \\ \text{applicable to the employer} \\ \text{for that year pursuant to} \\ \text{section 305 of the Act} \end{array} \times \begin{array}{l} \text{insurance premium} \\ \text{determined for} \\ \text{the assessment} \\ \text{year pursuant to} \\ \text{section 105 and} \\ \text{Schedule 7} \end{array}$$

However, the total amount may not exceed 1½ times the amount obtained by multiplying the insurable wages paid to the employer's workers during the assessment year by the risk-related portion of the rate applicable to the employer for that year pursuant to section 305 of the Act.

**105.** The insurance premium used for the purposes of the calculation in section 104 is a percentage established using the table in Schedule 7. The percentage is determined by taking into account the amount of the risk-related portion of the assessment for the assessment year and the assumption limit for the cost of benefits applicable to the employer for that year.

The amount of the risk-related portion of the assessment is obtained by applying the following formula:

$$\begin{array}{l} \text{amount of an} \\ \text{employer's} \\ \text{risk-related} \\ \text{portion of} \\ \text{the assessment} \\ \text{for an} \\ \text{assessment year} \end{array} = \begin{array}{l} \text{insurable wages paid} \\ \text{to the employer's workers} \\ \text{during the assessment year} \end{array} \times \begin{array}{l} \text{risk-related portion} \\ \text{of the rate} \\ \text{applicable to the} \\ \text{employer for that} \\ \text{year pursuant} \\ \text{to section 305} \\ \text{of the Act} \end{array}$$

**106.** The percentages shown in the table in Schedule 7 are applicable to the precise amount of the risk-related portion of the assessment corresponding to each percentage. However, when the amount of the assessment falls between two assessment levels shown in the table, the percentage is calculated by linear interpolation, and the result is rounded off to the nearest hundredth of a percent.

#### D.- Calculation of the adjusted assessment

**107.** The Commission determines the employer's adjusted assessment by adding together the following elements:

(1) the risk-related portion of the employer's adjusted assessment as calculated under section 104;

(2) the portion of the employer's adjusted assessment that is used to finance the joint sector-based associations insofar as applicable to the employer;

(3) the employer's portion of the cost of the financial requirements not allocated according to risk, which portion is determined by applying the following formula:

$$\frac{\text{insurable earnings paid to the employer's workers during the assessment year}}{100} \times \text{factor established by the Commission after an actuarial valuation and which reflects the financial requirements not allocated according to risk}$$

**108.** For the purposes of this Division and of Division IV, for employers to which a specific unit rate applies, the cost of requirements not financed by the rate is excluded from the cost of the financial requirements considered in applying the provisions contained in the said Divisions.

#### §3. Calculation of the retrospective adjustment of the assessment

**109.** The Commission calculates the employer's retrospective adjustment of the assessment by calculating the difference between the assessment adjusted in accordance with section 107 and the assessment calculated using the rate applicable to the employer under section 305 of the Act for the assessment year, by taking into account, where applicable, the provisional adjustments provided for in Division IV.

## DIVISION IV PROVISIONAL ADJUSTMENTS

### §1. First provisional adjustment

**110.** The Commission, upon the expiry of the second year of the reference period, provisionally adjusts an employer's assessment by performing the calculations provided for in Division III, taking into account the following distinctions:

(1) in applying section 97, the compensation cost is the cost determined for the first two years of the reference period, and, for the purposes of subparagraph 2 of the first paragraph of that section, the applicable factor is the factor determined under Division I of Schedule 6. The cost is calculated on the basis of the information for those years that is available on January 31 of the year following the second year of the reference period; and

(2) in applying section 99, the formula also ensures that the aggregate risk-related portion of the adjusted assessments of all employers who qualify for the retrospective adjustment of their assessment for that year approximates the total amount that the Commission anticipates receiving at the time of the retrospective adjustment.

### §2. Second provisional adjustment

**111.** The Commission, upon the expiry of the third year of the reference period, provisionally adjusts an employer's assessment at the request of the employer by performing the calculations provided for in Division III, taking into account the following distinctions and the provisional adjustment provided for in section 110:

(1) in applying section 97, the compensation cost is the cost determined for the first three years of the reference period, and, for the purposes of subparagraph 2 of the first paragraph of that section, the applicable factor is the factor determined under Division II of Schedule 6. The cost is calculated on the basis of the information for those years that is available on January 31 of the year following the third year of the reference period; and

(2) in applying section 99, the formula also ensures that the aggregate risk-related portion of the adjusted assessment of all employers who qualify for the retrospective adjustment of their assessment for that year approximates the total amount that the Commission anticipates receiving at the time of the retrospective adjustment.

An application made by an employer under this section must reach the Commission before 15 December of the third year of the reference period and is irrevocable from that date forward.

## **DIVISION V**

### **BANKRUPTCY OF AN EMPLOYER OR CESSATION OF AN EMPLOYER'S ACTIVITIES**

#### *§1. Bankruptcy of an employer*

**112.** The bankruptcy of an employer that occurs within the first 21 months of the reference period renders the employer ineligible for the retrospective adjustment of its assessment for the assessment year. Where the employer qualifies for a personalized rate for that year, the Commission applies section 71 as if the employer qualified for the retrospective adjustment of its assessment for that year.

**113.** The Commission calculates the retrospective adjustment of the assessment of an employer who qualifies for an adjustment for an assessment year and whose bankruptcy occurs after the 21st month of the reference period in accordance with the rules set out in this Subdivision on the basis of the date on which the bankruptcy occurred.

**114.** Where the bankruptcy of an employer occurs

(1) after the 21st month of the reference period, the retrospective adjustment of the assessment for the assessment year is calculated at the expiry of the second year of the reference period, in accordance with section 110. If the Commission has already made an initial provisional adjustment, that adjustment constitutes the retrospective adjustment of the assessment;

(2) after the 33rd month of the reference period, the retrospective adjustment of the assessment for the assessment year is calculated at the expiry of the third year of the reference period, in accordance with section 111, even if the employer has not requested it. In the event that the Commission has already made the second provisional adjustment, that adjustment constitutes the retrospective adjustment of the assessment;

(3) after the 45th month of the reference period, the retrospective adjustment of the assessment for the assessment year is calculated upon the expiry of the reference period, in accordance with section 109, if the adjustment has not already been made.

#### *§ 2. Cessation of an employer's activities*

**115.** An employer who no longer employs any workers because its activities have ceased may request that the Commission apply all the rules prescribed in this Subdivision.

An application made by an employer under this section must reach the Commission not later than the sixtieth day following the date of the cessation of the employer's activities, and is irrevocable from that date forward.

**116.** In calculating the retrospective adjustment of the assessment of an employer applying under section 115 who, for a given assessment year, qualifies for such adjustment, the Commission applies the rules prescribed in this Subdivision and bases its calculation on the date of the cessation of its activities.

**117.** Where the cessation of the employer's activities occurs:

(1) in the first 21 months of the reference period, the retrospective adjustment of the assessment corresponds to 20% of the amount obtained by multiplying the insurable wages paid to its workers during the assessment year by the risk-related portion of the rate applicable to it for that year pursuant to section 305 of the Act;

(2) after the 21st month of the reference period, the retrospective adjustment of the assessment for the assessment year is calculated after the expiry of the second year of the reference period by adding together the initial provisional adjustment calculated in accordance with section 110 and the amount corresponding to 15% of the amount obtained by multiplying the insurable wages paid to its workers during the assessment year by the risk-related portion of the rate applicable to it for that year pursuant to section 305 of the Act;

(3) after the 33rd month of the reference period, the retrospective adjustment of the assessment for the assessment year is calculated after the expiry of the third year of the reference period by adding together the second provisional adjustment calculated in accordance with section 111 and the amount corresponding to 10% of the amount obtained by multiplying the insurable wages paid to its workers during the assessment year by the risk-related portion of the rate applicable to it for that year pursuant to section 305 of the Act;

(4) after the 45th month of the reference period, the retrospective adjustment of the assessment for the assessment year is, if the adjustment has not already been made, calculated in accordance with section 109 after the expiry of the reference period.

## DIVISION VI GROUP OF EMPLOYERS

### *§1. Parent company or partnership and subsidiaries*

**118.** In this Subdivision,

“**control**” means

(1) to hold shares, other than as a creditor, representing more than 50% of the votes needed to elect the majority of the directors of a joint stock company;

(2) to hold more than 50% of the votes needed to make decisions pertaining to a general partnership or a limited partnership;

“**subsidiary**” means a company or partnership controlled by a parent company or partnership directly or through its subsidiaries;

“**group**” means the group formed by a parent company or partnership and its subsidiaries;

“**company or partnership**” means a joint stock company, a general partnership or a limited partnership;

“**parent company or partnership**” means a cooperative under the Cooperatives Act (R.S.Q., c. C-67.2) or a company or partnership that is not a subsidiary and that directly or through its subsidiaries, controls each of the companies or partnerships forming a group.

**119.** For an assessment year, the employers belonging to the group may apply to be considered as a single employer for the purpose of the retrospective adjustment of the assessment.

**120.** An application under section 119 must be signed by all the employers in the group and submitted using the form containing all the elements required by this section, as made available by the Commission, in particular on its website.

All the employers in the group must apply, for the assessment year, to be considered as a single employer for the purposes of the retrospective adjustment of the assessment for that year. They must state that they form a group within the meaning of section 118, designate one of their number to send a notice to the Commission under section 101 stating the limit for the assumption of costs, and designate a person to act as the contact person for the group with the Commission.

The application must be accompanied by the following documents:

(1) a resolution from each employer in the group authorizing the application and designating one person to sign the application on its behalf;

(2) a resolution from the parent company or partnership authorizing the application submitted by its subsidiaries, if the parent company or partnership is not an employer;

(3) a resolution from the parent company or partnership or a sworn statement by an officer of that company or partnership attesting to the composition of the group and to its control of its subsidiaries; the resolution or statement may not be dated prior to 1 August of the year preceding the assessment year and must attest to the composition and to the control on the date of the resolution or statement.

**121.** Within 45 days after receiving a request from the Commission, a group of employers must send the Commission a suretyship using the form containing all the elements required by this section, as made available by the Commission, in particular on its website. The suretyship must be signed by all the employers in the group.

Under the suretyship, the employers solidarily stand surety in favour of the Commission for the assessment due by the group, including the adjustments, up to a maximum of 50% of the amount corresponding to the sum of the product of the insurable wages paid for the assessment year by each employer in the group multiplied by the risk-related portion of the assessment rate applicable to the employer under section 305 of the Act for the assessment year, and any interest owed to the Commission. The employers must, however, waive the benefits of discussion and division.

An employer who ceases to belong to the group continues to stand surety for the assessment for the part of the year during which it belonged to the group.

An employer is not required to stand surety for another member of the group where the employer is prohibited from doing so by the Act under which it was constituted.

Failure by the group to send the suretyship to the Commission, as well as any other document required under this Subdivision, within the prescribed time limit leads to the revocation of the application submitted under section 119.

**122.** The group may, in place of the suretyship required under section 121, submit to the Commission an insurance contract, a suretyship contract or a guarantee contract issued by a legal person governed by the

Bank Act (S.C., 1991, c. 46), the Savings and Credit Unions Act (R.S.Q., c. C-4.1), the Act respecting trust companies and savings companies (R.S.Q., c. S-29.01) or the Act respecting Insurance (R.S.Q., c. A-32), under which that legal person undertakes to pay the assessment owed by the group, including adjustments, up to a maximum of 50% of the amount corresponding to the sum of the product of the insurable wages paid for the assessment year of each employer in the group multiplied by the risk-related portion of the assessment rate applicable to the employer pursuant to section 305 of the Act, and any interest owed to the Commission.

The contract must remain in force until the expiry of the second year following the year of the retrospective adjustment of the assessment provided for in section 109.

**123.** An application under section 119 must be filed with the Commission prior to 1 October of the year preceding the assessment year and is irrevocable from 1 January of the assessment year.

The Commission rules on the admissibility of the application on the basis of the information included therein on 30 September of the year preceding the assessment year and on the basis of the information in the Commission's possession at that time.

**124.** A subsidiary in bankruptcy or being wound up at the time of the application provided for in section 119 is deemed to be not controlled by its parent company or partnership.

**125.** An employer that, after the date of the resolution or statement prescribed in subparagraph 3 of the third paragraph of section 120, becomes a subsidiary of the parent company or partnership of a group of employers who have submitted an application under section 119 is considered to form part of the group for that assessment year from the date on which the employer becomes a subsidiary. The same applies to a subsidiary that later becomes an employer, from the same date.

The election made by the group under section 101 is applicable to the employer.

**126.** An employer who has submitted an application under section 119 and who ceases to be controlled by the parent company or partnership after the date of the resolution or statement prescribed in subparagraph 3 of the third paragraph of section 120 is considered to no longer form part of the group from the date on which the employer ceases to be so controlled.

If the employer then qualifies for the retrospective adjustment of the assessment under section 87 for the assessment year, it is deemed to have elected the assumption limit applicable to the group unless the employer sends to the Commission the notice provided for in section 101 within the prescribed period.

**127.** A group of employers that qualifies for the retrospective adjustment of the assessment pursuant to an application submitted under section 119 and that ceases to qualify for the retrospective adjustment for a year may not submit a new application under that section before the expiry of a five-year period from that year.

However, the first paragraph does not apply to a group of employers that ceases to qualify for the retrospective adjustment because it no longer satisfies the requirements of section 87, unless it does not submit an application under section 119, for one year, as soon as it once again meets the requirements of section 87.

**128.** Employers considered to be one and the same employer for the purposes of the retrospective adjustment of the assessment for a given year must provide, prior to 1 March of the following year, a certificate from an outside auditor attesting to the composition of the group, to the parent company or partnership's control of its subsidiaries during the assessment year, and to any change in the group having occurred during that year.

If the employers fail to file the certificate referred to in the first paragraph within the prescribed time, the Commission appoints an auditor for the purpose of providing the certificate.

The expenses incurred by the Commission for that purpose are allocated prorata among the employers of the group according to the insurable wages paid for the assessment year to the workers of each employer and are added to the elements taken into account in determining the adjusted assessment of each employer in accordance with section 107.

**129.** A group that files an application under section 119 is deemed to have made an application under section 88. However, the group is not entitled to have its qualification for the retrospective adjustment of its assessment determined on the basis of paragraph 1 of section 88.

Section 89 does not apply to such a group.

**130.** To allocate the retrospectively adjusted assessment among the employers in the group, the Commission calculates the adjusted assessment of each employer.

The risk-related portion of each employer's adjusted assessment is then multiplied by the result obtained by applying the following formula:

$$\frac{\text{risk-related portion of the group's adjusted assessment}}{\text{aggregate risk-related portions of the adjusted assessment of each employer in the group}}$$

## §2. *Public health and social services institutions*

**131.** In this Subdivision,

“**board of directors**” means a board of directors established under one of sections 119 to 125, 127 or 128 of the Act respecting health services and social services (R.S.Q., c. S-4.2);

“**institution**” means a public institution referred to in section 98 of the Act respecting health services and social services (R.S.Q., c. S-4.2);

“**group**” means all the institutions administered by the same board of directors.

**132.** For an assessment year, the employers belonging to the group may apply to be considered as a single employer for the purposes of the retrospective adjustment of the assessment.

**133.** An application under section 132 must be signed by all the employers in the group and submitted using the form containing all the elements required by this section, as made available by the Commission, in particular on its website.

All the employers in the group must apply, for the assessment year, to be considered as a single employer for the purposes of the retrospective adjustment of the assessment for that year. They must state that they form a group within the meaning of section 131, designate one of their number to send a notice to the Commission under section 101 stating the limit for the assumption of costs, and designate a person to act as the contact person for the group with the Commission.

The application must be accompanied by the following documents:

(1) a resolution from the board of directors authorizing the filing of the application in respect of all the employers in the group and designating one person to sign the application on its behalf;

(2) a resolution from the board or directors, attesting to the composition of the group; the resolution may not be dated prior to 1 August of the year preceding the assessment year and must attest to the composition on the date of the resolution.

**134.** An application under section 132 must be filed with the Commission before 1 October of the year preceding the assessment year and is irrevocable from 1 January of the assessment year.

The Commission rules on the admissibility of the application on the basis of the information contained therein on 30 September of the year preceding the assessment year and on the basis of the information in the Commission's possession at that time.

**135.** An employer who, after the date of the resolution provided for in subparagraph 2 of the third paragraph of section 133, comes under the administration of the board of directors of a group that has submitted an application under section 132 is considered part of that group for the assessment year from the date on which such administration begins. The same applies to an institution that is administered by that board of directors and that subsequently becomes an employer, from the same date.

The election made by the group under section 101 is applicable to the employer and the institution.

**136.** An employer who, after the date of the resolution provided for in subparagraph 2 of the third paragraph of section 133, ceases to be administered by the board of directors of the group is no longer considered part of that group, from the date on which that administration ceases.

If the employer qualifies for the retrospective adjustment of the assessment under section 87 for the assessment year, it is deemed to have elected the limit applicable to the group unless the notice provided for in section 101 reaches the Commission within the prescribed time limit.

**137.** A group of employers that qualifies for the retrospective adjustment of the assessment pursuant to an application under section 132 and that ceases to qualify for a year cannot submit a new application under that section before the expiry of a 5-year period from that year.

However, the first paragraph does not apply to a group of employers that ceases to qualify for the retrospective adjustment because it no longer meets the requirements of section 87, unless it does not submit an application under section 132, for one year, as soon as it meets the requirements of section 87.

For the purpose of this section, any group having the same board of directors as the group that ceased to qualify for the retrospective adjustment is deemed to be the same group.

**138.** The employers in the group must file, prior to 1 March of the year following the assessment year, a resolution of the board of directors attesting to the composition of the group during the assessment year and to any change in the group having occurred during that year.

**139.** A group that makes an application under section 132 is deemed to have made an application under section 88. However, the group is not entitled to have its qualification for the retrospective adjustment of its assessment determined on the basis of paragraph 1 of section 88.

Section 89 does not apply to such a group.

**140.** To allocate the retrospectively adjusted assessment among the employers in the group, the Commission calculates the adjusted assessment of each employer.

The risk-related portion of each employer's adjusted assessment is then multiplied by the result obtained by applying the following formula:

$$\frac{\text{risk-related portion of the group's adjusted assessment}}{\text{aggregate risk-related portions of the adjusted assessment of each employer in the group}}$$

### §3. Cree bands and subsidiaries

**141.** In this Subdivision,

“**Cree band**” means a band incorporated under section 12 of the Cree-Naskapi (of Quebec) Act (S. C., 1984, c. 18);

“**control**” means to hold shares, other than as a creditor, representing more than 50% of the votes needed to elect the majority of the directors of a joint stock company;

“**subsidiary**” means a joint stock company controlled by one or more Cree bands directly or through their subsidiaries;

“**group**” means the group formed by all Cree Bands, their subsidiaries, the Oujé-Bougoumou Eenu Companeé and the Oujé-Bougoumou Eenu Association and such legal persons as may be the successors, in whole or in part, of the Oujé-Bougoumou Eenu Companeé or the Oujé-Bougoumou Eenu Association.

**142.** For an assessment year, the employers belonging to the group may apply to be considered as a single employer for the purpose of the retrospective adjustment of the assessment.

**143.** An application under section 142 must be signed by all the employers in the group and submitted using the form containing all the elements required by this section, as made available by the Commission, in particular on its website.

All the employers in the group must apply, for the assessment year, to be considered as a single employer for the purposes of the retrospective adjustment of the assessment for that year. They must state that they form a group within the meaning of section 141, designate one of their number to send a notice to the Commission under section 101 stating the limit for the assumption of costs, and designate a person to act as the contact person for the group with the Commission.

The application must be accompanied by the following documents:

(1) a resolution from each employer in the group authorizing the filing of the application and designating one person to sign the application on its behalf;

(2) a resolution from each Cree band authorizing the application to be submitted by their subsidiaries;

(3) a certificate from an outside auditor attesting to the composition of the group and to the control of the Cree bands over their subsidiaries; the certificate may not be dated prior to 1 August of the year preceding the assessment year and must attest to the composition and control on the date of the certificate.

**144.** Within 45 days after receiving a request from the Commission, the group of employers must send the Commission a suretyship using the form containing all the elements required by this section, as made available by the Commission, in particular on its website. The suretyship must be signed by all the employers in the group.

Under the suretyship, the employers solidarily stand surety in favour of the Commission for the assessment due by the group, including the adjustments, up to a maximum of 50% of the amount corresponding to the sum of the product of the insurable wages paid for the assessment year by each employer in the group multiplied by the risk-related portion of the assessment rate applicable to the employer under section 305 of the Act for the assessment year, and any interest owed to the Commission. The employers must, however, waive the benefits of discussion and division.



An employer who ceases to belong to the group continues to stand surety for the assessment for the part of the year during which it belonged to the group.

An employer is not required to stand surety for another member of the group where the employer is prohibited from doing so by the Act under which it was constituted as a legal person.

Failure by the group to send the suretyship to the Commission, as well as any other document required under this Subdivision, within the prescribed time limit leads to the revocation of the application submitted under section 142.

**145.** The group may, in place of the suretyship required under section 144, submit to the Commission an insurance contract, a suretyship contract or a guarantee contract issued by a legal person governed by the Bank Act (S.C., 1991, c. 46), the Savings and Credit Unions Act (R.S.Q., c. C-4.1), the Act respecting trust companies and savings companies (R.S.Q., c. S-29.01) or the Act respecting Insurance (R.S.Q., c. A-32), under which that legal person undertakes to pay the assessment owed by the group, including adjustments, up to a maximum of 50% of the amount corresponding to the sum of the product of the insurable wages paid for the assessment year of each employer in the group multiplied by the risk-related portion of the assessment rate applicable to the employer pursuant to section 305 of the Act, and any interest owed to the Commission.

The contract must remain in force until the expiry of the second year following the year of the retrospective adjustment of the assessment provided for in section 109.

**146.** An application under section 142 must be filed with the Commission prior to 1 October of the year preceding the assessment year and is irrevocable from 1 January of the assessment year.

The Commission rules on the admissibility of the application on the basis of the information included therein on 30 September of the year preceding the assessment year and on the basis of the information in the Commission's possession at that time.

**147.** For the purposes of this Subdivision, a subsidiary in bankruptcy or being wound up at the time of the application provided for in section 142 is deemed to be not controlled by one or more Cree bands.

**148.** An employer who, after the date of the certificate provided for in subparagraph 3 of the third paragraph of section 143, becomes a subsidiary of one or more Cree

bands or succeeds, in whole or in part, Oujé-Bougoumou Eenou Companee or Oujé-Bougoumou Eenouch Association, is considered to form part of the group for that assessment year from the date on which the employer becomes a subsidiary of or succeeds those legal persons. The same applies to a subsidiary of a Cree band that later becomes an employer, from the same date.

The election made by the group under section 101 is applicable to the employer.

**149.** An employer who has submitted an application under section 142 and who ceases to be a subsidiary of one or more Cree bands after the date of the certificate prescribed in subparagraph 3 of the third paragraph of section 143 is considered to no longer form part of the group from the date on which the employer ceases to be so controlled.

If the employer then qualifies for the retrospective adjustment of the assessment under section 87 for the assessment year, it is deemed to have elected the assumption limit applicable to the group unless the employer sends to the Commission the notice provided for in section 101 within the prescribed period.

**150.** A group of employers that qualifies for the retrospective adjustment of the assessment pursuant to an application submitted under section 142 and that ceases to qualify for the retrospective adjustment for a year may not submit a new application under that section before the expiry of a five-year period from that year.

However, the first paragraph does not apply to a group of employers that ceases to qualify for the retrospective adjustment because it no longer satisfies the requirements of section 87, unless it does not submit an application under section 142 for the first year in which it once again meets the requirements of section 87.

**151.** Employers considered to be one and the same employer for the purposes of the retrospective adjustment of the assessment for a given year must provide, prior to 1 March of the following year, a certificate from an outside auditor attesting to the composition of the group, to the Cree bands' control of their subsidiaries during the assessment year, and to any change in the group having occurred during that year.

**152.** A group that makes an application under section 142 is deemed to have made an application under section 88. However, the group is not entitled to have its qualification for the retrospective adjustment of its assessment determined on the basis of paragraph 1 of section 88.

Section 89 does not apply to such a group.

**153.** To allocate the retrospectively adjusted assessment among the employers in the group, the Commission calculates the adjusted assessment of each employer.

The risk-related portion of each employer's adjusted assessment is then multiplied by the result obtained by applying the following formula:

$$\frac{\text{risk-related portion of the group's adjusted assessment}}{\text{aggregate risk-related portions of the adjusted assessment of each employer in the group}}$$

aggregate risk-related portions of the adjusted assessment of each employer in the group

#### §4. Reintegration support fund

**154.** In this Subdivision,

“**fund**” means a reintegration support fund established pursuant to section 74 of the Act respecting the Québec correctional system (R.S.Q., c. S-40.1);

“**group**” means the group formed by all the funds;

“**Minister**” means the Minister responsible for the administration of the Act respecting the Québec correctional system.

**155.** For an assessment year, the employers belonging to the group may apply to be considered as a single employer for the purpose of the retrospective adjustment of the assessment.

**156.** An application under section 155 must be signed by all the employers in the group and submitted using the form containing all the elements required by this section, as made available by the Commission, in particular on its website.

All the employers in the group must apply, for an assessment year, to be considered as a single employer for the purposes of the retrospective adjustment of the assessment for that year. They must state that they form a group within the meaning of section 154, designate one of their number to send a notice to the Commission under section 101 stating the limit for the assumption of costs, and designate a person to act as the contact person for the group with the Commission.

The application must be accompanied by the following documents:

(1) a resolution from each employer in the group authorizing the application and designating one person to sign the application on its behalf;

(2) a certificate from the Minister or the Minister's designated representative attesting to the composition of the group; the certificate may not be dated prior to 1 August of the year preceding the assessment year and must attest to the composition on the date of the certificate.

**157.** Within 45 days after receiving a request from the Commission, a group of employers must send the Commission a suretyship using the form containing all the elements required by this section, as made available by the Commission, in particular on its website. The suretyship must be signed by all the employers in the group.

Under the suretyship, the employers solidarily stand surety in favour of the Commission for the assessment due by the group, including the adjustments, up to a maximum of 50% of the amount corresponding to the sum of the product of the insurable wages paid for the assessment year by each employer in the group multiplied by the risk-related portion of the assessment rate applicable to the employer under section 305 of the Act for the assessment year, and any interest owed to the Commission. The employers must, however, waive the benefits of discussion and division.

An employer who ceases to belong to the group continues to stand surety for the assessment for the part of the year during which it belonged to the group.

Failure by the group to send the suretyship to the Commission, as well as any other document required under this Regulation, within the prescribed time limit leads to the revocation of the application submitted under section 155.

**158.** The group may, in place of the suretyship required under section 157, submit to the Commission an insurance contract, a suretyship contract or a guarantee contract issued by a legal person governed by the Bank Act (S.C., 1991, c. 46), the Savings and Credit Unions Act (R.S.Q., c. C-4.1), the Act respecting trust companies and savings companies (R.S.Q., c. S-29.01) or the Act respecting Insurance (R.S.Q., c. A-32), under which that legal person undertakes to pay the assessment owed by the group, including adjustments, up to a maximum of 50% of the amount corresponding to the sum of the product of the insurable wages paid for the assessment year of each employer in the group multiplied by the risk-related portion of the assessment rate applicable to the employer for the assessment year pursuant to section 305 of the Act, and any interest owed to the Commission.

The contract must remain in force until the expiry of the second year following the year of the retrospective adjustment of the assessment provided for in section 109.

**159.** An application under section 155 must be filed with the Commission prior to 1 October of the year preceding the assessment year and is irrevocable from 1 January of the assessment year.

The Commission rules on the admissibility of the application on the basis of the information included therein on 30 September of the year preceding the assessment year and on the basis of the information in the Commission's possession at that time.

**160.** For the purposes of this Subdivision, an employer in bankruptcy or being wound up at the time of the application provided for in section 155 is deemed not to belong to the group.

**161.** Where a Fund becomes an employer after the date of the certificate prescribed in subparagraph 2 of the third paragraph of section 156, it is considered to be an employer belonging to the group for the assessment year, from the date on which it becomes an employer.

The election made by the group under section 101 is applicable to the Fund.

**162.** A group of employers that qualifies for the retrospective adjustment of the assessment pursuant to an application submitted under section 155 and that ceases to qualify for the retrospective adjustment for a year may not submit a new application under that section before the expiry of a ten-year period from that year.

However, the first paragraph does not apply to a group of employers that ceases to qualify for the retrospective adjustment because it no longer satisfies the requirements of section 87, except if it does not submit an application under section 155 for the first year in which it once again meets the requirements of section 87.

**163.** Employers considered to be one and the same employer for the purposes of the retrospective adjustment of the assessment for a given year must provide, prior to 1 March of the following year, a certificate from the Minister or a person designated by the Minister attesting to the composition of the group during the assessment year and to any change in the group having occurred during that year.

**164.** A group that makes an application under section 155 is deemed to have made an application under section 88. However, the group is not entitled to have its qualification for the retrospective adjustment of its assessment determined on the basis of paragraph 1 of section 88.

Section 89 does not apply to such a group.

**165.** To allocate the retrospectively adjusted assessment among the employers in the group, the Commission calculates the adjusted assessment of each employer.

The risk-related portion of each employer's adjusted assessment is then multiplied by the result obtained by applying the following formula:

$$\frac{\text{risk-related portion of the group's adjusted assessment}}{\text{aggregate risk-related portions of the adjusted assessment of each employer in the group}}$$

aggregate risk-related portions of the adjusted assessment  
of each employer in the group

**§5. Bankruptcy of an employer that is part of a group**

**166.** The bankruptcy of an employer that is part of a group referred to in Subdivisions 1 and 3, which occurs within the first 21 months of the reference period, renders the employer ineligible for the retrospective adjustment of its assessment for the assessment year, and the employer is assessed for that year at the rate that would otherwise have applied to it under section 305 of the Act.

The employer is deemed never to have been part of the group for the purpose of calculating, for the assessment year, any adjustment of the assessment of the other employers in the group.

**167.** The Commission calculates the retrospective adjustment of the assessment of an employer who is part of a group for an assessment year and whose bankruptcy occurs after the 21st month of the reference period using the rules set out in sections 113 and 114, with the necessary modifications.

The employer is deemed never to have been part of the group for the purpose of calculating, for the assessment year, any adjustment of the assessment of the other employers in the group subsequent to the adjustment made under the first paragraph.

**168.** Section 83 does not operate so as to reduce the obligations stipulated in the suretyship signed by the employers in a group or in the contract that takes the place of the suretyship pursuant to sections 121, 122, 144 and 145.

## CHAPTER IV USE OF EMPLOYER EXPERIENCE

### DIVISION I STATEMENT OF PURPOSE

**169.** The purpose of this Chapter is to prescribe in what cases and on what terms and conditions the Commission may determine the experience of an employer in order to reflect the risk to which the workers are exposed following a transaction defined in section 170, and to prescribe the special assessment procedures applicable to the employer.

### DIVISION II DEFINITION

**170.** For the purposes of section 314.3 of the Act and for the purposes of this Chapter, the term “transaction” refers to a legal transaction following which the insured risk of an initial employer (the predecessor) is transferred to another employer (the successor) who continues, in whole or in part, the activities of the initial employer. It also refers to a merger following which the insured risk of the merging employers (the predecessors) continues in respect of the employer created by the merger (the successor) who continues, in whole or in part, the activities of the merging employers.

### DIVISION III GENERAL PROVISIONS

**171.** For the purpose of determining if a successor qualifies for a personalized rate or for the retrospective adjustment of the assessment, and in order to fix its assessment under Chapters II and III, the Commission, in accordance with the rules prescribed in this Chapter, uses the predecessor’s experience related to employment injury risk insured by the Commission with respect to the activities covered by a transaction where, after the transaction, the risk is transferred to the successor.

**172.** For the purposes of this Chapter, a transaction occurs on the date on which the successor actually continues, in whole or in part, the predecessor’s activities, if that date is not the same as that of the legal transaction pursuant to which the activities are continued.

