



THE EMPLOYER'S MONTHLY REPORT

All employers covered by the *Act Respecting Labour Relations, Vocational Training and Workforce Management in the Construction Industry* are required to send a report every month on their construction activities. This report includes identification of workers, hours worked, and salaries paid. Employers must also indicate the different remittances that they make to the funds managed by the CCQ.

The monthly report may be transmitted by Internet – by means of accounting software or the CCQ's online services – by telephone, or by mail.

Payment must be made every month to the CCQ, before the 15th day of the month following the end of the period covered. When you fill out your monthly report by Internet or by telephone, this payment may be made electronically, through your banking institution, by preauthorized debit, or by cheque.

You must make sure that the required information in the monthly report is submitted with no errors

or omissions; these penalize employees and lead to penalties for the employer similar to those incurred for missing monthly reports.

The CCQ has the mandate of ensuring that you respect this obligation. In this respect, it has the power to take legal action against employers that are not in compliance. Therefore, any monthly report that is not in compliance, is incomplete, has erroneous information, or is received after the 15th day of the month following the period covered may lead to an interest charge and legal action.

To avoid errors, enter a single character per box and make sure that the sums calculated are accurate.

If you are acting as an **independent contractor**, see the sidebar on this subject below.

For any further information, please contact Customer Services at your regional office through the phone line for employers, at 1 877 973-5383.

A. MONTHLY WORK PERIOD

In this box, write the “monthly period” of work by referring to the calendar issued by the CCQ. **You must produce only one report per monthly period.**

Please note that:

- The work week begins at 0:01 AM on Sunday and ends at midnight the following Saturday
- The monthly work period must be at least four weeks and at most five weeks
- The monthly work period must end on the last Saturday of the month
- The monthly work period begins on the Sunday that follows the last day of the preceding monthly period

B. SIGNATURE

Sign the form here.

C. DATE

Write the date.

NOTE: the monthly report must be sent to the CCQ to arrive by the 15th of the following month.

D. IDENTIFICATION

Enter the social insurance number, last name, and initial of the first name of the person declared **by referring to his or her competency certificate.**

NOTE: Any error in identification will lead to details of the transaction being rejected.

E. WORK WEEK

Write the number of weeks during which the declared person worked. Part of a week is considered a complete week.

F. APPRENTICESHIP PERIOD

If the declared person is apprenticing in a trade, write the current apprenticeship period. If the person worked in more than one apprenticeship period during the monthly work period, use a separate line for each period.

NOTE: If the declared person is in a trial period (reserved for the trade codes **255** and **257** only), write the number 9 for apprenticeship period.

G. TRADE CODE

Enter the code for the trade, specialty, or occupation practised by the declared person during the monthly work period by referring to the list of codes for trades, specialties, and occupations (see table D in this guide). If the declared person practised more than one trade, use a separate line for each trade code. The trade code is the same for journeymen and apprentices.

H. STATUS

Enter the code by referring to table B in this guide.

NOTE: No code is required if the declared person is a construction employee (leave the space blank).

I. SECTOR

Enter the letter corresponding to the sector:

- A) Civil engineering and roadwork
- B) Industrial
- C) Institutional and commercial
- D) Residential

If the declared person has worked in more than one sector, use a separate line for each sector. For more details on the types of work in each sector, refer to table A in this guide.

J. SCHEDULE OF WAGES

Write the schedule of wages number of the collective agreement used to pay the declared person.

For more details on the schedule of wages to use according to type of work performed, refer to table A in this guide.

K. WORK REGION

Write the number corresponding to the region where the declared person worked during the monthly work period by referring to the list of work region codes, in table C in this guide. If the person worked in more than one region, use a separate line for each work region code.

L. UNION OR SYNDICATE

Write the code of the applicable union, syndicate, or local:

- CSD Centrale des Syndicats Démocratiques
- CSN Confédération Syndicats Nationaux
- SQC Syndicat Québécois de la Construction

Write the LOCAL for the Fédération des travailleurs du Québec (FTQ-Construction) and for the Conseil provincial du Québec des métiers de la construction (International).

M. NUMBER OF HOURS WORKED

Write the number of hours worked in regular time, time and a half, and double time, then the total. Use decimals for parts of hours.

