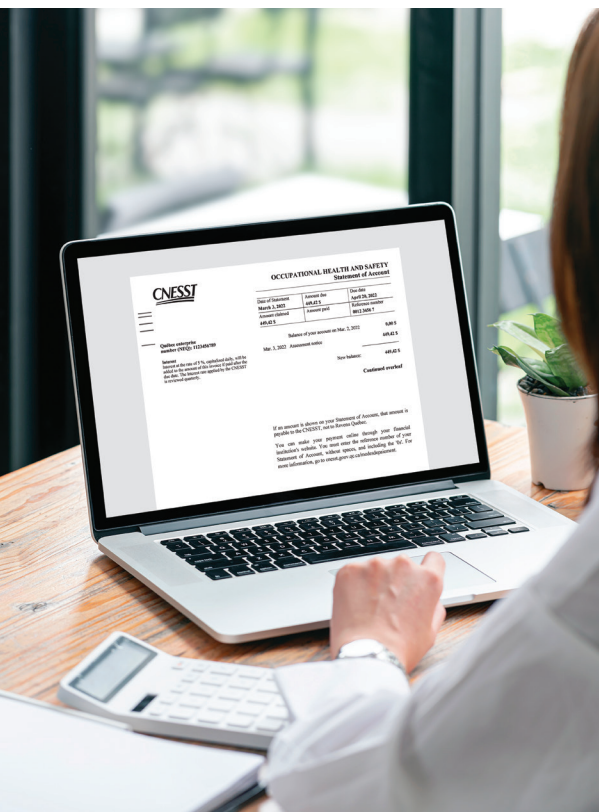


Occupational Health and Safety

GETTING TO KNOW YOUR STATEMENT OF ACCOUNT AND ASSESSMENT NOTICE



The CNESST provides enterprises established in Québec with an essential insurance service in the event of work-related accidents and occupational diseases.

This mandatory insurance protects **employers** against potentially substantial financial liabilities in cases of work-related accidents or occupational diseases and provides **employees** with a guaranteed income.

Please note that eligible individuals not required by law to be covered under this plan may, at any time, opt for personal coverage.

The CNESST sends employers the *Statement of Account* and *Assessment Notice* with regard to Québec's Occupational Health and Safety Plan at least once a year. The *Statement of Account* lists all transactions relative to your insurance premium payments. The *Assessment Notice* indicates the insurance premium amounts that are payable, as determined by the CNESST.



Statement of Account: All transactions at a glance!

The *Statement of Account* provides an overview of all transactions relative to your insurance premium payments on record as of the issue date of the *Statement of Account*. If any changes to your insurance file affect the amounts of your assessed premiums, you will receive an updated *Statement of Account*.

- 1 Account balance as of the *Statement of Account* issue date
- 2 Due date for receipt of payment by the CNESST
- 3 Amount to be paid no later than the due date
- 4 Box to enter the payment amount you are remitting to the CNESST
- 5 Number that enables the payment to be applied to the employer's file. It can also be used for online payment through a financial institution
- 6 Transactions field
- 7 Remittance slip mailed by the CNESST. This slip must be included with the payment made at an automated teller, at the counter of a financial institution, or by mailed cheque
- 8 Accepted payment methods.
For more information about payment methods, visit cnesst.gouv.qc.ca/modesdepaiement.

Assessment Notice: Detailed insurance premium payment information

The *Assessment Notice* lists information about the insurance premiums. It contains two sections.

