



Occupational Health and Safety

2026 SCHEDULE OF RATES

Classification units

Notice

The information provided in this document has no legal value. The official reference documents are the *Act respecting industrial accidents and occupational diseases* (CQLR, chapter A-3.001) and the *Regulation respecting financing* (CQLR, chapter A-3.001, r. 7).

The *Schedule of Rates* contains only the titles of classification units. However, the Regulation details the activities covered by the classification units. For more information, consult the *Regulation respecting financing*, published in the *Gazette officielle du Québec*.

Under certain criteria, an employer classified in a unit marked with an asterisk (*) may also be classified in an exceptional unit.

Table of Contents

The employer’s classification	2
Unit rate	2
Joint sector-based associations	2
Premium rates per classification unit.....	3
Rates pertaining to the financing of joint sector-based associations for the year 2026	11

The employer's classification

In matters of occupational health and safety, the classification of an employer in one or more units is based on the nature of all the activities carried out by their company. This classification is made on the basis of the information that the employer provides the CNESST in that respect.

To reflect the specific risks of a business as accurately as possible, the CNESST takes into account only the activities that the business actually carries on. Activities that are outsourced are not taken into account in the employer's classification.

Let's take a clothing manufacturer as an example. If the company manufactures, stores, transports and sells its products, the employer will be classified in unit 17030 (*clothing manufacturer; shoe manufacturer; shoemaker operation; leather or leather imitation items manufacturer*), because all these activities contribute to clothing manufacturing.

However, if the manufacturing is done by a subcontractor, the employer will be classified under unit 54040 (*clothing or clothing accessories business; shoe business; luggage or leather goods business*).

An employer may be classified in more than one unit if the company carries out different types of activities. For example, an employer who operates both a restaurant and a convenience store will be assigned two classification units.

Although certain activities of the company, taken in isolation, may lead to the assignment of several units, this will not be the case if they are support activities, since they are carried out for the company's own purposes. Such activities would not be considered activities of a different nature.

For example, the delivery of a product manufactured by the company, because it is an activity supporting manufacturing, will be included in the unit that corresponds to the manufacture of that product. However, if the company also makes deliveries for other businesses, the employer will also be classified in the unit that corresponds to such transportation, because making deliveries is then its secondary activity.

Unit rate

To determine the premium rate corresponding to a particular unit, the ratemaking process involves two steps: establishing the average rate, and calculating unit rates.

The average premium rate for 2026 is \$1.54 for every \$100 of payroll.

The general unit rate is determined by taking into consideration the corresponding risk index for each unit. The index is obtained by comparing the experience data of a particular unit with that of all units. The unit rate is then calculated by multiplying this risk index by the average rate.

However, the CNESST sets different rates for enterprises whose activities come under federal jurisdiction. Their special rate is lower because they are not subject to the *Act respecting occupational health and safety*. Therefore, those rates do not take into account the costs of prevention plans and the *For a safe maternity experience program*.

Joint sector-based associations

With the exception of the construction sector, where they are mandatory under the *Act respecting occupational health and safety*, joint sector-based associations are created on a voluntary basis by employer and worker associations in the same activity sector. Joint sector-based associations are managed by joint boards of directors and financed by the

employers of the sector of activity concerned. Therefore, a joint sector-based association assessment is added to the premium of these employers. This rate varies from \$0.023 to \$0.080 for every \$100 of insurable payroll in 2026.