**173.** For the purposes of Subdivision 2 of Division IV and of Division V of this Chapter, the Commission takes into account, in determining the insurable wages paid to an employer’s workers and with the necessary modifications, the amount of protection enjoyed pursuant to section 18 of the Act by an employer or an executive officer of the employer who, in addition to sitting on the board of directors, performs work for the employer.

**174.** For the purposes of this Chapter, the insurable wages paid in respect of a unit include the wages allocated by the Commission in respect of that unit pursuant to section 26.

### DIVISION IV DETERMINATION OF EMPLOYER EXPERIENCE RELATED TO EMPLOYMENT INJURY RISK USED TO QUALIFY FOR A PERSONALIZED RATE, AND METHOD OF CALCULATING THAT RATE

#### *§1. Qualification for a personalized rate and determination of a successor’s risk indices*

**175.** To fix a successor’s assessment, the Commission determines, in accordance with the rules prescribed in this Subdivision, the successor’s qualification for a personalized rate, as well as the first- and second-level risk indices that apply, pursuant to Chapter II, to the first- and second-level unit rates according to risk for each unit in which the successor is classified.

#### **A.- Assessment and qualification for a personalized rate of a successor commencing its activities following a transaction**

**176.** A successor commencing its activities following a transaction qualifies for a personalized rate for the year in which that transaction takes place if the predecessor qualified, for that year, for such a rate pursuant to Chapter II. The first- and second-level risk indices used, where applicable, to fix the personalized rate are those that applied to the predecessor on the date on which the transaction took place.

For subsequent years, the successor’s qualification for a personalized rate, as well as its first- and second-level risk indices, are determined in accordance with Chapter II by adding the predecessor’s actual and expected experience for any period prior to the date on which the transaction took place falling within in the first- and second-level reference periods. However, where a predecessor was party to an agreement referred to in Division IV of Chapter II, its actual and expected experience include, for the period commencing on the date on which the transaction took place and ending at the end of the year in which it took place, the actual and expected experience of the prevention mutual group to which it belonged for that year.

**177.** For the purposes of this Chapter, where the predecessor ceased activities before the date on which the transaction took place, its qualification for a personalized rate on the date on which the transaction took place is determined in accordance with Chapter II as if it

had not ceased activities, and the risk indices applicable to it on that date are those that would have applied to it under that Chapter had it not ceased activities.

**B.- Assessment and qualification for a personalized rate of a successor that was an employer before the date on which a transaction took place**

**178.** A successor that was an employer before the date on which a transaction took place qualifies for a personalized rate for the year in which the transaction took place, where, pursuant to Chapter II, it or the predecessor qualified for such a rate on the date on which the transaction took place.

The first- and second-level risk indices that apply to the successor from the date on which the transaction took place correspond respectively to the weighted average, determined pursuant to Subdivision 2, of the first-level risk index of the successor and of the predecessor, and to the weighted average, determined under the same Subdivision, of the second-level risk index of the successor and of the predecessor determined pursuant to Chapter II.

The first- and second-level risk indices of an employer that did not qualify for a personalized rate before the transaction are equal to 1.

**179.** For each subsequent year, the qualification for a personalized rate, as well as the first- and second-level risk indices of a successor referred to in section 178, are determined as follows:

(1) by determining the qualification for a personalized rate, as well as, where applicable, its first- and second-level risk indices, in accordance with Chapter II. The indices are equal to 1 where the successor does not, for that year, qualify for a personalized rate;

(2) by re-determining the qualification and, where applicable, the first- and second-level risk indices of the successor in accordance with Chapter II by using, for any period prior to the date on which the transaction took place falling within the first- and second-level reference periods, the predecessor's actual and expected experience. However, where a predecessor was party to an agreement under Division IV of Chapter II, its actual and expected experience include, for the period commencing on the date on which the transaction took place and ending at the end of the year in which the transaction took place, the actual and expected experience of the prevention mutual group to which it belonged for that year.

The indices are equal to 1 where the successor does not qualify for a personalized rate for the assessment year under this paragraph;

(3) if the successor qualifies for a personalized rate under paragraph 1 or 2, by determining, in accordance with Subdivision 2, the weighted average of the first-level risk index determined under paragraph 1 and of that determined under paragraph 2 and by determining, in accordance with that Subdivision, the weighted average of the second-level risk index determined under paragraph 1 and of that determined under paragraph 2.

**180.** Where the predecessor fails to provide to the Commission the information on the predecessor that allows the determination of the first- and second-level risk indices of the successor in accordance with sections 178 and 179, the indices are determined in accordance with sections 181 and 182.

For the purpose of those sections, the first- and second-level risk indices of a successor or predecessor are equal to 1 if either one does not qualify, pursuant to Chapter II, for a personalized rate for a given year or, where applicable, in accordance with the method prescribed in paragraph 2 of section 179.

**181.** For the year in which the transaction took place, where the second-level risk index applicable to a successor on the date on which the transaction took place is equal to, or greater than, the second-level risk index applicable to its predecessor on that date, the first- and second-level risk indices that apply to the successor from the date on which the transaction took place correspond to those applicable to the successor on that date.

Where the second-level risk index applicable to a predecessor on the date on which the transaction took place is greater than the second-level risk index that applied to the successor on that date, the first- and second-level risk indices that apply to the successor from the date on which the transaction took place correspond respectively to the weighted average, determined under Subdivision 2, of the first-level risk index that applied to the successor on the date on which the transaction took place and of that applicable to the predecessor on that date, and to the weighted average, determined under the same Subdivision, of the second-level risk index applicable to the successor on the date on which the transaction took place, as well as that applicable to the predecessor on that date.

**182.** For each subsequent year, the first- and second-level risk indices applicable to the successor referred to in the first paragraph of section 181 are calculated in accordance with Chapter II.

Where the successor is subject to the second paragraph of section 181, section 179 applies to it for the purposes of determining its first- and second-level risk indices.

**183.** Sections 178 and 181 do not apply to a successor that qualifies for the retrospective adjustment of its assessment for the year in which the transaction took place unless it applies to qualify before the date on which the transaction took place. Any such application becomes irrevocable as of that date.

**184.** For the purposes of Subdivisions A and B, where a number of transactions occur simultaneously, they are treated as successive transactions. In such a case, where a successor is subject to section 176, that section applies to only one of the transactions and the rules prescribed in Subdivision B apply to the other transactions.

### **C.- Assessment and qualification for a personalized rate of a successor following a merger**

**185.** Where the transaction is a merger, the successor qualifies for a personalized rate for each unit in which it is classified for the year in which the transaction took place, where at least one of the predecessors party to the merger qualified for such a rate pursuant to Chapter II.

The first- and second-level risk indices that apply to the successor as of the date on which the transaction took place correspond respectively to the weighted average, determined in accordance with Subdivision 2, of the first-level risk indices of the predecessors and to the weighted average of their second-level risk indices calculated for that year in accordance with Chapter II.

The first- and second-level risk indices of a predecessor that did not qualify for a personalized rate on the date on which the transaction took place are equal to 1.

**186.** For each subsequent year, the qualification for a personalized rate, as well as the first- and second-level risk indices of a successor referred to in section 185, are determined as follows:

(1) by determining, with respect to each predecessor and in accordance with Chapter II, the successor's qualification for a personalized rate, as well as, where applicable, the first- and second-level risk indices using, for any period prior to the date on which the transaction took place and which falls within the first- and second-level reference periods, the predecessor's actual and expected

experience. If the successor does not qualify for one year following any such determination, the successor's first- and second-level risk indices corresponding to that determination are equal to 1;

(2) if, for the subsequent year, the successor qualifies for a personalized rate in respect of at least one of the determinations made under paragraph 1, by determining, in accordance with Subdivision 2, the weighted average of the first-level risk indices determined under that paragraph, and the weighted average, determined in accordance with the same Subdivision, of the second-level risk indices determined under that paragraph.

### **§2. Weighting method**

**187.** The weighting provided for in sections 178 and 179 and in the second paragraph of section 181 is, subject to the exceptions provided for in sections 189 to 193, determined on the basis of the successor's assessment according to risk calculated at the unit rate for the year preceding the year in which the transaction took place and of the predecessor's assessment according to risk calculated at the unit rate for that year.

The weighting provided for in sections 185 and 186 is, subject to the exceptions provided for in sections 189 to 193 and after making the necessary modifications, determined on the basis of each predecessor's assessment according to risk calculated at the unit rate for the year preceding the year in which the transaction took place.

**188.** For the purposes of this Chapter, the assessment according to risk calculated at the unit rate that corresponds to the product obtained by multiplying that portion of the general unit rate in which the employer is classified for the relevant year corresponding to the financial requirements that the Commission allocates according to first- or second-level risk at the time the rate is fixed under section 304 of the Act by the insurable wages paid to the employer's workers in respect of that unit.

However, except for the situation referred to the second paragraph of section 181, when a successor pursues a predecessor's activities in part only, the predecessor's assessment according to risk calculated at the unit rate is obtained using the insurable wages paid to its workers in respect of those activities and the corresponding unit rates for those activities.

For the purposes of the transaction referred to in the first paragraph, where a successor or predecessor is classified in more than one unit, the aggregate results obtained for each unit are taken into consideration.

**189.** For the purposes of this Subdivision, where a predecessor or successor was involved in another transaction between 1 January of the year preceding the year in which the transaction took place and the actual date on which the transaction took place, its assessment according to risk calculated at the unit rate for the year preceding the year in which the transaction took place is increased by the assessment according to risk calculated at the predecessor's unit rate in respect of that other transaction, for the period commencing on 1 January of the year preceding the year in which the transaction took place and ending on the date on which that other transaction took place or, at the latest, by 31 December of that year.

**190.** When the predecessor or the successor was not classified in the same unit or units for the year preceding the year in which the transaction took place and for the year in which the transaction actually took place because of a change in the nature of its activities, the weighted average of the successor's first- and second-level risk indices is based on its assessment according to risk calculated at the unit rate for the period commencing on 1 January of the year in which that transaction took place and ending on the date on which that transaction took place and on the predecessor's assessment according to risk calculated at the unit rate for the same period.

**191.** Where the predecessor or successor has commenced its activities during the period commencing on 1 January and ending on June 30 of the year preceding the year in which the transaction took place, and in respect of which section 176 does not therefore apply, the weighted average of the successor's first- and second-level risk indices is based on its assessment according to risk calculated at the unit rate and on the predecessor's assessment according to risk calculated at the unit rate for the period during which the successor and predecessor were both employers in the year preceding the year in which the transaction took place.

**192.** Where the predecessor or successor commenced its activities after June 30 of the year preceding the year in which the transaction took place, and in respect of which section 176 does not therefore apply, the weighted average of the successor's first- and second-level risk indices is based on its assessment according to risk calculated at the unit rate and on the predecessor's assessment according to risk calculated at the unit rate for the period during which the successor and predecessor were both employers in the year preceding the year in which the transaction took place and the year in which the transaction took place up to the date on which the transaction actually took place.

**193.** Where the predecessor or successor commenced its activities after 1 January of the year preceding the year in which the transaction took place following another transaction to which section 176 applied, the weighted average of the successor's first- and second-level risk indices is based on its assessment according to risk calculated at the unit rate for the year preceding the year in which that transaction took place, increased, where applicable, by the assessment according to risk of the predecessor involved in the other transaction, calculated at the unit rate, for the period commencing on 1 January of the year in which that transaction took place and ending on the date of that other transaction, and on the predecessor's assessment according to risk calculated at the unit rate for that year, increased, where applicable, by the assessment according to risk of the predecessor involved in the other transaction, calculated at the unit rate, for the period commencing on 1 January of the year in which that transaction took place up to the date of that other transaction.

### *§3. Determination of a successor's personalized rate*

**194.** The first- and second-level risk indices of a successor qualifying for a personalized rate in accordance with the rules set out in this Chapter, calculated in accordance with Subdivisions 1 and 2, are deemed to be the indices determined in accordance with Chapter II and are used to fix the personalized rate applicable to the insurable wages paid to the successor's workers from the date on which the transaction took place, in respect of each unit in which the successor is classified.

## **DIVISION V** **EXPERIENCE APPLICABLE FOR THE PURPOSE** **OF DETERMINING IF A SUCCESSOR QUALIFIES** **FOR THE RETROSPECTIVE ADJUSTMENT** **OF THE ASSESSMENT AND OF FIXING** **ITS ASSESSMENT**

### *§1. General provision*

**195.** The rules set out in Chapter III apply, taking into account the specific rules set out in this Division, for the purpose of determining if the successor qualifies for the retrospective adjustment of the assessment and of fixing its assessment under that Chapter.

### *§2. Definition*

**196.** In this Division,

“**unit rate according to risk**” means the rate according to risk for the unit as defined in section 87.

*§3. Assessment and qualification of a successor for the retrospective adjustment of the assessment following a transaction if the predecessor was qualified or had applied for qualification and if the successor was not qualified and had not applied for qualification for the year in which the transaction took place*

**197.** Where, under section 87, the successor was not qualified for to the retrospective adjustment of its assessment for the assessment year in which the transaction took place and had not applied for qualification for that year under section 88, but where the predecessor was qualified or had applied for qualification for that year, the successor is qualified for the retrospective adjustment of its assessment if the amount obtained by multiplying the insurable wages paid to its workers for the period commencing on the date on which the transaction took place and ending on 31 December of the year in which the transaction took place by the unit rate according to risk for the unit in which the successor is classified for that period, is at least equal to the qualifying threshold for that year.

**198.** However, a successor referred to in section 197 may apply to have its qualification for the retrospective adjustment of its assessment determined pursuant to section 87 if the predecessor provides the Commission with a statement of the insurable wages paid to its workers for the year in which the transaction took place and the two preceding years, in respect of the activities covered by the transaction, provided the application was made before the date on which the transaction took place. In such a case, the insurable wages paid to the successor's workers during the year prior to the year preceding the assessment year include the insurable wages paid to the predecessor's workers for that year in respect of the activities that are covered by the transaction.

**199.** A successor contemplated in section 197 or 198 is deemed to have elected the assumption limit applicable to the predecessor, unless the successor sends to the Commission a notice indicating its election of the assumption limit pursuant to section 101 not later than the date on which the transaction took place. The notice becomes irrevocable as of that date.

**200.** The Commission retrospectively adjusts the portion of the assessment of a successor that qualifies for the retrospective adjustment of its assessment under section 197 or 198, in relation to the period commencing on the date on which the transaction took place and ending on 31 December of that year, in accordance with Chapter III. Where applicable, the personalized rate applicable to the successor, for that part of the year, is calculated by making the adjustments provided for in section 71.

**201.** For each of the two assessment years subsequent to the year in which the transaction took place, a successor referred to in section 197 qualifies for the retrospective adjustment of its assessment if the product obtained by multiplying the insurable wages paid to its workers for any such subsequent year by the unit rate according to risk for the unit in which it is classified for that year is at least equal to the qualifying threshold for that year.

However, where the successor has made an application under section 198, it qualifies for the retrospective adjustment of its assessment for each of the subsequent two assessment years if it satisfies the requirements prescribed by Chapter III. In such a case, the insurable wages paid to its workers during the year prior to the year preceding the assessment year include the insurable wages paid to the predecessor's workers for that year in respect of the activities that were covered by the transaction.

**202.** Where a number of transactions occur simultaneously and where the assumption limits applicable to the predecessors under section 101 are not the same, the successor is deemed to have elected the assumption limit applicable to the predecessor with the highest assessment according to risk calculated at the unit rate, as defined in section 188, for the year prior to the year preceding the year in which the transaction took place.

*§4. Assessment and qualification of a successor for the retrospective adjustment of its assessment if the transaction is a merger*

**203.** Where the transaction consists of a merger and where at least one predecessor qualifies for the retrospective adjustment of its assessment under section 87 for the year in which the transaction took place and where it has not applied for re-determination of its qualification for that year under section 89, the successor qualifies for the retrospective adjustment of its assessment.

**204.** Where such a transaction took place and where the predecessors that qualified for the retrospective adjustment of their assessments under section 87 for the year in which the transaction took place have applied for the re-determination of their qualification for that year pursuant to section 89, but where at least one other predecessor has made an application to qualify under section 88 for that year, the successor qualifies for the retrospective adjustment of the assessment if it satisfies the requirements for qualification set out in section 88. In such a case, the Commission takes into account, for the purposes of section 88, the insurable wages paid to its workers, as well as the wages paid to all the workers of the predecessors that qualified for the retrospective



adjustment of their assessments for that year, or applied for qualification, declared for the years referred to in that section in respect of the unit in which the predecessors were classified for those assessment years. The unit rates according to risk for those units are used in respect of those wages for the purpose of performing the calculations referred to in paragraphs 1 and 2 of section 88.

**205.** Where such a transaction took place and where none of the predecessors applied to qualify for the retrospective adjustment of its assessment under section 88 for the year in which the transaction took place and where all the predecessors that qualified for the adjustment for that year applied for the re-determination of their qualification pursuant to section 89, the successor qualifies for the retrospective adjustment of its assessment, and the qualification is re-determined pursuant to section 89. In such a case, the Commission takes into account the insurable wages paid to the successor's workers as well as the wages paid to all the workers of the predecessors that qualified for the retrospective adjustment of their assessments for that year, declared for the assessment year in which the transaction took place in respect of the unit in which the predecessors are classified for that year. The unit rates according to risk for the units are used in respect of those wages for the purpose of performing the calculation in paragraph 1 of section 88.

This section does not apply where none of the predecessors qualifies for the retrospective adjustment of its assessment pursuant to section 87 for the year in which the transaction took place.

**206.** For the purposes of this Subdivision, where the assumption limits applicable to the predecessors pursuant to section 101 are not the same, the successor is deemed to have elected the assumption limit applicable to the predecessor with the highest assessment according to risk calculated at the unit rate for the year prior to the year preceding the year in which the transaction took place.

**207.** Where the successor qualifies for the retrospective adjustment of the assessment for the year in which the transaction took place pursuant to the rules set out in this Subdivision, the assessment of the successor and of the predecessors is retrospectively adjusted in accordance with Chapter III as if they were a single employer.

However, the successor's assessment for the period prior to the date on which the transaction took place involving a predecessor that did not qualify for the retrospective adjustment of the assessment or had not applied for qualification, is the assessment fixed at the rate applicable to the predecessor before that date.

**208.** For subsequent assessment years, the successor qualifies for the retrospective adjustment of its assessment if it satisfies the requirements set out in Chapter III. In such a case, the insurable wages paid to the successor's workers for the year prior to the year preceding the assessment year includes the wages paid to the predecessors' workers in respect of their activities, and the rate applicable is the unit rate according to risk for the unit in respect of which the wages have been declared pursuant to the Act.

#### **DIVISION VI** **NOTIFICATION TO THE COMMISSION**

**209.** Where the successor was an employer before the date of the transaction, it must notify the Commission of the transaction not later than the date on which it sends a statement pursuant to section 21.

The successor must identify its predecessor, the date on which the transaction occurred and, if applicable, the fact that the transaction consisted of a merger.

#### **TITLE VI** **TIME LIMIT TO PAY THE ASSESSMENT**

**210.** Employers must pay the amount of their assessment to the Commission before the 21st day of the month following the date on which the notice of assessment was sent.

For the purposes of this section, the date on which a notice of assessment is sent is deemed to be the date indicated on the notice.

#### **BOOK IV** **INTEREST**

##### **TITLE I** **STATEMENT OF PURPOSE**

**211.** The purpose of this Book is to determine in what cases, and on what terms and conditions the Commission or an employer is required to pay interest, as well as the rules for setting rates of interest.

##### **TITLE II** **DEFINITIONS**

**212.** In this Book,

“**quarter**” means one of the following periods:

(1) the period beginning on 1 January and ending on 31 March;

(2) the period beginning on 1 April and ending on 30 June;

(3) the period beginning on 1 July and ending on 30 September;

(4) the period beginning on 1 October and ending on 31 December.

### TITLE III

#### INTEREST APPLICABLE TO AN EMPLOYER'S ANNUAL ASSESSMENT

##### CHAPTER I

###### INTEREST IN THE EVENT OF DEFAULT

**213.** An employer that fails to send a statement pursuant to section 21 or 33, or that fails to pay an assessment within the prescribed time, is required to pay interest to the Commission.

The interest is determined as follows:

(1) where the employer fails to send a statement with the Commission within the prescribed time under section 21 or 33, interest is payable on the assessment determined on the basis of the insurable wages that are declared late or evaluated pursuant to section 307 of the Act, as well as on the penalty imposed pursuant to section 321.2 or 321.3 of the Act, if any. The interest is calculated from the day following the date prescribed for filing the statement to the day on which the statement is received by the Commission;

(2) where the employer fails to pay an assessment, a penalty or interest within the prescribed time, interest is payable on the outstanding balance appearing on the assessment notice and is calculated from the day following the date on which the notice is issued to the 20th day of the following month. For each subsequent month, if the failure persists, interest is payable on the balance outstanding on the 21st day of that subsequent month, and is calculated from the 21st day of the preceding month to the 20th day of the subsequent month.

##### CHAPTER II

###### INTEREST FOLLOWING A RE-DETERMINATION, ADJUSTMENT OR CHANGE TO AN EMPLOYER'S ASSESSMENT

**214.** The Commission or the employer, as the case may be, is required to pay interest in the following situations:

(1) when the Commission adjusts the amount of the employer's assessment in accordance with the rules in Chapter III of Title V of Book III;

(2) when the Commission re-determines the employer's assessment or a penalty imposed pursuant to section 321.2 or 321.3 of the Act, in accordance with the rules of Book V;

(3) when a final decision made pursuant to section 358.3 of the Act or by the Commission des lésions professionnelles has the effect of modifying a notice of assessment.

**215.** Interest is payable on the difference between the amount of the annual assessment or penalty determined following the re-determination, adjustment or modification referred to in section 214, and the amount determined when the assessment or penalty was last determined, adjusted or modified.

**216.** When the employer is bound to pay interest pursuant to this Chapter, the interest is calculated from the day following the date of issue of the first notice for the annual assessment to the date of issue of the notice concerning the re-determination, adjustment or modification referred to in section 214.

When the employer fails to send a statement pursuant to section 21 or 33 for an assessment year within the prescribed time, the interest for that assessment year is calculated from the day following the time limit for filing the statement to the date of issue of the notice concerning the re-determination, adjustment or modification referred to in section 214.

**217.** When the Commission is required to pay interest to an employer under this Chapter, the interest is calculated from the 21st day of the month following the day of sending of the first notice for the annual assessment to the date of issue of the notice concerning the re-determination, adjustment or modification referred to in section 214.

When the employer fails to send a statement pursuant to section 21 or 33 for an assessment year within the prescribed time, the interest for that assessment year is calculated from the 21st day of the month following the time limit for filing the statement to the date of issue of the notice concerning the re-determination, adjustment or modification referred to in section 214.

##### CHAPTER III

###### INTEREST FOLLOWING A PENALTY

**218.** An employer on which a penalty is imposed pursuant to section 321.2 or 321.3 of the Act after the date of the first annual notice of assessment issued in accordance with section 305 of the Act for the assessment year in respect of which the penalty is imposed must pay interest on the penalty to the Commission. The interest is calculated from the day following the date of issue of the notice to the date of issue of the notice of assessment imposing the penalty.

When the employer fails to send a statement pursuant to section 21 or 33 within the prescribed time, interest is calculated from the day following the time limit for filing the statement to the date of issue of the notice of assessment imposing the penalty.

#### **TITLE IV** DETERMINATION OF THE RATE OF INTEREST

**219.** The rate of interest applicable for the purposes of Chapters II and III of Title III is determined for each quarter of a calendar year, as follows:

(1) by establishing the arithmetic mean of the prime business rate as published by the Bank of Canada on the last Wednesday of each of the months falling within the three-month period ending in the second month of the preceding quarter;

(2) by rounding off the result obtained in paragraph 1 to the nearest whole number, the half being rounded down to the nearest whole number.

**220.** The rate of interest applicable for the purposes of Chapter I of Title III is the rate determined under section 219, increased by two percentage points.

**221.** For the purpose of calculating interest, the rates determined pursuant to sections 219 and 220 are apportioned daily. Once determined in this manner, the rates take effect on the first day of the quarter.

#### **TITLE V** CAPITALIZATION OF INTEREST

**222.** The interest prescribed in this Book is capitalized daily.

#### **BOOK V** RE-DETERMINATION OF EMPLOYER CLASSIFICATIONS, OF EMPLOYER ASSESSMENTS AND OF IMPUTATIONS OF THE COST OF BENEFITS

##### **TITLE I** STATEMENT OF PURPOSE

**223.** The purpose of this Book is to provide for the circumstances in which, time within which and conditions subject to which the Commission may re-determine the classification, the imputation of the cost of benefits and, at a higher or lower level, the assessment, penalty and interest payable by an employer, as well as the standards applicable to the re-determination.

#### **TITLE II** RE-DETERMINATION OF AN EMPLOYER'S CLASSIFICATION AND IMPUTATION OF THE COST OF BENEFITS

**224.** The Commission may, on its own initiative and in order to rectify an error, re-determine the classification of an employer under Book II or the imputation of the cost of benefits under Division VI of Chapter IX of the Act, within 6 months of its decision, if the decision has not been the subject of a decision rendered pursuant to section 358.3 of the Act. However, any such re-determination must be made:

(1) in respect of an employer classification, not later than 31 December of the fifth year following the assessment year to which it relates;

(2) in respect of the imputation of the cost of benefits, not later than 31 December of the fifth year following the year during which the accident occurred or the disease was reported.

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

An application submitted by an employer under the first paragraph must reach the Commission within 6 months of the employer becoming aware of the essential fact, but before the expiry of the time limits prescribed in paragraphs 1 and 2 of section 224.

**226.** A re-determination of the classification or imputation of the cost of benefits carried out on the initiative of the Commission pursuant to the first paragraph of section 225 must be made within 6 months of the Commission becoming aware of the essential fact but before the expiry of the time limits prescribed in paragraphs 1 and 2 of section 224.

**227.** The Commission re-determines the classification of an employer made in accordance with section 8 if, within 6 months of the classification, the employer sends the Commission information allowing the Commission to reclassify the employer if the initial decision has not been the subject of a decision rendered pursuant to section 358.3 of the Act.

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

### TITLE III RE-DETERMINATION OF AN EMPLOYER'S ASSESSMENT

#### CHAPTER I RE-DETERMINATION OF THE ASSESSMENT FOLLOWING AN EMPLOYER'S RECLASSIFICATION

**228.** The Commission re-determines an employer's assessment when it has been reclassified for an assessment year pursuant to Title II.

The Commission also re-determines an employer's assessment when the employer's classification for an assessment year has been modified by a final decision rendered pursuant to section 358.3 of the Act or by the Commission des lésions professionnelles.

#### CHAPTER II RE-DETERMINATION OF THE ASSESSMENT FOLLOWING A MODIFICATION TO THE IMPUTATION OF THE COST OF BENEFITS PAYABLE AS THE RESULT OF AN INDUSTRIAL ACCIDENT OR OCCUPATIONAL DISEASE

**229.** The Commission re-determines an employer's assessment when the imputation of the cost of benefits payable as the result of an industrial accident or an occupational disease taken into account for the purpose of fixing its assessment in accordance with Chapter II, III or IV of Title V of Book III is re-determined in accordance with Title II.

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

#### CHAPTER III RE-DETERMINATION OF THE ASSESSMENT FOLLOWING A FURTHER DECISION REGARDING THE COST OF BENEFITS PAYABLE AS THE RESULT OF AN INDUSTRIAL ACCIDENT OR OCCUPATIONAL DISEASE

**230.** The Commission may re-determine an employer's assessment following a decision of the Commission or of the Commission des lésions professionnelles that recognizes the existence of an industrial accident or occupational disease, the cost of the benefits of which would have been used to fix the assessment in accordance with Chapters II, III and IV of Title V of Book III, if that decision is rendered not later than 31 December of the fifth year following the year during which the accident occurred or the occupational disease was reported.

The Commission may also re-determine an employer's assessment following a decision of the Commission or of the Commission des lésions professionnelles that modifies the cost of the benefits payable as the result of an industrial accident or occupational disease which, in accordance with Chapters II, III and IV of Title V of Book III, is used to fix its assessment, if the decision is rendered not later than 31 December of the fifth year following the year during which the accident occurred or the occupational disease was reported.

**231.** The Commission may, following an application by an employer and despite section 230, re-determine its assessment after the expiry of the time limit prescribed in that section when a decision of the Commission or of the Commission des lésions professionnelles that modifies the cost of the benefits payable as the result of an industrial accident or occupational disease, which cost is used to fix its assessment in accordance with Chapters II, III and IV of Title V or Book III, is rendered after the expiry of the time limit and following an application for review submitted under section 358 of the Act or an application for reconsideration of a decision submitted under the second paragraph of section 365 of the Act, before the expiry of the time limit.

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

The application referred to in the first paragraph must reach the Commission within 6 months of the decision.

#### CHAPTER IV OTHER INSTANCES OF RE-DETERMINATION OF THE ASSESSMENT

**232.** The Commission may, on its own initiative and in order to rectify an error related to the elements used to fix the assessment of an employer other than the elements referred to in Chapters I to III, re-determine the assessment within 6 months of the date of the notice of assessment, but not later than 31 December of the fifth year following the assessment year, if the notice has not been the subject of a decision rendered pursuant to section 358.3 of the Act.

**233.** The Commission may, on its own initiative, re-determine the assessment of an employer if its decision was rendered before an essential fact related to the elements used to determine the assessment became known, other than the elements referred to in Chapters I

to III, within 6 months of the Commission becoming aware of the essential fact, but not later than 31 December of the fifth year following the assessment year.

The Commission may also, following an application by an employer, re-determine its assessment if its decision was rendered before an essential fact related to the elements used to determine the assessment became known and if the application reaches the Commission within 6 months of the employer becoming aware of the essential fact, but not later than 31 December of the fifth year following the assessment year.

**234.** Despite section 233, the Commission may not re-determine an employer's assessment in order to take into account a modification to the insurable wages paid to the employer's workers and used to determine the assessment in accordance with Chapters II, III and IV of Title V of Book III, when the modification occurred after 31 December of the fifth year following the assessment year during which the wages were paid.

**235.** The Commission re-determines an employer's assessment made in accordance with section 307 of the Act if the employer sends it information, not later than 31 December of the fifth year following the assessment year to which it relates, that allows the Commission to assess the employer and if the notice of assessment has not been the subject of a decision rendered pursuant to section 358.3 of the Act.

When the Commission re-determines an employer's assessment pursuant to the first paragraph, the employer remains liable for payment of the penalty and interest resulting from its delay.

#### CHAPTER V BANKRUPTCY, WINDING-UP OR CESSATION OF AN EMPLOYER'S ACTIVITIES

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

- (1) where the employer has ceased its activities, where it is subject to the retrospective adjustment of its assessment and where the adjustment was calculated in accordance with sections 115 to 117;
- (2) after the dissolution or voluntary or forced winding up of the employer;
- (3) after discharge by the trustee in bankruptcy in the event of the employer's bankruptcy.

#### TITLE IV RE-DETERMINATION OF INTEREST AND PENALTIES

**237.** The Commission re-determines the interest payable when it re-determines an employer's assessment pursuant to this Book.

**238.** The Commission may, on its own initiative and in order to rectify an error, re-determine the penalty provided for in section 319 of the Act within six months of the date of the notice of assessment imposing the penalty but not later than 31 December of the fifth year following the assessment year to which the penalty relates, if the notice has not been the subject of a decision rendered pursuant to section 358.3 of the Act.

**239.** The Commission may, on its own initiative and in order to rectify an error, re-determine a penalty imposed pursuant to section 321.2 or 321.3 of the Act within six months of the date of the notice of assessment imposing the penalty but not later than 31 December of the fifth year following the assessment year to which the penalty relates, if the notice has not been the subject of a decision rendered pursuant to section 358.3 of the Act.

**240.** The Commission may, on its own initiative, re-determine a penalty imposed pursuant to section 321.2 or 321.3 of the Act if its decision was rendered before becoming aware of an essential fact relating to the wages that must be used to determine the amount of a periodic payment and that relate to the year of that payment, within six months of becoming aware of the essential fact, but not later than 31 December of the fifth year following the assessment year to which the penalty relates.

