Occupational Health and Safety

RETROSPECTIVE ADJUSTMENT OF THE 2026 ASSESSMENT

Guide for Employers Forming a Group

Commission des normes, de l'équité,
de la santé et de la sécurité du travail

cnesst.gouv.qc.ca

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The purpose of this guide is to provide a better understanding of the rules of retrospective ratemaking plan that apply specifically to the grouping of employers. It has no legal value and cannot be used as a substitute for the following official reference documents:

- **the *Act respecting industrial accidents and occupational diseases* (CQLR, chapter A-3.001);**
- **the *Regulation respecting financing* (CQLR, chapter A-3.001, r. 7).**

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1. Employers forming a group

1.1 Forming employer groups

The option of forming employer groups is open to all employers that are related and that as a group wish to be regarded as a single employer for the purposes of retrospective ratemaking. The group may take the following forms:

- employers forming a group;
- a reintegration support fund.

This document sets forth the rules pertaining to “employers forming a group”.

For information concerning the rules that apply to other forms of groupings, please contact the Service du soutien aux employeurs et aux mutuelles de prévention.

1.2 Related employers forming a group

By related employers forming a group, the Commission des normes, de l’équité, de la santé et de la sécurité du travail (CNESST) means the aggregate formed by a parent company and its subsidiaries. The parent company may be:

- a legal person constituted under Part III of the *Companies Act* (CQLR, chapter C-38);
- a cooperative constituted under the *Cooperatives Act* (CQLR, chapter C-67.2);
- a financial services cooperative constituted under the *Act respecting financial services coopératives* (CQLR, chapter C-67.3);
- an organization constituted or continued under the *Canada Not-for-Profit Corporations Act* (S.C. 2009, chapter 23);
- a company* that is not a subsidiary and which, directly or through its subsidiaries, controls each of the companies forming a group.

The parent company controls a joint stock company where it holds shares giving it more that 50% of the votes needed to elect a majority of the directors of that company.

The parent company controls a limited or general partnership where it has more that 50% of the votes needed to make decisions pertaining to the partnership.

1.3 Bankruptcy or winding-up

A subsidiary that is bankrupt or being wound up at the time of the application to form a single group is regarded by the CNESST as no longer controlled by the parent company.

* The company may be a joint stock company or a limited or general partnership.

1.4 Example

In the following diagram, the group is formed by parent company A and companies B, C, E, F and H. Company A controls B and C directly, and E, F and H indirectly. Each company under the control of A is an employer within the meaning of the *Act respecting industrial accidents and occupational diseases*.

B cannot be considered a parent company of E and F, since it is itself a subsidiary of A.

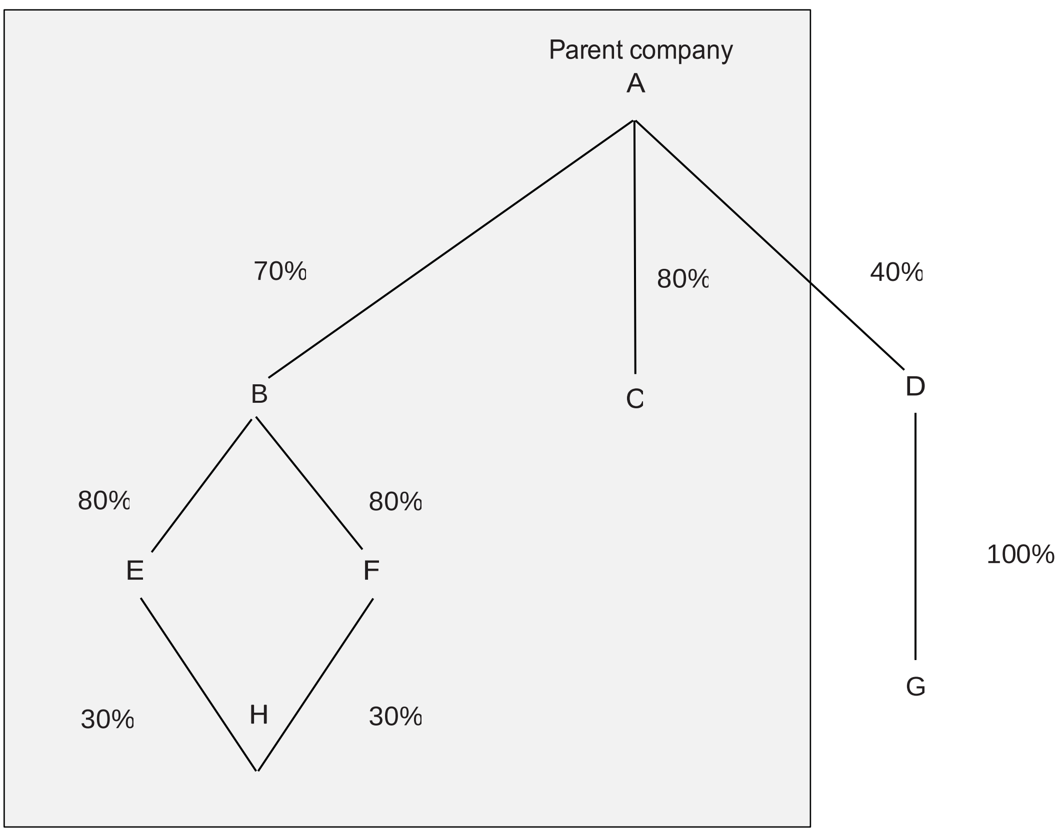
H is also a subsidiary of A. Even if E and F do not control H, given the fact that B controls E and F, parent company A indirectly controls H.