Premium rates per classification unit

Unit number	Unit title	General rate 2026	Special rate
10110	Breeding of cattle; operating a dairy cattle herd; breeding of horses; horse boarding or dressage service; operating a riding centre, a horse school or a racing stable; operating a farm animal auction site; breeding of domestic animals	2.49	2.29
10120	Breeding of pigs; breeding of sheep; breeding of goats	3.54	3.32
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	2.46	2.27
10140	Growing of cereal crops; growing of seeds or legumes; growing of forage crop plants; growing of fruit, vegetables or fine herbs in fields; growing of mushrooms; growing of sod; growing of tobacco; harvesting of peat	1.73	1.56
10150	Growing of fruit, vegetables or fine herbs in a greenhouse; growing of ornamental plants; growing of trees or shrubs; operating an orchard; maple growing	2.20	2.01
11110	Deep-sea fishing; mid-shore fishing; coastal fishing; freshwater fishing	3.12	2.91
13110	Operating a ferrous metal mine	1.89	1.72
13120	Operating a non-ferrous metal mine; operating a salt or diamond mine	2.21	2.03
13140	Operating a crushed or freestone quarry; operating a sandpit or a gravel pit; operating an industrial or structural mineral mine	2.76	2.56
13150	Core drilling for ore prospecting	4.00	3.77
13160	Sinking mine shafts; drilling declines, drilling mining roads or raising; drifting ore	2.27	2.08
14010*	Forestry operations	4.42	4.18
14020*	Forestry development	4.47	4.23
14030*	Arboriculture work	8.54	8.19
15010	Slaughtering of animals; meat cutting service; butchering of meat	4.47	4.23
15020	Manufacturing luncheon meats; meat, fish or seafood processing; manufacturing ready-made dishes	3.04	2.83
15030	Manufacturing food for animals; mixing or processing of grains	2.19	2.01
15040	Manufacturing beverages, whether alcoholic or non-alcoholic; manufacturing fruit or vegetable juice	1.76	1.59
15050	Preparation of fruit or vegetables; manufacturing munchies	2.74	2.54
15060	Manufacturing pastry products; manufacturing bakery products; manufacturing flour; manufacturing confectionery products	2.11	1.92
15070	Processing of coffee; processing of tea, spices, seasonings or fine herbs; manufacturing herbal teas; roasting of nuts, almonds or legumes	2.23	2.05
15080	Processing of milk; manufacturing dairy products	1.54	1.37
16010	Manufacturing rubber tires; vulcanizing rubber tires	2.47	2.28
16020	Manufacturing rubber products	2.16	1.98
16040	Manufacturing plastic products	2.42	2.22

Unit number	Unit title	General rate 2026	Special rate
16050	Manufacturing reinforced plastic products	2.67	2.48
16070	Manufacturing body hygiene and care products; manufacturing drugs	1.25	1.09
16080	Manufacturing cleaning or maintenance products; manufacturing adhesives; manufacturing ink; manufacturing coating products; manufacturing fertilizers	1.65	1.48
16090	Synthetic resin manufacturing; crude oil refining; petrochemical products manufacturing; chemical products manufacturing; ammunition manufacturing; explosives manufacturing	1.16	1.01
17010	Manufacturing threads; manufacturing woven, knitted or needle punched fabrics, finishing of threads, fabrics or clothing	2.39	2.20
17030	Clothing manufacturing; shoe manufacturing; operation of a shoe repair shop; manufacturing of leather or imitation leather items	2.02	1.84
17040	Manufacturing or repairing articles made of canvas; manufacturing decoration and furniture accessories made of textile materials	2.78	2.57
18010	Manufacturing doors and windows, in wood or plastic	3.34	3.13
18020	Manufacturing solid wood panels; manufacturing wood floors; manufacturing wood mouldings; manufacturing wood furniture components; manufacturing wood stairway components; manufacturing wood cabinet doors	3.20	2.99
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	6.48	6.18
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 structure in a cabinet-making workshop	3.34	3.12
18050	Manufacturing furniture or cabinets having a metal structure; manufacturing metal coffins; manufacturing metal boats outside shipyards	2.26	2.07
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	2.40	2.21
18070	Mass producing furniture or furniture frames made of wood or having a wood structure; manufacturing mattresses or box springs	2.42	2.23
19010	Manufacturing, installation of commercial signs or exhibition stands	3.30	3.08
26050	Printing; reprography; binding; manufacturing paper or paperboard office supplies	1.31	1.15
34010*	Sawmill; drying of wood; treatment of wood	4.91	4.65
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	5.07	4.81
34200*	Manufacturing paper pulp; manufacturing paper and paperboard; manufacturing wood fibre boards	1.46	1.29
34210*	Transforming paper and paperboard; treating paper and paperboard; manufacturing particle board; coating of boards	2.44	2.25
35010	Manufacturing freestone products	2.46	2.27
35020	Manufacturing ready-mixed concrete; manufacturing asphalt	4.64	4.40
35030	Manufacturing concrete products	3.36	3.14