#### TITLE V FRAUD

**241.** The time limits provided for in sections 224 to 226, 230 and 232, in the first paragraph of section 233, in section 234 and in sections 238 to 240 do not apply if the employer has, in filing a statement or providing information required under the Act, negligently misrepresented the facts, made a deliberate omission or committed fraud.

#### TRANSITIONAL AND FINAL

**242.** This Regulation replaces the Regulation respecting insurance premiums for the year 2011 adopted by the Commission de la santé et de la sécurité du travail by resolution (*insert the number of the resolution*) dated (*insert the date of the resolution*) and the Regulation respecting experience ratios for the year 2011 adopted by the Commission de la santé et de la sécurité du travail by resolution (*insert the number of the resolution*) dated (*insert the date of the resolution*).

**243.** This Regulation replaces the Regulation respecting interest adopted by the Commission de la santé et de la sécurité du travail under resolution A-112-98 dated 19 November 1998 (1998, *G.O.* 2, 4492), the Regulation respecting the classification of employers, the statement of wages and the rates of assessment adopted by the Commission de la santé et de la sécurité du travail under resolution A-73-97 dated 16 October 1997 (1997, *G.O.* 2, 5330), the Regulation respecting personalized rates adopted by the Commission de la santé et de la sécurité du travail under resolution A-86-98 dated 17 September 1998 (1998, *G.O.* 2, 3997), the Regulation respecting retrospective adjustment of the assessment adopted by the Commission de la santé et de la sécurité du travail under resolution A-85-98 dated 17 September 1998 (1998, *G.O.* 2, 4156), the Regulation respecting the use of employer experience approved by Order in Council 529-99 dated 5 May 1999 (1999, *G.O.* 2, 1282), the General Regulation respecting the agreements on the grouping of employers for the purposes of applying personalized rates and the procedures for calculating those rates approved by Order in Council 1296-97 dated 1 October 1997 (1997, *G.O.* 2, 5149) and the Regulation respecting the re-determination of employer classifications, of employer assessments and of imputations of the cost of benefits approved by Order in Council 1486-98 dated 27 November 1998 (1998, *G.O.* 2, 4759).

Despite the foregoing, those regulations continue to apply for an assessment year prior to the year (*insert the year of coming into force of this Regulation*).

**244.** This Regulation comes into force on (*insert the date of coming into force on section 7 of chapter 53 of the Statutes of 2006*).

**SCHEDULE 1**  
(ss. 4, 5, 20, 37, 45 and 53)

CLASSIFICATION UNITS, RATES OF ASSESSMENT AND EXPERIENCE RATIOS FOR  
THE YEAR 2011

**Special classification rules**

1. The Commission does not take into account the condition stated in subparagraph 3 of the first paragraph of section 9 for the purpose of classifying an employer in more than one of the units 80030 to 80260.
2. An employer is classified in unit 80020 if it meets the conditions provided for in Title IV of Book II for classification for both unit 90020 and unit 80020.
3. An employer that does not meet the conditions stated in sections 11 and 12 is classified in unit 90020 if at least one of the employer's workers performed work covered by that unit during the assessment year, if the employer is classified in at least one unit that expressly provides for classification in that exceptional unit and if the employer meets the conditions set out in one of the following paragraphs:
  - (1) the aggregate of the insurable wages of the employer's workers declared for the year prior to the year preceding the assessment year in respect of units giving entitlement to unit 80020 and of the insurable wages declared for that year in respect of units giving entitlement to unit 90020 is equal or superior to 45% of the insurable wages of the employer's workers for that year;
  - (2) the employer employed no worker during the year prior to the year preceding the assessment year and is classified solely in units giving entitlement to unit 80020 and in units giving entitlement to unit 90020 for the assessment year;
  - (3) the employer was classified in one of the exceptional units 80020 or 90020 for the year preceding the assessment year and the aggregate of the insurable wages of the employer's workers declared for the year prior to the year preceding the assessment year in respect of units giving entitlement to unit 80020 and of the insurable wages declared for that year in respect of units giving entitlement to unit 90020 is equal or superior to 40% of the insurable wages of the employer's workers for that year.

The insurable wages of an auxiliary worker must be excluded when calculating percentages under this section. In addition, the amount of protection enjoyed pursuant to section 18 of the Act by an employer or a director of the employer who, in addition to sitting on the board of directors, performs work for the employer is considered to be insurable wages declared for the unit that corresponds to the activities in which the person is involved.

4. The Commission does not take into account the classification of an employer in unit 65150 or the wages declared in respect of that unit for the purpose of determining an employer's entitlement to an exceptional unit pursuant to sections 11 and 12 and sections 2 and 3 of these Special classification rules.

5. An employer classified in a unit that covers the manufacturing of goods cannot be classified in a unit that covers the trade in those goods or in goods that the employer does not manufacture unless the employer operates at least one store located elsewhere than on the production site of the goods the employer manufactures.

6. An employer who hires out the services of the workers it employs is classified, for that activity, in the units that cover the activities of the workers concerned where the hiring out is not expressly covered by a classification unit.

#### **Special rules for declaring wages**

1. The second paragraph of section 24 does not apply to an employer for the purpose of declaring the insurable wages paid during the preceding calendar year to a worker who, without being an auxiliary worker, participated in several activities covered by more than one of units 80030 to 80260.

2. The Commission does not take into account the insurable wages declared with respect to unit 65150 for the purpose of allocating the wages of an auxiliary worker pursuant to paragraph 3 of section 26.

3. An employer classified in both a unit that covers the manufacturing of goods and in a unit that covers the trade in such goods, or in goods that the employer does not manufacture, must declare the wages of a worker who works in that trade with respect to the unit that covers the manufacturing of the goods, except if the worker works in the trade in a store that the employer operates elsewhere than on the production site of the goods that the employer manufactures. The employer must declare the wages of the worker who works in that trade in that store with respect to the unit that covers the trade in the goods.



**Sectors**

1. In accordance with section 297 of the Act, the classification units are grouped in sectors.
2. The primary sector comprises units 10110 to 14030.
3. The manufacturing sector comprises units 15010 to 36350, including exceptional units 34410 and 34420.
4. The transportation and storage sector comprises units 55010 to 55090.
5. The service sector comprises units 54010 to 54440, 57010 to 77030 and exceptional units 90010 and 90020.
6. The construction sector comprises units 80020 to 80260.





Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
10120	Breeding of pigs; breeding of sheep; breeding of goats unit. This unit refers to: . the breeding of pigs; . the breeding of sheep; . the breeding of goats. This unit also refers to: . the breeding of animals referred to under this unit for reproduction or insemination; . pig weighing service; . sheep sheering service; . the services related to breeding activities referred to in this unit such as feeding animals. This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit: . the artificial insemination of animals. An employer who both operates a dairy cow herd or breeds animals referred to under 10110 and carries out an activity referred to under this unit cannot be classified in this unit for this activity unless at least one of his workers only performs tasks related to the activities referred to under these units. In the opposite case, he is classified in unit 10110 for	6.39	5.92	0.3333	0.4150	0.3042	1.5297	1.5297

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	all of these activities.							
	An employer who both carries out an activity referred to in this unit and engages in maple growing is classified in this unit for these activities.							
	An employer classified in this unit cannot also be classified in units 15030, 15040, 15070, 16070 and 68030 except when at least one of his workers only performs tasks related to the activities referred to under these units.							
	An employer classified in this unit cannot also be classified in units 54420, 54430 or 54440 except if he carries out activities referred to under these units in whole or in part elsewhere than on the farm and if at least one of his workers only performs tasks related to the activities referred to under these units. An employer thus classified in units 54420, 54430 or 54440 shall state the wages of a worker who works on the farm on activities referred to under these units with respect to this unit.							
10130	Breeding of poultry; production of poultry or game bird eggs; operating a hatchery; poultry capture and caging service; candling and classification of eggs; breeding of rabbits; fish-farming; beekeeping	5.17	4.73	0.3579	0.4216	0.3404	1.0613	1.0613
	This unit refers to:							
	. the breeding of poultry;							
	. the production of poultry or game bird eggs;							
	. the operation of a hatchery;							
	. poultry capture and caging service;							
	. the candling and classification of eggs;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
.	the breeding of rabbits;							
.	fish-farming;							
.	beekeeping.							
	This unit also refers to:							
.	the breeding of small furbearing animals such as mink, muskrats, chinchillas or foxes;							
.	the breeding of small laboratory animals such as mice or rats;							
.	the breeding of small game birds such as pheasants, quails or guinea-fowl;							
.	the breeding of earthworms and the production of earthworm manure;							
.	the breeding of snails;							
.	the breeding of insects such as crickets;							
.	the breeding of frogs;							
.	the services related to the breeding activities referred to in this unit such as feeding animals.							
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:							
.	the artificial insemination of animals;							
.	honey processing.							
	An employer classified in this unit cannot also be classified in units 15030, 15070, 16070 and 68010 to 68030 except when at least one of his workers only performs tasks related to the activities referred to under these units.							



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
.	the harvesting of peat.							
	This unit also refers to:							
.	the growing in a greenhouse of fruit, vegetable or fine herb plants intended for transplantation by the employer in his fields;							
.	the activities related to the fermentation of compost in a field;							
.	the picking on wild land of plants such as fiddleheads, mushrooms, yew branches or algae;							
.	the collecting of softshell clams;							
.	services related to growing such as:							
.	ploughing;							
.	the planting of seeds;							
.	the spreading of manure;							
.	the spreading of pesticides;							
.	combine harvesting;							
.	the harvesting of crops.							
	This unit does not refer to:							
.	compost material removal service.							
	An employer classified in this unit cannot also be classified in units 15030 to 15080, 16070 and 68010 to 68030 except when at least one of his workers only performs tasks related to the activities referred to under these units.							
	An employer classified in this unit cannot also be classified in units 54420, 54430 or 54440 except if he carries out activities referred to							



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
10150	<p>under these units in whole or in part elsewhere than on the farm and if at least one of his workers only performs tasks related to the activities referred to under these units. An employer thus classified in units 54420, 54430 or 54440 shall state the wages of a worker who works on the farm on activities referred to under these units with respect to this unit.</p> <p>Growing of fruit, vegetables or fine herbs in a greenhouse; growing of ornamental plants; growing of trees or shrubs; operating an orchard; maple growing</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> <li>. the growing of fruit, vegetables or fine herbs in a greenhouse;</li> <li>. the growing of ornamental plants such as foliage plants or flowers;</li> <li>. the growing of trees or shrubs;</li> <li>. the operation of an apple, pear, plum or cherry orchard;</li> <li>. maple growing.</li> </ul> <p>This unit also refers to:</p> <ul style="list-style-type: none"> <li>. the growing of reforestation plants;</li> <li>. the growing of grapes.</li> </ul> <p>This unit also refers to the following activity when done by the workers of an employer as part of maple growing:</p> <ul style="list-style-type: none"> <li>. the transformation of maple sap into products such as:                             <ul style="list-style-type: none"> <li>. butter;</li> </ul> </li> </ul>	4.40	3.98	0.3453	0.2906	0.2853	1.0998	1.0998	1.0998



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
	<ul style="list-style-type: none"> <li>. seal hunting;</li> <li>. the harvesting of marine algae by boat;</li> <li>. the breeding of fish, mussels, scallops or clams in a lagoon or at sea;</li> <li>. the processing of fish or seafood on a boat.</li> </ul> <p>This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :</p> <ul style="list-style-type: none"> <li>. the installation and inspection of nets and anchor cables performed while underwater diving.</li> </ul>	1.88	1.52	0.1951	0.1784	0.1130	0.3158	0.3158	0.3158
13110	Operating a ferrous metal mine								
	This unit refers to :								
	. the operation of a ferrous metal mine.								
	This unit also refers to :								
	. the pelletization of iron ore;								
	. the concentration of ores referred to under this unit.								
	This unit does not refer to :								
	. the refining or primary production of metals.								
13120	Operating a non-ferrous metal mine; operating a salt or diamond mine	11.34	10.74	0.4022	0.3512	0.1988	2.0700	2.0700	2.0700

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
	This unit refers to :								
	. the operation of non-ferrous metal mines for such substances as gold, silver, copper, nickel, niobium, zinc or platinum;								
	. the operation of the following mineral mines :								
	. salt;								
	. diamonds.								
	This unit also refers to :								
	. the concentration of the ores referred to under this unit.								
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :								
	. the production of gold or silver bullion.								
	This unit does not refer to :								
	. the melting and refining of non-ferrous metals.								
13130	Operating an asbestos mine	11.94	11.33	0.5371	0.4810	0.2692	2.8627	2.8627	2.8627
	This unit refers to the operation of an asbestos mine.								
	This unit also refers to the concentration of asbestos ore.								
13140	Operating a crushed or freestone quarry; operating a sandpit or a gravel pit; operating an industrial or structural mineral mine	7.33	6.83	0.4165	0.4262	0.2817	1.4766	1.4766	1.4766

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2007	2008	2006	2007
	This unit refers to :						
	. the operation of a crushed or freestone quarry for such materials as limestone, shale, granite or slate;						
	. the operation of a sandpit or a gravel pit;						
	. the operation of an industrial or structural mineral mine for such substances as talc, quartz, pearlite, vermiculite or mica.						
	This unit also refers to :						
	. clay quarries;						
	. the crushing and grinding of stone;						
	. the crushing of carbon;						
	. the manufacture of agricultural limestone.						
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :						
	. drilling and blasting work.						
	This unit does not refer to :						
	. the manufacture of freestone products.						
13150	Core drilling for ore prospecting	9.24	8.70	0.4861	0.4747	0.1689	1.7209
	This unit refers to core drilling for ore prospecting when carried out by an employer other than the operator of the mine.						1.7209

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
13160	Sinking mine shafts; drilling declines, drilling mining roads or raising; drifting ore  This unit refers to : <ul style="list-style-type: none"> <li>. the sinking of mine shafts.</li> </ul> This unit refers to the following activities when carried out by an employer other than the operator of the mine : <ul style="list-style-type: none"> <li>. drilling declines, drilling mining roads or raising;</li> <li>. drifting ore.</li> </ul> This unit also refers to : <ul style="list-style-type: none"> <li>. drilling oil or natural gas wells.</li> </ul>	6.57	6.09	0.2327	0.2786	0.1590	1.1369	1.1369	1.1369
14010	Forestry operations  This unit refers to : <ul style="list-style-type: none"> <li>. harvesting wood material, including in particular, felling, hauling and yarding, by manual or mechanized processes;</li> <li>. processing in the forest including stripping, topping and cutting; making wood chips in the forest;</li> <li>. loading of wood in the forest;</li> <li>. thinning with collection of trees for commercial purposes.</li> </ul> This unit also refers to :	14.53	13.86	0.5162	0.5636	0.5051	2.6561	2.6561	2.6561

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	<p>. trading in firewood when the employer also harvests, cuts or splits this wood.</p> <p>This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :</p> <ul style="list-style-type: none"> <li>. the forestry road work;</li> <li>. the construction of a logging camp;</li> <li>. the measuring of wood;</li> <li>. the marking of trees or timber marking;</li> <li>. forest surveys.</li> </ul> <p>This unit does not refer to the following activities when carried out by the workers of an employer recognized by the Minister of Natural Resources and Wildlife pursuant to section 124.1.1 of the Forest Act (R.S.Q., c. F-4.1) :</p> <ul style="list-style-type: none"> <li>. measuring wood;</li> <li>. marking of trees or timber marking;</li> <li>. forest surveys.</li> </ul> <p>An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.</p>	9.43	8.88	0.6035	0.5202	0.4898	1.8705	1.8705
14020	Forestry development							

This unit refers to :

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2007	2008	2006	2007
.	preparatory work in forest areas such as scarification, burning, stripping, cutting, wind-rowing, chipping, furrowing, harrowing, crushing and application of phytocides;						
.	planting and seeding of trees in the forest;						
.	mechanical or chemical clearing of a plantation in the forest;						
.	thinning without collection of trees for commercial purposes;						
.	development of a blueberry field;						
.	control of vegetation in rights-of-way of energy transmission networks;						
.	protection against forest fires by firefighters.						
	This unit also refers to :						
.	line cutting.						
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit, except to the extent that they are carried out by the workers of an employer recognized by the Minister of Natural Resources and Wildlife pursuant to section 124.1.1 of the Forest Act (R.S.Q., c. F-4.1) :						
.	marking of trees or timber marking;						
.	forest surveys.						
	This unit does not refer to :						
.	development of a blueberry field by the person who operates it;						
.	harvesting wood material in the development of a blueberry field.						



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
14030	<p>An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.</p> <p>Tree work</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>. control of vegetation in the rights-of-way of energy distribution networks or telecommunications networks;</li> <li>. trimming, topping or cutting of trees and shrubs;</li> <li>. felling of pre-determined trees outside the forest;</li> <li>. stumping;</li> <li>. chipping outside the forest;</li> <li>. tree and shrub surgery;</li> <li>. bracing work.</li> </ul> <p>This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :</p> <ul style="list-style-type: none"> <li>. fighting of diseases and insects affecting trees and shrubs;</li> <li>. fertilization and treatment of trees and shrubs;</li> <li>. planting and transplanting of trees and shrubs.</li> </ul> <p>An employer classified under this unit can also be classified under the exceptional units 34410, 34420, 90010 and 90020.</p>	14.72	14.03	0.9045	0.8841	0.8122	2.7238	2.7238
15010	<p>Slaughtering of animals; meat cutting service; butchering of meat</p>	10.05	9.49	1.2801	1.3906	1.0002	3.0426	3.0426

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2007	2008	2006	2007
	This unit refers to:						
	. the slaughtering of animals;						
	. meat cutting service;						
	. the butchering of meat.						
	This unit also refers to:						
	. the tanning or packing of pelts or furs;						
	. meat wholesaling in a building where meat cutting or butchering also takes place.						
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:						
	. the processing of animal by-products other than for human consumption such as:						
	. fat;						
	. bones;						
	. feathers;						
	. blood;						
	. entrails.						
	Wholesaling refers to the trade in goods for resale or for commercial, industrial, institutional or professional use.						
	This unit does not refer to:						
	. the breeding of animals;						





Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
15030	An employer who engages in both fishing and fish or seafood processing is classified, for this processing, in this unit, if at least one of his workers only performs tasks related to this processing elsewhere than on a boat. This employer shall state the wages of an employee who performs tasks related to this processing on a boat with respect to unit 11110. Manufacturing food for animals; mixing or processing of grains	4.33	3.91	0.2957	0.2898	0.2559	0.9082	0.9082	0.9082
	This unit refers to:								
	. the manufacture of food for animals;								
	. the mixing or processing of grains by operations such as:								
	. steving;								
	. milling;								
	. cleaning;								
	. drying.								
	This unit also refers to:								
	. the processing of animal by-products other than for human consumption such as :								
	. fat;								
	. bones;								
	. feathers;								
	. blood;								
	. entrails;								
	. disposal.								

This unit also refers to the following activity when done by the workers

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2007	2008	2006	2007
	of an employer as part of the carrying out by this employer of activities referred to under this unit:						
	. the manufacture of nursing feed for young animals.						
	This unit does not refer to:						
	. the growing of grains;						
	. the manufacture of vitamins and minerals for animals.						
15040	Manufacturing beverages, whether alcoholic or non-alcoholic; manufacturing fruit or vegetable juice	2.45	2.08	0.2481	0.2564	0.5238	0.5238
	This unit refers to:						
	. the manufacture of beverages, whether alcoholic or non-alcoholic;						
	. the manufacture of fruit or vegetable juice.						
	This unit also refers to:						
	. the manufacture of natural ice;						
	. the manufacture of frozen sticks or lollypops made from beverages or fruit juice;						
	. the treatment and bottling of water;						
	. liquid food product packaging service;						
	. the manufacture of fruit or vegetable juice concentrates;						
	. the manufacture of beverage concentrates, whether alcoholic or non-alcoholic;						
	. the manufacture of beer yeasts;						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	. the manufacture of vinegar.							
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:							
	. the manufacture of syrup for beverages;							
	. the manufacture of beverages, frozen sticks or lollypops made from fruit juice and dairy products;							
	. the manufacture of flavour crystals;							
	. the trade in or rental of water coolers.							
	This unit does not refer to:							
	. growing;							
	. bee-keeping.							
15050	Preparation of fruit or vegetables; manufacturing munchies	4.07	3.65	0.4866	0.4064	0.3317	0.9808	0.9808
	This unit refers to:							
	. the preparation of fruit or vegetables by operations such as:							
	. freezing;							
	. cutting;							
	. dehydration;							
	. maceration;							
	. mixing;							
	. canning;							
	. the manufacture of munchies such as:							
	. cheese-flavoured sticks;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2007	2008	2006	2007
.	pretzels;						
.	chips;						
.	corn chips;						
.	rice cakes;						
.	popcorn.						
.	This unit also refers to:						
.	the manufacture of fruit- or vegetable-based products such as:						
.	. compotes;						
.	. jams;						
.	. coulis;						
.	. fruit salad;						
.	the manufacture of fruit- or vegetable-based condiments such as:						
.	. chutneys;						
.	. ketchup;						
.	. relish;						
.	. salsa;						
.	. prune or cherry sauces;						
.	the manufacture of soya-based products such as:						
.	. frozen desserts;						
.	. beverages;						
.	. miso;						
.	. sauce;						
.	. tofu;						
.	fruit or vegetable classification or packaging service;						
.	the service related to the packaging of food products other than liquids.						



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:								
	. the manufacture of fruit- or vegetable-based aromas or colorants.								
	This unit does not refer to:								
	. the growing of fruit or vegetables;								
	. the manufacture of ready-made dishes;								
	. the roasting of soya beans;								
	. the manufacture of soya flour;								
	. the manufacture of soya margarine;								
	. the manufacture of soya oil.								
15060	Manufacturing pastry products; manufacturing bakery products; manufacturing flour; manufacturing confectionery products	3.55	3.15	0.2875	0.2824	0.2220	0.8469	0.8469	
	This unit refers to:								
	. the manufacture of pastry products such as:								
	. donuts;								
	. cookies;								
	. brioches;								
	. croissants;								
	. cakes;								
	. pies;								
	. the manufacture of bakery products such as:								
	. bagels;								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
.	bread rusk;							
.	bread crumbs;							
.	bread;							
.	the manufacture of flour for human consumption;							
.	the manufacture of confectionery products such as:							
.	cocoa butter;							
.	candies;							
.	chocolate;							
.	chewing gum;							
.	honey products.							
	This unit also refers to:							
.	the manufacture of maple products such as:							
.	butter;							
.	syrup;							
.	sugar;							
.	toffee;							
.	the processing of honey;							
.	the manufacture of sugar;							
.	the manufactures of syrups for beverages such as:							
.	pop;							
.	slushes;							
.	the manufacture of flavour crystals;							
.	the manufacture of pasta;							
.	the manufacture of ready-to-eat cereals;							
.	the manufacture of dough for pastry or bakery products;							
.	the preparation of flour-based mixes for products such as:							
.	cookies;							
.	pancakes;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	<ul style="list-style-type: none"> <li>. cakes;</li> <li>. muffins;</li> <li>. the manufacture of granola bars or dietetic food in bars or in powder.</li> </ul>							
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:							
	<ul style="list-style-type: none"> <li>. the retail trade in ready-cooked meals.</li> </ul>							
	Retail trade refers to mainly selling goods to consumers for personal or home use.							
	This unit does not refer to:							
	<ul style="list-style-type: none"> <li>. bee-keeping;</li> <li>. maple growing;</li> <li>. the manufacture of beverages, whether alcoholic or non-alcoholic;</li> <li>. the manufacture of ready-cooked meals.</li> </ul>							
	An employer classified in this unit cannot also be classified in units 68010 and 68020 except when at least one of his workers only performs tasks related to the activities referred to under these units.							
15070	Processing of coffee; processing of tea, spices, seasonings or fine herbs; manufacturing herbal teas; roasting of nuts, almonds or legumes	3.20	2.80	0.2353	0.2460	0.1635	0.5725	0.5725

This unit refers to:

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
.	the processing of coffee by operations such as the extraction of caffeine;							
.	mixing;							
.	grinding;							
.	roasting;							
.	the processing of tea, spices, seasonings or fine herbs by operations such as:							
.	grinding;							
.	mixing;							
.	drying;							
.	the manufacture of herbal teas, whether or not for therapeutic purposes;							
.	the roasting of nuts, almonds or legumes.							
	This unit also refers to:							
.	the manufacture of malt;							
.	the manufacture of peanut butter;							
.	the manufacture of margarine;							
.	the manufacture of vegetable oil and fat;							
.	the manufacture of yeast;							
.	the manufacture of condiments such as:							
.	mayonnaise;							
.	mustard;							
.	marinade sauce;							
.	horseradish sauce;							
.	salad dressings;							
.	the manufacture of sauces for pasta or pizza;							
.	the manufacture of bases for soups or sauces;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
.	the manufacture of sauces such as: . barbecue sauces; . fondue sauces; . sauces for raw vegetables; the manufacture of soups; the manufacture of broths or consommés; the preparation of mixtures for seasoned food products or intended to season food products such as: . pasta; . rice; . potatoes.							
	This unit does not refer to: . growing.							
	An employer who in the same building both engages in the manufacture of vinegar or the dehydration of fruits or vegetables and carries out an activity referred to in this unit is classified in this unit for these activities.							
15080	Processing of milk; manufacturing dairy products	1.78	1.42	0.1906	0.2200	0.1583	0.3433	0.3433
	This unit refers to: . the processing of milk; the manufacture of dairy products such as: . frozen stick or lollypops; . butter; . milk beverages;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	. cream;							
	. ice cream;							
	. cheese;							
	. yogurt.							
	This unit also refers to:							
	. the manufacture of beverages, frozen sticks or lollypops made from fruit juice and dairy products;							
	. the manufacture of sorbets.							
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:							
	. the manufacture of margarine.							
	This unit does not refer to:							
	. the breeding of animals;							
	. the activities referred to under units 68010 and 68020.							
16010	Manufacturing rubber tires; vulcanizing rubber tires	8.53	8.00	0.4986	0.5774	0.2296	1.4474	1.4474
	This unit refers to :							
	. the manufacture of rubber tires;							
	. the vulcanization of rubber tires.							
	This unit does not refer to :							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
16020	. the installation of tires. Manufacturing rubber products This unit refers to : . the manufacture of rubber products. This unit also refers to : . the composition of rubber; . the application in the workshop of a rubber coating to products such as rolls, tanks or other industrial or commercial parts. This unit does not refer to : . the manufacture of stitched rubber clothing; . the stripping of tires or other recyclable materials; . the sorting of recyclable materials or objects; . the installation of manufactured products.	3.96	3.55	0.4015	0.3723	0.2489	0.8373	0.8373	0.8373
16030	Manufacturing plastic bags This unit refers to : . the manufacture of plastic bags. This unit also refers to :	4.50	4.07	0.4348	0.3919	0.2547	1.0885	1.0885	1.0885

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	. the manufacture of plastic film when the employer manufactures plastic bags.							
	This unit does not refer to :							
	. the manufacture of woven or stitched plastic bags.							
16040	Manufacturing plastic products	4.00	3.59	0.3739	0.3142	0.2509	0.9092	0.9092
	This unit refers to :							
	. the manufacture of plastic products.							
	This unit also refers to :							
	. the manufacture of reinforced plastic products when the employer does not reinforce the plastic;							
	. the manufacture of synthetic marble products;							
	. the manufacture of expanded resin products;							
	. the composition of plastic.							
	This unit does not refer to :							
	. the manufacture of stitched plastic clothing;							
	. the sorting of recyclable materials or objects;							
	. the installation of manufactured products.							
16050	Manufacturing reinforced plastic products	4.30	3.88	0.4028	0.3818	0.2988	0.9497	0.9497
	This unit refers to :							



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	<ul style="list-style-type: none"> <li>. the manufacture of plastic products combined with the reinforcing of plastic materials such as glass, carbon, asbestos, jute, cotton or Kevlar in the form of fiber, filament or mesh.</li> </ul>							
	This unit also refers to :							
	<ul style="list-style-type: none"> <li>. the manufacture outside shipyards of boats with reinforced plastic hulls such as kayaks, yachts, sailboats or canoes;</li> <li>. the repair, excluding mechanical repairs, of products referred to under this unit.</li> </ul>							
	This unit does not refer to :							
	<ul style="list-style-type: none"> <li>. the installation of manufactured products.</li> </ul>							
16060	Manufacturing ammunition; manufacturing explosives	1.38	1.04	0.1092	0.0764	0.0629	0.1608	0.1608
	This unit refers to :							
	<ul style="list-style-type: none"> <li>. the manufacture of ammunition;</li> <li>. the manufacture of explosives.</li> </ul>							
	This unit also refers to :							
	<ul style="list-style-type: none"> <li>. the manufacture of devices permitting the use of explosives such as fuses or detonators;</li> <li>. the manufacture of pyrotechnical devices such as signal flares or fireworks;</li> </ul>							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	. the manufacture of propellant powder for airbags; . the presentation of pyrotechnical shows.							
	This unit does not refer to :							
	. the manufacture, on the work site or on the job, of explosives or devices permitting the use of explosives when carried out as part of work referred to in unit 80040.							
16070	Manufacturing body hygiene and care products; manufacturing drugs	1.82	1.47	0.1370	0.1326	0.0822	0.3843	0.3843
	This unit refers to :							
	. the manufacture of body hygiene and care products, for human or animal use, such as soaps, cosmetics, perfumes, lotions, toothpaste or hair products;							
	. the manufacture of prescription or over-the-counter drugs, for human or animal use, such as analgesics, anesthetics, antibiotics, anti-inflammatories, antiseptics or hormones.							
	This unit also refers to :							
	. the manufacture of vaccines;							
	. the manufacture of medical diagnostic products;							
	. the manufacture of natural health products such as vitamins or dietary minerals;							
	. the manufacture of homeopathic remedies;							
	. the manufacture of essential oils;							
	. the conditioning or bottling of the products referred to under this unit;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	. the manufacture of food additives such as flavours, colorants or preservatives; . the manufacture of tobacco products.							
	This unit does not refer to :							
	. the manufacture of body hygiene and care products made of textiles; . the manufacture of functional foods such as soybean beverages or margarine enriched with phytoosterols; . the picking of raw materials used in the manufacture of the products referred to under this unit; . the breeding of animal species or the growing of plant species used in the manufacture of the products referred to in this unit.							
16080	Manufacturing cleaning or maintenance products; manufacturing adhesives; manufacturing ink; manufacturing coating products; manufacturing fertilizers	3.21	2.82	0.2276	0.2116	0.1924	0.6169	0.6169
	This unit refers to :							
	. the manufacture of household or industrial cleaning or maintenance products, such as cleaning products, strippers, disinfectants, detergents or fabric softeners . the manufacture of adhesives; . the manufacture of ink; . the manufacture of coating products such as paints, varnishes, stains or lacquers; . the manufacture of fertilizers.							