D is not a subsidiary of A since it is not controlled by A, and consequently, neither is G.

D and G could form a group if they meet the stipulated requirements.

Employers forming a group

The percentages indicate the degree of control exercised by a company over one or more companies.



2. Qualification for retrospective ratemaking

The eligibility of a group of employers for retrospective ratemaking is determined by applying the same basic test as that used for employers that are not grouped together.

2.1 Qualifying test

For the 2026 ratemaking year, the group of employers is eligible for retrospective ratemaking if it reaches the qualifying test threshold* according to the following calculation:

Insurable wages paid (2024)	x	Unit rate based on risk (2024)	≥	$317,600

If the group of employers' activities are classified in several units, the CNESST considers the aggregate of the results obtained for each of those units.

2.2 Threshold reduced to 75%

The threshold reduced applies when the qualifying threshold is not reached.

For the 2026 ratemaking year, a group of employers qualifies for retrospective ratemaking:

- if it is already qualified for retrospective ratemaking as a group in 2025, and
- if the result of the following calculation reached at least 75% of the qualifying test threshold**.

Insurable wages paid (2024)	x	Unit rate based on risk (2024)	≥	$238,200

* For more information, consult the Seuil du test de base page on our website (available in French only).
** For more information, consult the 75 % du seuil du test de base page on our website (available in French only).

3. Application to form a single group

3.1 Application to form a single group

To be recognized as a group of employers for the purposes of retrospective ratemaking, the employers must complete and sign the Application to Form a Single Group – Designation of Employer (Choice of Limit) – Employer's Authorization (Contact Person for Retrospective Ratemaking Matters).

Only one application should be filled out and signed by all the members of the group. The following documents should also be enclosed (see Sample Resolutions – Employers Forming a Group):

- a resolution from each employer forming the group entitled *Designation of Signatory of the Forms Entitled Application to Form a Single Group – Designation of Employer (Choice of Limit) – Employer's Authorization (Contact Person for Retrospective Ratemaking Matters) and Security for a Group of Employers*;
- if applicable, a resolution from the parent company entitled *Resolution Authorizing the Filing of an Application to Form a Single Group (Where the Parent Company Is Not an Employer)*;
- a resolution from the parent company entitled *Resolution Attesting to the Composition of the Group and to the Control Exercised by the Parent Company Over Its Subsidiaries*. The resolution may not be dated earlier than August 1, 2025. It may be replaced by a sworn statement to the same effect from an officer of the parent company;
- the document entitled Control of Parent Company – Group of Employers.

3.2 Terms and conditions pertaining to the application to form a single group

For the 2026 ratemaking year, the application must be received by the CNESST **before October 1, 2025**.

