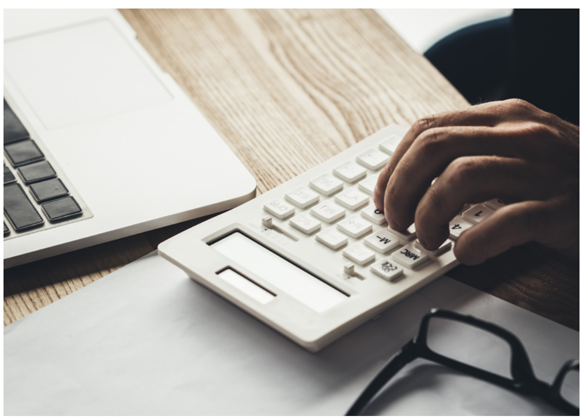
Occupational health and safety

# COMPILING DOCUMENTS TO CONFIRM THE BREAKDOWN OF ANNUAL INSURABLE WAGES FOR 2025

***An employer whose activities are classified in more than one classification unit** for all or part of the year must, before filing its* Statement of Wages*, compile a document detailing*:

- *the calculation of the insurable wages paid to each of its workers*
- *the breakdown of wages among the classification units corresponding to the activities engaged in by each worker during the year. The breakdown must take into account* **the time** *that the workers actually spent on the various activities*

*An employer in the construction industry whose activities are classified **in two or more classification units from among units 69960 or 80030 to 80250** must, **in addition**, compile a document detailing the contracts for work covered by those units.*



Since these documents are used to complete the *Statement of Wages*, the information they contain must be based on **verifiable data**; in other words, it must be confirmed by supporting documents and other pertinent explanatory material.

The data must be gathered using **mechanisms monitoring the hours worked** by each worker (for example, daily time sheets).

The documents do not need to be sent to the CNESST. However, they must be kept for **six years** and made available to the CNESST on request, notably for verification purposes. The same applies to the verifiable data on which the information contained in the documents is based.

**Files** are available on our website (in French only) to help employers compile the documents in support of their breakdown of wages.

## Consequences if an employer fails to fulfil its obligations

### What if it is impossible to provide a breakdown of a worker's insurable wages on the basis of verifiable data?

If an employer does not have any verifiable data supporting the breakdown of part or all of the insurable wages paid to a worker for a period in the year, then for that period the employer must declare the insurable wages or that part of the insurable wages paid to the worker in the classification unit with the highest premium rate from among the units that correspond to the activities engaged in by the worker.

### What if one or more of the documents required have not been compiled?

If an employer has not compiled the documents required before filing its *Statement of Wages*, it must declare the total insurable wages paid to the workers in the unit with the highest premium rate from among the units assigned to the enterprise.

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

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# Documents to be compiled by employers with more than one classification unit

## PROFILE 1 EMPLOYER

**Employer with no more than one of the following units:** units 69960 and 80030 to 80250

**The employer must compile only one document:**

*Document detailing the calculation and breakdown of annual insurable wages by worker* (**see Example A**)

## PROFILE 2 EMPLOYER

**Employer with at least two of the following units:** units 69960 and 80030 to 80250

**The employer must compile the following two documents:**

1. *Document detailing the calculation and breakdown of annual insurable wages by worker* (**see Example A**) **or** *by contract* (**see Example B**)
2. *Document detailing contracts for work covered by units 69960 and 80030 to 80250* (**see Example C**)

## Document detailing the calculation and breakdown of annual insurable wages

### Breakdown by worker (Profile 1 and 2 employers)

The document (**see Example A**) must contain the information listed on the right for each worker employed during the year by the enterprise, including all independent operators deemed to be workers and all volunteer workers for whom coverage was requested.

- name
- title, job classification or nature of work performed
- detailed calculation of insurable wages or the amount to be declared for independent operators deemed to be workers and volunteers*
- breakdown of insurable wages among the various classification units that correspond to the activities engaged in by the worker and recording of wages paid to the auxiliary worker,* if applicable

* The ***Statement of Wages guide***, updated in January of each year, contains the information required to calculate insurable wages and amounts to be declared, to break down these amounts to experience files and to determine whether or not the enterprise employs any auxiliary workers.