The first section shows a breakdown of premiums by contribution year. Further information, if any, may include:

- expenses attributable to all files
- premium calculations for each classification unit
- periodic payments declared
- personal coverage
- retrospective premium adjustments
- trainees

The second section may include the following schedules:

- *Schedule—Personal coverage:*
Lists information about individuals with a personal coverage plan
- *Schedule—Auxiliary workers:*
Lists the classification units and payroll amounts used to calculate insurance premiums for auxiliary workers
- *Schedule—Periodic instalments:*
Sets out the cumulative periodic payments declared and the calculation of the penalty for insufficient periodic payments, if applicable

- 1 Quote this notice number when requesting information about your *Assessment Notice* from the CNESST
- 2 Same date as the one indicated in the *Statement of Account*—the due date for receipt of payment by the CNESST
- 3 Expenses attributable to all files, including any penalty and interest charges, as well as insurance file administration charges (billed annually), which include the insurance file opening fee and other file management fees
- 4 Detailed assessment calculation based on applicable payroll amounts and premium rates
- 5 Total periodic payments declared by the employer. The detailed payments appear in the *Schedule—Periodic instalments*
- 6 Total amount shown in the *Assessment Notice* carried over to the *Statement of Account*


The Statement of Account filed in Mon Espace CNESST

The *Statement of Account* filed in Mon Espace CNESST does not have a remittance slip. This is how to make your payment:

- **If you pay online through your financial institution,** you must use the reference number (zeros included but no spaces) indicated at the top of the *Statement of Account*.
- **If you make your payment at an automated teller, at the counter of a financial institution, or by mailed cheque,** you must include with it the remittance slip mailed by the CNESST.

You will not be mailed a remittance slip if you selected "En ligne auprès d'une institution financière" as your payment method in Mon Espace CNESST.

If you wish to change your payment method, you may do so by using the "Profil de l'employeur" tab in Mon Espace CNESST.



CNESST

OCCUPATIONAL HEALTH AND SAFETY
Statement of Account

Date of Statement	Amount due	Due date
March 3, 2022	449,42 \$	April 30, 2022
Amount claimed	449,42 \$	Reference number
		0012 2456 7

Quebec enterprise number (NEQ): 1123456789

Balance of your account on Mar. 2, 2022: 0,00 \$

Mar. 3, 2022 Assessment notice: 449,42 \$

Interest at the rate of 5 %, capitalized daily, will be added to the amount of this invoice if paid after the due date. The interest rate applied by the CNESST is reviewed quarterly.


New balance: 449,42 \$

Continued overleaf

If an amount is shown on your Statement of Account, that amount is payable to the CNESST, not to Revenu Québec.

You can make your payment online through your financial institution's website. You must enter the reference number of your Statement of Account, without spaces, and including the '0'. For more information, go to cnesst.gouv.qc.ca/modesdepaiement.

(Don't staple)



CNESST

Quebec enterprise number (NEQ): 1123456789

7 Remittance slip

Date of Statement	Amount due	Due date
March 3, 2022	449,42 \$	April 30, 2022
Amount claimed	Amount paid	Reference number
449,42 \$		0012 2456 7

You may make your payment as follows:

- at your financial institution, using its payment options;
- by mail - with a cheque made payable to the Commission;
- by return, de l'égalité, de la santé et de la sécurité du travail;
- by direct debit.

If any changes to your insurance file affect the amounts of your assessed premiums, an updated *Statement of Account* and *Assessment Notice* will be sent to you.

For further information about the *Assessment Notice*, please visit cnesst.gouv.qc.ca.



OCCUPATIONAL HEALTH AND SAFETY
Assessment Notice

1	Notice number AVC71541575	Notice date March 3, 2022	Due date April 20, 2022	2
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Québec enterprise number (NEQ): 1123456789

Page 2 of 4

Year 2022

3 Expenses attributable to all files

Insurance file administration charge	65,00 \$
Total for 2022	65,00 \$

Year 2021

4 Assessment

Unit: 65110 File number: 12345678

Assessment (wages paid) (350 000 \$/100) x 0,44 \$ 1 540,00 \$

Continued on next page

COMMISSION DES NORMES, DE L'ÉQUITÉ, DE
LA SANTÉ ET DE LA SÉCURITÉ DU TRAVAIL
C.P. 11493 SUCC. CENTRE-VILLE
MONTREAL (QUEBEC) H3C 5S1