The application is valid for this year only and cannot be withdrawn after January 1, 2026. The CNESST decides whether it is accepted based on the information provided and in its possession at that time.

3.3 Employer authorized to designate the contact person for retrospective ratemaking matters

As part of its access to information policy, the CNESST asks the employers to authorize one of the employers in the group to be responsible for designating the contact person for retrospective ratemaking.

Employers making an application to form a group for the first time must authorize that employer by completing the section to that effect using the Application to Form a Single Group – Designation of Employer (Choice of Limit) – Employer's Authorization (Contact Person for Retrospective Ratemaking Matters).

The group of employers is responsible for notifying the CNESST of any change concerning the employer authorized to designate the contact person for retrospective ratemaking by completing the Changes to the Employer Authorized to Designate the Contact Person for Retrospective Ratemaking or Adding a Member to a Group document provided.

That person will have full access to the insurance file relating to occupational health and safety of each employer in the group.

3.4 Contact person for retrospective ratemaking matters concerning the employers' group

For any communication regarding retrospective ratemaking, the CNESST requires the **employer authorized by the group** to designate a **contact person** by completing the Designation of a Contact Person for Retrospective Ratemaking Matters – Group of Employers document provided for that purpose.

The contact person for retrospective ratemaking matters may be a person authorized by virtue of their office, a representative or a designated employee working for the authorized employer. They must already have full access rights to the employers' insurance file relating to occupational health and safety.

That person will be entitled to full access to the insurance file of each employer and, in addition to other information, could thus obtain financial data on the group of employers.

They will also receive documents issued by the CNESST regarding retrospective ratemaking matters for the whole group.

3.5 Designation of an officer by the CNESST

The CNESST designates an officer from the Service du soutien aux employeurs et aux mutuelles de prévention who can be contacted regarding any question pertaining to the retrospective ratemaking.

4. Specific rules applicable to renewal of the application to form a single group

4.1 Group of employers that does not renew its application

Where a group of employers does not renew its application for a given year, it ceases to qualify for retrospective ratemaking as a group and must wait five years to submit a new application.

Example	Ratemaking year
The group of employers qualifies for retrospective ratemaking.	2023-2024-2025
The group of employers does not renew its application.	2026
The group of employers may not file a new application to form a group for a period of five years.	2031

4.2 Group of employers that ceases to qualify for retrospective ratemaking because it no longer meets the qualification requirements

A group of employers that ceases to qualify for retrospective ratemaking because it no longer meets the qualification requirements must file a new application to form a single group in the first year that it again meets the qualification requirements. Otherwise, it must wait five years before it can file a new application.

Example	Ratemaking year
The group of employers qualifies for retrospective ratemaking.	2023-2024-2025
The group of employers no longer meets the qualification requirements.	2026
The group of employers again meets the qualification requirements for retrospective ratemaking:	2028
• if it renews its application:	the five year waiting period does not apply and the group of employers may qualify;
• if it does not renew its application:	it may not submit a new application before 2031.

5. Security

5.1 Security

When the CNESST accepts an application to form a single group, the group of employers must provide security to guarantee payment of its assessment (including adjustments).

By means of the security, the employers are bound solidarily to the CNESST, pursuant to section 121 of the *Regulation respecting financing* (the *Regulation*), to pay the assessment owing by the group. The assessment includes all adjustments up to 50% of the sum of the products obtained by multiplying the insurable wages paid for the assessment year of each employer, by the risk-related portion of the rate applicable to it under section 305 of the *Act respecting industrial accidents and occupational diseases* for the assessment year. That amount is calculated as follows:

Insurable wages paid by each employer (2026)	x	Unit rate based on risk or personalized rate based on risk (2026)

Also included in the commitment is the interest payable to the CNESST for the year in question.

In accordance with section 122 of the *Regulation*, an insurance contract, a security contract or a guarantee contract issued by a legal person authorized to enter into that contract may replace the solidarily guaranteed security. The contract must remain in force until the end of the second year following the year in which the assessment is retrospectively adjusted.

5.2 Terms and conditions pertaining to the security

The security must be filed with the CNESST within 45 days of a request from the CNESST to this effect. All the employers in the groupe must complete and sign the document entitled Security for a Group of Employers.

