

Québec Parental Insurance Plan Premiums

As of January 1, 2006





As of January 1, 2006, the **Québec Parental Insurance Plan (QPIP)** will pay benefits to any eligible worker who takes a maternity, paternity, adoption or parental leave.

This new plan is administered by the Ministère de l'Emploi et de la Solidarité sociale. It replaces and enhances, for Québec residents, the measures provided to parents under the Employment Insurance program. It also covers more people, including self-employed workers.

Revenu Québec is responsible for collecting the QPIP premium. **As of January 1, 2006, employees, employers and self-employed workers will be required to pay the new QPIP premium.** However, the amount of the Employment Insurance premium will be reduced.

Employees and employers

Salaries and wages paid on or after January 1, 2006, are subject to the new QPIP premium. As a rule, employers are required to deduct the employee QPIP premium from the salaries and wages paid to employees. Employers are also required to pay the employer QPIP premium.

Certain Revenu Québec forms used by employers will be modified. For example, in 2006, a new box for the QPIP will be added to the source deductions remittance form.

Complete information on the QPIP premium and the applicable rates can be found in the *Guide for Employers* and accompanying documents. Information on the subject may also be found on Revenu Québec's Web site.



Self-employed workers

If you are a self-employed worker, you will be covered by the QPIP as of January 1, 2006, and will be required to pay a premium as of the 2006 taxation year, when filing your income tax return. This premium will be calculated on your business's net income. If you are required to make instalment payments during 2006, you will also have to remit instalments for the QPIP premium.



For further information on the QPIP premium:

Please consult the Revenu Québec Web site at www.revenu.gouv.qc.ca.

We recommend that you consult the site often in order to check for new information that could be added.

For further information on the QPIP:

Please consult the QPIP Web site at www.rqap.gouv.qc.ca.



This publication is provided for information purposes only. It does not constitute a legal interpretation of the *Act respecting parental insurance*, the *Taxation Act* or any other legislation.

More offices to serve you better

Gatineau

170, rue de l'Hôtel-de-Ville, 6^e étage
Gatineau (Québec) J8X 4C2
(819) 770-8504 or 1 800 567-4692

Jonquière

2154, rue Deschênes
Jonquière (Québec) G7S 2A9
(418) 548-6392 or 1 800 567-4692

Laval

4, Place-Laval, bureau RC-150
Laval (Québec) H7N 5Y3
(450) 972-3320 or 1 866 540-2500

Longueuil

Place-Longueuil
825, rue Saint-Laurent Ouest
Longueuil (Québec) J4K 5K5
(450) 928-8820 or 1 866 490-2500

Montréal

- Complexe Desjardins
C. P. 3000, succursale Desjardins
Montréal (Québec) H5B 1A4
(514) 873-2600 or 1 866 440-2500
- Village Olympique, pyramide Est
5199, rue Sherbrooke Est, bureau 4000
Montréal (Québec) H1T 4C2
(514) 873-2610 or 1 866 460-2500
- Les Galeries Saint-Laurent
2215, boulevard Marcel-Laurin
Saint-Laurent (Québec) H4R 1K4
(514) 873-6120 or 1 866 570-2500

Québec

200, rue Dorchester
Québec (Québec) G1K 5Z1
(418) 659-4692 or 1 800 567-4692

Rimouski

212, avenue Belzile, bureau 250
Rimouski (Québec) G5L 3C3
(418) 727-3702 or 1 800 567-4692

Rouyn-Noranda

19, rue Perreault Ouest, RC
Rouyn-Noranda (Québec) J9X 6N5
(819) 764-6765 or 1 800 567-4692

Saint-Jean-sur-Richelieu

855, boulevard Industriel
Saint-Jean-sur-Richelieu (Québec) J3B 7Y7
(450) 349-1120 or 1 866 470-2500

Sainte-Foy

3800, rue de Marly
Sainte-Foy (Québec) G1X 4A5
(418) 659-4692 or 1 800 567-4692

Sept-Îles

391, avenue Brochu, bureau 1.04
Sept-Îles (Québec) G4R 4S7
(418) 968-2211 or 1 800 567-4692

Sherbrooke

2665, rue King Ouest, 4^e étage
Sherbrooke (Québec) J1L 2H5
(819) 563-3776 or 1 800 567-4692

Sorel-Tracy

101, rue du Roi
Sorel-Tracy (Québec) J3P 4N1
(450) 928-8820 or 1 866 490-2500

Trois-Rivières

225, rue des Forges, bureau 400
Trois-Rivières (Québec) G9A 2G7
(819) 379-5392 or 1 800 567-4692

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Inquiries from outside Canada should be directed to the Sainte-Foy office.

We invite you to visit our Web site at www.revenu.gouv.qc.ca.

Vous pouvez vous procurer la version française de cette publication en demandant le document *Cotisation au Régime québécois d'assurance parentale* (IN-316).

Revenu

Québec



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