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
	This unit refers to :								
.	the manufacture of synthetic resins such as melamine, polypropylene, urea-formaldehyde or polyethylene resins from gaseous or liquid raw materials that do not come from recycled materials;								
.	the refining of crude oil;								
.	the manufacture of petrochemical products such as ethylene, propylene, benzene, toluene or xylene;								
.	the manufacture of chemical products such as sodium chlorate, hydrogen peroxide, ferric chloride, naphthalene oil, styrene, catalysts, iodized or softener salts, using processes such as cracking, electrolysis or distillation;								
.	the manufacture of synthetic pigments;								
.	the manufacture of alkali such as potash, ammoniac or caustic soda;								
.	the manufacture of halogens such as fluorine, chlorine, bromine or iodine;								
.	the manufacture of acids such as sulfuric, hydrochloric or nitric acid;								
.	the manufacture of blown plastic foam;								
.	the manufacture of gases such as carbon dioxide, hydrogen, oxygen, nitrogen or argon.								
	This unit also refers to :								
.	the bottling of gases such as carbon dioxide, hydrogen, oxygen, nitrogen or argon;								
.	the composition of polyurethane foam.								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
17010	Manufacturing threads; manufacturing woven fabrics; manufacturing carpet made of textile materials	3.38	2.98	0.2726	0.2329	0.1958	0.7039	0.7039	0.7039
	This unit refers to:								
	. manufacture of threads made of fibres;								
	. manufacture of woven fabrics;								
	. manufacture of carpet made of textile materials.								
	This unit also refers to:								
	. the twisting, re-twisting or winding of thread made of fibres;								
	. the texturizing of thread made of fibres such as twisting, crushing or compression;								
	. the manufacture of rope or string;								
	. the manufacture of needle punched fabrics;								
	. the manufacture of woven or needle punched felt;								
	. the manufacture of wigs or hairpieces.								
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:								
	. the cutting and binding of carpet material in carpets or mats;								
	. the manufacture of decoration or furniture accessories using textile materials of the cut and sewn type;								
	. the manufacture by extrusion of synthetic fibres or threads;								
	. the finishing of manufactured products.								
	This unit does not refer to:								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
17020	<p>. the manufacture of mineral fibres.</p> <p>Manufacturing knitted fabrics; manufacturing tapes, elastic bands, lace, rope, laces or belt-webbing</p> <p>This unit refers to:</p> <p>. the manufacture of knitted fabrics;</p> <p>. the manufacture of tapes, elastic bands, lace, rope, laces or belt-webbing by weaving, binding or knitting.</p> <p>This unit also refers to:</p> <p>. the manufacture of knitted pieces of clothing such as sleeves, collars or cuffs, which do not require sewing activities;</p> <p>. the manufacture of fire hoses;</p> <p>. the manufacture of nets from textile materials by binding, knitting or tying;</p> <p>. the embroidery of fabrics.</p> <p>This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:</p> <p>. the finishing of manufactured products.</p> <p>An employer who engages in both the manufacture of embroidered decorative articles or badges and the embroidery of fabrics is classified in this unit for these activities.</p>	5.52	5.07	0.3535	0.2589	0.1982	1.4090	1.4090

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
17030	Manufacturing clothing of the cut and sewn type; manufacturing knitted clothing	2.79	2.41	0.1570	0.1664	0.1109	0.6575	0.6575	0.6575
	This unit refers to:								
	<ul style="list-style-type: none"> <li>. the manufacture of clothing of the cut and sewn type made of textile materials, leather, imitation leather, fur, plastic or rubber such as: <ul style="list-style-type: none"> <li>. pants;</li> <li>. coats;</li> <li>. shirts;</li> <li>. jackets;</li> <li>. underwear;</li> <li>. bathing suits;</li> <li>. dresses;</li> <li>. hats;</li> <li>. scarves;</li> </ul> </li> <li>. the manufacture of knitted clothing such as: <ul style="list-style-type: none"> <li>. sweaters;</li> <li>. skirts;</li> <li>. dresses;</li> <li>. half hose socks;</li> <li>. socks;</li> <li>. nylon stockings;</li> <li>. tuques;</li> <li>. mittens;</li> <li>. scarves.</li> </ul> </li> </ul>								

This unit also refers to:



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
	<ul style="list-style-type: none"> <li>. the manufacture of clothing samples;</li> <li>. the manufacture of knitted pieces of clothing such as sleeves, collars or cuffs, if they require sewing activities;</li> <li>. the manufacture of knitted articles such as bags or cases;</li> <li>. the remodeling of clothing or articles made of fur;</li> <li>. the cutting and trimming of fabrics with a view to manufacturing clothing;</li> <li>. alterations or minor repairs to clothing;</li> <li>. clothing inspection services including activities related to cutting thread, sewing on labels or sewing on buttons.</li> </ul> <p>This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:</p> <ul style="list-style-type: none"> <li>. the manufacture of gloves, belts, suspenders or neckties of the cut and sewn type made of textiles, leather or imitation leather;</li> <li>. embroidery on knitted clothing or articles;</li> <li>. finishing of manufactured products.</li> </ul> <p>An employer who carries out in the same building both the repair of clothing and the manufacture of decoration and furniture accessories made of textile materials referred to under unit 17040 is classified in this unit for these activities.</p>	4.26	3.84	0.3074	0.3357	0.1918	1.0323	1.0323	1.0323
17040	Manufacturing or repairing articles made of canvas; manufacturing decoration and furniture accessories made of textile materials								

This unit refers to:

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2007	2008	2006	2007
.	the manufacture or repair of canvas articles of the cut and sewn type such as:						
.	sails for boats;						
.	canvas covers for shelters, canopies or parasols;						
.	cover shells for manure pits;						
.	canvass sheets;						
.	inflatable toys;						
.	the manufacture of decoration and furniture accessories made of textile materials of the cut and sewn type such as:						
.	cushions;						
.	pillows;						
.	drapery material;						
.	bedding;						
.	curtains;						
.	towels.						
	This unit also refers to:						
.	the manufacture of filters made of textile materials of the cut and sewn type;						
.	the manufacture of toys made of fabric such as dolls, teddy bears or balls;						
.	the manufacture of fabric diapers or cloths;						
.	the manufacture of bags made of canvas or textile materials of the cut and sewn type;						
.	the manufacture of zippers on a support made of textile materials;						
.	the cutting and binding of carpet material in carpets or mats.						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:							
	. embroidery on manufactured products;							
	. the finishing of manufactured products.							
	This unit does not refer to:							
	. the manufacture of framing for filters;							
	. the manufacture of metal structures of the products referred to in this unit;							
	. the installation of manufactured products when it is referred to under units 54080 or 80150.							
17050	Manufacturing footwear; manufacturing luggage or leathercraft made of textile materials, leather or imitation leather; manufacturing gloves, belts, suspenders or neckties made of textile materials, leather or imitation leather; operating a shoe repair store	2.47	2.10	0.1700	0.1262	0.1358	0.5426	0.5426
	This unit refers to:							
	. the manufacture of footwear of the cut and sewn type such as boots, shoes, slippers or moccasins;							
	. the manufacture of luggage or leathercraft of the cut and sewn type made of textile materials, leather or imitation leather such as bags, backpacks, handbags, wallets or cases;							
	. the manufacture of gloves, belts, suspenders or neckties of the cut and sewn type made of textile materials, leather or imitation leather;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2007	2008	2006	2007
.	the operation of a shoe repair store including the repair, the dyeing or the manufacture of leather or imitation leather articles.						
	This unit also refers to:						
.	the manufacture of leather or imitation leather articles such as harnesses, saddles or leads;						
.	the manufacture of ice-skates or roller skates of the cut and sewn type;						
.	the manufacture of body protection equipment from leather, imitation leather or textile materials such as:						
.	life vests;						
.	bullet-proof vests;						
.	elbow pads, shoulder pads, leg pads, knee pads;						
.	throat protectors;						
.	hockey pants;						
.	the manufacture or repair of prostheses or orthoses.						
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:						
.	the manufacture of parts related to footwear such as soles, eyelets or linings;						
.	the manufacture of bags made of canvas or textile materials of the cut and sewn type;						
.	embroidery on manufactured products;						
.	the finishing of manufactured products.						



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	<ul style="list-style-type: none"> <li>. the dyeing of leather or fur;</li> <li>. the manufacture of dental floss from string made of textile materials.</li> </ul> <p>This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:</p> <ul style="list-style-type: none"> <li>. printing on fabrics or clothing.</li> </ul> <p>This unit does not refer to:</p> <ul style="list-style-type: none"> <li>. the operation of a laundromat;</li> <li>. clothing inspection service including thread cutting activities, the sewing on of labels or buttons.</li> </ul>	4.74	4.31	0.4545	0.4753	0.3216	1.2375	1.2375
18010	<p>Manufacturing doors and windows, in wood or plastic</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>. the manufacture of doors and windows, in wood or plastic.</li> </ul> <p>This unit also refers to :</p> <ul style="list-style-type: none"> <li>. the manufacture of doors and windows, in wood or plastic, covered with materials such as wood, metal or plastic;</li> <li>. the manufacture of hybrid windows made of materials such as wood, metal or plastic;</li> <li>. the manufacture of wood garage doors;</li> </ul>							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	<ul style="list-style-type: none"> <li>. the manufacture of metal doors when done in the same building as the doors and windows referred to under this unit;</li> <li>. the manufacture and assembly of blinds.</li> </ul> <p>This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :</p> <ul style="list-style-type: none"> <li>. the manufacture of the following products, elsewhere than on the worksite or on the job, when they are made of wood : sills, frames, mouldings or trims of doors and windows;</li> <li>. the cutting of glass;</li> <li>. the drying of wood.</li> </ul> <p>This unit also refers to the manufacture of sealed glass units form integration in doors and windows when their manufacture takes place in the building where these doors and windows are manufactured.</p>							
	<p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>. the manufacture by moulding of forms such as profiled sections;</li> <li>. the installation of manufactured products.</li> </ul>							
18020	<p>Manufacturing solid wood panels; manufacturing wood floors; manufacturing wood mouldings; manufacturing wood furniture components; manufacturing wood stairway components; manufacturing wood cabinet doors</p> <p>This unit refers to :</p>	4.90	4.47	0.4836	0.4049	0.3038	1.1309	1.1309

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	<ul style="list-style-type: none"> <li>. the manufacture of solid wood panels;</li> <li>. the manufacture of wood floors;</li> <li>. the manufacture of wood mouldings;</li> <li>. the manufacture of wood furniture components;</li> <li>. the manufacture of wood stairway components;</li> <li>. the manufacture of wood cabinet doors.</li> </ul>							
	This unit also refers to :							
	<ul style="list-style-type: none"> <li>. the manufacture of the following products elsewhere than on the worksite or on the job when they are made of wood : sills, frames, mouldings or trims of doors and windows;</li> <li>. the manufacture of wood products by lathe work, jointing, finger jointing, bending or bowing except if the manufacture of this product is referred to under another unit.</li> </ul>							
	This unit also refers to the drying of wood when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit.							
	This unit does not refer to :							
	<ul style="list-style-type: none"> <li>. the installation of the manufactured products.</li> </ul>							
18030	Manufacturing in the plant or the workshop of wood frame buildings; manufacturing in the plant or the workshop of mobile homes or worksite trailers having a wood frame, manufacturing in the plant or the workshop of wood frame house panels	11.53	10.93	0.9721	0.9383	0.7434	2.6594	2.6594



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	This unit refers to :							
	the manufacture in the plant or the workshop of wood frame buildings such as houses, cottages, storage sheds or garages;							
	the manufacture in the plant or the workshop of mobile homes or worksite trailers having a wood frame;							
	the manufacture in the plant or the workshop of wood frame house panels.							
	This unit also refers to :							
	the manufacture in the plant or the workshop of wood frame garden pavilions.							
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :							
	the drying of wood.							
	This unit does not refer to :							
	the installation of manufactured products.							
	An employer classified in this unit can also be classified in exceptional unit 90010.							
18040	Manufacturing wood coffins; manufacturing or restoring musical instruments having a wood structure; manufacturing furniture, cabinets, counters or integrated furnishings made of wood or having a wood	5.59	5.13	0.4428	0.3986	0.3685	1.3509	1.3509

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2007	2008	2006	2007
	structure in a cabinet-making workshop						
	This unit refers to :						
	<ul style="list-style-type: none"> <li>. the manufacture of wood coffins;</li> <li>. the manufacture or restoration of musical instruments having a wood structure such as pianos, organs, guitars, drums or flutes;</li> <li>. the manufacture of furniture, cabinets, counters or integrated furnishings made of wood or having a wood structure in a cabinet-making workshop where the organization of work is not standardized and where the production is done on a small scale by workers who are not specifically assigned to a work station.</li> </ul>						
	This unit also refers to :						
	<ul style="list-style-type: none"> <li>. the manufacture of game tables having a wood structure such as billiard tables, Mississippi tables or card tables;</li> <li>. the manufacture of products made of wood or having a wood structure requiring assembly operations such as jewelry boxes, letter boxes, frames, toys, bird feeders, hockey sticks, snowboards, snowshoes, skis or trophies;</li> <li>. the operation of an upholstery workshop;</li> <li>. the operation of a furniture stripping or restoration workshop;</li> <li>. the application in the plant or workshop of products such as paint, stain or varnish, to wood or wood products;</li> <li>. the manufacture or repair, excluding mechanical repairs, of wood boats such as canoes or rowboats;</li> <li>. the manufacture of wood structure docks;</li> <li>. the manufacture of garden furniture made of wood or having a</li> </ul>						



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
.	the manufacture of docks having a metal structure;								
.	the manufacture of marina walkways or gangways made of metal for boats;								
.	the manufacture of metal stretchers;								
.	the manufacture of metal display units;								
.	the manufacture of metal storage units such as lockers, filing cabinets, shelves, tool boxes or safes;								
.	the manufacture of metal mail boxes or postal boxes;								
.	the manufacture of bicycles;								
.	the manufacture of wheelchairs;								
.	the manufacture of snowshoes having a metal base;								
.	the manufacture of recreation equipment having a metal structure for daycare nurseries or playgrounds such as swings, slides, playground psychomotor apparatuses;								
.	the manufacture of physical fitness equipment having a metal structure.								
	This unit does not refer to :								
.	the manufacture in a foundry of products referred to under this unit;								
.	the manufacture of wrought iron furniture;								
.	framing service;								
.	the installation of manufactured products.								
18060	Manufacturing cabinets having a wood structure intended to be attached to a structure; manufacturing counters having a wood structure; manufacturing integrated furnishings having a wood structure	4.71	4.28	0.3990	0.3493	0.2988	1.0982	1.0982	1.0982

This unit refers to:



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
19010	Manufacturing, installation of commercial signs or exhibition stands	7.03	6.54	0.4919	0.3882	0.3347	1.7567	1.7567	1.7567
	This unit refers to:								
	. the manufacture and installation of commercial signs;								
	. the manufacture and installation of exhibition stands.								
	This unit also refers to:								
	. the manufacture and installation of billboards;								
	. the installation of signs on billboards;								
	. the manufacture and installation of traffic signs;								
	. the manufacture and installation of stage sets;								
	. the manufacture of floats.								
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :								
	. lettering on automobile vehicles;								
	. the manufacture and installation of canopies;								
	. the manufacture and installation of electronic poster panels;								
	. the manufacture of display racks or displays;								
	. the manufacture of advertising accessories;								
	. printing on banners, signs and posters;								
	. the manufacture of indoor signs.								
26050	Printing; reprography; bindings; manufacturing paper or paperboard office supplies	2.23	1.86	0.1501	0.1602	0.1038	0.4681	0.4681	0.4681







Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	This unit also refers to :							
	<ul style="list-style-type: none"> <li>· the manufacture of log construction homes, using round timber or square timber, elsewhere than on the work site or on the job;</li> <li>· the manufacture of shingles, laths or plywood sheets;</li> <li>· the manufacture of veneer by slicing or rotary cutting;</li> <li>· the manufacture of wood chips outside the forest;</li> <li>· wood planing or wood piece cutting services;</li> <li>· the application in the plant or workshop of products such as paint or varnish, to wood or wood products when the employer treats the wood, whether or not under pressure.</li> </ul>							
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :							
	<ul style="list-style-type: none"> <li>· the measuring of wood;</li> <li>· the marking of trees or timber marking.</li> </ul>							
	An employer who trades in wood and who also dries wood is classified in this unit for the trade in this wood.							
	An employer classified under this unit can also be classified in exceptional units 34410, 34420, 90010 and 90020.							
34030	Manufacturing or assembling pallets or containers made of wood used in the handling and transportation of merchandise; manufacturing wooden fences; manufacturing roof trusses, joists or rafters made of wood	7.87	7.36	0.6321	0.6079	0.4923	1.3653	1.3653

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	This unit refers to :							
	<ul style="list-style-type: none"> <li>· the manufacture or assembly of wood pallets or containers used in the handling and transportation of merchandise;</li> <li>· the manufacture of wooden fences;</li> <li>· the manufacture of roof trusses, joists or rafters made of wood.</li> </ul>							
	This unit also refers to :							
	<ul style="list-style-type: none"> <li>· the manufacture of components of pallets, containers or fences made of wood;</li> <li>· the repair and recycling of pallets or containers made of wood;</li> <li>· the manufacture of reels made of wood;</li> <li>· the manufacture of pools made of wood;</li> <li>· the manufacture in the plant or workshop of wood frame house panels when the employer manufactures roof trusses, joists or rafters made of wood.</li> </ul>							
	This unit does not refer to :							
	<ul style="list-style-type: none"> <li>· the installation of manufactured products.</li> </ul>							
	An employer classified under this unit can also be classified in exceptional units 34410, 34420, 90010 and 90020.							
34200	Manufacturing paper pulp; manufacturing paper and paperboard; manufacturing wood fibre boards	2.58	2.20	0.1839	0.1797	0.1336	0.4095	0.4095
	This unit refers to :							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	<ul style="list-style-type: none"> <li>. the manufacture of paper pulp;</li> <li>. the manufacture of paper, paperboard, felt paper;</li> <li>. the manufacture of wood fibre insulation boards.</li> </ul> <p>This unit also refers to :</p> <ul style="list-style-type: none"> <li>. the manufacture of cores for paper rolls for its own purposes;</li> <li>. the production of electricity for its own purposes;</li> <li>. the manufacture of chemicals for its own purposes.</li> </ul> <p>This unit also refers to the following activities when they are done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :</p> <ul style="list-style-type: none"> <li>. measuring wood;</li> <li>. unwinding and rewinding paper and paperboard.</li> </ul> <p>An employer classified under this unit can also be classified in exceptional units 34410, 34420, 90010 and 90020.</p>	5.14	4.70	0.4072	0.3382	0.2952	1.1029	1.1029
34210	<p>Transforming paper and paperboard; treating paper and paperboard; manufacturing particle board; coating of boards</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>. the transformation of paper or paperboard into products such as toilet paper, paper towels, plates, facial tissues, diapers, napkins, cups, straws, tubes, cores, cigarette paper, medical paper, bags, sandpaper, laminated products, cellulose fibre insulation, wrapping products or lids;</li> </ul>							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
.	unwinding and rewinding of paper and paperboard products;							
.	cutting of paper or paperboard into sheets;							
.	making of corrugated paperboard;							
.	transformation of corrugated paperboard into products such as stands, protective corners, separators or boxes;							
.	transformation of laminate into all types of products;							
.	treatment of paper or paperboard by the application of products such as melamine resin, paraffin, wax or silicone or by superimposing sheets of material such as plastic, aluminum, paper or paperboard;							
.	transformation of felt paper into products such as asphalt saturated paper or asphalt shingles;							
.	transformation of wood fibre panels into products such as insulating boards or acoustic or decorative tiles;							
.	impregnating membranes with a coating;							
.	manufacturing of particle boards, such as wood particle boards, waferboard or oriented strand board;							
.	covering of boards with materials or products such as plastic, thermoplastic, melamine, laminate or paint;							
.	printing of panels.							
	This unit also refers to :							
.	the cutting of more than one of the following raw materials :							
.	rubber;							
.	cork;							
.	paper;							
.	plastic;							
.	paperboard;							
.	felt.							



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
35010	transport of lumber or paper. Manufacturing freestone products This unit refers to : . the manufacture of freestone products such as grave monuments, furniture, slabs or curbs. Freestone refers to such stones as granite, marble or slate. This unit also refers to : . the cutting, grinding, shaping or finishing of freestone. This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit : . stone engraving. This unit does not refer to : . the installation referred to under units 80030 to 80260.	6.87	6.39	0.5405	0.4604	0.3485	1.5239	1.5239
35020	Manufacturing ready-mixed concrete; manufacturing asphalt This unit refers to : . the operation of a stationary or mobile ready-mixed concrete	4.96	4.52	0.3067	0.3393	0.2628	1.0465	1.0465

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	<ul style="list-style-type: none"> <li>. manufacturing plant;</li> <li>. the operation of a stationary or mobile asphalt manufacturing plant.</li> </ul>							
	<p>This unit also refers to :</p> <ul style="list-style-type: none"> <li>. the delivery of ready-mixed concrete;</li> <li>. the mixing and bagging of sand-cement, cold asphalt or dry concrete;</li> <li>. the manufacture of monolithic refractory products.</li> </ul>							
	<p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>. the pumping of concrete;</li> <li>. the operation of a quarry;</li> <li>. cement, concreting and paving work as well as the installation of manufactured products.</li> </ul>							
35030	<p>Manufacturing concrete products</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>. the manufacture of concrete products, whatever their composition, such as pipes, bricks or blocks;</li> <li>. the manufacture of concrete structural or architectural elements.</li> </ul> <p>This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :</p>	6.35	5.88	0.6158	0.5757	0.4163	1.4575	1.4575

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2007	2008	2006	2007
	. the manufacture of ready-mixed concrete.						
	This unit does not refer to :						
	. the installation of manufactured products.						
35040	Transforming and finishing glass	4.58	4.16	0.4131	0.3236	0.9052	0.9052
	This unit refers to :						
	. the transformation of flat glass into in particular tempered, curved or rolled glass;						
	. the manufacture of cut glassware products such as aquariums, glass doors without framing or tables;						
	. the manufacture of decorative glass products;						
	. the manufacture of stained glass;						
	. the manufacture of mirrors;						
	. glass or mirror work such as cutting, polishing, beveling, drilling, foresting, sanding or engraving;						
	. the manufacture of sealed glass units.						
	This unit also refers to:						
	. the manufacture of glass using a blowing iron.						
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :						





Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	<ul style="list-style-type: none"> <li>. the manufacture of mica powder;</li> <li>. the manufacture of grindstone using bonded abrasives;</li> <li>. the manufacture of mineral fibre such as fiberglass or rock fibre;</li> <li>. the manufacture of products made of plaster.</li> </ul> <p>This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :</p> <ul style="list-style-type: none"> <li>. the manufacture of monolithic refractory products;</li> <li>. the transformation of mineral fibres into products such as bulk insulation or mattresses;</li> <li>. the manufacture of joint compound.</li> </ul> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>. the manufacture of ready-mixed concrete;</li> <li>. the manufacture of agricultural limestone;</li> <li>. the operation of pottery cafes;</li> <li>. the operation of a quarry;</li> <li>. the manufacture of wire and textiles made out of mineral fibre;</li> <li>. the installation of manufactured products.</li> </ul>	3.61	3.20	0.3334	0.3318	0.2479	0.7393	0.7393
36050	<p>Manufacturing metal products by stamping, machining or forging</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>. sheet metal work by mechanical processes such as : moulding, die stamping, stamping and cutting to manufacture products</li> </ul>							



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
.	reconditioning by using a metal spray gun;							
.	the manufacture by machining of plastic parts other than machines or equipment.							
	<p>This unit also refers to the preparatory work and manufacturing prior to the work referred to under unit 80180 carried out in the workshop elsewhere than on the work site or on the job. If the employer is classified under both units 80130 and 80180, and if over 50% of the insurable wages earned with respect to activities referred to in these two units are referred to with respect to unit 80130, this preparatory work is then referred to under unit 80130.</p>							
	<p>This unit does not refer to :</p>							
.	the manufacture of industrial moulds made out of cast iron;							
.	the refurbishing of vehicle parts when the part is disassembled from or mounted on the vehicle by workers of the employer;							
.	the manufacture on the work site or on the job of gutters, pipes or other products from metal sheets;							
.	the installation referred to under units 80030, 80130 and 80180;							
.	the manufacture of synthetic bearing housings by casting;							
.	the manufacture of metal boxes, cabinets and tubs when this manufacturing is done by the workers of an employer as part of the manufacturing by this employer of products referred to under another unit;							
.	the manufacture of brake components by casting;							
.	the manufacture in a foundry of products referred to under this unit;							
.	the preparatory work for the work referred to under 80130.							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
36060	Manufacturing metal wire products	3.58	3.18	0.2904	0.3345	0.2563	0.6708	0.6708
	This unit refers to :							
	. the manufacture by cold drawing of metal wire using drawing stock that is not produced in the same building, whether or not the employer has the wire undergo other operations, for example to insulate it;							
	. the insulation of electric or communication wires and cables, when the metal wire or optical fibre is not produced in the same building;							
	. the manufacture of products such as cables, springs, nails, fences made out of wire or metal rods that are not produced in the same building;							
	. the manufacture of metal wire furniture.							
	This unit also refers to :							
	. the manufacture of reinforcement mesh;							
	. the operation of a bending yard elsewhere than on the work site or on the job.							
	This unit does not refer to :							
	. the manufacture of wire or metal rod products by machining or forging;							
	. the installation referred to under units 80030, 80100 and 80170.							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
36070	<p>An employer who manufactures furniture or furnishings that are composed of both metal wire and other materials, and an employer who manufactures both furniture or furnishings made out of metal wire and furniture and furnishings made out of other materials are classified under unit 18050 for these activities.</p> <p>Manufacturing doors and windows made out of metal, shopwindows, hothouses made out of metal, metal garage doors; manufacturing architectural products by cutting and assembling metal extrusions and tubular metal; manufacturing doors and panels of refrigerated rooms; manufacturing banisters, fences and railings made out of aluminum</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>. the manufacture of metal doors with or without windowpanes and windows such as : <ul style="list-style-type: none"> <li>. residential doors and windows;</li> <li>. doors and windows for office buildings, commercial, industrial or institutional establishments;</li> <li>. patio-doors;</li> <li>. folding doors and gates for commercial and public buildings;</li> <li>. doors and windows for transportation equipment;</li> </ul> </li> <li>. the manufacture of the following products when they are made out of metal : sills, door and window frames, screens, mouldings and trims;</li> <li>. the assembly of screens;</li> <li>. the manufacture of shopwindows, wall curtains, skylights, venting windows, solariums, atria, bus shelters and gatehouses;</li> <li>. the manufacture of metal hothouses;</li> </ul>	5.37	4.93	0.4263	0.4238	0.3677	1.0894	1.0894	1.0894

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2007	2008	2006	2007
.	the manufacture of metal garage doors, metal hangar doors, metal rolling doors and metal curtains made of embossed curved or flat slats;						
.	the manufacture of architectural products by cutting and assembling metal extrusions and tubular metal with or without the incorporation of glass, fabric or reinforced plastic sheet such as :						
.	canopies;						
.	shelters;						
.	residential or commercial portal frames;						
.	the manufacture of doors and panels of refrigerated rooms;						
.	the manufacture of banisters, with or without glass, fences and railings in aluminum.						
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :						
.	the cutting of glass;						
.	the manufacture of metal sheathing boards;						
.	the manufacture of sills, door frames or window frames made out of wood;						
.	the installation of canvas shelters or canopies.						
	This unit also refers to the manufacture of sealed glass units for integration in doors and windows when their manufacture takes place in the building where these doors and windows are manufactured.						
	This unit does not refer to :						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
	<ul style="list-style-type: none"> <li>. the installation referred to under units 80110, 80130, 80150 and 80160;</li> <li>. the manufacture of fabrics and sewing work;</li> <li>. the manufacture of outdoor metal siding;</li> <li>. the manufacture of ornamental iron products;</li> <li>. the manufacture in a foundry of products referred to under this unit;</li> <li>. the manufacture by extrusion of forms such as a extruded shapes.</li> </ul>								
36080	<p>Painting in the workshop of metal products; plating and heat treatment of metals in the workshop</p> <p>This unit refers to the following work when done in the workshop, elsewhere than on the work site or on the job :</p> <ul style="list-style-type: none"> <li>. the application on metal products of dry or liquid paint by spraying or other processes, including painting by electrostatic process;</li> <li>. the coating and plating of metal products, including the plating of precious metals;</li> <li>. the heat treatment of metals and metal products.</li> </ul> <p>This unit also refers to the following work when done in the workshop, elsewhere than on the work site or on the job :</p> <ul style="list-style-type: none"> <li>. protective coating by using a metal spray gun;</li> <li>. the enameling of metal products;</li> <li>. the polishing of metal;</li> <li>. the sandblasting of metal;</li> </ul>	5.64	5.19	0.5161	0.5457	0.3885	1.7879	1.7879	1.7879



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	<ul style="list-style-type: none"> <li>. the plating and heat treatment of airplane parts.</li> </ul> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>. vehicle body repair and painting work;</li> <li>. the application of rust-proofing and paint sealant to vehicles.</li> </ul> <p>An employer who applies rubber coating to products in the workshop and applies coatings involving other materials to these products or other products in the workshop is classified in this unit for these activities.</p>							
36090	<p>Manufacturing metal framing elements; manufacturing ornamental iron products; operating a stationary welding workshop; manufacturing scaffolding</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>. the manufacture of metal framing elements, from structural steel plates and shapes that are not manufactured by the employer;</li> <li>. the manufacture of self-bracing building sections made of steel and the assembly of these sections in the workshop;</li> <li>. the manufacture of ornamental iron products;</li> <li>. the operation of a stationary welding workshop;</li> <li>. the manufacture of scaffolding.</li> </ul> <p>This unit also refers to :</p> <ul style="list-style-type: none"> <li>. the manufacture of parts of silos made out of metal;</li> <li>. artisanal forging;</li> </ul>	9,25	8,71	0,9014	0,9757	0,7112	2,0554	2,0554





Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
.	the manufacture of aerial baskets, with or without the manufacture of baskets;							
.	the manufacture of stalls, cages and paddocks using tubular metal;							
.	the manufacture of forklifts.							
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :							
.	the manufacture of forks, picks and hitches for heavy equipment;							
.	the manufacture of farm ventilation systems.							
	This unit does not refer to :							
.	the manufacture in a foundry of products referred to under this unit;							
.	the manufacture of farm buildings;							
.	the manufacture of wooden floors for trailers by an employer who does not manufacture trailers;							
.	the manufacture of reinforced plastic trailers;							
.	the manufacture of reinforced plastic baskets by an employer who does not manufacture the aerial basket;							
.	the rewinding of electric motors of locomotives;							
.	the manufacture of truck boxes made out of reinforced plastic;							
.	the manufacture of silos;							
.	the manufacture of wire mesh containers.							
36110	Manufacturing boilers and metal tanks; manufacturing heavy industrial	4.58	4.15	0.4416	0.4299	0.3355	0.9652	0.9652

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	machines and equipment							
	This unit refers to :							
	. the manufacture of boilers and metal tanks.							
	This unit refers to the manufacture of the following heavy industrial machines and equipment :							
	. industrial dust extractors, cyclones and heat exchangers;							
	. machines and equipment for the paper industry;							
	. machines and equipment for the sawmill industry;							
	. machines and equipment for the mining industry;							
	. machines and equipment for the primary iron industry.							
	This unit also refers to the manufacture of the following heavy machines and equipment :							
	. industrial stacks made out of metal;							
	. machines and industrial equipment for wastewater and drinking water treatment;							
	. overhead cranes, hoists, monorails and winches;							
	. bridge or mounted cranes;							
	. turbines.							
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :							
	. the manufacture of industrial fans and centrifugal blowers;							



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
.	commercial and industrial exhaust fans;							
.	household fans;							
.	air-air heat exchangers;							
.	air supply units;							
.	electronic filters;							
.	the manufacture of air conditioning equipment, such as :							
.	air conditioners;							
.	humidifiers;							
.	dehumidifiers;							
.	the manufacture of refrigeration equipment, such as :							
.	refrigerated counters and show cabinets;							
.	refrigeration equipment for coolers or refrigerated warehouses;							
.	the manufacture of home appliances, such as :							
.	refrigerators and freezers for the home;							
.	ranges for the home;							
.	dishwashers for the home;							
.	washers and dryers for the home;							
.	vacuum cleaners;							
.	suction hoods for the home;							
.	carpet cleaning machines;							
.	floor cleaning machines;							
.	the manufacture of electric lighting fittings, other than lamp poles for non-residential use;							
.	the assembly of electric lighting fittings, including electric and solar energy light poles;							
.	the manufacture of pumps and compressors.							