An employer who ceases to be part of a group remains bound by the bond for the contribution relating to the part of the year during which he was part of the group.

5.3 Failure to provide security

If the employers concerned do not provide within the prescribed time limits the security or documents required under the *Regulation*, the application to form a single group is cancelled.

5.4 Note

An employer is not required to provide security for any other employer in the group if prohibited by the legislation under which it was incorporated.

6. Limit per claim

The employer group subject to retrospective ratemaking must choose, each year, a limit per claim to set the maximum amount it is prepared to assume.

6.1 Choice of limit per claim

This limit applies to all the group's members. It is valid for the entire ratemaking year even if the composition of the group changes during the year.

The limit chosen may be 1½, 2, 2½, 3, 4, 5, 6, 7, 8 or 9 times the maximum yearly insurable wages set for the 2026 ratemaking year.

6.2 Terms and conditions pertaining to the choice of the limit

The employer designated by the group must complete the Confirmation of the Choice of Limit per Claim – Group of Employers.

For the 2026 ratemaking year, that employer must send the document to the CNESST **before December 15, 2025**. After that date, the limit is irrevocable.

The Resolution Designating the Signatory of the Form Entitled Confirmation of the Choice of Limit per Claim – Group of Employers must accompany the attestation.

6.3 Failure to select a limit per claim

The group of employers who does not make its choice of limit per claim will be attributed the limit it had chosen for the previous year.

If the group had not chosen the limit the previous year, the limit will be set at 1½ times the maximum yearly insurable wages.

6.4 Refusal of application to form a single group

Certains applications to form a single group might be refused by the CNESST. Consequently, it is recommended to employers who could be individually qualify for retrospective ratemaking to let known their choice of limit **before December 15, 2025**. Otherwise, the employer will be attributed the limit chosen for the previous year.

If no choice of limit was done the previous year, the limit will be set at 1½ times the maximum yearly insurable wages.

6.5 Employer that ceases to be controlled by the parent company

An employer can cease to be under the control of the parent company. Consequently, it is recommended to employers who could be individually qualify for retrospective ratemaking to let known their choice of limit **before December 15, 2025**. Otherwise, the employer will be assigned the limit chosen by the group for the period of the year that it is no longer part of the group.

7. Report attesting to the composition of the group and to the control exercised by the parent company

7.1 Report

In order to keep the CNESST informed as to which employers belonged to a given group during the 2026 ratemaking year, the group must submit a report prepared by an independent auditor **before March 1, 2027**.

The report must attest to the group's composition and to the control exercised by the parent company over its subsidiaries during the ratemaking year and any changes made to the group's composition during that year.

7.2 Failure to file a report

If the group fails to file the report, the CNESST will appoint an auditor for the task. The costs of the report will be apportioned among the employers in the group in proportion of the insurable wages of the ratemaking year.

7.3 Reason for filing a report

When the assessment is calculated, the CNESST considers the data pertaining affecting all the employers in the group for the length of time they belonged to the group, whether or not they signed the application for grouping. Hence:

1) a corporation that becomes a subsidiary of the parent company is considered, as of the date that occurs, to be part of the group. Therefore, the group's limit per claim applies in this case. The same is true for a subsidiary that becomes an employer within the meaning of the *Act respecting industrial accidents and occupational diseases* (AIAOD);

2) a parent company that becomes an employer within the meaning of the AIAOD is considered, as of the date that occurs, to be part of the group. Therefore, the group's limit per claim applies in this case;

3) a corporation that ceases to be controlled by the parent company is considered, as of the date that occurs, to be no longer belonging to the group. However, the employer is still considered to be in the group for the part of the year preceding that date.

8. Bankruptcy of an employer belonging to a group

8.1 Bankruptcy

The *Regulation respecting financing* prescribes specific rules for calculating assessments in the case of bankruptcy.

In any given ratemaking year, where an employer belonging to a group goes bankrupt:

In the first 21 months of the reference period*,

- the employer is not eligible for retrospective adjustment of its assessment for that ratemaking year;
- it is assessed according to the rate applicable under section 305 of the AIAOD a if it is an employer not qualifying for retrospective ratemaking;
- the retrospective adjustments of the other employers are calculated as if the bankrupt had never been part of the group.