Bank stamp



OCCUPATIONAL HEALTH AND SAFETY
Assessment Notice

Notice number AVC71541575	Notice date March 3, 2022	Due date April 20, 2022
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Québec enterprise number (NEQ): 1123456789

Page 3 of 4

Year 2021 (cont'd)

Periodic instalments declared **5**

Instalments (See Schedule - Periodic instalments) -1 262,24 \$

Expenses attributable to all files

Insurance file administration charge	65,00 \$
Penalty for insufficient instalments (See Schedule - Periodic instalments)	41,66 \$
	106,66 \$

Total for 2021 384,42 \$

Notice total 6 449,42 \$

The premium rate was calculated on the basis of the general rate of the unit covering an activity under provincial jurisdiction.

Continued overleaf

Schedule—Periodic instalments

This schedule lists the total periodic payments reported during the year and may also include any penalty charges incurred as a result of insufficient periodic payments.

- 1 Total periodic payments declared by the employer
- 2 Penalty charges for insufficient periodic payments are added if the periodic payments reported for the year are smaller than the expected periodic payments. The expected periodic payment amounts are calculated using the information declared in the *Statement of Wages* (on lines 1, 4, 5, 6, and 7)
- 3 Information regarding your right to challenge the *Assessment Notice*
- 4 Information to contact us

CNESST		OCCUPATIONAL HEALTH AND SAFETY Schedule — Periodic instalments																																															
Notice number AVC71541575	Notice date March 3, 2022	Due date April 20, 2022																																															
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Information pertaining to the 2021 <i>Statement of wages</i>																																																	
Workers and other persons covered: Box A of all <i>Relevés / slips</i>		1	300 000,00 \$																																														
Other amounts to be included	+	4	50 000,00 \$																																														
Persons eligible for personal coverage (included on line 1)	-	5																																															
Other amounts to be excluded	-	6																																															
Surplus	-	7																																															
Wages used to calculate instalments for 2021	=		350 000,00 \$																																														
Instalments declared			-1 262,24 \$																																														
Instalments expected	(350 000 \$/100) x 0,44 5*		1 540,00 \$																																														
	Variation		277,76 \$																																														
Penalty for insufficient instalments	(277,76 \$ x 15%)		41,66 \$																																														
* The periodic instalment rate applied for calculating instalments for every \$100 of insurable wages.																																																	
3 Please feel free to contact us at 1 844 838-0808 should you require further information regarding this matter.		4 Guy Laplante, directeur Direction de la cotisation des employeurs C. P. 2000, succ. Terminus Québec (Québec) G1K 0H7 Tel.: 1 844 838-0808 Fax: 1 866 331-5886 cnesst.gouv.qc.ca																																															
You may apply in writing for a review of this decision within 30 days of receiving this document. A form entitled <i>Demande de révision</i> is available only in French at cnesst.gouv.qc.ca . However, you must pay any amount owing to the CNESST, even if you have requested a review.																																																	



Insurance premium

The CNESST's calculations for determining applicable insurance premiums are based on the following information: payroll amounts and premium rate (for every \$100 of payroll).

$$\text{Premium} = \frac{\text{Rate} \times \text{Payroll}}{100}$$

The premium rate fluctuates according to the risk associated with a given industry sector. The premium rate may be either the specific classification unit rate or a personalized rate. The rate may also be raised to help compensate for a joint sector-based association.

In order to calculate the insurance premium, the CNESST uses:

- the general unit rate for enterprises whose activities come under provincial jurisdiction
- the special unit rate for enterprises whose activities come under federal jurisdiction

The general and special rates for each classification unit are listed in the *Schedule of Rates*, which you may consult on our website.

For further information, please visit [cnesst.gouv.qc.ca](https://www.cnesst.gouv.qc.ca).



To contact us
cnesst.gouv.qc.ca
1 844 838-0808



DC100-1021A-17 (2021-11)