Unit number	Unit title	General rate 2026	Special rate
35040	Transforming and finishing glass	2.96	2.75
35050	Manufacturing clay-based products; manufacturing glass; manufacturing cement; manufacturing lime; manufacturing refractory products; manufacturing gypsum panels	1.86	1.68
36050	Manufacturing metal products by cutting, bending, machining or forging; manufacturing metal framing elements; manufacturing metalwork or ornamental iron products; operating a stationary welding workshop; manufacturing scaffolding	2.54	2.35
36060	Manufacturing metal wire products	3.07	2.86
36070	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	3.14	2.93
36080	Painting in the workshop of metal products; plating and heat treatment of metals in the workshop	3.69	3.46
36100	Manufacturing farm machines and equipment; manufacturing heavy equipment; manufacturing trucks without the assembly of the power train; manufacturing trailers	2.78	2.58
36110	Manufacturing boilers and metal tanks; manufacturing heavy industrial machines and equipment	2.46	2.27
36120	Manufacturing heating, ventilation, air conditioning and refrigeration equipment; manufacturing home appliances; manufacturing or assembling electric lighting fittings; manufacturing pumps and compressors	1.65	1.48
36130	Manufacturing commercial kitchen appliances and equipment; 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	1.46	1.30
36140	Manufacturing and refurbishing transformers; manufacturing electric motors, generators, alternators, generating sets; rewiring of electric motors, alternators and starters	1.66	1.49
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	0.66	0.52
36160	Manufacturing aircraft	1.22	1.06
36170	Shipbuilding in a shipyard	3.79	3.56
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	0.80	0.65
36200	Manufacturing buses, ambulances, trucks with the assembly of the power train, travel trailers, camping trailers, caravans and motorized trailers	1.80	1.63
36300	Manufacturing of pig iron or steel; manufacturing ferroalloys; rolling, extruding or hot drawing ferrous metals	1.80	1.63
36310	Manufacturing or rolling of aluminum	1.42	1.26
36320	Refining of non-ferrous metals; rolling, extrusion or hot drawing of non-ferrous metals	1.48	1.31
36330	Ferrous metals casting	3.98	3.75

Unit number	Unit title	General rate 2026	Special rate
36350	Casting of non-ferrous metals; manufacturing by casting of parts using the cire perdue process	2.28	2.09
54010	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	1.58	1.41
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	0.76	0.62
54030	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	1.24	1.08
54040	Trading in clothing or clothing accessories; trading in shoes; trading in luggage or leathercraft	0.89	0.74
54050	Department stores; retailing supplies for the home and for automobiles; one-price stores	1.87	1.69
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	0.89	0.73
54070	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 or flowers, including flower shops; trading in grave monuments; trading in metals or alloys in primary or laminated forms	2.10	1.92
54080	Trading, renting or repairing snowmobiles, personal watercraft, recreational all-terrain vehicles, motorcycles, motorized golf carts or scooters; trading or renting travel trailers, camping trailers, park trailers, worksite trailers, fifth wheel trailers or camper bodies; trading, renting or doing mechanical repairs on boats with a motor; trading, renting or repairing machines and equipment for outdoor household maintenance work or landscaping work; trading, renting or repairing power tools; rental centre offering machines and equipment for outdoor household maintenance work or landscaping work or tools	1.39	1.23
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	0.82	0.67
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	0.87	0.72
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 repairing forklifts; trading in, renting or repairing mobile lifting devices	2.19	2.00