Between the 22nd and 33rd months of the reference period*,

- the employer's retrospective adjustment is calculated at the end of the first 24 months of the period, according to the method used to calculate the first provisional retrospective adjustment of the assessment;
- if the first provisional retrospective adjustment has already been calculated, it is used for the final retrospective adjustment of the assessment.

Between the 34th and 45th months of the reference period*,

- the employer's retrospective adjustment is calculated at the end of the first 36 months of the period, according to the method used to calculate the second provisional retrospective adjustment, even if the group has not applied for one;
- if the second provisional retrospective adjustment has already been calculated, it is used for the retrospective adjustment of the assessment.

After the first 45 months of the reference period*,

- the employer's retrospective adjustment is calculated at the end of the 48 month period, if it had not already been so calculated.

8.2 Note

The bankruptcy of one employer does not release the other employers from their obligations under the security, or under another document in lieu thereof, signed by the group.

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* The reference period covers 48 months and begins on January 1 of the ratemaking year.

9. Calculation of the retrospective adjustment for a group

This section provides an example of the calculation of the retrospective adjustment for a group of employers. The calculation is essentially the same as that for a single employer.

Each step is covered in brief. The publication entitled Retrospective Adjustment of the Assessment – Employer's Guide covers the same steps, but in greater detail. The guide can thus be consulted as needed.

Example

In the following example, the group consists of employers A, B and C. To calculate the assessment, the insurable wages and the cost of claims imputed to their insurance files for a given ratemaking year (only for the period during which they belonged to the group) were taken into consideration.

All data and values used in this example are presented by way of example only.

Employer's data					
	Employer A	**Employer B**	**Employer C**	**A + B + C**	**Group**
• Total cost of injuries after application of the limit	$360,000	$550,000	$60,000	$970,000	$970,000
• Insurance premium	25%	30%	50%	—	20%
• Risk-related portion of the rate-based assessment	$854,450	$420,650	$120,650	$1,395,750	$1,395,750
• Insurable wages	$40,000,000	$15,000,000	$5,000,000	$60,000,000	$60,000,000
• Revised fixed uniform rate	$0.35	$0.35	$0.35	—	—
• Rate for financing joint sector-based associations	$0.040	—	$0.040	—	—
• Rate-based assessment (on the date of the notice)	$1,010,450	$473,150	$140,150	$1,623,750	$1,623,750
• Retrospective adjustment on preceding notice	- $180,000	$130,000	- $10,000	- $60,000	- $60,000
• Rate-based assessment (previous)	$1,000,000	$470,000	$145,000	$1,615,000	$1,615,000

Calculation of the retrospective adjustment for a group					
	Employer A	**Employer B**	**Employer C**	**A + B + C**	**Group**
Calculation of the risk-related portion of the retrospectively adjusted assessment					
(1) Total cost of injuries after application of the limit	$360,000.00	$550,000.00	$60,000.00	$970,000.00	$970,000.00
(2) Cost of insurance	$213,612.50	$126,195.00	$60,325.00	$400,132.50	$279,150.00
(10) Total of risk-related components	$573,612.50	$676,195.00	$120,325.00	$1,370,132.50	$1,249,150.00
(11) Limit (150% of the risk-related portion of the rate-based assessment)	$1,281,675.00	$630,975.00	$180,975.00	$2,093,625.00	$2,093,625.00
(12) Risk-related portion of the assessment	$573,612.50	$630,975.00	$120,325.00	$1,324,912.50	$1,249,150.00
(13) Ratio for the retrospective adjustment	0.942816978	0.942816978	0.942816978		
(15) Risk-related portion of the adjusted assessment	$540,811.60	$594,893.95	$113,444.45	$1,249,150.00	$1,249,150.00
Calculation of the retrospectively adjusted assessment					
(20) Costs financed according to the revised fixed uniform rate	$140,000.00	$52,500.00	$17,500.00	$210,000.00	$210,000.00
(21) Cost of financing joint sector-based associations	$16,000.00	$0.00	$2,000.00	$18,000.00	$18,000.00
(25) Retrospectively adjusted assessment	$696,811.60	$647,393.95	$132,944.45	$1,477,150.00	$1,477,150.00
Calculation of the retrospective adjustment					
(30) Rate-based assessment	$1,010,450.00	$473,150.00	$140,150.00	$1,623,750.00	$1,623,750.00
(31) Retrospective adjustment shown on this notice	- $313,638.40	$174,243.95	- $7,205.55	- $146,600.00	- $146,600.00
(32) Retrospective adjustment shown on the previous notice	- $180,000.00	$130,000.00	- $10,000.00	- $60,000.00	- $60,000.00
(33) Variation between retrospective adjustments	- $133,638.40	$44,243.95	$2,794.45	- $86,600.00	- $86,600.00
Calculation of the variation in the rate-based assessment					
(40) Re-calculated assessment	$1,010,450.00	$473,150.00	$140,150.00	$1,623,750.00	$1,623,750.00
(41) Previous assessment	$1,000,000.00	$470,000.00	$145,000.00	$1,615,000.00	$1,615,000.00
(42) Variation between rate-based assessments	$10,450.00	$3,150.00	- $4,850.00	$8,750,00	$8,750.00
(50) Net assessment variation	**- $123,188.40**	**$47,393.95**	**- $2,055.55**	**- $77,850.00**	**- $77,850.00**