This unit also refers to :

Unit Number	Unit Title	First-level experience ratio			Second-level experience ratio				
		General Rate	Special Rate	2007	2008	2009	2006	2007	2008
.	the manufacture of automatic distributing machines;								
.	the manufacture of refrigerated fountains and water coolers;								
.	the manufacture of household drinking water treatment equipment;								
.	the manufacture or repair of automobile radiators;								
.	the manufacture of sprayers;								
.	the manufacture of pressure washer equipment;								
.	the manufacture of fanning beds.								
	This unit does not refer to :								
.	the manufacture of equipment only requiring sheet metal work without the assembly of electrical or mechanical components, such as roof fans or chimney stacks;								
.	the manufacture of heavy industrial refrigeration equipment requiring the assembly of pipes;								
.	the manufacture in a foundry of products referred to under this unit;								
.	the manufacture of non-electric lighting fittings;								
.	glass work in the manufacture of electric lighting fittings;								
.	the moulding of metal in the manufacture of electric lighting fittings;								
.	the manufacture of lamp shades;								
.	the installation referred to under units 69960, 80030 to 80260;								
.	the manufacture of equipment for farm spraying or dusting;								
.	the manufacture of thermostats;								
.	the repair of radiators when the radiator is mounted on or removed from the vehicle by the workers of the employer.								
36130	Manufacturing commercial kitchen appliances and equipment;	3.16	2.77	0.2553	0.1893	0.1750	0.6063	0.6063	0.6063



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2007	2008	2006	2007
	manufacturing machines and equipment for the food, pharmaceutical and cosmetics industry; manufacturing machines and equipment for the maple growing industry; manufacturing machine-tools for working metal and woodworking; manufacturing machines and equipment for the rubber, plastic, furniture and lumber industry						
	This unit refers to :						
	<ul style="list-style-type: none"> <li>. the manufacture of commercial kitchen appliances and equipment, such as : <ul style="list-style-type: none"> <li>. cooking appliances, stoves and ovens;</li> <li>. food warming appliances;</li> <li>. dishwashers;</li> </ul> </li> <li>. the manufacture of machines and equipment for the food industry, such as : <ul style="list-style-type: none"> <li>. bakery product machines and equipment;</li> <li>. bottling machines and equipment;</li> <li>. slaughterhouse machines and equipment;</li> <li>. brewery machines and equipment;</li> </ul> </li> <li>. the manufacture of machines and equipment for the pharmaceutical and cosmetics industry;</li> <li>. the manufacture of machines and equipment for the maple products industry;</li> <li>. the manufacture of machine tools for working metal or woodworking;</li> <li>. the manufacture of machines and equipment for the rubber, plastic, furniture or lumber industry.</li> </ul>						
	This unit also refers to :						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	<ul style="list-style-type: none"> <li>. the manufacture of machines and equipment for mobile sawmills;</li> <li>. the manufacture of assembly lines;</li> <li>. the manufacture of packaging machines;</li> <li>. the manufacture of mechanized hand tools;</li> <li>. the manufacture of snow blowers for the home.</li> </ul> <p>This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :</p> <ul style="list-style-type: none"> <li>. the manufacture of dies;</li> <li>. the manufacture and assembly of industrial piping elsewhere than on the work site or on the job;</li> <li>. the manufacture of metal counters.</li> </ul> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>. the manufacture of tanks;</li> <li>. the installation referred to under units 80080 and 80250;</li> <li>. the manufacture of products on the work site or on the job;</li> <li>. the manufacture in the foundry of products referred to under this unit.</li> </ul>	2.48	2.10	0.2734	0.2267	0.1808	0.5489	0.5489
36140	<p>Manufacturing and refurbishing transformers; manufacturing electric motors, generators, alternators, generating sets; rewiring of electric motors, alternators and starters</p> <p>This unit refers to :</p>							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
.	the manufacture and refurbishing of power, switchboard and voltage transformers;							
.	the manufacture of electric motors;							
.	the manufacture of generators;							
.	the manufacture of alternators;							
.	the manufacture of generating sets;							
.	the rewiring of electric motors, alternators and starters.							
	This unit also refers to :							
.	the manufacture of high-power condensers;							
.	the manufacture of ignitions;							
.	the manufacture of starters;							
.	the manufacture of solenoids;							
.	the manufacture of bus-bars;							
.	the manufacture of accumulators and batteries.							
	This unit does not refer to :							
.	the rewiring of electric motors, alternators and starters on the work site or on the job;							
.	the installation referred to under unit 80060.							
36150	Manufacturing computer hardware and peripherals, telephone and communication hardware, audio-video hardware, electric switching and connection devices, electric and electronic parts and components, control panels and electric and electronic measurement and control instruments panels	1.38	1.04	0.0714	0.0798	0.0516	0.2447	0.2447

This unit refers to :

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
.	the manufacture of computer hardware and peripherals, such as :							
.	computers;							
.	peripherals installed inside or outside the computer such as monitors, keyboards, mice, joysticks, storage devices, disk drives and printers;							
.	automatic bank tellers;							
.	sales terminals;							
.	bar code readers;							
.	data entry terminals;							
.	video lottery machines;							
.	the manufacture of telephone and communication hardware, such as :							
.	telephones;							
.	telephone consoles and exchanges;							
.	radio-broadcasting and television broadcasting hardware;							
.	traditional or wireless communication hardware and systems;							
.	alarm and intercom equipment;							
.	satellite communication hardware;							
.	telecommunication antennas;							
.	the manufacture of audio-video material, such as :							
.	speakers;							
.	amplifiers;							
.	televisions;							
.	the manufacture and assembly of electronic components, such as :							
.	connectors and other connection elements;							
.	the manufacture of chips and microprocessors;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2007	2008	2006	2007
.	the manufacture of printed circuit laminates;						
.	the manufacture of printed circuit board assembly units;						
.	the manufacture of semiconductors;						
.	the manufacture of connection and switching equipment, such as :						
.	circuit breakers;						
.	switches;						
.	the manufacture of auxiliary electric parts and components for transformers and connection devices such as lightening arrestors, breakers, relays, electric fuses;						
.	the manufacture of application transformers;						
.	the manufacture of light and fluorescent ballasts;						
.	the manufacture of application condensers;						
.	the manufacture of electrical distribution devices, such as :						
.	electrical connectors;						
.	switches;						
.	toggles;						
.	the manufacture of electric light bulbs;						
.	the manufacture of sealed-beam automobile headlights and other lights for automobile vehicles;						
.	the manufacture of navigation and guidance instruments, such as :						
.	aerial navigation instruments;						
.	maritime navigation instruments;						
.	the manufacture of electric or electronic medical equipment;						
.	the manufacture of devices and hardware comprising electronic computers for integrated control and command purposes;						
.	the manufacture of industrial electronic components;						
.	the manufacture of control panels;						
.	the manufacture of industrial process automatization or						



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
36170	wings, landing gear, fuselage, gas turbines; the manufacture and overhauling of aircraft engines; major modifications to aircraft systems or equipment; mechanical maintenance and refurbishing of aircraft when done by an employer other than an air carrier. Shipbuilding in a shipyard	13.00	12.36	0.5889	0.9174	0.7843	2.5517	2.5517	2.5517
	This unit refers to :								
	the building, repairing, transforming and modifying in a shipyard of ships such as : dredge scows, commercial fishing boats, passenger lines, ferries, ice-breakers; manufacturing parts of ships and barges in a shipyard; the repair of ships such as : dredge scows, commercial fishing boats, liners, ferries, ice-breakers.								
	This unit also refers to :								
	vessel refitting and boiling out services in a shipyard; the building, repairing, transformation and modification of drilling platforms.								
36190	Manufacturing snowmobiles, personal watercraft, recreational all-terrain vehicles, motorcycles and motorized golf carts; manufacturing scooters; manufacturing and refurbishing passenger coaches for rail and subway transportation	1.95	1.59	0.1591	0.2009	0.1075	0.4597	0.4597	0.4597
36200	Manufacturing buses, ambulances, trucks with the assembly of the power train, travel trailers, camping trailers, caravans and motorized	2.42	2.05	0.2768	0.3255	0.2122	0.5441	0.5441	0.5441

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	trailers							
	This unit refers to :							
	<ul style="list-style-type: none"> <li>. the manufacture of the following vehicles :               <ul style="list-style-type: none"> <li>. buses and motor coaches;</li> <li>. ambulances;</li> <li>. trucks with assembly of the power train;</li> </ul> </li> <li>. the manufacture of travel trailers;</li> <li>. the manufacture of camping trailers;</li> <li>. the manufacture of caravans and motorized trailers.</li> </ul>							
	This unit also refers to :							
	<ul style="list-style-type: none"> <li>. the adaptation of vehicles for handicapped persons;</li> <li>. the manufacture of extended body limousines;</li> <li>. the conversion of buses or trucks;</li> <li>. the interior fitting of trucks and panel trucks;</li> <li>. the manufacture of motor homes.</li> </ul>							
	This unit does not refer to :							
	<ul style="list-style-type: none"> <li>. the installation of interior fitting elements on light duty trucks done by a merchant.</li> </ul>							
36300	Manufacturing of pig iron or steel; manufacturing ferroalloys; rolling, extruding or hot drawing ferrous metals	2.62	2.24	0.2573	0.2393	0.1698	0.5205	0.5205
	This unit refers to:							









Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio		
				2007	2008	2006	2007	2008
36340	<p>workers of an employer as part of the carrying out by this employer of activities referred to under this unit:</p> <ul style="list-style-type: none"> <li>. the manufacture of models, moulds or dies;</li> <li>. the manufacture of cores.</li> </ul> <p>An employer who engages in the manufacture by casting of cast iron or cast iron alloy parts and in an activity referred to under unit 36300 is classified in this unit for these activities.</p> <p>Steel casting</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> <li>. the manufacture by casting of steel or steel alloy parts, including their machining and finishing.</li> </ul> <p>This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:</p> <ul style="list-style-type: none"> <li>. the manufacture of models, moulds or dies;</li> <li>. the manufacture of cores.</li> </ul> <p>This unit does not refer to:</p> <ul style="list-style-type: none"> <li>. the manufacture by casting of parts using the core perdu process.</li> </ul> <p>An employer who engages in the manufacture by casting of steel or</p>	16.47	15.74	0.7174	1.0415	0.6201	3.1550	3.1550

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
36350	<p>steel alloy parts and in an activity referred to under unit 36300 is classified in this unit for these activities.</p> <p>Casting of non-ferrous metals; manufacturing by casting of parts using the core perdu process</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> <li>. the manufacture of non-ferrous metal parts by processes such as gravity die casting, die casting, sand casting or plaster mould casting, including their machining and finishing;</li> <li>. the manufacture by casting of parts using the core perdu process, including their finishing.</li> </ul> <p>This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:</p> <ul style="list-style-type: none"> <li>. the manufacture of models, moulds or dies;</li> <li>. the manufacture of cores.</li> </ul> <p>An employer who engages, in the same building, in the manufacture by casting of non-ferrous metal parts and in an activity referred to under unit 36310 or unit 36320 is classified in this unit for these activities.</p>	4.63	4.21	0.4576	0.4142	0.2471	1.1168	1.1168
54010	<p>Trading in or renting indoor or outdoor furniture for the home, the office, or commercial, industrial or institutional establishments; trading in antique furniture; trading in or renting big home appliances; trading in, renting or repairing audio and video equipment; repairing small or big home appliances</p>	2.91	2.52	0.2273	0.1984	0.1814	0.5991	0.5991



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2007	2008	2006	2007
.	the trade in or repair of commercial kitchen machines and equipment, such as : <ul style="list-style-type: none"> <li>. cooking appliances, stoves and ovens;</li> <li>. appliances for reheating food;</li> <li>. dishwashers;</li> </ul>						
.	the trade in or rental of automatic bank tellers;						
.	the repair or maintenance of systems, other than central, refrigeration or air conditioning systems.						
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of trading or renting activities referred to under this unit :						
.	the trade in or rental of interior decorating accessories, vacuum cleaners, small household appliances, floor covering, lighting fixtures or air conditioners;						
.	the trade in antiques;						
.	the trade in compact discs, software or DVDs;						
.	the trade in commercial cooking accessories, such as : <ul style="list-style-type: none"> <li>. dishware;</li> <li>. cookware;</li> <li>. utensils.</li> </ul>						
	This unit does not refer to :						
.	the restoration of furniture, such as : <ul style="list-style-type: none"> <li>. stripping;</li> <li>. upholstering;</li> <li>. painting, staining or varnishing;</li> </ul>						
.	the installation of parabolic antennas;						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
.	the installation of products sold or rented when referred to in units 80030 to 80260;							
.	the installation of audio or video systems for automobile vehicles.							
	An employer who sells or rents in the same building a product referred to under this unit and a product referred to under unit 54020 is classified in this unit for these activities.							
54020	Trading in or renting office machines and equipment; trading in small home appliances; trading in, renting or repairing computer equipment and peripherals; trading in or renting electric or electronic medical or laboratory equipment; trading in medical, dental or surgical instruments or supplies; trading in or renting telephone or communication equipment; trading in, renting or repairing photographic material and equipment; photography service; film development and printing service	1.02	0.68	0.0438	0.0380	0.0365	0.1468	0.1468
	This unit refers to :							
.	the trade in or rental of office machines and equipment, such as :							
.	photocopiers;							
.	fax machines;							
.	calculators;							
.	the trade in small home appliances, such as :							
.	kettles;							
.	percolators;							
.	toasters;							
.	food processors;							
.	microwave ovens;							



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2007	2008	2006	2007
.	the trade in, rental or repair of computer hardware and peripherals, such as : computers; peripherals installed inside or outside the computer such as monitors, keyboards, mice, joysticks, storage devices, disc drives or printers; sales terminals; bar code readers; data entry terminals;						
.	the trade in or rental of electric or electronic medical or laboratory equipment, such as : devices to measure blood pressure; electrocardiographs; microscopes;						
.	the trade in medical, dental or surgical instruments or supplies, such as : scalpels; stethoscopes;						
.	the trade in or rental of telephone or communication equipment, such as : telephones; regular or cordless communication equipment and systems; two-way communication systems;						
.	the trade in, rental or repair of photographic material and equipment, such as : cameras; lenses; film rolls; tripods;						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
.	photography service;							
.	film development and printing service.							
	This unit also refers to :							
.	the trade in, rental or repair of sewing machines;							
.	the trade in personal care equipment, such as :							
.	curling irons;							
.	razors;							
.	hair dryers;							
.	the trade in lighting fixtures, such as :							
.	lamps;							
.	lights;							
.	the trade in video game consoles;							
.	the trade in alarm systems without installation;							
.	the trade in or rental of water coolers;							
.	the trade in or rental of domestic equipment used to treat drinking water;							
.	the rental of medical oxygen equipment;							
.	the trade in equipment for making beverages at home such as :							
.	juice;							
.	wine;							
.	beer.							

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :

- .
- the trade in compact discs, software or DVDs;
- .
- the trade in office supplies, such as :

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
.	paper;							
.	cash register rolls;							
.	pencils;							
.	the repair of office machines and equipment;							
.	the trade in vacuum cleaners;							
.	the trade in orthoses;							
.	the trade in parabolic antennas;							
.	the assembly of computers;							
.	the repair of small household appliances or personal care equipment;							
.	the trade in lighting supplies, such as :							
.	bulbs;							
.	fluorescent lights;							
.	the repair of lighting fixtures;							
.	the trade in video game supplies, such as :							
.	joysticks;							
.	cables;							
.	memory cards;							
.	the repair of video game consoles;							
.	the repair of water coolers or domestic equipment to treat drinking water;							
.	the trade in concentrates for making beverages at home;							
.	the trade in water.							
	This unit does not refer to :							
.	the installation of parabolic antennas;							
.	the installation of products sold or rented when it is referred to in units 80030 to 80260;							
.	the laminating of photographs;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
54030	<p>. the installation of communication systems for automobile vehicles.</p> <p>Trading in floor coverings; trading in fabrics; trading in notions; trading in decorating and furniture accessories made of textile; trading in blinds; trading in paint and wallpaper; trading in wrapping supplies made of paper, plastic, paperboard or polystyrene; trading in disposable dishware and utensils made of paper, plastic, paperboard or polystyrene; trading in plastic films and sheets; trading in sanitary supplies; trading in maintenance or cleaning products</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>. the trade in floor coverings, such as : <ul style="list-style-type: none"> <li>. slate;</li> <li>. ceramics;</li> <li>. vinyl tiles and linoleum;</li> <li>. marble;</li> <li>. parquetry;</li> <li>. hardwood flooring;</li> <li>. carpeting;</li> </ul> </li> <li>. the trade in fabrics;</li> <li>. the trade in notions, such as : <ul style="list-style-type: none"> <li>. staples;</li> <li>. needles;</li> <li>. buttons;</li> <li>. zippers;</li> <li>. patterns;</li> </ul> </li> <li>. the trade in decorating and furniture accessories made of textile, such as :</li> </ul>	2.24	1.87	0.1264	0.1193	0.1324	0.4323	0.4323

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
.	pillows;							
.	drapes;							
.	bedding;							
.	curtains;							
.	towels;							
.	the trade in blinds;							
.	the trade in paint or wallpaper;							
.	the trade in wrapping supplies made of paper, plastic, paperboard or polystyrene, such as :							
.	boxes or containers;							
.	bags;							
.	the trade in disposable dishware or utensils made of paper, plastic, cardboard or polystyrene;							
.	the trade in plastic film and sheets;							
.	the trade in sanitary supplies, such as :							
.	toilet paper;							
.	paper towels;							
.	the trade in maintenance or cleaning products, such as :							
.	soaps or detergents;							
.	waxes;							
.	disinfectants.							
	This unit also refers to :							
.	the trade in windowpanes or mirrors;							
.	store window decoration service;							
.	the trade in or rental of vacuum cleaners, polishing machines or machines to wash floors or carpets;							
.	the trade in cleaning products for vehicles, such as :							
.	waxes;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
.	soaps;							
.	the trade in manual wrapping equipment;							
.	the trade in cleaning articles, such as :							
.	. brooms;							
.	. mops;							
.	. feather dusters;							
.	. dish mops.							
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :							
.	the trade in interior decorating accessories, such as :							
.	. lighting fixtures;							
.	. knick-knacks;							
.	. bathroom accessories;							
.	the trade in hand soap;							
.	the trade in adhesive tape for packaging;							
.	the repair of vacuum cleaners, polishing machines or machines for washing floors or carpets;							
.	interior decorating design service.							
	This unit does not refer to :							
.	the manufacture of blinds;							
.	the transformation and finishing of glass;							
.	the installation when it is referred to in units 80030 to 80260;							
.	the trade in machines and equipment for packaging and bottling;							
.	the trade in body hygiene and care products;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
54040	<p>. the recycling, sorting and resale of cardboard.</p> <p>Trading in clothing or clothing accessories; trading in shoes; trading in luggage or leathercraft</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>. the trade in clothing or clothing accessories;</li> <li>. the trade in shoes;</li> <li>. the trade in luggage and leathercraft.</li> </ul> <p>This unit also refers to :</p> <ul style="list-style-type: none"> <li>. the trade in sports apparel and shoes, such as :               <ul style="list-style-type: none"> <li>. bathing suits;</li> <li>. figure skating outfits;</li> <li>. hockey sweaters;</li> <li>. ballet shoes;</li> </ul> </li> <li>. ceremonial ware and costume rental service;</li> <li>. storage service for clothing and clothing accessories made of fur;</li> <li>. the trade in wigs or hairpieces.</li> </ul> <p>This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :</p> <ul style="list-style-type: none"> <li>. adjustments and minor repairs to clothing;</li> <li>. printing by transfer or using specialized printers;</li> <li>. trading in jewellery.</li> </ul>	1.64	1.28	0.1094	0.0919	0.0771	0.3611	0.3611





Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	variety of low-cost merchandise, such as :							
	. dishware, glassware and cutlery;							
	. games, toys or handicraft supplies;							
	. office supplies, gift wrapping supplies or greeting cards;							
	. seasonal articles;							
	. food stuffs.							
	This unit also refers to :							
	. the retail trade in food, equipment or supplies for pets such as dogs, cats or budgies;							
	. the placing of merchandise on shelves;							
	. the operation of stands or squad services for promotional activities such as :							
	. the tasting of food products;							
	. the distribution of samples, posters or documents;							
	. the demonstration of products;							
	. the trade in a varied range of promotional items, such as :							
	. agendas;							
	. calendars;							
	. clothings;							
	. key-rings;							
	. cups.							
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :							
	. the trade in trees, bushes, plants or flowers.							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	Retail trade refers to mainly selling goods to consumers for personal or home use.							
	This unit does not refer to :							
	· a photography service or a film printing and development service;							
	· pet grooming or boarding services;							
	· the activities referred to in unit 54350;							
	· the retailing of gasoline or diesel fuel;							
	· the cutting, making, preparation or processing of food stuffs intended for sale.							
	This unit also refers to the printing by transfer or by using specialized printers when it is done by workers of an employer as part of the carrying out by this employer of the trade in a variety of promotional items.							
54060	Trading in dishes, pottery, knick-knacks, glassware, cutlery, utensils or cookware; trading in or lending of games or toys; trading in or repairing jewellery; operating a jewellery store; trading in posters, paintings, frames or materials for artists; framing service for canvasses, documents or posters; trading in records, cassettes, compact discs, DVDs or software; operating a video club; trading in or distribution of documents; trading in office supplies, gift-wrapping supplies or greeting cards	1.45	1.10	0.1041	0.0832	0.0649	0.3230	0.3230
	This unit refers to :							
	· the trade in dishes, pottery, knick-knacks, cutlery, utensils or							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
.	cookware;							
.	the trade in or lending of games or toys;							
.	the trade in or repair of jewellery;							
.	the operation of a jewellery store;							
.	the trade in posters, paintings, frames or materials for artists, such as :							
.	brushes;							
.	canvases;							
.	tubes of paint;							
.	framing service for canvasses, documents or posters;							
.	the trade in records, cassettes, compact discs, DVDs or computer software;							
.	the operation of a video club;							
.	the trade in or the distribution of documents such as books, newspapers, magazines or advertising pamphlets;							
.	the trade in office supplies, gift-wrapping supplies or greeting cards.							
	This unit also refers to :							
.	the assembly, setting or engraving of jewels;							
.	the trade in watches or clocks;							
.	the trade in eye glasses;							
.	the trade in small collector's items, such as:							
.	stamps;							
.	currencies;							
.	figurines;							
.	cards;							
.	art galleries;							
.	the trade in handicrafts or souvenirs;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	<ul style="list-style-type: none"> <li>. the trade in religious articles, such as :               <ul style="list-style-type: none"> <li>. medals;</li> <li>. statuettes;</li> <li>. rosary beads;</li> </ul> </li> <li>. the trade in candles and candlesticks;</li> <li>. the trade in erotic articles and clothing;</li> <li>. the trade in lottery tickets;</li> <li>. the trade in trophies and commemorative plaques.</li> </ul> <p>This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :</p> <ul style="list-style-type: none"> <li>. the repair of watches or clocks;</li> <li>. laminating service.</li> </ul> <p>This unit also refers to the manufacture of jewellery when done by the workers of an employer as part of the operation of a jewellery store.</p> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>. the trade in eye glasses done by a dispensing optician or optometrist;</li> <li>. the manufacture of mouldings for frames.</li> </ul>	3.05	2.66	0.2844	0.2694	0.2069	0.6970	0.6970
54070	<p>Trading, in the same building, in a variety of products mainly intended for construction, renovation and decoration; trading in wood; trading in building materials; trading in prefabricated joinery; trading in fences or balustrades; trading in doors, windows or outdoor siding; trading in kitchen or bathroom cabinets or counters; trading in trees, shrubs, plants</p>							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2007	2008	2006	2007
	or flowers, including flower shops; trading in grave monuments						
	This unit refers to :						
	the trade, in the same building, in a variety of products mainly intended for construction, renovation and decoration, such as :						
	wood or other building materials;						
	electrical supplies;						
	tools;						
	paint and wallpaper;						
	plumbing;						
	doors and windows;						
	hardware articles;						
	floor covering;						
	sanitary fixtures;						
	heating and air conditioning equipment;						
	the trade in wood, such as :						
	rough or planed timber;						
	plywood;						
	wood or wood fibre panels;						
	the trade in building materials, such as :						
	bricks;						
	flagstones;						
	gravel;						
	insulation;						
	pipes;						
	the trade in prefabricated joinery, such as :						
	stairways;						
	handrails;						
	mouldings;						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	<ul style="list-style-type: none"> <li>. the trade in fences or balustrades;</li> <li>. the trade in doors, windows or exterior siding;</li> <li>. the trade in kitchen or bathroom cabinets or counters;</li> <li>. the trade in trees, shrubs, plants or flowers, including florists;</li> <li>. the trade in grave monuments.</li> </ul>							
	This unit also refers to :							
	<ul style="list-style-type: none"> <li>. the engraving of grave monuments;</li> <li>. the trade in fountains and statues;</li> <li>. the trade in or rental of wood pallets;</li> <li>. the manufacture of floral or plant arrangements.</li> </ul>							
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :							
	<ul style="list-style-type: none"> <li>. the rental of tools;</li> <li>. the trade in gardening supplies, such as : <ul style="list-style-type: none"> <li>. fertilizer;</li> <li>. seeds;</li> <li>. herbicides;</li> <li>. shovels;</li> <li>. rakes;</li> <li>. pruning shears;</li> <li>. interior decorating design service.</li> </ul> </li> </ul>							
	This unit does not refer to :							
	<ul style="list-style-type: none"> <li>. the trade in shreds, chips or sawdust;</li> </ul>							



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio		
				2007	2008	2006	2007	2008
.	<ul style="list-style-type: none"> <li>. pleasure pontoons;</li> <li>. the trade in, rental or repair of machines and equipment for outdoor household maintenance work or landscaping work, such as :               <ul style="list-style-type: none"> <li>. cultivators;</li> <li>. roto spaders;</li> <li>. chainsaws;</li> <li>. snowblowers;</li> <li>. hedge trimmers or edge trimmers;</li> <li>. garden tractors or lawnmowers;</li> </ul> </li> <li>. the trade in, rental or repair of power tools, such as :               <ul style="list-style-type: none"> <li>. drills;</li> <li>. sanders;</li> <li>. saws;</li> <li>. sharpeners;</li> <li>. drill presses;</li> <li>. table saws;</li> </ul> </li> <li>. the rental of a variety of machines and equipment for outdoor home maintenance work or landscaping work or tools.</li> </ul>							
	This unit also refers to :							
.	the trade in, rental or repair of outboard motors;							
.	the trade in or rental of sailboats;							
.	a rental centre for a variety of articles or equipment for receptions and celebrations, such as : <ul style="list-style-type: none"> <li>. tents or big tops;</li> <li>. tables or chairs;</li> <li>. lighting systems or audio and video equipment;</li> <li>. dishware, glassware or cutlery;</li> </ul>							





Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
	. drill bits.								
	This unit also refers to the rental of the following equipment when it is done by the workers of an employer as part of the activity of renting a variety of machines and equipment for outdoor household maintenance work or landscaping or tools :								
	. welding equipment;								
	. generators or compressors;								
	. tow-hoes;								
	. scaffolding;								
	. mobile elevating platforms.								
	This unit does not refer to :								
	. the installation of scaffolding or big tops;								
	. the rental of motor boats or sailboats with the services of a captain;								
	. the rental of snowmobiles, personal watercraft, recreational all-terrain vehicles, motorcycles or non-motorized boats with a guide service;								
	. the operation of a trailer park.								
54090	Trading in connection or communication devices, electric or electronic parts or components; trading in measurement, calibration or control instruments; trading in sanitary appliances; trading in heating equipment; trading in woodstoves or prefabricated fireplaces; trading in air conditioning equipment	1.27	0.93	0.0912	0.0900	0.0538	0.2090	0.2090	0.2090

This unit refers to :



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
.	humidifiers.							
.	This unit also refers to :							
.	the trade in hardware articles, such as :							
.	bolts;							
.	hinges;							
.	nails;							
.	nuts;							
.	rivets;							
.	screws;							
.	the trade in safes;							
.	the trade in household ventilation equipment, such as :							
.	air supply units;							
.	air-air heat exchangers.							
.	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :							
.	the installation, repair or maintenance of heating or air conditioning equipment;							
.	the trade in plumbing supplies.							
.	This unit does not refer to :							
.	the maintenance of measurement, calibration or control instruments;							
.	the installation, repair or maintenance of the products sold when referred to in units 80110, 80170 to 80200 and 80250;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	. work related to plumbing, pipefitting and boiler-making; . the trade in safety locks.							
54100	Trading in or renting of sporting goods or equipment; trading in or renting musical instruments and accessories; trading in pools or spas; trading, renting or repairing bicycles  This unit refers to :  the trade in or rental of articles or equipment for sports, such as : <ul style="list-style-type: none"> <li>. skiing;</li> <li>. fishing;</li> <li>. golf;</li> <li>. racket sports;</li> <li>. diving;</li> <li>. bowling;</li> <li>. hockey;</li> </ul> the trade in or rental of music instruments and accessories; the trade in pools or spas; the trade in, rental or repair of bicycles.	1.33	0.98	0.0758	0.0679	0.0527	0.2486	0.2486
	This unit also refers to :  the trade in or rental of physical fitness equipment, such as : <ul style="list-style-type: none"> <li>. exercise equipment;</li> <li>. weight-lifting equipment;</li> </ul> the trade in or rental of equipment for shooting, such as : <ul style="list-style-type: none"> <li>. firearms;</li> <li>. bows;</li> </ul>							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2007	2008	2006	2007
.	crossbows;						
.	ammunition;						
.	arrows;						
.	targets;						
.	the trade in or rental of equipment for camping or the outdoors, such as :						
.	tents;						
.	sleeping bags;						
.	portable stoves;						
.	mess-kits;						
.	air mattresses;						
.	the trade in game tables and accessories, such as :						
.	billiards;						
.	table hockey;						
.	ping-pong;						
.	the repair and adjustment of musical instruments;						
.	the trade in equipment for playgrounds, such as :						
.	swings;						
.	slides;						
.	monkey bars;						
.	the trade in or rental of non-motorized boats, such as :						
.	kayaks;						
.	canoes;						
.	pedalos;						
.	sailboards;						
.	the trade in or rental of boat accessories, such as :						
.	paddles;						
.	life jackets;						
.	the sharpening of skis or skates;						
.	the operation of a pawnbrokerage business.						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :							
	<ul style="list-style-type: none"> <li>. the repair of sporting goods and equipment;</li> <li>. the trade in outdoor furniture;</li> <li>. the filling of compressed air bottles;</li> <li>. the opening, closing and cleaning of pools or spas;</li> <li>. the trade in, rental or installation of canvas shelters or canopies;</li> <li>. the trade in cassettes, compact discs or DVDs;</li> <li>. the trade in pool and spa accessories or maintenance products.</li> </ul>							
	This unit does not refer to :							
	<ul style="list-style-type: none"> <li>. the installation, construction or repair of pools and spas;</li> <li>. the installation of the products sold or rented when they are referred to in units 80030 to 80260;</li> <li>. the repair of church organs.</li> </ul>							
	An employer who engages both in the trade in or rental of sporting, camping, outdoor or bicycling articles or equipment and in the trade in sporting, camping, outdoor or bicycling clothing or shoes is classified in this unit for these activities.							
54210	Trading in metals or alloys in primary or laminated forms; operating a metal or alloy cutting workshop	3.54	3.14	0.3930	0.3839	0.2892	0.9331	0.9331

This unit refers to :

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	<ul style="list-style-type: none"> <li>. the trade in metals or alloys in primary or laminated forms, such as :               <ul style="list-style-type: none"> <li>. pig;</li> <li>. ingots;</li> <li>. billets;</li> <li>. sheets;</li> </ul> </li> <li>. the operating of a metal or alloy cutting workshop.</li> </ul> <p>This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of the trade in metals or alloys :</p> <ul style="list-style-type: none"> <li>. the cutting of metals or alloys.</li> </ul> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>. the operation of a welding workshop;</li> <li>. the manufacture of reinforcement mesh;</li> <li>. the operation of a scrapping workshop;</li> <li>. the manufacture of metal framing members.</li> </ul> <p>An employer who cuts both metal sheets referred to in unit 36050 and other primary or laminated forms of metal or alloy is classified in this unit for these activities.</p>	4.37	3.95	0.2794	0.2870	0.2081	0.7482	0.7482
54220	Trading in, renting or repairing farm tractors; trading in, renting or repairing farm equipment for working the land and crops; trading in, renting or repairing heavy equipment for construction, mining, oil or gas development, logging or road maintenance; trading in, renting or							





Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2007	2008	2006	2007
.	the trade in or rental of equipment that can be attached to farm tractors, heavy equipment, forklifts or mobile lifting devices, such as :						
.	buckets;						
.	mechanized grapples or scissors;						
.	non-domestic snowblowers;						
.	grader or snow plow blades;						
.	the trade in parts for farm tractors, heavy equipment, forklifts or mobile lifting devices;						
.	the trade in or rental of locomotives or freight cars;						
.	the trade in or rental of containers.						
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :						
.	the trade in, rental or repair of household machines and equipment used for maintenance or landscaping work, such as :						
.	rotary cultivators;						
.	roto spaders;						
.	chainsaws;						
.	snowblowers;						
.	hedge trimmers or edge trimmers;						
.	lawn tractors;						
.	the rental of tools;						
.	the trade in or rental of trailers;						
.	the trade in hoists or shelves;						
.	the repair of containers;						
.	the trade in or rental of wood pallets.						