EXAMPLE: 1/4 hour = 0.25
 1/2 hour = 0.50
 3/4 hour = 0.75

N. ASSESSABLE EARNINGS

Write the totals of the wages (see note at the bottom of page 4) and the allowances used to calculate paid vacations and statutory holidays. The assessable earnings must include:

- allowance for prior notice
- allowances for reporting pay, presence on the job site, presentation hour
- recall to work, worker available, bonuses

EXCEPTION: The assessable wages must be at zero for the hours reported under status R.

O. PAID VACATIONS AND STATUTORY HOLIDAYS

Write in the number of annual obligatory vacations, statutory holidays and days of sick leave using the percentage stipulated in the sectorial collective agreements. The current rate is 13% of assessable earnings.

EXCEPTION: The hours reported under status R are not considered in the calculation of vacations and paid statutory holidays.

P. UNION DUES

Write the total of union dues using the rate established by the association to which the declared person belongs (see the *Union Dues Calculation Guide** issued by the CCQ).

EXCEPTION: The hours reported under status R are not considered in the calculation of union dues.

Q. SOCIAL BENEFITS

Write the total amount paid by the employee and the employer for social benefits using the rates stipulated in the sectorial collective agreements.

EXCEPTIONS: If you wrote the letters A, H, I, or J in the STATUS column, this represents a voluntary contribution to the social benefits plan. To the total amount paid by the employee and the employer for social benefits, **add \$0.15 – that is, \$0.075 (employee's share) + \$0.075 (employer's share) for each hour of participation.** Hours reported under status B, C and R should not be used to calculate social benefits.

R. SECTORIAL CONTRIBUTION

In the residential sector, this contribution is paid by the employer. The total number of hours worked is multiplied by \$0.04.

In the other sectors, the employer must pay \$0.02 per hour worked. This amount is deducted from the employee's pay and sent to the CCQ with the monthly report.

EXCEPTIONS: Hours reported under status A, B, C, E, F, H, I, J, L, or R should not be included in the calculation of this contribution.

S. SOCIAL BENEFITS (TOTAL)

Write in this box the total obtained by adding the amounts in column 5 of the monthly report.

T. SALES TAX – INSURANCE

Please refer to the *Social Benefits Dues* rate tables* (per sector) to calculate this contribution.

U. COMPENSATION FUND

This contribution is paid by the employer and is equal to the total of column 1 of the monthly report multiplied by \$0.02.

EXCEPTIONS: The hours reported under status A, B, C, E, F, H, I, J, L, or R should not be included to calculate this contribution.

V. HOURLY CONTRIBUTION TO THE AECQ

To calculate this contribution, multiply the total from column 1 of the monthly report by \$0.03. This contribution is paid by the employer. **The minimum contribution is \$5 per month, even if there is no activity during a monthly period.**

EXCEPTIONS: The hours reported under status A, H, I, J, L, or R should not be included in the calculation of this contribution.

W. ANNUAL CONTRIBUTION TO THE AECQ

This contribution, paid by the employer, is \$225, made in a single payment with the October monthly report.

For new employers starting up their activities, the annual contribution to the AECQ must be made when the first monthly report including a declaration of hours worked is produced.

X. GST

To calculate the GST, add up lines 10 and 11 of the monthly report, then multiply the total by 5%.

Y. QST

To calculate the QST, add up lines 10, 11, and 12 of the monthly report, then multiply the total by 7.5%.

Z. PAID VACATIONS AND STATUTORY HOLIDAYS

(TOTAL)

Write in this box the total obtained by adding the amounts in column 3 of the monthly report.

AA. LEVY

This contribution is the CCQ's source of funding and is paid in equal shares by employees and employers. To calculate this levy, add column 2 and column 3 of the monthly report, then multiply the total by 1.5%. You then deduct half of this levy each week from your employees' pay, or 0.75% of assessable earnings plus the sum of "paid vacations and statutory holidays."

A minimum levy of \$10 per month is required, even if there is no activity during a given monthly period.

EXCEPTIONS: The levy is not payable for people declared under status A, H, I, J or R.

The deduction is 0.75% of assessable earnings added to the 13% for paid vacations and statutory holidays for people declared in the monthly report under status C.

* The *Salary Rates and Social Benefits – Dues and contribution* and the *Union Dues Calculation Guide* can be found on the CCQ's Web site, at www.ccq.org, under the tab "Salary rates". People who do not have access to the Internet can obtain copies of these publications by contacting the customer service office in their region.

BB. UNION CONTRIBUTIONS (TOTAL)

Write in this box the total obtained by adding the amounts in column 4 of the monthly report.

CC. QUALIFICATION FUND

This contribution is paid by the employer (see breakdown below).