Total cost of injuries after application of the limit – line (1)

Line (1) indicates the total cost of injuries imputed to the employers in the group* for a given ratemaking year. To calculate the total cost of an injury, the CNESST takes into account the amounts recorded in the employers' insurance files for each injury over a four-year period (the ratemaking year and the following three years). That cost also includes the future cost of the injury as well as some expenses assessed on a risk basis. Lastly, the limit per claim is taken into account in the calculation.

For information on calculating the total cost, consult the publication entitled [Retrospective Adjustment of the Assessment – Employer's Guide].

Cost of insurance – line (2)

The cost of insurance covers the amounts that exceed the limit per claim and the limit on the risk-related portion of the adjusted assessment. It is determined as follows:

Risk-related portion of the rate-based Assessment ($)	x	Insurance premium applicable to the employer or the group

Employer A	$854,450	x	25%	=	$213,612.50
Employer B	$420,650	x	30%	=	$126,195.00
Employer C	$120,650	x	50%	=	$60,325.00
A + B + C	combined total for all 3 employers			=	$400,132.50
Group	$1,395,750	x	20%	=	$279,150.00

The difference between the cost of insurance for the group and the total cost of insurance per employer in the group will be taken into account in calculating the ratio for the retrospective adjustment at line (13).

* Where an employer belongs to the group for only part of the year, only those injuries that occurred while it was a member of the group are taken into account.

Total of risk-related components – line (10)

This amount is determined as follows:

Total cost of injuries after application of the limit (line (1))	+	Cost of insurance (line (2))

Limit (150% of the risk-related portion of the rate-based assessment) – line (11)

The risk-related portion of the assessment (line (12)) may not exceed a limit determined as follows:

Risk-related portion of the rate-based assessment	x	150%

This insurance mechanism prevents an excessive discrepancy between the risk-related portion of the rate-based assessment and the risk-related portion of the retrospectively adjusted assessment.

Risk-related portion of the assessment – line (12)

For employers A, B and C, as well as for the group, this amount is the lesser of the amounts on lines (10) and (11). The amount for section identified as "A + B + C" is the total for the three employers.

Employer A	lesser	=	line (10)	=	$573,612.50
Employer B	lesser	=	line (11)	=	$630,975.00
Employer C	lesser	=	line (10)	=	$120,325.00
A + B + C	combined total for all 3 employers		line (12)	=	$1,324,912.50
Group	lesser	=	line (10)	=	$1,249,150.00

Where the total obtained for the employers differs from the amount calculated for the group, a correction is made by applying the ratio for the retrospective adjustment at line (13).

Ratio for the retrospective adjustment – line (13)

As the employers of the group are recognized as a single employer for the purposes of retrospective ratemaking, the risk-related portion of the adjusted assessment of A + B + C must be equal to that of the group.