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2007	2008	2006	2007
.	industry; the trade in or rental of machines and equipment for the manufacturing industry, such as :						
.	machines and equipment for bakeries and pastry-makers;						
.	machines and equipment for bottling or packaging;						
.	slaughterhouse machines and equipment;						
.	brewery machines and equipment;						
.	machines and equipment for the pharmaceutical and cosmetics industry;						
.	machines-tools for working metal or wood;						
.	machines and equipment for the rubber, plastics, furniture or machined lumber industry;						
.	machines and equipment for mobile sawmills;						
.	the trade in or rental of farm machines and equipment other than for working the land and crops, such as :						
.	cow ties;						
.	grain silos;						
.	maple product equipment;						
.	equipment for dairy, hog, poultry or cattle production;						
.	the trade in or rental of stationary lifting or handling equipment, such as :						
.	conveyors;						
.	hoists;						
.	pulleys;						
.	conveyor parts or belts.						
	This unit also refers to :						
.	the trade in or rental of compressors;						
.	the trade in or rental of industrial machines and equipment for						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
.	the treatment of wastewater and drinking water; the trade in equipment for mechanical or bodywork repairs, such as :							
.	tire machines;							
.	machines for aligning or balancing tires;							
.	lifts;							
.	the trade in fuel tanks or pumps;							
.	the trade in pressure washer equipment;							
.	the trade in industrial or commercial scales;							
.	the trade in or rental of pumps, such as :							
.	water pumps;							
.	swimming pool pumps;							
.	sewer pumps;							
.	industrial pumps;							
.	the trade in equipment for greenhouse or hydroponic operations;							
.	the trade in or rental of :							
.	motor-generator sets;							
.	transformers;							
.	electricity generators;							
.	electric or diesel motors;							
.	the trade in or rental of industrial ovens, furnaces or heat chambers;							
.	the trade in or rental of welding equipment or devices without the trade in the related gases.							

This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
	<ul style="list-style-type: none"> <li>. the trade in or rental of tools;</li> <li>. the trade in parts intended for machines and equipment referred to under this unit;</li> <li>. repairs when done elsewhere than on the worksite or on the job.</li> </ul>								
	This unit does not refer to :								
	<ul style="list-style-type: none"> <li>. the construction of grain silos or greenhouses;</li> <li>. the refurbishing of electric or diesel motors;</li> <li>. repairs to a pump when the employer also rewires the motor of said pump;</li> <li>. the rewiring of electric motors.</li> </ul>								
	This unit does not refer to the installation, maintenance and repair of machines and equipment referred to in units 69960 or 80030 to 80260.								
54240	Trading in fuel oil, propane gas, lubricating oils and greases or butane; trading in chemical products; trading in or maintaining fire extinguishers	3.25	2.86	0.1816	0.1821	0.1313	0.6537	0.6537	
	This unit refers to :								
	<ul style="list-style-type: none"> <li>. the trade in : <ul style="list-style-type: none"> <li>. fuel oil;</li> <li>. propane gas;</li> <li>. lubricating oils and greases;</li> <li>. butane;</li> </ul> </li> <li>. the trade in chemical products, such as : <ul style="list-style-type: none"> <li>. acetylene;</li> <li>. oxygen;</li> </ul> </li> </ul>								



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	. alarms; . the bottling of sold products.							
	An employer who engages both in the trade in pyrotechnical devices or explosives and in the presentation of pyrotechnical shows is classified in this unit for these activities.							
	This unit does not refer to :							
	. chimney-sweeping service;							
	. the trade in maintenance or cleaning products;							
	. the trade in pest control products;							
	. work related to pipefitting, plumbing, sheet metal work, electricity or electronics;							
	. the installation of underground tanks;							
	. the trade in coating products.							
54250	Trading in food for farm animals; trading in seeds, seeds for sowing or mixed or unmixed cereal crops; trading in pest control products; trading in domestic animals; pet grooming service	4.34	3.92	0.2262	0.2272	0.1542	0.8922	0.8922
	This unit refers to :							
	. the trade in food for farm animals such as cattle, hogs, horses or poultry;							
	. the trade in seeds, seeds for sowing or mixed or unmixed cereals, such as :							
	. wheat;							
	. corn;							
	. barley;							



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	<ul style="list-style-type: none"> <li>. beans or dried peas;</li> <li>. the trade in pest control products, such as :               <ul style="list-style-type: none"> <li>. insecticides;</li> <li>. rat poison;</li> <li>. pesticides;</li> <li>. fungicides;</li> </ul> </li> <li>. the trade in domestic animals;</li> <li>. domestic animals grooming service.</li> </ul>							
	This unit also refers to :							
	<ul style="list-style-type: none"> <li>. grain elevator service;</li> <li>. the trade in shreds, chips or sawdust;</li> <li>. shred, chip or sawdust bagging service;</li> <li>. the trade in fertilizers;</li> <li>. the wholesale trade in food, equipment or supplies for pets;</li> <li>. the trade in potting soil.</li> </ul>							
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :							
	<ul style="list-style-type: none"> <li>. the trade in body hygiene and care products for animal use;</li> <li>. the pressing of shreds, chips or sawdust;</li> <li>. the sifting of seeds;</li> <li>. pet boarding service.</li> </ul>							
	Wholesale trade refers to the trade in goods for resale or for commercial, industrial, institutional or professional use.							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	This unit does not refer to :							
	<ul style="list-style-type: none"> <li>. the mixing or treatment of grains.</li> <li>An employer who engages, in the same building, in the trade in food for farm animals and in the retail trade in food or equipment and supplies for pets is classified in this unit for these activities.</li> <li>An employer who engages, in the same building, in the retail trade in food or equipment and supplies for pets and in the trade in pets is classified in this unit for these activities.</li> </ul>							
54260	Recycling of materials or objects	7.53	7.03	0.6785	0.5329	0.4087	1.5240	1.5240
	This unit refers to :							
	<ul style="list-style-type: none"> <li>. the sorting, cleaning or washing, the shredding, crushing, the bundling or the granulation of recyclable materials or objects, such as : <ul style="list-style-type: none"> <li>. clothing or textiles;</li> <li>. glass;</li> <li>. tires;</li> <li>. plastic;</li> <li>. paper;</li> <li>. cardboard;</li> <li>. metal;</li> <li>. rubber;</li> </ul> </li> </ul>							
	This unit also refers to :							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	. the demolition by crushing of automobile vehicles; . inserting service.							
	An employer who engages both in the recycling of clothing or textile materials and in the manufacture of diapers or cloths made of fabric is classified in this unit for these activities.							
	This unit does not refer to :							
	. the removal of recyclable materials or objects except when it is done using the "Roll off" container system by the workers of an employer as part of the carrying out by this employer of the picking up of recyclable materials or objects. This unit then refers to the rental of the related containers;							
	. the demolition or the stripping referred to in units 80080 to 80110;							
	. recycling with the trade in automobile parts or accessories;							
	. the trade in clothing;							
	. the collection for reconditioning and resale of objects, such as : . furniture; . household appliances; . sporting goods.							
54320	Trading in new or used automobile vehicles; trading in new or used caravans or motorized trailers; renting automobile vehicles; renting caravans or motorized trailers; trading in or renting trailers	1.70	1.34	0.1303	0.1197	0.0878	0.3306	0.3306
	This unit refers to :							
	. the trade in new or used automobiles, trucks, buses or coaches;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
.	the trade in new or used caravans or motorized trailers;								
.	the rental of automobiles, trucks, buses or coaches;								
.	the rental of caravans or motorized trailers;								
.	the trade in or rental of trailers, such as :								
.	flatbed trailers whether covered or not;								
.	trailers for the transport of automobiles;								
.	dump trailers;								
.	tank trailers;								
.	low-bed semi-trailers;								
.	utility trailers.								
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of the activities referred to under this unit :								
.	the trade in tourism trailers, camping trailers, park trailers, building site trailers, fifth wheel trailers or camper bodies.								
	This unit does not refer to :								
.	the activities referred to in units 54340, 54350 and 54360.								
	An employer who performs both an activity referred to under this unit and the hand washing or cleaning of automobile vehicles, caravans or motorized trailers is classified in this unit for all of these activities.								
	An employer who performs both an activity referred to under this unit and activities referred to under units 54340, 54350 or 54360 can be classified in this unit if at least one of his workers only performs tasks related to the activities referred to under this unit.								





Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2007	2008	2006	2007
	<ul style="list-style-type: none"> <li>. the trade in maintenance products for automobile vehicles, such as :               <ul style="list-style-type: none"> <li>. waxes;</li> <li>. soaps;</li> <li>. additives;</li> <li>. antifreeze;</li> <li>. oils;</li> <li>. lubricants;</li> <li>. the trade in tires;</li> <li>. the trade in automobile vehicle paint.</li> </ul> </li> </ul>						
	This unit does not refer to :						
	. the repair or installation of sold products.						
54350	Trading in or installing tires or tubes; operating an automobile vehicle repair workshop; automobile vehicle road service or towing service; recycling with the trade in used automobile vehicle parts and accessories; operating an automobile vehicle muffler components installation workshop; operating an automobile vehicle suspension repair workshop	4.58	4.16	0.3301	0.3484	0.2523	0.9451
	This unit refers to :						
	. the trade in or installation of tires or tubes;						
	. the operation of an automobile vehicle repair workshop;						
	. an automobile vehicle road service or towing service;						
	. recycling with trade in used automobile vehicle parts and accessories;						
	. the operation of an automobile vehicle muffler components						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2007	2008	2006	2007
.	<p>installation workshop; the operation of an automobile vehicle suspension repair workshop.</p> <p>This unit also refers to :</p> <ul style="list-style-type: none"> <li>. on-the-road truck or trailer tire repair service;</li> <li>. injection pump repair service;</li> <li>. wheel alignment adjustment or balancing service;</li> <li>. the trade in, repair or installation of trailer parts and equipment, such as: <ul style="list-style-type: none"> <li>. refrigerating units;</li> <li>. hitches;</li> <li>. slings;</li> </ul> </li> <li>. the repair of tires, brakes, suspensions or other parts of trailers.</li> </ul> <p>This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :</p> <ul style="list-style-type: none"> <li>. the operation of an automatic car wash;</li> <li>. the application of rust-proofing or paint sealant treatments to automobile vehicles;</li> <li>. the installation or repair of air conditioning systems or sun roofs on automobile vehicles.</li> </ul> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>. bodywork repairs on automobile vehicles or trailers;</li> <li>. the vulcanization of tires;</li> </ul>						



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	. a mobile car wash service.							
	An employer who, in the same building, operates both an automobile vehicle repair shop and engages in the retail trade in gasoline or diesel fuel is classified under this unit for these activities.							
	An employer who, in the same building, does both mechanical inspections and the mechanical repair of automobile vehicles is classified under this unit for these activities.							
54360	Operating an automobile or trailer bodywork repair shop	6.02	5.56	0.3329	0.3208	0.1840	1.2180	1.2180
	This unit refers to :							
	. the operation of an automobile or trailer bodywork repair shop.							
	This unit also refers to :							
	. the painting of automobile vehicle bodies.							
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :							
	. the use of the paintless dent removal technique;							
	. the application of rust proofing or paint sealant treatments.							
	An employer who does automobile vehicle body repair work cannot be classified in unit 54350 unless one of his employees only performs tasks related to the activities referred to under this unit.							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
54410	An employer who does both the evaluation of damages to vehicles and bodywork repairs is classified under this unit for these activities. Wholesale trade in foodstuffs; wholesale trade in beverages, whether alcoholic or non-alcoholic; transporting of raw milk  This unit refers to : <ul style="list-style-type: none"> <li>. the wholesale trade in foodstuffs such as: <ul style="list-style-type: none"> <li>. coffee;</li> <li>. cereal or nuts;</li> <li>. condiments or sauces;</li> <li>. confectionery products;</li> <li>. spices or seasonings;</li> <li>. fruits or vegetables;</li> <li>. fruit or vegetable juices;</li> <li>. ready-made dishes;</li> <li>. dairy products;</li> <li>. eggs;</li> <li>. bakery or pastry products;</li> <li>. soups;</li> <li>. meat, fish or seafood;</li> </ul> </li> <li>. the wholesale trade in beverages, both alcoholic and non-alcoholic;</li> <li>. the transport of raw milk.</li> </ul>	4.36	3.93	0.4216	0.4140	0.3389	0.9761	0.9761
	This unit also refers to: <ul style="list-style-type: none"> <li>. the itinerant wholesale trade in foodstuffs;</li> </ul>							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2007	2008	2006	2007
	<ul style="list-style-type: none"> <li>. the wholesale trade in natural ice;</li> <li>. the wholesale trade in tobacco products;</li> <li>. the wholesale trade in water.</li> </ul> <p>This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:</p> <ul style="list-style-type: none"> <li>. the wholesale trade in non-food products such as: <ul style="list-style-type: none"> <li>. body hygiene or care products;</li> <li>. over-the-counter drugs;</li> <li>. maintenance and cleaning products;</li> <li>. wrapping supplies;</li> <li>. sanitary supplies.</li> </ul> </li> </ul> <p>Wholesale trade refers to the trade in goods for resale or for commercial, industrial, institutional or professional use.</p> <p>Retail trade refers to mainly selling goods to consumers for personal or home use.</p> <p>This unit does not refer to:</p> <ul style="list-style-type: none"> <li>. the bottling of water.</li> </ul>						
54420	Grocery store; butcher shop; fish shop; retail trade in fruit or vegetables	2.70	2.32	0.2841	0.2849	0.6259	0.6259
	<p>This unit refers to:</p> <ul style="list-style-type: none"> <li>. the operation of a grocery store or supermarket;</li> </ul>						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
.	the operation of a butcher shop;							
.	the operation of a fish shop;							
.	the retail trade in fruit or vegetables.							
	This unit also refers to:							
.	the retail trade in cold meats, country-style pâtés, cretons, terrines or other similar products;							
.	the retail trade in ready-made dishes;							
.	the operation of a food bank.							
	This unit also refers to the following activities when done by the workers of an employer as part of the operation by this employer of a grocery store, a supermarket, a butcher shop, a fish shop or the retail trade in fruits or vegetables:							
.	the development and printing of films;							
.	the manufacture of ready-made dishes;							
.	the manufacture of bakery or pastry products.							
	This unit also refers to the following activity when done by the workers of an employer as part of the operation by this employer of a retail trade in ready-made dishes or a retail trade in cold meats, country style pâtés, cretons, terrines or other similar products:							
.	the cooking of dough for pastry or bakery products.							
	Retail trade refers to mainly selling goods to consumers for personal or home use.							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	An employer who engages in the same building in the retail trade in cold meats, country style pâtés, cretons, terrines or other similar products and the retail trade in cheese is classified in this unit for these activities.							
	An employer who operates a convenience store and engages in the retail trade of fresh meat there is classified in this unit for these activities.							
54430	Convenience store; retail trade in beverages, whether alcoholic or non-alcoholic; trading in gasoline or diesel fuel at the pump	2.49	2.12	0.2369	0.2315	0.1879	0.6440	0.6440
	This unit refers to:							
	. the operation of a convenience store;							
	. the retail trade in beverages, both alcoholic and non-alcoholic;							
	. the trade in gasoline or diesel fuel at the pump.							
	This unit also refers to:							
	. the retail trade in water;							
	. the retail trade in tobacco products;							
	. the retail trade in coffee, tea or herbal tea;							
	. the retail trade in spices;							
	. the retail trade in pastry products;							
	. the retail trade in bakery products;							
	. the retail trade in confectionery products;							
	. the retail trade in nuts;							
	. the retail trade in cheese;							
	. the operation of an automatic car wash.							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	<p>This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to in this unit:</p> <ul style="list-style-type: none"> <li>. the cooking of dough for pastry or bakery products;</li> <li>. the rental of films or video game software;</li> <li>. the retail trade in ready-made products;</li> <li>. the retail trade in products for automobile vehicles such as: <ul style="list-style-type: none"> <li>. oil;</li> <li>. windshield wiper fluid;</li> <li>. maintenance or cleaning products.</li> </ul> </li> </ul> <p>Retail trade refers to mainly selling goods to consumers for personal or home use.</p> <p>This unit does not refer to:</p> <ul style="list-style-type: none"> <li>. the roasting of coffee;</li> <li>. the manufacture of ready-made dishes except for sandwiches when they are manufactured as part of the carrying out by the employer of activities referred to in this unit;</li> <li>. the activities referred to in units 68010 and 68020.</li> </ul>	1.28	0.94	0.0744	0.0770	0.0562	0.2295	0.2295
54440	<p>Trading in body hygiene and care products; trading in drugs</p> <p>This unit refers to:</p> <ul style="list-style-type: none"> <li>. the trade in body hygiene and care products, for human or animal use, such as: <ul style="list-style-type: none"> <li>. cosmetics;</li> </ul> </li> </ul>							



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	<ul style="list-style-type: none"> <li>. the operation of a postal outlet;</li> <li>. clothing depot service;</li> <li>. the trade in bus and sightseeing bus tickets.</li> </ul> <p>This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to in this unit:</p> <ul style="list-style-type: none"> <li>. the trade in functional foods such as:               <ul style="list-style-type: none"> <li>. soya beverages;</li> <li>. margarines enriched with phytosterols;</li> </ul> </li> <li>. the trade in shoes;</li> <li>. the repair of orthoses.</li> </ul> <p>Wholesale trade refers to the trade in goods for resale or for commercial, industrial, institutional or professional use.</p> <p>An employer who operates a postal outlet or a clothing depot service or who engages in the trade in bus or sightseeing bus tickets and another activity is classified for these activities in the unit that refers to this other activity.</p>	2.54	2.16	0.1920	0.1939	0.1471	0.5397	0.5397
55010	<p>Air transportation; services related to air transportation</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>. the transportation by air of persons or merchandise, such as:               <ul style="list-style-type: none"> <li>. air transportation whether or not according to a fixed schedule;</li> <li>. transportation of letters, documents or parcels by air;</li> </ul> </li> </ul>							



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
	<ul style="list-style-type: none"> <li>. tourism or recreational air transportation;</li> <li>. air ambulances;</li> <li>. services related to air transportation, such as :               <ul style="list-style-type: none"> <li>. operating an airport;</li> <li>. aircraft rentals;</li> <li>. loading and unloading of aircraft;</li> <li>. aircraft inspection and maintenance other than aircraft mechanics;</li> <li>. mechanical maintenance and refurbishing of aircraft when done by an air carrier;</li> <li>. passenger transfer service;</li> <li>. replenishing;</li> <li>. reception and baggage transfer service;</li> <li>. air traffic controller service;</li> <li>. de-icing of planes.</li> </ul> </li> </ul>								
	This unit also refers to :								
	<ul style="list-style-type: none"> <li>. spreading and dispersing of products by air;</li> <li>. aerial surveillance;</li> <li>. aerial surveying;</li> <li>. aerial photography and mapping;</li> <li>. aerial advertising;</li> <li>. aerial collection of geophysical data;</li> <li>. flying schools;</li> <li>. skydiving schools.</li> </ul>								
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	. storage services; . maintenance of landing strips.							
55020	Maritime and rail transport; services related to maritime and rail transport	3.16	2.77	0.2166	0.2155	0.1453	0.5269	0.5269
	This unit refers to :							
	. transportation of passengers or merchandise by water, such as : . maritime transport whether or not according to a fixed schedule; . tourism or recreational maritime transport; . services related to maritime transport, such as : . towing and docking boats; . barge or platform towing service; . installation and maintenance of maritime markers; . maritime piloting services; . operating port facilities; . rail transport of passengers and merchandise, such as : . rail transport whether or not according to a fixed schedule; . tourism or recreational rail transport; . services related to rail transport, such as : . brush and snow removal along railway tracks; . cleaning rail cars; . loading and unloading rail cars; . merchandise stowage service related to rail transport; . operating a railway station.							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
	This unit also refers to :								
	<ul style="list-style-type: none"> <li>. towing and wood collection services on water using boats;</li> <li>. boat with crew rental services;</li> <li>. operating a lock.</li> </ul>								
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of the maritime transport activity or services related to the operation of port facilities :								
	<ul style="list-style-type: none"> <li>. loading and unloading of ships or trucks.</li> </ul>								
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :								
	<ul style="list-style-type: none"> <li>. storage services;</li> <li>. mechanical maintenance.</li> </ul>								
	This unit does not refer to :								
	<ul style="list-style-type: none"> <li>. the services offered in a marina;</li> <li>. the building and repairing of rail lines;</li> <li>. whitewater tourism services.</li> </ul>								
55030	Loading or unloading boats	4.66	4.24	0.3311	0.3634	0.2255	1.1333	1.1333	
	This unit refers to :								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	<ul style="list-style-type: none"> <li>. the loading of boats;</li> <li>. the unloading of boats.</li> </ul> <p>This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :</p> <ul style="list-style-type: none"> <li>. loading and unloading rail cars or trucks;</li> <li>. maritime stowage.</li> </ul>							
55040	<p>Transportation of passengers by road</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>. transportation of passengers in a motor coach or a bus whether or not according to a fixed schedule;</li> <li>. school bus transportation;</li> <li>. adapted transportation;</li> <li>. tourism or recreational transportation in a motor coach or bus;</li> <li>. transportation of passengers in a taxi or limousine;</li> <li>. transportation in a minibus.</li> </ul> <p>This unit also refers to :</p> <ul style="list-style-type: none"> <li>. subway transportation;</li> <li>. shuttle services;</li> <li>. driving courses to operate automobiles, motorcycles or heavy equipment.</li> </ul> <p>This unit also refers to the following activities when done by the</p>	3.43	3.03	0.3358	0.3664	0.2541	0.8660	0.8660

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
55050	<p>workers of an employer as part of the carrying out by this employer of activities referred to under this unit :</p> <ul style="list-style-type: none"> <li>. the operation of a call centre;</li> <li>. mechanical maintenance;</li> <li>. the operation of a bus terminal.</li> </ul> <p>Transport of merchandise by road</p> <p>This unit refers to the transport of merchandise by road when done using any type of truck, except for dump trucks.</p> <p>This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :</p> <ul style="list-style-type: none"> <li>. mechanical maintenance;</li> <li>. storage services.</li> </ul> <p>An employer who engages in both transport brokerage services and the transport of merchandise referred to under this unit is classified under this unit for these activities.</p>	8.73	8.20	0.4459	0.4540	0.3606	1.7012	1.7012	1.7012
55060	<p>Moving services</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>. the moving of used goods by truck.</li> </ul> <p>This unit also refers to :</p>	15.44	14.74	0.9611	1.0310	0.7160	3.5480	3.5480	3.5480



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	<p>This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :</p> <ul style="list-style-type: none"> <li>. mechanical maintenance;</li> <li>. storage services.</li> </ul> <p>The employer classified under this unit for the dump truck transport activity cannot also be classified under unit 13140 except where at least one of his workers only performs tasks related to the activities referred to under this latter unit.</p>							
55080	<p>Storage services; wrapping, packaging, boxing, labeling and label changing services</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>. the storage of miscellaneous merchandise;</li> <li>. refrigerated storage;</li> <li>. wrapping, packaging, boxing, labeling and label changing services</li> </ul> <p>This unit also refers to :</p> <ul style="list-style-type: none"> <li>. document archiving services;</li> <li>. mobile confidential document shredding services;</li> <li>. inventory services.</li> </ul> <p>This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of</p>	4.45	4.03	0.2816	0.2654	0.2104	0.8854	0.8854

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	activities referred to under this another unit :							
	. the loading and unloading of trucks;							
	. the handling of wood in a wood yard.							
	This unit also refers to the following activity when not done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :							
	. logistics services, notably break of load, control and management of stocks.							
	This unit does not refer to :							
	. rental of storage spaces without handling.							
55090	Messenger or delivery services	6.69	6.21	0.6601	0.6449	0.5036	1.6639	1.6639
	This unit refers to :							
	. messenger services or services related to the delivery of letters, documents, small parcels or objects weighing less than 40 kilograms.							
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :							
	. transport by air of letters, documents or small parcels;							
	. transport of letters, documents or small parcels between							



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	warehouses, sorting or distribution centres; mechanical maintenance; storage services.							
57010	Television network or station; production of films, publicity films, video clips or television programs; production of music, singing, theatre or dance shows or shows of a similar nature; cinema hall; drive-in; performance hall; organization of periodic events of a cultural, sports or commercial nature; museum; historic site	1.88	1.52	0.1134	0.0890	0.0775	0.3491	0.3491
	This unit refers to:							
	. the operation of a television network or station;							
	. the production of films, publicity films, video clips or television programs;							
	. the production of music, singing, theatre or dance shows or shows of a similar nature;							
	. the operation of a cinema hall or drive-in;							
	. the operation of a performance hall;							
	. the organization of periodic events of a cultural, sports or commercial nature, such as festivals, marathons, book fairs, or commercial fairs;							
	. operation of a museum;							
	. operation of a historic site.							
	This unit also refers to:							
	. the audiovisual recording of events such as conferences, marriages, shows or speeches;							
	. the operation of a mobile disco;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	. the operation of an exhibition centre.							
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:							
	. the trade in souvenir articles;							
	. restaurant services;							
	. tourist information service.							
	This unit does not refer to:							
	. the operation of an arena that also serves as a performance hall.							
57020	Recreation centre; bowling alley; billiard parlor; physical fitness centre; racket sports centre; stationary amusement park; aquatic park	1.81	1.45	0.1492	0.1227	0.1067	0.3832	0.3832
	This unit refers to:							
	. the operation of a recreation centre;							
	. the operation of a bowling alley;							
	. the operation of a billiard parlor;							
	. the operation of a physical fitness centre;							
	. the operation of a racket sports centre such as tennis, squash, racquetball;							
	. the operation of a stationary amusement park;							
	. the operation of an aquatic park.							
	This unit also refers to:							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
.	the operation of a racetrack for horses or vehicles;							
.	the operation of a miniature putting course;							
.	the operation of a curling centre;							
.	the operation of a golf practice course;							
.	the operation of a shooting or archery club;							
.	the operation of an amusement centre such as an arcade or a combat game site;							
.	the operation of a marina;							
.	the operation of a boating club;							
.	the operation of a day camp;							
.	the operation of a professional or amateur sports club;							
.	the operation of a zoo or an aquarium;							
.	the operation of a casino;							
.	the operation of a bingo hall;							
.	the operation of a stadium;							
.	the operation of an arena;							
.	dance or circus arts instruction services							
.	instruction services pertaining to sports or sports-related recreation such as:							
.	golf;							
.	hockey;							
.	karate;							
.	underwater diving;							
.	tai chi;							
.	tennis;							
.	yoga;							
.	organizations whose activities consist of organizing social, sports or recreational activities such as:							
.	golden age clubs;							
.	social clubs;							



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio		
				2007	2008	2006	2007	2008
	the promotion of social, sports or recreational activities is classified in this unit for these activities.							
	This unit does not refer to:							
	. accommodation services.							
57030	Golf club	3.47	3.07	0.2525	0.2323	0.2151	0.8405	0.8405
	This unit refers to :							
	. the operation of a golf club.							
	This unit also refers to:							
	. the operation of a botanical garden.							
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to in this unit:							
	. the operation of a golf practice course;							
	. restaurant or bar service;							
	. instruction service;							
	. the sale, rental, maintenance or repair of sports equipment;							
	. the rental of rooms.							
	This unit does not refer to:							
	. accommodation services.							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
57040	Downhill or cross-country ski centre  This unit refers to: . the operation of a downhill ski centre; . the operation of a cross-country ski centre.  This unit also refers to: . the operation of a snowmobiling club; . the operation of an ATV club; . the operation of snow slides; . the operation of a traveling circus with a big top; . the operation of a traveling amusement park.  This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to in this unit: . restaurant or bar service; . instruction service; . the sale, rental, maintenance or repair of sports equipment; . the rental of rooms.  This unit does not refer to: . accommodation services.	6.80	6.32	0.4372	0.4713	0.4434	1.2927	1.2927	1.2927
58010	Services related to the environment	4.95	4.52	0.3481	0.3161	0.2214	1.1072	1.1072	1.1072

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	<p>This unit refers to :</p> <ul style="list-style-type: none"> <li>. the operation of a sanitary landfill site;</li> <li>. the operation of a garbage incinerator;</li> <li>. pumping service carried out by means of a vacuum truck such as emptying septic tanks, sumps or tanks;</li> <li>. sewer network cleaning service;</li> <li>. service to clean surfaces contaminated by hazardous materials;</li> <li>. the recovery, treatment or elimination of hazardous material or liquid or semi-liquid waste such as greases, soaps, waxes, colorants, acids, cyanides, oils or industrial sludge;</li> <li>. clean-up service carried out in enclosed areas within the meaning of the Regulation respecting occupational health and safety enacted by Order-in-council 885-2001 (2001, G.O. 2, 3888);</li> <li>. soil decontamination service;</li> <li>. rental service with maintenance of portable chemical toilets.</li> </ul> <p>Hazardous material refers to any material which, by reason of its properties, poses a threat to health or the environment and which is explosive, gaseous, inflammable, toxic, radioactive, corrosive, combustible or leachable.</p> <p>This unit also refers to :</p> <ul style="list-style-type: none"> <li>. the operation of a snow dump.</li> </ul>							
58020	Garbage collection services; recyclable materials and objects collection services	11.58	10.97	0.9819	0.8300	0.5938	2.4620	2.4620

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	This unit refers to :							
	. a garbage collection service;							
	. collection service for recyclable materials such as paper, plastic, glass, cardboard, clothing, textiles or metal;							
	. collection service for compost material such as grass or dead leaves;							
	. collection service for old tires;							
	. collection service for fats or meats that are unfit for human consumption such as animal carcasses, bones, marrow or fat.							
	This unit also refers to:							
	. the hiring of services of personnel carried out within the context of activities referred to under this unit.							
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :							
	. the rental of containers used to collect recyclable material and objects or garbage.							
58030	Provincial detention services	3.80	3.39	0.2687	0.2928	0.1697	0.8729	0.8729
	This unit refers to :							
	. the activities carried out by provincial detention services.							