### Breakdown by contract (can replace the breakdown by worker for Profile 2 employers)

Instead of compiling a document that breaks down wages by worker, Profile 2 employers may file a breakdown by contract of insurable wages corresponding to units 69960 and 80030 to 80250 (**see Example B**), if they meet the following criteria:

- the breakdown is based on a periodic monitoring system (job cost system) of the time spent by the workers on the activities covered by these units
- the system used can establish a connection between the breakdown of wages and the work performed during the year by each worker

## Document detailing the contracts for work covered by units 69960 and 80030 to 80250 (mandatory for Profile 2 employers only)

The document (**see Example C**) must contain the following information for each contract performed in whole or in part during the year.

- contract number*
- description of the work performed by the workers
- dates of the beginning and end of the work**
- contract price
- classification unit numbers for the work performed by the workers

* In the absence of a written contract, indicate the invoice number or any other identifier used.

** Data relating to contracts for which work is done over a period of several years must be indicated for each year in which work has been carried out by workers in accordance with these contracts.

## Example A – Profile 1 and 2 Employers

**Document detailing the calculation and breakdown of annual insurable wages by worker (including individuals eligible for personal coverage)**

| | | Detailed calculation of insurable wages (per line of the *Statement of Wages*) | | | | | | | | Breakdown of insurable wages by classification unit or wages paid to auxiliary workers | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 9 | 9 | 9 |
| Name of worker | Title<br>Job category<br>Nature of work | Workers and other targeted individuals: Box A of Revenu Québec RL-1 slip (+) | Independent operators deemed to be workers (+) | Volunteer workers covered (+) | Other amounts to be included (+) | Individuals eligible for personal coverage (amounts included on line 1) (–) | Other amounts to be excluded (–) | Surplus* (–) | Insurable wages paid** (=) | Unit A | Unit B | Unit C | Auxiliary workers |
| Senior manager | President | $89,000 | | | | $89,000 | | | $0 | | | | |
| Worker 1 | Sales manager | $103,500 | | | | | | $5,500 | $98,000 | $98,000 | | | |
| Worker 2 | Sales representative | $44,300 | | | $1,500 | | | | $45,800 | $45,800 | | | |
| Worker 3 | Carpenter | $39,500 | | | | | $500 | | $39,000 | | $34,000 | $5,000 | |
| Worker 4 | Receptionist | $28,200 | | | | | | | $28,200 | | | | $28,200 |
| Independent operator | Project manager | | $34,500 | | | | | | $34,500 | $34,500 | | | |
| Worker 5 | Labourer | $32,500 | | | | | | | $32,500 | | | $32,500 | |
| Volunteer worker | Washer | | | $2,500 | | | | | $2,500 | | | $2,500 | |
| | TOTAL | $337,000 | $34,500 | $2,500 | $1,500 | $89,000 | $500 | $5,500 | $280,500 | $178,300 | $34,000 | $40,000 | $28,200 |
| | | | | | | | | | | $280,500 | | | |

* In this example, the calculation of surplus amounts is based on the maximum yearly insurable wages. Note that employers in the construction industry may calculate surplus amounts on a weekly basis if they comply with certain conditions. For more information, please consult the **Base hebdomadaire** page of our website. At time of publishing, the maximum yearly and weekly insurable wages for 2025 had not yet been determined by the CNESST's board of directors. According to the information available, maximum yearly insurable wages should be $98,000, and maximum weekly insurable wages, $ 1,879.56. To learn the official amount once it has been determined by the board of directors, visit the webpage **Salaire maximum annuel assurable**.