Unit number	Unit title	General rate 2026	Special rate
54230	Trading in or renting heavy industrial machines and equipment; trading in or renting machines and equipment for the manufacturing industry; trading in or renting farm machines and equipment other than for working the land or crops; trading in or renting stationary lifting or handling equipment	0.87	0.72
54240	Trading in fuel oil, propane gas, lubricating oils and greases or butane; trading in chemical products; trading in or maintaining fire extinguishers	1.64	1.47
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	1.76	1.58
54260	Recycling of materials or objects	4.32	4.08
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	1.24	1.08
54330	Trading, with installation or repair on automobile vehicles, of windows, tinted glass, audio or video systems, theft-security systems, electronic engine immobilizers, cruise controls, remote starters, sun roofs, air conditioning systems or vehicle management systems; operating a workshop to apply rust-proofing or paint sealant for automobiles; hand washing or cleaning service for automobile vehicles	2.06	1.88
54340	Trading in parts or accessories for automobile vehicles, caravans or motorized trailers	1.82	1.64
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	2.69	2.50
54360	Operating an automobile or trailer bodywork repair shop	3.65	3.43
54410	Wholesale trade in foodstuffs; wholesale trade in beverages, whether alcoholic or non-alcoholic; transporting of raw milk	2.56	2.37
54420	Grocery store; butcher shop; fish shop; retail trade in fruit or vegetables	1.62	1.45
54430	Convenience store; retail trade in beverages, whether alcoholic or non-alcoholic; trading in gasoline or diesel fuel at the pump	1.30	1.14
54440	Trading in body hygiene and care products; trading in drugs	0.75	0.60
55010	Air transportation; services related to air transportation	1.59	1.42
55020	Maritime and rail transport; services related to maritime and rail transport	2.37	2.18
55030	Loading or unloading boats	2.33	2.14
55040	Transportation of passengers by road	2.62	2.42
55050	Transport of merchandise by road	4.48	4.23
55060	Moving services	6.99	6.68
55070	Transport by dump truck; snow removal	2.51	2.32
55080	Storage services; wrapping, packaging, boxing, labeling and label changing services	2.51	2.32
55090	Messenger or delivery services	5.78	5.50
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	1.02	0.87

Unit number	Unit title	General rate 2026	Special rate
57020	Recreation centre; bowling alley; billiard parlor; physical fitness centre; racket sports centre; stationary amusement park; aquatic park	1.12	0.97
57030	Golf club	1.74	1.57
57040	Downhill or cross-country ski centre	4.44	4.19
58010	Services related to the environment	3.24	3.03
58020	Garbage collection services; recyclable materials and objects collection services; chimney sweeping service	7.31	6.99
58030	Provincial detention services	4.39	4.15
58040	Services of the Provincial Administration not otherwise specified in the other units	0.38	0.24
58060	Ministère des Transports du Québec	1.18	1.03
58070	Services of a municipal administration or an Indian band	1.59	1.43
58080	Reintegration support fund	2.56	2.36
58090	Production of electricity; energy transmission or distribution network	0.45	0.31
59010	Barbershop/hairdresser; beauty salon; epilation clinic; operation of a funeral parlor; operation of a crematorium; operation of a columbarium	1.10	0.94
59020	Nursing care services; hiring out of the services of nursing staff	2.11	1.93
59030	Residential and long-term care centre	4.46	4.22
59040	Retirement home offering personal assistance; personal assistance services; leasing of the services of orderlies	4.54	4.29
59050	Home for persons in difficulty; rehabilitation centre for young persons with adjusting problems; rehabilitation centre for mothers with adjusting problems	2.23	2.05
59060	Ambulance service	4.73	4.48
59070	Practicing medicine; consultation services in the health or social services fields; physical treatment services; optometrist services; services of a dispensing optician	0.81	0.66
59080	Practicing dentistry; practicing veterinary medicine	1.28	1.12
59090	Childcare centre; day care centre; nursery school	3.03	2.82
59100	Social economy enterprise providing domestic assistance	3.97	3.74
59110	Help centre for persons in difficulty; employment assistance centre; help centre for families; help centre for consumers	1.06	0.90
59120	Adapted enterprise; rehiring firm	3.31	3.10
59150	Retirement home not offering personal assistance	2.47	2.28
59160	Santé Québec	2.16	1.97
60100	Primary, secondary or vocational instruction	0.89	0.74
60110	College- or university-level teaching; library; laboratory or research centre	0.48	0.34
61100	Church services; cemetery	0.94	0.79
61110	Lodging facility for the members of religious communities or for secular priests	2.01	1.83