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
58040	Services of the Provincial Administration not otherwise specified in the other units	0.69	0.36	0.0317	0.0307	0.0232	0.0689	0.0689	0.0689
	This unit refers to :								
	. the activities carried out by services of the Provincial Administration such as departments, agencies or the Sûreté du Québec.								
	This unit also refers to :								
	. the activities carried out by a regional conference of elected officials, a metropolitan community or a regional county municipality when the employer only performs activities of an administrative nature;								
	. the activities carried out by the persons referred to in subsection 3 of section 11 of the Act.								
	This unit does not refer to :								
	. the activities referred to by another unit when they are carried out by services of the provincial administration.								
58050	Job creation assistance programs	1.01	0.67	0.0957	0.0342	0.0399	0.1387	0.1387	0.1387
	This unit refers to :								
	. the activities carried out by persons who are doing work under an agreement entered into pursuant to section 16 of the Act;								
	. the activities carried out by persons referred to in subsection 4								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
58060	Ministère des Transports du Québec of section 11 of the Act. This unit refers to : · the activities carried out by the ministère des Transports du Québec.	1.39	1.04	0.1005	0.1200	0.0910	0.2458	0.2458	0.2458
58070	Services of a municipal administration or an Indian band This unit refers to : · the activities carried out by municipalities; · the activities carried out by intermunicipal boards; · the activities carried out by Indian bands. This unit also refers to : · the activities carried out by a regional conference of elected officials, a metropolitan community or a regional county municipality when the employer performs both activities of an administrative nature and other activities such as the operation of a sanitary landfill site, the operation of a police department, the operation of a fire department or the operation of a waste water treatment plant; · the operation of a water filtration or sewage treatment plant. This unit does not refer to :	2.20	1.83	0.1996	0.2175	0.1651	0.4943	0.4943	0.4943

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	<ul style="list-style-type: none"> <li>. the construction work done as part of the construction of a building;</li> <li>. other construction work when it is not done on the immovable property of an employer referred to under this unit;</li> <li>. the activities referred to in units 11110, 14010 or 14020;</li> <li>. underwater diving, including the underwater inspection of cables, wharfs, the installation of underground cables, the cleaning of water intakes, the recovery of wood under water, underwater construction work, and other service activities carried out under water.</li> </ul>	5.55	5.09	0.5580	0.5655	0.4068	1.8273	1.8273
58080	Reintegration support fund							
	This unit refers to :							
	<ul style="list-style-type: none"> <li>. the activities carried out by a reintegration support fund created under section 74 of the Act respecting the Québec correctional system (2002, chapter 24).</li> </ul>							
58090	Production of electricity; energy transmission or distribution network	1.05	0.71	0.0649	0.0671	0.0484	0.1539	0.1539
	This unit refers to:							
	<ul style="list-style-type: none"> <li>. production of electricity;</li> <li>. the operation of an energy transmission or distribution network such as electricity or natural gas.</li> </ul>							
	This unit also refers to:							
	<ul style="list-style-type: none"> <li>. steam production and distribution;</li> </ul>							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	. the operation of an aqueduct network.							
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to in this unit:							
	. the connecting of customers to the energy distribution network;							
	. the maintenance and repair of the energy transmission or distribution network;							
	. the trade in or rental of heating equipment.							
	This unit does not refer to:							
	. the operation of a water filtration plant.							
59010	Barbershop/hairdresser; beauty salon; epilation clinic; operation of a funeral parlor; operation of a crematorium; operation of a columbarium	1.85	1.50	0.1017	0.0966	0.0828	0.4326	0.4326
	This unit refers to:							
	. the operation of a barbershop or hairdresser;							
	. the operation of a beauty salon;							
	. the operation of an epilation clinic;							
	. the operation of a funeral parlor;							
	. the operation of a crematorium;							
	. the operation of a columbarium.							
	This unit also refers to :							
	. thanatology services;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	<ul style="list-style-type: none"> <li>. the operation of a relaxation centre offering one or more services such as massotherapy, thalassotherapy, spa or sauna and not offering accommodations;</li> <li>. the operation of a tanning salon;</li> <li>. tattooing service.</li> </ul> <p>This unit also refers to the following activity when done by the workers of an employer as part of the operation of a funeral parlor:</p> <ul style="list-style-type: none"> <li>. the trade in grave monuments, urns and coffins.</li> </ul>	1.42	1.08	0.1426	0.1588	0.1305	0.2833	0.2833
59020	<p>General and specialized hospital centre; psychiatric hospital centre; local community service centre; rehabilitation centre for persons with a physical impairment</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>. the operation of a general and specialized care hospital centre;</li> <li>. the operation of a psychiatric hospital centre;</li> <li>. the operation of a local community service centre;</li> <li>. the operation of a rehabilitation centre for persons with a physical impairment.</li> </ul> <p>This unit also refers to :</p> <ul style="list-style-type: none"> <li>. nursing care services;</li> <li>. the hiring out of the services of nursing staff;</li> <li>. the services of prehospital intervention first responders;</li> <li>. the operation of a birth centre;</li> <li>. the operation of a medical clinic where the employer can lodge</li> </ul>							



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	. the operation of a palliative care centre; . the operation of a convalescence centre.							
59040	Retirement home offering personal assistance; personal assistance services; leasing of the services of orderlies	5.92	5.46	0.4995	0.4797	0.3361	1.7607	1.7607
	This unit refers to :							
	. the operation of a retirement home offering personal assistance such as:							
	. assistance with food;							
	. assistance in getting around;							
	. assistance with getting dressed;							
	. assistance with hygiene.							
	. personal assistance services;							
	. the hiring out of the services of attendants staff.							
	This unit also refers to :							
	. the operation of an intermediate resource for seniors, regardless of their mental or physical condition;							
	. the operation of an intermediate resource for persons with physical disabilities, regardless of their mental condition;							
	. the operation of a home for persons with physical disabilities.							
	This unit also refers to the following services when they are provided to a beneficiary by an employer who also offers the beneficiary personal assistance services in the home:							





Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
	<ul style="list-style-type: none"> <li>. persons with an alcohol or drug addiction;</li> <li>. the homeless;</li> <li>. victims of violence.</li> </ul>								
	<ul style="list-style-type: none"> <li>. the operation of a rehabilitation centre for young persons with adjusting problems;</li> <li>. the operation of rehabilitation centre for mothers with adjusting problems.</li> </ul>								
	This unit also refers to :								
	<ul style="list-style-type: none"> <li>. the operation of an intermediate resource for persons with mental health problems or for persons with an intellectual impairment or a pervasive developmental disorder;</li> <li>. the operation of an intermediate resource for young people in difficulty;</li> <li>. the operation of an intermediate resource for persons with an alcohol or drug addiction;</li> <li>. the operation of a half-way house for former inmates.</li> </ul>								
	An employer who, in the same building, both provides accommodations for persons in difficulty and carries out an activity referred to under unit 59110 is classified under this unit for these activities.								
59060	Ambulance service	5.45	5.00	0.6683	0.7439	0.4969	1.4313	1.4313	1.4313
	This unit refers to :								
	<ul style="list-style-type: none"> <li>. the operation of an ambulance service.</li> </ul>								
	This unit does not refer to call reception or dispatching activities.								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
59070	Practicing medicine; consultation services in the health or social services fields; physical treatment services; optometrist services; services of a dispensing optician	1.03	0.69	0.0501	0.0478	0.0315	0.1781	0.1781	0.1781
	This unit refers to :								
	<ul style="list-style-type: none"> <li>. the practice of medicine by professionals such as: <ul style="list-style-type: none"> <li>. dermatologists;</li> <li>. gynecologists;</li> <li>. general practitioners;</li> <li>. ophthalmologists;</li> <li>. prosthetist-orthotists;</li> <li>. pediatricians;</li> <li>. psychiatrists;</li> </ul> </li> <li>. consultation services in the health or social services field by professionals such as: <ul style="list-style-type: none"> <li>. homeopaths;</li> <li>. nutritionists;</li> <li>. psychologists;</li> <li>. social workers;</li> </ul> </li> <li>. physical treatment services offered by professionals such as: <ul style="list-style-type: none"> <li>. acupuncturists;</li> <li>. chiropractors;</li> <li>. osteopaths;</li> <li>. physiotherapists;</li> </ul> </li> <li>. optometry services;</li> <li>. services of a dispensing optician.</li> </ul>								
	This unit also refers to :								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
	<ul style="list-style-type: none"> <li>. the manufacture of corrective lenses or contact lenses;</li> <li>. the services of a hearing aid acoustician;</li> <li>. the services of a midwife;</li> <li>. blood donor services;</li> <li>. biological sampling services;</li> <li>. biological sample analysis services;</li> <li>. vocational counselling services;</li> <li>. first aid training;</li> <li>. the operation of a first aid stand;</li> <li>. the operation of a clinic offering the services of professionals referred to under this unit;</li> <li>. the operation of a child and youth protection centre;</li> <li>. alternative justice organizations;</li> <li>. the operation of a family medicine group;</li> <li>. the operation of a radiology laboratory.</li> </ul>								
59080	<p>An employer who both carries out first aid training and who engages in the trade in first aid kits is classified under this unit for these activities.</p> <p>Practicing dentistry; practicing veterinary medicine</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>. the practice of dentistry by professionals such as : <ul style="list-style-type: none"> <li>. dental surgeons;</li> <li>. dentists;</li> <li>. orthodontists;</li> <li>. periodontists;</li> </ul> </li> <li>. the practice of veterinary medicine.</li> </ul>	1.85	1.49	0.0677	0.0644	0.0466	0.3436	0.3436	0.3436



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	This unit also refers to :							
	<ul style="list-style-type: none"> <li>. the operation of a stop-over centre;</li> <li>. the operation of a family day care service;</li> <li>. the supervision of family day care services;</li> <li>. kindergarten teaching services.</li> </ul>							
	This unit does not refer to :							
	<ul style="list-style-type: none"> <li>. school transportation.</li> </ul>							
59100	Social economy enterprise providing domestic assistance	5,98	5,52	0,5411	0,6208	0,4479	1,7985	1,7985
	This unit refers to :							
	<ul style="list-style-type: none"> <li>. the activities carried out by a social economy enterprise providing domestic assistance whether or not as part of a financial exemption program for domestic assistance services.</li> </ul>							
59110	Help centre for persons in difficulty; employment assistance centre; help centre for families; help centre for consumers	1,26	0,91	0,0661	0,0540	0,0462	0,2307	0,2307
	This unit refers to :							
	<ul style="list-style-type: none"> <li>. the operation of a help centre for persons in difficulty such as : <ul style="list-style-type: none"> <li>. seniors;</li> <li>. the disabled;</li> <li>. immigrants;</li> <li>. persons with a drug addiction;</li> <li>. victims of violence;</li> </ul> </li> </ul>							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2007	2008	2006	2007
.	the operation of an employment assistance centre offering services such as:						
.	help in looking for a job;						
.	job readiness training;						
.	supervision of on-the-job training;						
.	the operation of a help centre for families;						
.	the operation of a help centre for consumers.						
.	This unit also refers to :						
.	coaching services for persons facing situations such as:						
.	adoption;						
.	death;						
.	financial difficulties;						
.	divorce;						
.	pregnancy or nursing;						
.	illness;						
.	the operation of a youth centre;						
.	the operation of a community kitchen;						
.	organizations offering support services in everyday life such as:						
.	company when traveling;						
.	going shopping in grocery and other stores;						
.	friendship visits;						
.	organizations that recruit, train or recommend volunteers;						
.	mentorship organizations that support youth;						
.	the services of streetworkers;						
.	the management of a foundation;						
.	the search for missing persons except when done in high places, in hard-to-reach locations or by way of underwater diving;						
.	international assistance or humanitarian organizations.						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :							
	. literacy promotion services;							
	. language instruction services;							
	. homework assistance services;							
	. the operation of a meals-on-wheels service;							
	. the operation of a soup kitchen;							
	. the operation of a food bank;							
	. the operation of a telephone assistance service;							
	. the operation of a registration office;							
	. the operation of a thrift shop or used clothing counter;							
	. the organization of periodic events of a cultural, sports or commercial nature;							
	. the trade in flowers;							
	. the activities referred to under 54060;							
	. the promotion, prevention or defence services referred to under unit 67100.							
	This unit does not refer to :							
	. moving services;							
	. the activities referred to under unit 77020;							
	. restaurant activities;							
	. the activities referred to under units 80030 to 80260;							
	. the activities referred to under units 14010 to 14030;							
	. para-transit.							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
59120	<p>An employer who manages a foundation and who also carries out an activity contemplated by another unit cannot be classified under this unit unless at least one of his workers only performs tasks related to the activities referred to under this unit.</p> <p>An employer who performs both an activity referred to under this unit and a professional consultation service in the social services field is classified under this unit for these activities.</p> <p>Adapted enterprise; rehiring firm</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>. the operation of an "adapted enterprise";</li> <li>. the operation of a rehiring firm employing workers who have difficulty entering the work market under a fixed term contract.</li> </ul> <p>This unit also refers to :</p> <ul style="list-style-type: none"> <li>. the activities carried out by persons who work under an agreement reached in accordance with section 16 of the Act between the Société de l'assurance automobile du Québec and the Commission;</li> <li>. the activities carried out by the persons referred to in subsections 1) and 2) of section 11 of the Act;</li> <li>. the operation of a "centre for on-the-job training and recycling";</li> <li>. the operation of an occupational workshop.</li> </ul> <p>This unit also refers to the following activities when done by the</p>	4.37	3.95	0.4311	0.4352	0.3457	0.9369	0.9369







Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2007	2008	2006	2007
	<ul style="list-style-type: none"> <li>. music;</li> <li>. painting;</li> <li>. theatre;</li> <li>. chess;</li> <li>. continuing education services;</li> <li>. evening courses offered by a primary, secondary or vocational training institution;</li> <li>. the operation of a training centre in such fields as:                             <ul style="list-style-type: none"> <li>. jewellery;</li> <li>. osteopathy;</li> <li>. bodywork;</li> <li>. cinema;</li> <li>. arts and crafts;</li> <li>. esthetics;</li> <li>. massage therapy.</li> </ul> </li> </ul>						
	<p>This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:</p> <ul style="list-style-type: none"> <li>. the operation of a dormitory for students which may or may not be used as a residential hotel during periods outside the school year.</li> </ul>						
	<p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>. school transportation.</li> </ul>						
	<p>An employer who performs both an activity referred to under this unit and an activity referred to under unit 59090 is classified under this unit</p>						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
60110	<p>College- or university-level teaching; library; laboratory or research centre</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>. college- or university-level teaching services;</li> <li>. the operation of a library;</li> <li>. the operation of a laboratory or research centre in such fields as: <ul style="list-style-type: none"> <li>. pure sciences;</li> <li>. applied sciences;</li> <li>. human sciences.</li> </ul> </li> </ul> <p>This unit also refers to :</p> <ul style="list-style-type: none"> <li>. the operation of a music or theatre conservatory;</li> <li>. the operation of a regional public library service centre;</li> <li>. the operation of a documentation or archive centre;</li> <li>. the operation of a film library or a media centre;</li> <li>. university teaching services in theology;</li> <li>. evening courses offered by a college- or university-level teaching institution.</li> </ul>	0.72	0.39	0.0295	0.0329	0.0247	0.0848	0.0848	0.0848

for these activities.

An employer who performs, in the same building, both college-level teaching services and secondary-level teaching services is classified under this unit for these activities.

This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
61110	<p>. the activities referred to under units 80030 to 80260.</p> <p>Lodging facility for the members of religious communities or for secular priests</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>. the operation of lodging facilities for the members of religious communities or for secular priests.</li> </ul> <p>This unit also refers to the lodging of laypersons done within the context of the carrying out by this employer of one of the following activities:</p> <ul style="list-style-type: none"> <li>. the operation of lodging facilities for the members of religious communities or for secular priests;</li> <li>. pastoral services;</li> <li>. religious training.</li> </ul>	3.13	2.74	0.2978	0.2963	0.2639	0.6892	0.6892	0.6892
65100	<p>Bank, savings and credit union; insurance company; public insurance or pension organization</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>. the operation of a bank;</li> <li>. the operation of a savings and credit union;</li> <li>. the operation of an insurance company;</li> <li>. the operation of a public insurance or pension organization.</li> </ul> <p>This unit also refers to :</p>	0.59	0.27	0.0125	0.0136	0.0117	0.0415	0.0415	0.0415

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
	<ul style="list-style-type: none"> <li>. the operation of a loan or financing company;</li> <li>. the operation of a trust company;</li> <li>. the operation of a pension plan through activities such as the establishment of premiums or the payment of annuities.</li> </ul>								
65110	<p>Brokerage firm; professional services firm; firm offering administrative support services</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>. the operation of a brokerage firm in such fields as: <ul style="list-style-type: none"> <li>. real estate;</li> <li>. insurance;</li> <li>. mortgages;</li> <li>. securities;</li> <li>. transportation;</li> <li>. customs;</li> <li>. merchandise;</li> </ul> </li> <li>. the operation of a professional services firm offering administrative, financial, legal or computer services such as: <ul style="list-style-type: none"> <li>. a firm of lawyers or a notary's office;</li> <li>. a firm of accountants;</li> <li>. a firm of financial service advisors;</li> <li>. a firm of computer consultants;</li> <li>. a firm of human resource consultants;</li> <li>. a firm of business management consultants;</li> </ul> </li> <li>. the operation of a firm offering administrative support services such as: <ul style="list-style-type: none"> <li>. secretarial services;</li> </ul> </li> </ul>	0.62	0.29	0.0118	0.0103	0.0082	0.0451	0.0451	0.0451

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
.	word-processing;							
.	accounting or bookkeeping;							
.	payroll;							
.	debt collection.							
	This unit also refers to :							
.	the operation of a marine agency;							
.	the operation of a travel agency;							
.	the operation of an office of a trustee in bankruptcy;							
.	the operation of a bailiff's office;							
.	the operation of an office of a selling agent;							
.	the operation of a franchising office;							
.	the operation of an investment management business such as for:							
.	mutual funds;							
.	retirement funds;							
.	the operation of a foreign exchange office;							
.	the operation of a credit office or credit investigation service;							
.	the operation of a cheque cashing agency;							
.	the operation of a business that designs or develops software or software packages;							
.	the operation of a private firm that issues licence plates.							
	An employer who operates an office of a selling agent or a merchandise brokerage firm and who also transports or stores such merchandise is classified under the unit that refers to the trade in this merchandise for all these activities.							

This unit does not refer to :



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2007	2008	2006	2007
65120	. the transport or storage of merchandise. Traditional or wireless telecommunications network; radio station; advertising agency; survey firm; marketing agency; public relations agency; document publishing business; call centre	0.65	0.33	0.0181	0.0214	0.0650	0.0650
	This unit refers to :						
	. the operation of a traditional or wireless telecommunications network;						
	. the operation of a radio station;						
	. the operation of an advertising agency;						
	. the operation of a survey firm;						
	. the operation of a marketing agency;						
	. the operation of a public relations agency;						
	. the operation of a business that publishes documents such as newspapers, periodicals, books or records;						
	. the operation of a call centre.						
	This unit also refers to :						
	. long-distance telephone services;						
	. the services of an Internet service provider;						
	. the operation of an audio recording or dubbing studio;						
	. the operation of a translation agency;						
	. the operation of a telemarketing agency;						
	. the operation of a press agency;						
	. the operation of an agency that leases advertising space on billboards or other supports;						



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
.	the operation of an engineering test or research and development laboratory for the manufacturing industry;							
.	a building material laboratory analysis service;							
.	the operation of a professional services firm in architecture or urban planning;							
.	an interior decoration design service;							
.	the operation of an engineering drawing firm;							
.	the operation of a claims expertise firm;							
.	the operation of a building inspection firm;							
.	the operation of a building or personal property evaluation firm;							
.	the service of an auctioneer offered on the premises of the client;							
.	wood measurement service;							
.	tree marking service in forests;							
.	service to protect forests against fires, insects or diseases;							
.	forest survey service;							
.	engineering consultant services carried out by the workers of an employer recognized by the Minister of Natural Resources and Wildlife pursuant to section 124.1.1 of the Forest Act, even if these services are rendered within the context of the activities referred to under unit 14010 or 14020.							

This unit also refers to the design and sale of software and software packages when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit.

This unit does not refer to :

. drilling activities;

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
65140	<p>the activities referred to under units 14010 to 14030 and 80030 to 80260.</p> <p>An employer classified in a unit that refers to the manufacture of a good is classified under this unit for his research and development activities carried out in support of his manufacturing activity if at least one of his workers assigned solely to professional, technical or administrative tasks related to these research and development activities works exclusively elsewhere than in a building where manufacturing takes place. Only the wages of such a worker may then be stated by the employer with respect to this unit.</p> <p>Security or investigation agency; securities transportation service by armored car</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>the operation of a security or investigation service;</li> <li>the transportation of securities by armored car.</li> </ul> <p>This unit also refers to :</p> <ul style="list-style-type: none"> <li>the operation of a firm offering the services of road signalmen.</li> </ul>	2.91	2.53	0.2117	0.2140	0.1687	0.6900	0.6900	0.6900
65150	<p>Administration of the operations of subsidiaries or branch offices located outside Québec</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>the administration of the operations of subsidiaries or branch</li> </ul>	0.62	0.29	0.0118	0.0103	0.0082	0.0451	0.0451	0.0451

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
67100	<p>offices located outside Québec.</p> <p>Administration refers to activities such as planning, organization, management and coordination.</p> <p>Associations of businesses, of institutions or of organizations; union organizations; hiring out of the services of office workers</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>. associations of businesses, of institutions or of organizations such as : <ul style="list-style-type: none"> <li>. boards of trade;</li> <li>. associations of public or parapublic institutions;</li> <li>. associations of manufacturers;</li> </ul> </li> <li>. union organizations;</li> <li>. hiring out of the services of office workers such as receptionists, secretaries, administrative assistants, accountants, administration technicians, computer technicians.</li> </ul> <p>This unit also refers to :</p> <ul style="list-style-type: none"> <li>. the hiring out of the services of white-collar personnel active in the trade in goods or services such as sales persons, representatives or cashiers;</li> <li>. the hiring out of the services of scientific or technical personnel such as laboratory technicians, designers, engineers;</li> <li>. political parties or associations;</li> <li>. consulates;</li> <li>. accredited evaluation organizations in the field of quality</li> </ul>	0.92	0.59	0.0292	0.0244	0.0217	0.1174	0.1174	0.1174



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
	This unit refers to :								
	the hiring out of the services of warehouse, workshop or factory personnel:								
	· forklift operators;								
	· material handlers;								
	· day labourers;								
	· labourers;								
	· assemblers;								
	· stationary machinery operators;								
	· welders;								
	· machinists or millwrights.								
	This unit also refers to :								
	· the hiring out of the services of forklift operators, material, handlers, packaging clerks and inventory clerks;								
	· the hiring out of the services of butchers;								
	· the hiring out of the services of mechanical repair shop personnel such as mechanics or bodyworkers;								
	· the hiring out of the services of janitors or housekeeping personnel;								
	· the hiring out of the services of farm workers.								
67120	Hiring out of the services of truckers, delivery drivers or driver helpers	9.41	8.86	0.6267	0.7411	0.5155	2.1877	2.1877	
68010	Restaurant; fast food counter; drinking establishment	2.41	2.04	0.1943	0.1825	0.1451	0.5488	0.5488	
	This unit refers to :								

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
.	the operation of a restaurant where the serving of alcoholic beverages is only offered when a meal is eaten or is not authorized;							
.	the operation of a fast food counter;							
.	the operation of a drinking establishment.							
	This unit also refers to :							
.	the operation of a discotheque;							
.	the operation of a sugar shack;							
.	the operation of a stationary dairy bar;							
.	services associated with the rental of rooms with catering or alcoholic beverage services;							
.	the making of beer by the operator of a drinking establishment referred to under this unit when the entire production is intended for consumption on the premises of this establishment.							
	This unit also refers to car attendant services when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit.							
	This unit does not refer to :							
.	maple syrup production and the manufacture of maple products.							
	An employer who does, in the same building, both catering services and the operation of a restaurant, a fast food counter, a drinking establishment, a discotheque or a sugar shack is classified under this							





Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	This unit also refers to the trade in, rental or repair of vending machines when done by the workers of an employer as part of the operation by this employer of such machines.							
	This unit also refers to the following activities when done by the workers of an employer as part of the operation by this employer of a meals-on-wheels or a soup kitchen:							
	. the operation of a thrift shop or used clothing counter;							
	. the operation of a food bank;							
	. the operation of a community kitchen.							
	This unit does not refer to :							
	. the installation of big tops.							
	An employer who offers, in the same building, both catering services and room rental services is classified under this unit for these activities.							
68030	Hotel establishment; youth hostel; residential hotel; relaxation centre offering accommodations; bed and breakfast	3.11	2.72	0.2496	0.2518	0.2021	0.7420	0.7420
	This unit refers to :							
	. the operation of a hotel establishment such as a:							
	. hotel;							
	. motel;							
	. the operation of a youth hostel;							
	. the operation of a residential hotel;							
	. the operation of a relaxation centre offering accommodations;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	. the operation of a bread and breakfast.							
	This unit also refers to :							
	. the operation of a boarding house;							
	. the rental of cottages.							
	This unit also refers to those services which, without being support services, are offered in an establishment referred to under this unit by the employer who operates this establishment.							
	This unit does not refer to :							
	. the production of performances;							
	. the operation of a performance hall.							
	An employer who does, on the same site, both an activity referred to under unit 68010 and an activity referred to under this unit is classified under this unit for all these activities.							
68040	Outfitting establishment; campground; mobile home park; camp with accommodations; management and upkeep of parks of the Provincial Administration	4.01	3.60	0.2540	0.2519	0.2158	0.9658	0.9658
	This unit refers to :							
	. the operation of an outfitting establishment;							
	. the operation of a campground;							
	. the operation of a mobile home park;							
	. the operation of a camp with accommodations such as a							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2007	2008	2006	2007
.	vacation camp or nature camp; the management and upkeep of parks of the Provincial Administration.						
	This unit also refers to :						
.	the operation of an outdoor centre;						
.	the operation of a nature discovery centre;						
.	the operation of a beach when the employer also offers accommodation services on the site;						
.	the operation of a controlled harvesting zone (ZEC);						
.	river or whitewater rafting services;						
.	outdoor excursion services;						
.	the services of outdoor guides.						
	This unit also refers to the following activities when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit:						
.	services such as restaurant services, accommodations, refueling, air transportation and guides;						
.	the operation of a convenience store and the rental of equipment such as row boats, sailboats or pedal boats;						
.	the rental of cabins;						
.	the operation of a day camp;						
.	the laying out of trails.						
	This unit does not refer to :						
.	the activities referred to under units 14010 to 14030, 80030 to						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
68050	80200 and 80240 to 80260. Operation of buildings; management of buildings; dormitories for students; parking lots; rental of storage spaces without handling activities  This unit refers to : <ul style="list-style-type: none"> <li>. the operation of buildings;</li> </ul> The operation of buildings refers to the management of buildings when the employer also takes care of the upkeep. <ul style="list-style-type: none"> <li>. management of buildings;</li> </ul> The management of buildings refers to the carrying out of administrative tasks only, such as: <ul style="list-style-type: none"> <li>. the rental and marketing of dwelling units;</li> <li>. the negotiation and renewal of leases;</li> <li>. the recruitment of subcontractors;</li> <li>. the purchase of buildings for resale;</li> <li>. the operation of a dormitory for students;</li> <li>. the operation of parking lots;</li> <li>. the rental of storage spaces without handling activities.</li> </ul> This unit also refers to : <ul style="list-style-type: none"> <li>. room rental services without catering or alcoholic beverage services;</li> </ul>	3.09	2.70	0.1468	0.1442	0.1096	0.6380	0.6380



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2007	2008	2006	2007
	mobile welding unit						
	This unit refers to works relating to :						
	. millwright works such as production machinery installation, repair, maintenance, adjustment, assembly, dismantling and handling;						
	. the manufacture of templates for such machinery;						
	. operating a mobile welding unit.						
	This unit does not refer to works relating to :						
	. millwright works other than production machinery installation, repair, maintenance, adjustment, assembly, dismantling and handling;						
	. the manufacture of templates for such machinery.						
	An employer classified under this unit may also be classified under exceptional units 80020 and 90010.						
77010	Laundry services; dry cleaning services; linen supply services with washing	5,45	5,00	0,3756	0,3987	1,2760	1,2760
	This unit refers to :						
	. dry cleaning services;						
	. laundry services;						
	. linen supply services with washing for such articles as tablecloths, sheets, towels, aprons, hand towels or diapers.						





Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	This unit also refers to :							
	<ul style="list-style-type: none"> <li>. mobile automobile vehicle wash service;</li> <li>. cleaning, opening or closing of pools or spas;</li> <li>. manual snow removal service;</li> <li>. extermination and fumigation services;</li> <li>. building disinfection services;</li> <li>. in-home services done by the persons referred to in the agreement entered into pursuant to section 16 of the Act between the Minister of Health and Social Services and the Commission.</li> </ul>							
77030	Chimney-sweeping	17.56	16.80	1.0865	1.1511	0.4234	5.3607	5.3607
Exceptional unit 80020	Work done both inside and outside offices	0.88	0.54	0.0347	0.0420	0.0196	0.1003	0.1003
	This unit refers to :							
	<ul style="list-style-type: none"> <li>. employers who use workers who only perform tasks of an administrative, a commercial, a technical or a professional nature and who are called upon, as part of their duties, to do a portion of their work outside the offices of their employer.</li> </ul> <p>This unit refers in particular to workers holding the position of seller, real estate agent, sales agent, real estate broker, representative, project director, project manager, superintendent, project leader, director of security and engineer.</p>							

This unit does not refer to :



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio		
				2007	2008	2006	2007	2008
.	the asphalt surfacing of roads, streets, sidewalks, curbs, bikeways, private roads, parking lots;							
.	the concrete surfacing of roads, streets, sidewalks, curbs, bikeways, private roads and parking lots carried out using a concrete spreader-grader;							
.	the scarification of paved surfaces;							
.	the pulverizing of paved surfaces;							
.	the waterproofing of paved surfaces;							
.	the marking of lines on the pavement;							
.	the installation of fences;							
.	the installation of traffic safety barriers and guardrails.							
	This unit also refers to :							
.	demolition work on civil engineering structures or buildings including the operations required to carry out such work, such as sawing or breaking concrete and the erection of protective walls if such operations are carried out by the employer in charge of the demolition work;							
.	the rental, with operators, of cranes, crane-trucks, boom trucks, or any other conventional truck equipped with a telescopic or hydraulic arm, or equipped with a hoist winch that can be used as cranes or other equipment of the same type;							
.	the operation of a crane within the framework of work related to :							
.	demolition;							
.	dismantling when this dismantling is carried out as part of demolition work;							
.	ore prospecting done using crawler tractors.							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
	This unit does not refer to :								
.	manual forest clearing as well as forest clearing carried out using specialized machinery such as a skidder, tree feller or delimiting machine;								
.	divers participating in works referred to in this unit;								
.	the rental drilling machines with operators;								
.	the dismantling of metal structures and machinery;								
.	preparatory work for the installation of fences done in a workshop elsewhere than on the work site or on the job;								
.	the installation of fences made of ornamental metal;								
.	the operation of a quarry, a sandpit or a gravel pit;								
.	snow removal;								
.	cement and concrete work other than that related to small art works, sidewalks and curbs;								
.	work related to blasting, drilling for blasting, pile-driving, special foundations, digging of tunnels and underground drilling, caissons, excavation supports, tie rods, consolidation of foundations and injections in the ground and in rock;								
.	the manufacture of prepared concrete;								
.	the installation of road lighting networks and traffic lights, as well as the installation of lamp posts;								
.	construction work related to underground energy distribution lines with installation of machinery and equipment in addition to the excavation and installation of conduits;								
.	the operation of an asphalt plant;								
.	landscaping work;								
.	the installation of interlocking blocks (slope blocks/pavers).								

An employer classified under this unit can also be classified under

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
80040	<p>exceptional units 80020 and 90010.</p> <p>Blasting; drilling; soil mechanics; pile-driving and special foundations</p> <p>This unit refers to work related to :</p> <ul style="list-style-type: none"> <li>. drilling, charging holes and igniting explosive products;</li> <li>. blasting including that done during demolition work on civil engineering structures or buildings;</li> <li>. digging tunnels and underground drilling;</li> <li>. drilling artesian wells with or without the installation of pumps;</li> <li>. soil mechanics such as setting up excavation supports, installation of tie rods, consolidation of foundations and injections in the ground or in rock;</li> <li>. geothermal drilling and drilling of elevator shafts;</li> <li>. preliminary drilling for construction work;</li> <li>. pile-driving;</li> <li>. pile-driving and special foundations such as the placing, raising and maintenance of the following elements : steel sheet piling, shoring piles, wallings, struts, horizontal shores, soldier piles and temporary steel or heavy structural lumber struts driven into the ground;</li> <li>. the rental of a drilling machine with an operator.</li> </ul> <p>This unit also refers to :</p> <ul style="list-style-type: none"> <li>. work done in caissons and cofferdam work;</li> <li>. the construction, maintenance, removal and demolition of caissons and cofferdam work;</li> </ul>	15.62	14.91	0.5887	0.5963	0.4334	2.8251	2.8251

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	<ul style="list-style-type: none"> <li>. underwater diving, including the underwater inspection of cables, wharfs, the installation of underground cables, the cleaning of water intakes, the recovery of wood under water, underwater construction work, and other service activities carried out under water;</li> <li>. preliminary consolidation work related to the moving of buildings, including excavation, concrete drilling and pile driving;</li> <li>. the putting in place, straightening and lifting of buildings;</li> <li>. consolidation work on a building;</li> <li>. the moving of building on a flat-bed trailer done by the workers of an employer as part of the carrying out by this employer of works referred to in this unit.</li> </ul>							
	This unit does not refer to :							
	<ul style="list-style-type: none"> <li>. the drilling of ore to obtain test samples;</li> <li>. the drilling of oil or natural gas wells.</li> </ul>							
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.							
80060	Construction of energy transmission or distribution lines; construction of energy transforming stations	5,42	4,97	0,3273	0,2844	0,2334	1,0081	1,0081
	This unit refers to construction, maintenance and repair work related to :							
	<ul style="list-style-type: none"> <li>. power plant substations;</li> <li>. overhead or underground energy transmission and distribution</li> </ul>							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2007	2008	2006	2007
	lines;						
	. telecommunications lines or networks;						
	. road lighting networks and traffic lights;						
	. microwave and telecommunications towers;						
	. manholes for underground telecommunications and energy distribution networks;						
	. wind turbines.						
	This unit also refers to :						
	. the installation of street lamps;						
	. the installation of transformers connected to the energy transmission and distribution network;						
	. the installation of antennas in telecommunications towers;						
	. the planting of poles.						
	This unit also refers to the splicing of telecommunications cables when done by the workers of an employer as part of the carrying out by this employer of activities referred to in this unit.						
	This unit does not refer to :						
	. the construction of buildings;						
	. the digging of tunnels;						
	. specific contracts to excavate and install underground energy transmission or telecommunications network conduits, with or without the running of wire.						
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.						