** Add the amounts in columns 1-4, then subtract those in columns 5-7 and enter the result in column 8.

## Example B – Profile 2 Employers

**Document detailing the calculation and breakdown of annual insurable wages by contract (including individuals eligible for personal coverage)**

| | | Detailed calculation of insurable wages (per line of the *Statement of Wages*) | | | | | | | | Breakdown of insurable wages by classification unit or wages paid to auxiliary workers | | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 9 | 9 | 9 | 9 |
| Name of worker | Title<br>Job category<br>Nature of work | Workers and other targeted individuals: Box A of Revenu Québec RL-1 slip (+) | Independent operators deemed to be workers (+) | Volunteer workers covered (+) | Other amounts to be included (+) | Individuals eligible for personal coverage (amounts included on line 1) (–) | Other amounts to be excluded (–) | Surplus* (–) | Insurable wages paid** (=) | Unit 80110 | Unit 80130 | Unit 80020 | Unit 90010 | Auxiliary workers |
| **Workers performing activities covered by units other than 69960 and 80030 to 80250** | | | | | | | | | | | | | | |
| Senior manager 1 | President | $80,000 | | | | $80,000 | | | $0 | | | | | |
| Independent operator 1 | Project manager | | $23,500 | | | | | | $23,500 | | | $23,500 | | |
| Volunteer worker 2 | Office worker | | | $3,500 | | | | | $3,500 | | | | $3,500 | |
| Worker 3 | Messenger | $28,000 | | | | | $400 | | $27,600 | | | | | $27,600 |
| Worker 4 | Secretary | $32,800 | | | | | | | $32,800 | | | | $32,800 | |
| | SUBTOTAL | $140,800 | $23,500 | $3,500 | | $80,000 | $400 | | $87,400 | | | $23,500 | $36,300 | $27,600 |
| **Workers performing activities covered by units 69960 and 80030 to 80250** | | | | | | | | | | | | | | |
| Worker 5 | Carpenter | $65,000 | | | | | | $6,000 | $59,000 | | | | | |
| Worker 6 | Labourer | $69,000 | | | | | | $12,500 | $56,500 | | | | | |
| Worker 7 | Foreperson | $75,200 | | | $800 | | | $7,500 | $68,500 | | | | | |
| | SUBTOTAL | $209,200 | $0 | $0 | $800 | $0 | $0 | $26,000 | $184,000 | | | | | |
| | TOTAL | $350,000 | $23,500 | $3,500 | $800 | $80,000 | $400 | $26,000 | $271,400 | | | | | |
| Contract 2117 | | | | | | | | | | $52,000 | $12,000 | | | |
| Contract 2125 | | | | | | | | | | | $18,000 | | | |
| Contract 2126 | | | | | | | | | | $102,000 | | | | |
| TOTAL | | | | | | | | | | $154,000 | $30,000 | $23,500 | $36,300 | $27,600 |
| | | | | | | | | | | $271,400 | | | | |

* In this example, the calculation of the surplus amounts is based on the maximum weekly insurable wages. At time of publishing, the maximum weekly insurable wages for 2025 had not yet been determined by the CNESST's board of directors. According to the information available, the maximum should be $1,879.56. To learn the official amount once it has been determined by the board of directors, visit the webpage **Salaire maximum annuel assurable**.

** Add the amounts in columns 1-4, then subtract those in columns 5-7 and enter the result in column 8.

## Example C – Profile 2 Employers

**Document detailing contracts for work covered by units 69960 and 80030 to 80250**

| Contract number* | Description of the work performed by the workers | Dates of work | | Contract price | Classification unit numbers |
|---|---|---|---|---|---|
| | | Beginning | End | | |
| Contract 2117 | **Renovation of a seniors' residence:** woodwork, roof repairs and building surfaces | Oct. 1, 2025 | Work in progress** | $250,000 | 80110 and 80130 |
| Contract 2125 | **Roof repairs** | Aug. 11, 2025 | Aug. 28, 2025 | $50,000 | 80130 |
| Contract 2126 | **Construction of a building with erection of a wooden structure:** erection of the structure, cladding and interior finishing | April 1, 2025 | June 30, 2025 | $500,000 | 80110 |

* In the absence of a written contract, indicate the invoice number or any other identifier.

** Data relating to contracts for which work is done over a period of several years must be indicated for each year in which work has been carried out by workers in accordance with these contracts.

The purpose of this publication is to facilitate an understanding of the rules concerning the documents that must be compiled by an employer whose activities are classified in more than one classification unit. This publication has no legal value and does not replace the text of the relevant laws and regulations applied by the CNESST.



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please visit our website at **cnesst.gouv.qc.ca**.

**To contact us**
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