To take this situation into account, the cost of insurance for each employer in the group is revised favorably so that the total cost of insurance (A + B + C) is equal to that for the group.

The revised amount will also take into account the situation where the employer that has reached its limit (150% of the risk-related portion of the rate-based assessment) in order to take into consideration the group's limit (150% of the group's risk-related portion of the assessment).

The revised amount is expressed by the following ratio:

$$\frac{\text{Group}}{\text{A + B + C}}$$

The ratio is determined as follows:

$$\frac{\text{Risk-related portion of the group's assessment (line (12))}}{\text{Total amount of the risk-related portion of the assessment of A + B + C (line (12))}}$$

$$\frac{\$1{,}249{,}150.00}{\$1{,}324{,}912.50} = 0{,}942816978$$

Risk-related portion of the adjusted assessment – line (15)

The revised amount of the risk-related portion of the adjusted assessment is determined as follows:

Amount of the risk-related portion of the assessment for each employer (line (12))	x	Ratio for the retrospective adjustment (line (13))

Employer A	$573,612.50	x	0,942816978	=	$540,811.60
Employer B	$630,975.00	x	0,942816978	=	$594,893.95
Employer C	$120,325.00	x	0,942816978	=	$113,444.45
A + B + C	combined total for all 3 employers			=	$1,249,150.00
Group				=	$1,249,150.00

Costs financed according to the revised fixed uniform rate – line (20)

The amount of these costs serves to cover the cost of financial requirements not distributed according to risk (prevention programs, the For a Safe Maternity Experience program, and various administrative costs). This amount is calculated using a fixed uniform rate for all employers whose activities fall under the same jurisdiction (provincial or federal).

Insurable wages	x	Revised fixed uniform rate

Employer A	$\frac{\$40,000,000 \text{ x } \$0.35}{100}$	=	$140,000.00
Employer B	$\frac{\$15,000,000 \text{ x } \$0.35}{100}$	=	$52,500.00
Employer C	$\frac{\$5,000,000 \text{ x } \$0.35}{100}$	=	$17,500.00
A + B + C	total for the three employers	=	$210,000.00
Group		=	$210,000.00

Cost of financing joint sector-based associations – line (21)

Joint sector-based associations (JSA) provide the following services: training, information, research and advice on prevention of work-related accidents and diseases. The cost of financing such associations is assumed by employers belonging to a sector of activity for which such an association has been formed.

Employers A and C are members of a joint sector-based association, whose financing rate is $0.04 per $100 of insurable wages.

Insurable wages	x	Rate for joint sector-based associations

Employer A	$\frac{\$40,000,000 \text{ x } \$0.040}{100}$	=	$16,000,00
Employer C	$\frac{\$5,000,000 \text{ x } \$0.040}{100}$	=	$2,000,00
A + C	combined total for both employers	=	$18,000,00
Group		=	$18,000,00

Retrospectively adjusted assessment – line (25)

This amount is determined as follows:

Risk-related portion of the adjusted assessment (line (15))	+	Costs financed according to the revised fixed uniform rate (line (20))	+	Cost of financing joint sector-based associations (line (21))

Retrospective adjustment shown on this notice – line (31)

The retrospective adjustment is calculated as follows:

Retrospectively adjusted assessment (line (25))	-	Rate-based assessment (line (30))

Variation between retrospective adjustments – line (33)

The variation is calculated as follows:

Retrospective adjustment shown on this notice (line (31))	-	Retrospective adjustment shown on the previous notice (line (32))

Variation between rate-based assessments – line (42)

The variation is calculated as follows:

Re-calculated assessment (line (40))	-	Previous assessment (line (41))

Net assessment variation – line (50)

The variation is calculated as follows:

Variation between retrospective adjustments (line (33))	+	Variation between rate-based assessments (line (42))

Schedule – Forms and samples resolutions

These documents related to retrospective ratemaking – Employers forming a group and sample resolutions are available on the CNESST's website at **cnesst.gouv.qc.ca/retrospective-forms-group**.

You may also use our online services to complete and return the documents if you have registered for secure spaces with the CNESST (available in French only).

To contact us
cnesst.gouv.qc.ca
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