Unit number	Unit title	General rate 2026	Special rate
65100	Bank, savings and credit union; insurance company; public insurance or pension organization	0.31	0.17
65110	Brokerage firm; professional services firm; firm offering administrative support services	0.30	0.17
65120	Traditional or wireless telecommunications network; radio station; advertising agency; survey firm; marketing agency; public relations agency; document publishing business; call centre	0.32	0.18
65130	Professional engineering services firm; scientific advisory services firm	0.49	0.35
65140	Security or investigation agency; securities transportation service by armored car	1.86	1.68
65150	Administration of the operations of subsidiaries or branch offices located outside Québec	0.30	0.17
65160	Flag person services; temporary installation of road safety equipment or material	5.59	5.32
67100	Associations of businesses, of institutions or of organizations; union organizations; hiring out of the services of office workers	0.47	0.33
67110	Hiring out of the services of warehouse, workshop or factory personnel	3.76	3.53
67120	Hiring out of the services of truckers, delivery drivers or driver helpers	6.46	6.16
68010	Restaurant; fast food counter; drinking establishment	1.21	1.05
68020	Cafeteria; catering services; mobile canteen; operation of vending machines	1.68	1.51
68030	Hotel establishment; youth hostel; residential hotel; relaxation centre offering accommodations; bed and breakfast	1.72	1.54
68040	Outfitting establishment; campground; mobile home park; camp with accommodations; management and upkeep of parks of the Provincial Administration	2.69	2.49
68050	Operation of buildings; management of buildings; dormitories for students; parking lots; rental of storage spaces without handling activities	1.57	1.40
69960*	Repairing, installing or maintaining production machinery; operating a mobile welding unit	2.99	2.78
77010	Laundry services; dry cleaning services; linen supply services with washing	2.95	2.74
77020	Building maintenance services	3.05	2.85
77040	Domestic help services for individuals	2.04	1.86
80020 Exceptional unit	Work done both inside and outside offices	0.49	0.35
80030*	Excavation work; paving work; assembly of fences; installation of guardrails; rental of cranes with operators	3.72	3.49
80040*	Blasting; drilling; soil mechanics; pile-driving and special foundations	4.31	4.07
80060*	Construction of energy transmission or distribution lines; construction of energy transforming stations	3.77	3.55
80080*	Erecting metal frame structures and tanks	7.24	6.93
80100*	Cement work; concrete work; concrete forming work	7.18	6.86
80110*	Carpentry work; joinery work; exterior cladding work on buildings; work related to indoor systems; painting work; installation of flexible coverings; installation of marble, granite, ceramics and terrazzo; plastering and jointing work; insulation work; installation of scaffolds or bleachers	6.04	5.75
80130*	Roofing work; installation of gutters	7.88	7.55

Unit number	Unit title	General rate 2026	Special rate
80140*	Masonry work	7.45	7.13
80150*	Glass work; glazing work	7.04	6.73
80160*	Millwright works; boilermaking work; plumbing and pipefitting work; pipe insulation work; work related to mechanized transit systems	2.99	2.78
80170*	Electrical work	3.13	2.92
80180*	Sheet metal work	5.35	5.08
80190*	Installation of electronic equipment, alarm or control systems	2.04	1.86
80200*	Refrigeration work, air conditioning work	2.75	2.55
80230*	Landscaping work; installation of pools or spas	3.64	3.42
80250*	Ornamental building metal work	5.37	5.10
90010 Exceptional unit	Work done exclusively in offices	0.30	0.16
90020 Exceptional unit	Salespersons or sales representatives	0.49	0.35

Rates pertaining to the financing of joint sector-based associations for the year 2026

Activity sector	Rate
Automobile services	0.069
Construction	0.040
Manufacturing of transportation equipment and machines	0.050
Mining and mining services	0.080
Municipal affairs	0.040
Printing and related activities; manufacturing of metal products and electrical equipment; clothing, textile and hosiery industries	0.042
Provincial administration	0.045
Social affairs	0.023
Transportation and storage	0.048



Original version in French

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