Hourly rate	Civil engineering A	Industrial B	Inst.-Commercial C
\$0.01	220-230-794	220-230-794	220-230-412-414-794
\$0.02	240-400-773-796	240-400-773-796	240-400-773-796
\$0.03	190-769-300	190-769-300	190-769-300
\$0.04	280-412-414-765-767-771	280-412-414-765-767-771	280-765-767-771

EXCEPTIONS: Hours reported under status A, B, C, H, I, J, L, or R should not be included to calculate this contribution.

DD. TRAINING FUND

This contribution, paid by the employer, is the total of column 1 of the monthly report multiplied by \$0.20.

EXCEPTIONS: Hours reported under status A, B, C, H, I, J, L, or R should not be included in the calculation of this contribution.

EE. SECTOR-BASED CONTRIBUTION (TOTAL)

Write in this box the total obtained by adding the amounts in column 6.

FF. TOTAL

Your cheque should match the amount in the TOTAL box.

HOW TO FILL OUT THE MONTHLY REPORT AS AN INDEPENDENT CONTRACTOR

If you are an **independent contractor** in the sense of *An Act on labour relations, vocational training and manpower management in the construction industry*, you must write **status C** under the column "Status of employer's monthly report." Here are the fields that an independent contractor must fill out. Refer to the preceding pages for more details:

- | | |
|--|---|
| <p>A. Monthly work period</p> <p>B. Signature</p> <p>C. Date</p> <p>D. Identification</p> <p>E. Weeks worked</p> <p>G. Trade code</p> <p>H. Status: C</p> <p>I. Sector</p> <p>J. Wages schedule</p> <p>K. Regional code</p> <p>M. Number of hours worked</p>
<p>N. Assessable wages: Enter the total of the salary and allowances used to calculate paid vacations and statutory holidays. The assessable wages must include remuneration in cash and allowances or benefits with a monetary value determined by a collective agreement for an employee performing similar tasks, except for benefits related to a complementary social benefits plan.</p> <p>For a status C (independent contractor), the assessable wages must include 13% paid vacations and statutory holidays in the calculation of the levy.</p> | <p>V. A.E.C.Q. hourly contribution: To calculate this contribution, multiply the total of column 1 of the monthly report by \$0.02 (\$0.03 starting August 29, 2010). This contribution is payable by the employer. The minimum contribution is \$5 per month, even if there is no activity in a given monthly period.</p> <p>W. A.E.C.Q annual contribution</p> <p>X. GST</p> <p>Y. QST</p> <p>AA. Levy: This contribution is the CCQ's source of funding. To calculate the levy, multiply the total of column 2 of the monthly report by 0.75%. The minimum contribution is \$10 for each month, even if there is no activity in a given monthly period.</p> <p>FF. Total</p> |
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TABLE A — SECTORS AND TYPES OF WORK

SECTOR	DEFINITION	EXAMPLES OF TYPE OF WORK	APPLICABLE WAGES SCHEDULE
A CIVIL ENGINEERING AND ROAD	Construction of works of general interest for public or private use, including facilities, equipment, and buildings physically attached to these works or not, notably construction of roads, aqueducts, sewers, bridges, dams, electricity lines, and natural-gas pipelines.	Roads, bridges, tunnels, subways, pipelines, sewer systems, marine engineering, power stations, dams, etc. Exceptions Any worker assigned to: - work in on Bay James project and at remote sites - installation of pipelines or distribution networks, as well as related excavation work - transmission lines, electric substations, and communications towers - distribution lines, distribution stations, and catenaries - communications networks - electric lines and substations, communications towers, distribution and lines and stations and catenaries, communications networks, remote construction sites, Baie-James, and construction sites north of the 55 th Parallel (including Grande-Baleine) - sites with bunkhouses - sites with windmills	D-3, D-4, D-5 D-6, D-7, D-8 T-3, T-4, T-5 E-1 E-2 E-3 E-4 F-1, F-2, F-3 G-1, G-2, G-3
B INDUSTRIAL	Construction of buildings, including facilities and equipment physically attached to these buildings or not, reserved mainly for economic activities related to exploitation of mineral resources, transformation of raw materials, and production of goods.	Factories, plants, refineries, pulp mills, cement plants, etc. Exception - For all workers assigned to work at the James Bay project and remote sites. - For all employees assigned to projects executed in heavy industry.	B-3, B-4, B-5 B-6, B-7, B-8 N-1, N-2 and N-3
C INSTITUTIONAL AND COMMERCIAL	Construction of buildings, including facilities and equipment physically attached to these buildings or not, used mainly for institutional or commercial purposes, as well as all construction that cannot be included in the residential, industrial, or civil engineering and roadwork sectors.	Schools, hospitals, residential facilities, city halls, prisons, stores, warehouses, office buildings, theatres, restaurants, funeral parlours, etc. Exception: - For all workers assigned to work at the James Bay project and remote sites.	C-6, C-7, C-8 C-3, C-4, C-5
D RESIDENTIAL	Construction of buildings or groups of contiguous buildings, including facilities and equipment physically attached or not to these buildings or not, in which at least 85% of the area, excluding parking spaces, is used for housing and of which the number of floors above ground, excluding all part of the basement and seen from all sides of the building or group of buildings, does not exceed six in the case of new buildings or eight in other cases.	All work performed in this sector for light residential construction. Light residential construction work is performed on buildings the frame of which is not made mainly of steel or reinforced concrete beams and columns or of substitutes for these materials. All work performed in this sector for heavy residential construction. Heavy residential construction work is performed on buildings the frame of which is made mainly of steel or reinforced concrete beams and columns or of substitutes for these materials. Light or heavy residential construction/remote job sites, James Bay region, and hydroelectric sites located north of the 55 th Parallel, including the Grande-Baleine project.	R R-1 R-2