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
80080	Erecting metal frame structures and tanks	20.90	20.07	0.7848	0.7645	0.7393	3.5930	3.5930
	This unit refers to work related to :							
	<ul style="list-style-type: none"> <li>. the setting up, assembly and dismantling of architectural elements and metal framing that go into the construction of buildings, civil engineering works, outside tanks, stacks, silos, coal, stone, coke, sand and ore hoppers, water towers and machinery;</li> <li>. the installation of prefabricated metal industrial stacks;</li> <li>. the installation of steel panels that are used in structures, cladding and roofing;</li> <li>. the installation of pre-cast concrete structural or architectural elements.</li> </ul>							
	This unit does not refer to :							
	<ul style="list-style-type: none"> <li>. preparatory work carried out at the workshop other than on the work site or on the job;</li> <li>. exterior cladding work using metal sheets;</li> <li>. the installation of radio and television station broadcasting and cellular telephone antennas;</li> <li>. the erection of microwave towers;</li> <li>. the erection of wooden silos, water towers or tanks;</li> <li>. the installation of tanks, other than outside tanks;</li> <li>. the installation of outside tanks by a boilermaker.</li> </ul>							
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.							



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
80100	Cement work, concrete work	12.86	12.22	0.5853	0.5545	0.3886	2.3171	2.3171	2.3171
	This unit refers to work related to :								
	<ul style="list-style-type: none"> <li>. reinforcement work such as cutting, shaping, assembling by various processes, as well as the installation of metal ties or wire mesh used in the construction of concrete work;</li> <li>. concrete formwork for building and civil engineering work framing and machinery;</li> <li>. the preparation and finishing of concrete and cement surfaces;</li> <li>. the pouring and placement of concrete;</li> <li>. the cutting, pumping and drilling of concrete;</li> <li>. concrete paving without the use of a spreader-grader;</li> <li>. concrete injection and gunniting;</li> <li>. the cutting of asphalt;</li> <li>. the crushing of concrete during alteration work;</li> <li>. the waterproofing of concrete floors or concrete surfaces.</li> </ul>								
	This unit does not refer to :								
	<ul style="list-style-type: none"> <li>. the operation of a reinforcement workshop other than on the work site or on the job;</li> <li>. the installation of pre-cast concrete structural or architectural elements;</li> <li>. the delivery and pouring of concrete by concrete mixer;</li> <li>. the construction and repair of sidewalks and curbs.</li> </ul>								
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.								



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
.	finishes; the installation of flexible coverings such as vinyl, asphalt, rubber, cork, linoleum coverings, rugs, carpet underlays and rug underlays;							
.	the installation and polishing of marble, granite, terrazzo concrete, slate, ceramics terrazzo and other similar materials;							
.	the installation of cold room panels;							
.	the thermal insulation of buildings, soundproofing and acoustic control.							
	This unit also refers to work related to :							
.	the removal of asbestos;							
.	the stripping;							
.	the whitewashing of buildings;							
.	the installation and repair of prefabricated fireplaces.							
	Stripping refers to any selective, meticulous and well thought-out demolition operation, of unwanted additions, ruined areas or areas of no interest in buildings, which does not adversely affect the structure, retaining walls or load-bearing walls.							
	This unit also refers to the following work when done by the workers of an employer as part of the carrying out by this employer of work to erect a wood structure of a building :							
.	the installation of all types of exterior clapboard cladding;							
.	the installation of gutters;							
.	roofing using asphalt shingles, cedar shingles, sheet metal that is neither welded nor stapled, or sandstone tiles;							



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
80130	<p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p> <p>Roofing work; exterior cladding work on buildings; installation of gutters</p> <p>This unit refers to work related to :</p> <ul style="list-style-type: none"> <li>. exterior cladding of buildings using all types of metal sheets or clapboard;</li> <li>. the installation and repair of all types of roofing, including waterproofing;</li> <li>. the installation of gutters;</li> <li>. the removal of snow from roofs.</li> </ul> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>. the installation of steel panels which are used in structures, cladding and roofing.</li> </ul> <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>	17.81	17.05	0.5565	0.5605	0.5124	2.8385	2.8385	2.8385
80140	<p>Masonry work</p> <p>This unit refers to work related to :</p> <ul style="list-style-type: none"> <li>. the cutting, setting with mortar, cement or any other adhesive material as well as the jointing of masonry elements such as the following :</li> </ul>	16.27	15.55	0.4391	0.4032	0.3625	2.3158	2.3158	2.3158

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	<ul style="list-style-type: none"> <li>. bricks, natural or artificial stones;</li> <li>. acid bricks, fire bricks, plastic bricks, cements bricks or bricks made of any other refractory material laid by hand or by a pneumatic or mechanical method;</li> <li>. tiles made of refractory material;</li> <li>. blocks of gypsum, concrete or glass, blocks of composite materials, blocks of lightweight aggregates for walls or partitions, anticorrosive tiles;</li> <li>. the installation of silos made of concrete staves.</li> </ul>							
	This unit does not refer to :							
	<ul style="list-style-type: none"> <li>. jointing, aligning, anchoring and grouting work done by manufacturers of pre-cast concrete structural or architectural elements;</li> <li>. cleaning work using a pressure spray referred to in unit 80240;</li> <li>. work related to the installation of slope blocks or pavers;</li> <li>. work related to the installation of marble or granite tile flooring;</li> <li>. the installation of curtain walls made of masonry elements;</li> <li>. form work prior to the installation of silos made of concrete staves.</li> </ul>							
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.							
80150	Glass work; glazing work	14.52	13.84	0.5475	0.5352	0.4401	2.6660	2.6660
	This unit refers to work related to :							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	<ul style="list-style-type: none"> <li>. the preparation and installation of glasswork and glazing, such as :               <ul style="list-style-type: none"> <li>. the cutting and polishing of glass;</li> <li>. the cutting and assembly of aluminum;</li> <li>. the installation of doors, windows and glazing;</li> <li>. the installation of entrances or show windows made from metal or glass parts;</li> <li>. the installation of curtain walls;</li> <li>. the installation of atriums, skylights and other similar works.</li> </ul> </li> </ul>							
	This unit also refers to work related to : <ul style="list-style-type: none"> <li>. the construction of greenhouses;</li> <li>. the installation of big tops;</li> <li>. the installation of cover shells for manure pits.</li> </ul>							
	This unit does not refer to : <ul style="list-style-type: none"> <li>. preparatory or manufacturing work done in a workshop other than on the work site.</li> </ul>							
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.							
80160	Millwright works; boilermaking work; plumbing and pipefitting work; pipe insulation work; work related to mechanized transit systems	6.44	5.97	0.3254	0.3148	0.2508	1.2359	1.2359
	This unit refers to work related to :							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
.	millwright works such as the installation, repair, maintenance, adjustment, assembly, dismantling and handling of machinery other than production machinery;							
.	the making of templates for this machinery;							
.	the installation, repair and maintenance of garage doors, whether mechanized or not;							
.	boilermaking related to machinery other than production machinery and related to the construction, maintenance and repair of steam generators, boilers, tanks or other similar equipment;							
.	the installation, alteration, modification, repair and maintenance of :							
.	plumbing systems, such as :							
.	. piping, fixtures, accessories and other fittings needed to supply these systems with fluids;							
.	. piping, fixtures, accessories and other fittings used for rainage, run-off and ventilation of traps in these systems;							
.	heating and combustion systems, such as :							
.	. piping, fixtures, accessories and other fittings needed to distribute fluids or heat;							
.	. fire protection and localized fire protection systems, such as :							
.	. piping, fixtures, accessories and other fittings used to prevent and fight fires;							
.	insulation, whether it is carried out by spraying or by any other method, such as :							
.	. thermal insulation of any new or existing piping system;							
.	. thermal insulation of radiators, furnaces, boilers, tanks and any other similar device;							



Unit Number	Unit Title	General Rate	First-level experience ratio			Second-level experience ratio		
			2007	2008	2009	2006	2007	2008
.	the installation, alteration, modification, repair and maintenance of mechanized transit systems, composed of devices, accessories and other apparatuses, such as : . elevators, freight elevators, escalators, permanent swing scaffolds, slope hoists, dumbwaiters, removable platforms on a theatre stage, moving sidewalks and other similar devices generally used or which may be used to transport persons, objects or materials.							
	This unit also refers to the operation of a temporary or uncompleted system as well as the operation of a completed system when it is used to move construction workers and materials.							
	This unit does not refer to :							
.	the construction of metal tanks other than for boiler systems and that are installed by a metal structure installer (ex. oil tanks, water towers);							
.	the installation of metal ducts for heating, ventilation and air conditioning systems;							
.	the laying of bricks used in boiler walls;							
.	the installation of internal insulation of ventilation and other ducts done by tinsmiths when installing said ducts;							
.	installation work related to pre-insulated ventilation ducts;							
.	cleaning using sandblasting;							
.	work related to millwright works such as the installation, repair, maintenance, adjustment, setting up, dismantling and handling of production machinery as well as the making of templates for this machinery;							
.	the installation and operation by an employer of a temporary							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	freight elevator as part of the carrying out by this employer of work not referred to in this unit; the installation of temporary swing scaffolds.							
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.							
80170	Electrical work	4.55	4.12	0.2429	0.2065	0.1625	0.8379	0.8379
	This unit refers to work related to :							
	the installation, alteration, modification, repair and maintenance of electrical installations for lighting, heating and motive force purposes, including in all cases wires, cables, conduits, accessories and electrical devices that are part of the actual installation and, being related to the connection of the installation to the public or municipal utility network, which point of connection is on the wall of the building that is nearest to the public utility line;							
	the installation of lightening rods and unit heaters;							
	electrical hook-up of a building.							
	This unit does not refer to :							
	construction work on energy distribution and transforming stations done by electrical contractors;							
	electrical work done by energy distribution and transforming station construction contractors;							
	installation work related to alarm, security, control or electronic equipment systems;							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	street lamp installation work along roads as well as traffic light installation work.							
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.							
80180	Sheet metal work	8.15	7.63	0.4322	0.3769	0.2883	1.3077	1.3077
	This unit refers to work related to :							
	sheet metal having a maximum thickness of 10 gauge (iron, copper, aluminum, stainless steel) and all metal or electrometallurgical materials, vinyl and other metal or plastic based materials, such as :							
	the marking out, manufacture and installation, on the work site or on the job, of all sorts of metal objects, in sheets;							
	the assembly and repair of ventilation, air conditioning and hot air heating duct systems and any conduit system to remove various materials such as chips, fumes, smoke or dust, the installation of internal insulation with respect to these systems and the installation of prefabricated devices;							
	the installation of prefabricated metal objects such as shelves, lockers, screens, ceilings, fire barriers, and ceiling and wall coverings;							
	the installation, by a tinsmith, of prefabricated devices such as air conditioners, fans, heat pumps, air exchangers as well as the installation of mechanized elements associated with these systems, when done at the same							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	time as the installation of ducts or conduits.							
	This unit does not refer to work related to :							
	<ul style="list-style-type: none"> <li>. work related to outdoor cladding in metal sheets or clapboard of all types, installation and repair of all types of roofing;</li> <li>. preparatory and manufacturing work done in the workshop other than on the work site;</li> <li>. work related to the installation of gutters.</li> </ul>							
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.							
80190	Installation of electronic equipment, alarm or control systems	2.90	2.52	0.1598	0.1859	0.1685	0.5023	0.5023
	This unit refers to work related to :							
	<ul style="list-style-type: none"> <li>. the installation, alteration, modification, repair and maintenance of intercom, cabledistribution, public address, synchronous clock, visual, aural or oral signaling, telephony, closed-circuit television, access card or surveillance systems or cabling related to these systems;</li> <li>. the installation, rebuilding, modification, repair and maintenance of computer cabling;</li> <li>. the installation, alteration, modification, repair and maintenance of electrical or pneumatic control, and instrumentation systems related to heating, air conditioning, ventilation and air removal;</li> <li>. the installation, alteration, modification, repair and maintenance of electrical systems or pneumatic control systems, quantity measurement and calibration systems on a variety of industrial</li> </ul>							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio		
				2007	2008	2009	2006	2007	2008
	<ul style="list-style-type: none"> <li>· production machinery;</li> <li>· the installation, alteration, modification, repair and maintenance of burglar and fire alarm systems;</li> <li>· the sale, installation and repair of safety locks;</li> <li>· the testing, adjustment and stabilizing of air circulation and distribution systems;</li> <li>· the splicing of telecommunications cables.</li> </ul>								
	This unit also refers to work related to:								
	· the installation of parabolic antennas.								
	An employer who installs fire and theft alarm system and also trades in these systems is classified in this unit for these activities.								
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.								
80200	Refrigeration work, air conditioning work	8.09	7.57	0.4357	0.3641	0.2720	1.4572	1.4572	1.4572
	The unit refers to work related to :								
	· the installation, rebuilding, modification, repair or maintenance of central air conditioning or refrigeration systems, including the piping, the units, accessories and other devices needed to distribute fluids and produce cold using these systems;								
	· the installation of machinery for central air conditioning or refrigeration systems.								

This unit does not refer to :

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	<ul style="list-style-type: none"> <li>. the insulation of refrigeration and air conditioning systems;</li> <li>. the testing, adjustment and stabilizing of air circulation and distribution systems;</li> <li>. the installation of metal ducts for air conditioning systems;</li> <li>. the installation, alteration, modification, repair and maintenance of instrumentation and control systems related to heating, air conditioning and ventilation.</li> </ul>							
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.							
80230	Landscaping work; installation of pools or spas	7.87	7.36	0.5556	0.4163	0.4221	1.8540	1.8540
	This unit refers to :							
	<ul style="list-style-type: none"> <li>. landscaping work, such as : <ul style="list-style-type: none"> <li>. the installation of interlocking blocks or interlocking stones;</li> <li>. the installation of sod;</li> <li>. site preparation work;</li> <li>. the planting of trees and shrubs;</li> <li>. light earthwork;</li> <li>. the erection of low walls, stairs, etc.;</li> <li>. the maintenance of slopes alongside roads;</li> <li>. the installation of outdoor underground pipes to water the lawn or for decorative lighting systems;</li> </ul> </li> <li>. the installation, construction or repair of pools;</li> <li>. the installation or repair of spas.</li> </ul>							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities related to the installation, construction or repair of pools or spas :							
	. cement or concrete work.							
	This unit does not refer to :							
	. excavation and earthwork done with heavy machinery;							
	. paving work;							
	. snow removal;							
	. the installation of septic tanks and septic beds.							
	An employer classified under this unit can also be classified under exceptional units 80020 and 90010.							
80240	Cleaning using a high pressure spray	18.08	17.31	0.6853	0.5781	0.2786	2.4237	2.4237
	This unit refers to the following work when done on the worksite or on the job :							
	. cleaning using abrasive sprays, with or without water such as silica sand, synthetic olivine, glass microbeads, steel grit or plastic billets;							
	. cleaning or preparation using a water or steam spray in order to alter or cause to crumble the surface layer of the following surfaces :							
	. civil engineering structures such as viaducts, bridges or retaining walls;							
	. building surfaces such as masonry, concrete or steel							

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	<p>surfaces;</p> <ul style="list-style-type: none"> <li>. outer surfaces of tanks such as water towers or oil tanks;</li> <li>. industrial equipment or machinery surfaces.</li> </ul> <p>This unit also refers to the following activity when done by the workers of an employer as part of the carrying out by this employer of activities referred to under this unit :</p> <ul style="list-style-type: none"> <li>. the collection of hazardous material.</li> </ul> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>. engraving using a spray;</li> <li>. whitewashing of buildings.</li> </ul> <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>	15.65	14.94	0.6102	0.6581	0.7255	2.9343	2.9343
80250	<p>Ornamental building metal work</p> <p>This unit refers to work related to :</p> <ul style="list-style-type: none"> <li>. building metal work such as the tracing out, cutting, preparation and assembly of any metal part, including outdoor and indoor stairs, handrails, fences, gates, canopies, cellar doors and inspection holes, all types of wire fencing; coal chutes, vault doors, fire doors, industrial doors, partitions, rails and balconies.</li> </ul> <p>This unit does not refer to :</p>							



Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio			Second-level experience ratio	
				2007	2008	2009	2006	2007
	<ul style="list-style-type: none"> <li>. preparatory and manufacturing work done in workshops other than on the work site or on the job;</li> <li>. installation of all other types of fences.</li> </ul> <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>							
80260	<p>Installation of scaffolds or bleachers</p> <p>This unit refers to work related to the installation and dismantling of all types of scaffolds or bleachers.</p> <p>This unit does not refer to :</p> <ul style="list-style-type: none"> <li>. the installation of a freight elevator;</li> <li>. work related to the installation, dismantling and maintenance of permanent swing scaffolds.</li> </ul> <p>An employer classified under this unit can also be classified under exceptional units 80020 and 90010.</p>	13.75	13.10	0.6479	0.3010	0.1883	1.9086	1.9086
Exceptional unit 90010	<p>Work done exclusively in offices</p> <p>This unit refers to :</p> <ul style="list-style-type: none"> <li>. an employer who uses the services of workers who only perform tasks of an administrative, commercial, technical or professional nature and, who unlike the workers referred to under unit 90020 or 80020, only work in offices. This unit</li> </ul>	0.62	0.29	0.0119	0.0134	0.0101	0.0482	0.0482

Unit Number	Unit Title	General Rate	Special Rate	First-level experience ratio		Second-level experience ratio	
				2007	2008	2006	2007
	refers in particular to office staff and persons holding the position of accountant, controller, administrative director, draftsman, purchaser, bidder, computer technician and sales director.						
	Special classification rule						
	An employer classified under this unit cannot also be classified under unit 65150 for the activity "Managing subsidiaries or branches located outside Québec (head office)".						
Exceptional unit 90020	Salespersons or sales representatives	0.88	0.54	0.0347	0.0420	0.1003	0.1003
	This unit refers to :						
	· an employer who uses the services of workers who only engage in the sale of goods or services and who are called upon, as part of their duties, to do a portion of their work outside the offices of their employer.						
	This unit does not refer to :						
	· workers who handle or deliver merchandise other than samples used for sales purposes.						
	Special classification rule :						
	An employer classified under this unit cannot also be classified under unit 65150 for the activity "Managing subsidiaries or branches located outside Québec (head office)" or under unit 80020.						

**SCHEDULE 2**

(s. 39)

RATES PERTAINING TO THE FINANCING OF JOINT SECTOR-BASED ASSOCIATIONS  
FOR THE YEAR 2011

	<b>Rate</b>
ACTIVITY SECTORS	
The social affairs sector	0.02
The textile and knitting sector	0.12
The automobile service sector	0.07
The transportation and storage sectors	0.06
The metal fabricating industries sector, the electrical products industries sector and the clothing industries sector	0.05
The provincial administration sector	0.04
The printing and allied industries sector	0.06
The transportation equipment and machinery industries sector	0.06
The mining and mining services sector	0.08
The municipal affairs sector	0.04
The construction sector	0.04

**SCHEDULE 3**

(ss. 40 and 41)

LUMP SUM UNDER PARAGRAPH 3 OF SECTION 310 OF THE ACT, AMOUNT UNDER SECTION 313 OF THE ACT AND RATE APPLICABLE TO THE PROTECTION OF A MEMBER OF A BOARD OF DIRECTORS FOR THE YEAR 2011

The lump sum used to establish the assessment of the employer of a student referred to in section 10 of the Act, pursuant to paragraph 3 of section 310 of the Act, is set, for the year 2011, at \$6 per trainee.

The amount referred to in section 313 of the Act is set for the year 2011 at \$65.

The rate used to establish the amount payable by a person who only sits on the board of directors of a legal person and who registers in this capacity or as an executive officer pursuant to section 18 of the Act is that of unit 65110.

**SCHEDULE 4**  
(ss. 49, 62 and 63)

The qualifying threshold for the year 2011 is \$1,050.

The amount used for the calculation in section 62 for the year 2011 is \$3,150.

The amount used for the calculation in section 63 for the year 2011 is \$147,000.

**SCHEDULE 5**

(s. 53)

1. For the purpose of applying section 53 in respect of an accident that occurred or a disease that was reported in the year prior to the year preceding the assessment year, the Commission applies the following factor: 1.

2. For the purpose of applying section 53 in respect of an accident that occurred or a disease that was reported in the year prior to the two years preceding the assessment year, the Commission determines the category applicable to the accident or disease from among the following categories and applies the corresponding factor indicated:

(1) Death: accident or disease resulting in death in the year in which the accident occurred or the disease was reported, or in the following year:

$$1 + (0.300 \times A);$$

(2) Inactive: accident or disease that does not give rise to an income replacement indemnity for the final quarter of the year prior to the year preceding the assessment year:

$$1 + (0.200 \times A);$$

(3) Active: accident or disease that gives rise to an income replacement indemnity for the final quarter of the year prior to the year preceding the assessment year:

$$1 + (3.400 \times A);$$

where A corresponds to the coefficient determined by the Commission after an actuarial valuation for the purposes of this section to ensure that the factor takes into account the cost, on 1 July of the assessment year, of the employment injuries for that year as established on the basis of the Commission's financial statements and any corrections to the compensation cost of employment injuries that may be made outside the first- and second-level reference periods.

3. For the purpose of applying section 53 in respect of an accident that occurred or a disease that was reported in the year prior to the three years preceding the assessment year, the Commission determines the category applicable to the accident or disease from among the following categories and applies the corresponding factor indicated:

(1) Death: accident or disease resulting in death in the year in which the accident occurred or the disease was reported, or during the two following years:

$$1 + (0.210 \times B);$$

(2) Inactive: accident or disease that does not give rise to an income replacement indemnity in respect of the year prior to the year preceding the assessment year:

$$1 + (0.120 \times B);$$

(3) Active: accident or disease that gives rise to income replacement indemnities for the year prior to the year preceding the assessment year:

(a) where there are no income replacement indemnities that relate to either one of the final two quarters of that year:

$$1 + (0.450 \times B);$$

(b) where the income replacement indemnities relate to either one of the final two quarters of that year:

$$1 + (2.160 \times B);$$

where B corresponds to the coefficient determined by the Commission after an actuarial valuation for the purpose of this section to ensure that the factor takes into account the cost, on 1 July of the assessment year, of the employment injuries for that year as established on the basis of the Commission's financial statements and any corrections to the compensation cost of employment injuries that may be made outside the first- and second-level reference periods.

4. For the purpose of applying section 53 in respect of an accident that occurred or a disease that was reported in the year prior to the four years preceding the assessment year, the Commission determines the category applicable to the accident or disease from among the following categories and applies the corresponding factor indicated:

(1) Death: accident or disease resulting in death in the year in which the accident occurred or the disease was reported, or during the three following years:

$$1 + (0.150 \times C);$$

(2) Inactive: accident or disease that does not give rise to an income replacement indemnity for the two years prior to the year preceding the assessment year:

$$1 + (0.100 \times C);$$

(3) Active: accident or disease that gives rise to income replacement indemnities for the two years prior to the year preceding the assessment year:

(a) where the income replacement indemnities relate to only one quarter of the two years:

$$1 + (0.275 \times C);$$

(b) where the income replacement indemnities relate to two quarters of the two years:

$$1 + (0.450 \times C);$$

(c) where the income replacement indemnities relate to three quarters of the two years:

$$1 + (0.625 \times C);$$

(d) where the income replacement indemnities relate to four quarters of the two years:

$$1 + (0.800 \times C);$$

(e) where the income replacement indemnities relate to five quarters of the two years:

$$1 + (0.975 \times C);$$

(f) where the income replacement indemnities relate to six quarters of the two years:

$$1 + (1.150 \times C);$$

(g) where the income replacement indemnities relate to seven quarters of the two years:

$$1 + (1.325 \times C);$$

(h) where the income replacement indemnities relate to eight quarters of the two years:

$$1 + (1.500 \times C);$$

where C corresponds to the coefficient determined by the Commission after an actuarial valuation for the purpose of this section to ensure that the factor takes into account the cost, on 1 July of the assessment year, of the employment injuries for that year as established on the basis of the Commission's financial statements and any corrections to the compensation cost of employment injuries that may be made outside the first- and second-level reference periods.

5. For the purposes of this Schedule, "quarter" means a quarter as defined in section 212.

6. For the purposes of this Schedule, an income replacement indemnity does not include an income replacement indemnity provided for in section 61 of the Act.



**SCHEDULE 6**  
(ss. 97, 110 and 111)

**DIVISION 1**

1. For the purpose of applying section 110, the Commission determines the category applicable to an accident or disease from among the following categories and applies the corresponding factor indicated below:

(1) Death: accident or disease resulting in death before the end of the second year of the reference period:

$$1 + (0.300 \times A);$$

(2) Inactive: accident or disease that does not give rise to an income replacement indemnity for the final quarter of the second year of the reference period:

$$1 + (0.200 \times A);$$

(3) Active: accident or disease that gives rise to income replacement indemnities for the final quarter of the second year of the reference period:

$$1 + (3.400 \times A);$$

where A corresponds to the coefficient determined by the Commission after an actuarial valuation for the purposes of this Division to ensure that the factor takes into account the cost, on 1 July of the assessment year, of the employment injuries for that year as established on the basis of the Commission's financial statements and any corrections that may be made to the compensation cost for employment injuries outside the first two years of the reference period.

**DIVISION II**

2. For the purpose of applying section 111, the Commission determines the category applicable to an accident or disease from among the following categories and applies the corresponding factor indicated below:

(1) Death: accident or disease resulting in death before the end of the third year of the reference period:

$$1 + (0.210 \times B);$$

(2) Inactive: accident or disease that does not give rise to an income replacement indemnity for the third year of the reference period:

$$1 + (0.120 \times B);$$

(3) Active: accident or disease that gives rise to income replacement indemnities for the third year of the reference period:

(a) where no income replacement indemnity relates to either one of the final two quarters of that year:

$$1 + (0.450 \times B);$$

(b) where the income replacement indemnities relate to either one of the final two quarters of that year:

$$1 + (2.160 \times B);$$

where B corresponds to the coefficient determined by the Commission after an actuarial valuation for the purposes of this Division to ensure that the factor takes into account the cost, on 1 July of the assessment year, of the employment injuries for that year as established on the basis of the Commission's financial statements and any corrections that may be made to the compensation cost of employment injuries outside the first three years of the reference period.

### **DIVISION III**

3. For the purpose of applying section 97, the Commission determines the category applicable to an accident or disease from among the following categories and applies the corresponding factor indicated below:

(1) Death: accident or disease resulting in death before the end of the reference period:

$$1 + (0.150 \times C);$$

(2) Inactive: accident or disease that does not give rise to an income replacement indemnity for the last two years of the reference period:

$$1 + (0.100 \times C);$$

(3) Active: accident or disease that gives rise to income replacement indemnities for the last two years of the reference period:

(a) where the income replacement indemnities relate to only one quarter of the two years:

$$1 + (0.275 X C);$$

(b) where the income replacement indemnities relate to two quarters of the two years:

$$1 + (0.450 X C);$$

(c) where the income replacement indemnities relate to three quarters of the two years:

$$1 + (0.625 X C);$$

(d) where the income replacement indemnities relate to four quarters of the two years:

$$1 + (0.800 X C);$$

(e) where the income replacement indemnities relate to five quarters of the two years:

$$1 + (0.975 X C);$$

(f) where the income replacement indemnities relate to six quarters of the two years:

$$1 + (1.150 X C);$$

(g) where the income replacement indemnities relate to seven quarters of the two years:

$$1 + (1.325 X C);$$

(h) where the income replacement indemnities relate to eight quarters of the two years:

$$1 + (1.500 X C);$$

where *C* corresponds to the coefficient determined by the Commission after an actuarial valuation for the purposes of this Division to ensure that the factor takes into account the cost, on 1 July of the assessment year, of the employment injuries for that year as established on the basis of the Commission's financial statements and any corrections that may be made to the compensation cost of employment injuries outside the reference period.

#### **DIVISION IV**

4. For the purposes of this Schedule, “quarter” means a quarter as defined in section 212.

5. For the purposes of this Schedule, an income replacement indemnity does not include an income replacement indemnity provided for in section 61 of the Act.

**SCHEDULE 7**  
(ss. 104, 105 and 106)

**TABLE OF PREMIUMS FOR THE YEAR 2011**  
(percentage)

Risk-related portion of the assessment	Assumption limit (multiple of the maximum yearly insurable earnings)									
	1½	2	2½	3	4	5	6	7	8	9
14,600 and below	78.9	78.9	78.9	78.9	78.9	78.9	78.9	78.9	78.9	78.9
20,050	75.2	75.2	75.2	75.2	75.2	75.2	75.2	75.2	75.2	75.2
27,500	71.1	71.1	71.1	71.1	71.1	71.1	71.1	71.1	71.1	71.1
37,650	66.9	66.9	66.9	66.9	66.9	66.9	66.9	66.9	66.9	66.9
51,000	62.6	62.6	62.6	62.6	62.6	62.6	62.6	62.6	62.6	62.6
69,400	58.2	58.2	58.2	58.2	58.2	58.2	58.2	58.2	58.2	58.2
93,900	53.8	53.8	53.8	53.8	53.8	53.8	53.8	53.8	53.8	53.8
127,250	53.4	49.8	49.2	49.2	49.2	49.2	49.2	49.2	49.2	49.2
172,250	53.0	48.5	45.8	44.5	44.5	44.5	44.5	44.5	44.5	44.5
234,000	52.5	48.3	45.1	42.7	39.5	39.5	39.5	39.5	39.5	39.5
320,250	52.0	47.9	44.2	40.9	37.2	35.3	34.0	34.0	34.0	34.0
444,000	51.6	47.6	43.8	40.5	36.0	31.9	29.0	27.8	27.4	27.4
625,600	51.2	46.6	42.7	39.1	33.5	28.6	24.7	22.1	20.8	20.5
901,900	50.3	45.3	41.0	37.7	31.2	25.9	20.9	18.2	16.0	15.0
1,338,250	49.6	44.3	39.8	36.1	29.4	23.7	18.3	15.3	12.7	11.1
2,058,150	49.1	43.6	38.8	34.9	27.9	21.9	16.3	13.1	10.3	8.2
3,303,800	48.7	43.0	38.1	34.0	26.8	20.6	14.8	11.4	8.5	6.4
5,571,050	48.5	42.7	37.6	33.4	25.9	19.6	13.6	10.2	7.2	5.1
10,105,000	48.4	42.5	37.3	33.0	25.2	18.7	12.8	9.3	6.3	4.2
19,173,300	48.3	42.4	37.1	32.7	24.7	18.1	12.2	8.6	5.7	3.6
37,309,250 and above	48.3	42.3	37.0	32.6	24.3	17.7	11.8	8.2	5.3	3.2