TABLE B — STATUS CODES

CODE	STATUS	CODE	STATUS
A.	Voluntary contribution* (with social benefits) Person employed as a manager by an employer and who is not an administrator or the designated representative. This person does not perform construction work OR Person who temporarily does non-assessable work These individuals must have already participated in social benefits as employees	F.	Salaried administrator – article 19.1 (with social benefits) Person who is not the designated representative and who performs construction work for the profit of the corporation or partnership is deemed to be its employee.
B.	Casual employee (without social benefits) Person who holds a casual employee card and who usually works elsewhere than in construction. This person may be called upon, in the normal course of his or her job, to work within or outside of the field of application of the statute, occasionally or at regular intervals.	H.	Union association* (with social benefits, insurance, pension) Person who performs union functions within an association or a representative association.
C.	Independent contractor (without social benefits) An individual (sole proprietorship) holding a trade contractor licence, who performs work** for others and without the help of an employee. OR A corporation or partnership holding a trade contractor licence, for which only the designated representative performs work** for others and without the help of an employee	I.	Union association* (with insurance only) Person who performs union functions within an association or a representative association.
E.	Designated representative (registered as an employee – with social benefits) Person who has previously been named to the CCQ by a partnership or a corporation. The firm declares the hours worked for the designated representative in the same way as for an employee.	J.	Union association* (with pension only) Person who performs union functions within an association or a representative association.
		L.	Presence on the job site (with social benefits) Employers covered by schedules E-1 to E-4 and G-1 to G-3 must declare the presence on a job site on a separate line in the monthly report.
		R.	Constitution of the hours reserve (without social benefits) See Article 19.04 of the collective agreement for the residential sector Worker in the light and heavy residential sector.
		S.	Use or liquidation of the hours reserve (with social benefits) See Article 19.04 of the collective agreement for the residential sector Worker in the light and heavy residential sector.

* If you have written A, H, I, or J in the STATUS column, this represents a voluntary contribution to the social benefits plan.

** Construction work covered under the present Act, if this licence concerns the subcategories heavy machinery contractor or excavation and earthworks contractor; maintenance, repair, and light renovation work covered in the present Act, if this licence concerns any other subcategory.

TABLE C — WORK REGION CODES

CODE	REGION	CODE	REGION
00	Outside of Québec	07	Eastern Townships
01	Île-de-la-Madeleine	08	Great Montréal
02	Bas-Saint-Laurent–Gaspésie	09	Outaouais
03	Saguenay–Lac-Saint-Jean	10	Abitibi–Témiscamingue
04	Québec City	11	Côte-Nord
06	Mauricie–Bois-Francs	13	Baie-James

TABLE D – CODES FOR TRADES, SPECIALITIES AND OCCUPATIONS

Code Trade, speciality and occupation	Code Trade, speciality and occupation	Code Trade, speciality and occupation
110 Bricklayer-mason	500 Concrete former	713 Labourer
130 Insulator	538 Tractor operator – Class AA	715 General helper (tile setter)
140 Tile setter	601 Labourer (decontamination)	719 General helper
160 Carpenter-joiner	602 Tensioner operator	721 Heavy equipment mechanic (lines)
168 Deep foundation layer	603 Puller operator	723 Hoisting equipment operator – Class A
174 Flooring specialist sander	604 Apprentice "T" erector	724 Hoisting equipment operator – Class B
190 Boiler maker	605 Apprentice lineman	725 A Lineman (transmission)
200 Cement finisher	606 General helper (lineman)	727 B Lineman (transmission)
210 Roofer	607 Labourer (roofing)	729 C Lineman (transmission)
220 Electrician	608 General helper (roofing)	730 Lineman 4 th class (transport)
222 Security systems installer	609 Labourer, masonry	731 T lineman
230 Tinsmith	610 Labourer, underground conduits	732 Fuser
240 Reinforcing steel erector	611 Labourer, concrete and asphalt sawing	733 A Lineman (distribution)
255 Concrete pump operator (mast 42 m and over)	612 Labourer, air-duct maintenance	735 B Lineman (distribution)
257 Concrete pump operator (mast under 42 m)	613 Assembler (lineman)	737 C Lineman (distribution)
264 Crane operator – Class A (first man)	614 Labourer (scaffolding)	738 Lineman 4 th class (distribution)
265 Crane operator – Class A (first man - viaduct)	616 Blaster (lineman)	739 Cable puller
266 Crane operator – Class A – (second man)	617 Blaster (driller)	743 Pump and compressor operator
267 Crane operator – Class A (second man - viaduct)	618 Leader, cable-puller team - transportation	745 Generator operator
268 Crane operator – Class B	619 Leader, cable-puller team - distribution	747 Pump and compressor operator (including line pump)
269 Crane operator – Class B (viaduct)	620 Leader, cable-puller team - communications	749 Stationary/portable mixing plant operator
272 Elevator mechanic (with A. S.)	621 Labourer (initial maintenance and clean-up)	751 Diver
274 Elevator mechanic (without A. S.)	622 Blaster – Class 2	752 Diver (class 2)
280 Millwright	625 Steam boiler fireman	753 Asphalt scraper
290 Heavy equipment mechanic	626 Steam boiler fireman– Class IV	761 Welder
300 Structural steel erector	627 Asphalt plant operator	762 Welder (lineman)
310 Erector-mechanic (glazier)	629 Clerk	763 Heavy equipment welder
311 Installer, mirrors and display cases	642 Truck driver – Class AA	765 Pipe welder
312 Installer mechanic, doors and windows	643 Truck driver – Class A	767 Pipeline welder
313 Erector-mechanic (glazier–garage doors)	644 Truck driver – Class B	769 Boilermaker welder
324 Spreader operator	645 Truck driver – Class C	771 Distribution welder
326 Grader operator	646 Truck driver (communications network)	773 Steel erector welder
331 Excavator operator – Class A	647 Truck driver (digging)	775 Surveyor
336 Roller operator – Class A	655 Truck driver (lines)	776 Surveyor (lineman)
337 Roller operator – Class B	659 Stone-crusher operator	778 Surveyor (lineman) (class 2)
338 Tractor operator – Class A	665 Operator, heavy machines	779 Heavy equipment serviceman
339 Tractor operator – Class B	666 Operator light and medium-weight machines	781 Labourer (pipeline)
347 Shovel operator – Class AA	683 Splicer	783 Labourer (underground worker)
348 Shovel operator – Class A	684 Splicer fuser	785 Heavy equipment tire and body repairman
349 Shovel operator – Class B	685 Splicer fuser	787 Gas fitter
350 Painter	693 Trimmer	791 Pipe setter (line installation)
352 Joint pointer (painter)	696 Driller – Class 2	792 Heavy equipment operator (lines)
370 Plasterer	697 Driller	793 Carpenter-joiner (lines)
372 Joint pointer (gypsum wall board)	698 Driller (casings)	794 Electrician (line installation)
380 Interior systems installer	699 Driller (lineman)	796 Reinforcing steel erector (line installation)
390 Resilient flooring layer	700 Post digging and installation (crew leader)	797 Shovel operator (line installation)
400 Ornamental iron worker	701 Watchman (60 hours/week)	799 Crane operator/tower erection (line installation)
412 Plumber and heatin systems installer	705 Labourer (helper)	
414 Heating systems installer	707 Equipment and vehicule operator - slashers and backhoes (lines)	
416 Fire-protection mechanic	709 Greaser-oiler	
418 Refrigeration mechanic	711 Storeman	