

A woman with short blonde hair and black-rimmed glasses is smiling as she works at a wooden desk. She is wearing a white top. In front of her is a silver laptop, a black calculator, and several sheets of paper. The background is a blurred office setting with a bookshelf.

OCCUPATIONAL HEALTH  
AND SAFETY

**2025**  
**STATEMENT OF**  
**WAGES GUIDE**



## SUBMITTING YOUR 2025 STATEMENT OF WAGES

The *Statement of Wages* enables the Commission des normes, de l'équité, de la santé et de la sécurité du travail (CNESST) to calculate the annual insurance premium of employers. The insurance premiums paid by employers allow the CNESST to finance the workers' compensation program in the event of occupational injury. This is an obligation for all employers subject to the *Act respecting industrial accidents and occupational diseases* (AIAOD) (page 5).

### WHEN?

#### Before March 15, 2026

You must submit a *Statement of Wages* even if you:

- paid no wages in 2025;
- make periodic payments to Revenu Québec for the CNESST. The *Statement of Wages* enables us to calculate your insurance premium and compare it with the total payments you have made. This enables us to determine whether they are sufficient or too high. A notice of assessment, including details of the occupational health and safety premium, will be sent to you.

It should also be noted that, at any time during the year, the total of periodic payments declared for that year must be sufficient.

#### Departure of your last worker

You must submit your *Statement of Wages* no later than the 45th day following the final departure date of your last worker.

### HOW?

#### Online

You can file your *Statement of Wages* online in one of the two following ways:

- From our secure spaces;
- With access codes received by mail, if you are not registered for our secure spaces.

Note that these online services are available in French only. To find out more, consult the [Production et transmission de la Déclaration des salaires](#) page on our website.

Please do not send us paper forms if you complete your *Statement of Wages* online.

#### By secure message or by mail

If you are filing a paper form, please send it by secure message if you have registered for secure spaces or by mail to the following address:

CNESST  
Direction de la cotisation des employeurs  
C. P. 2000, succ. Terminus  
Québec (Québec) G1K 0H7

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The purpose of this guide is to make the mechanics of the statement of wages easier to understand. It has no legal value and does not replace the text of the relevant laws and regulations applied by the CNESST.

This document is produced by the Vice-présidence aux finances in collaboration with the Direction générale des communications.



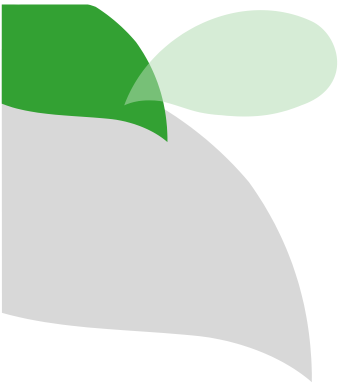
## Need help or forms?

For additional information on the *Statement of Wages* and how to fill it out, please see the **Déclaration des salaires** section on our website and the following training tools (available in French only):

- The **Produire votre déclaration des salaires : pourquoi?** capsule
- The **La Déclaration des salaires, ligne par ligne** interactive tool

You can also contact us at **1 844 838-0808**.

Call us for a paper version of the *Statement of Wages* form: it is not available in PDF format on our website.



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## GENERAL INFORMATION

An enterprise with an establishment in Québec that has even only one worker, regardless of whether that worker is a full- or part-time employee, including an independent operator deemed to be a worker, must be registered as an employer with the CNESST for occupational health and safety purposes, and must file its *Statement of Wages* every year. The information provided will be used to calculate its insurance premium and to verify the compliance of periodic payments made during the year. The insurance premiums paid by employers allow the CNESST to finance the workers' compensation program in the event of occupational injury.

Appendix 2 (page 29) provides information on the amounts to be entered on the different lines of the *Statement of Wages* according to the protection provided and the status of the protected persons.

### Worker

A worker is defined as a natural person who does work for remuneration under an employment or apprenticeship contract, excluding, in particular:

- executive officers;
- domestic workers who work fewer hours than provided for in the *Act respecting industrial accidents and occupational diseases*;
- persons who play sports as their main source of income.

A worker is bound to their employer by an employment contract rather than by a service contract.

If you have difficulty to determine the status of a natural person (worker, independent operator or independent operator deemed to be a worker), call us at 1 844 838-0808, and we will help you make that determination.

To familiarize yourself with the main criteria and conditions used by the CNESST to establish the status of a natural person, see Schedule 1 (page 27).

### Executive officer

The executive officer of a legal person is a member of the board of directors or a person who exercises those powers, if all the powers have been withdrawn from the board of directors by a unanimous agreement of the members. An executive officer also exercises supervision and control functions within the legal person (for example, president, vice-president, secretary or treasurer).

Executive officer statut is based on the information contained in the Québec enterprise register. May also be confirmed by pertinent excerpts from the resolutions of the board of directors or the minutes book of the legal person.

### Domestic workers

The domestic worker is a natural person who, under a contract of employment with an individual and in return for remuneration, has as its main function to perform one or more of the following tasks:

- perform domestic duties or maintenance work, take care of or provide care to a person or an animal or perform any other task of a domestic employee in an individual's home;
- act as the individual's driver or bodyguard;
- perform any other task related to the individual's private affairs.



## Automatic coverage under the *Act respecting industrial accidents and occupational diseases* (AIAOD)

Domestic workers are covered in the event of a work accident or occupational disease as soon as they work for the same individual for at least one of the following periods:

- 420 hours over a period of 12 months;
- 30 hours a week during 7 consecutive weeks.

An individual who employs a domestic worker covered by the AIAOD must register as an employer with the CNESST and submit an annual *Statement of Wages*. The information provided in the *Statement* will be used to calculate the insurance premium payable by the individual.

## Optional protection for domestic workers

An individual who employs a domestic worker who is excluded from automatic coverage may request **optional protection** to provide coverage in the event of an occupational injury. In this case, the individual is responsible for the insurance premium and must submit a *Statement of Wages* to the CNESST.

## Personal coverage

The domestic worker who is not entitled to automatic coverage may apply for personal coverage at their own expense (page 23).

## Coverage outside Québec

The Québec plan for compensating industrial accidents and occupational diseases protects workers within the territory of Québec. These individuals are also covered outside Québec when they are domiciled in Québec at the time of the occurrence of the injury or their assignment, and their employer has an establishment in Québec. In this case, coverage under the plan applies as long as they retain their domicile in Québec. If they choose to establish their domicile outside Québec during the time of their assignment, coverage is for a maximum of five years, effective from the date of assignment.

When an employer assigns a worker outside Québec, it is the employer's responsibility to inquire whether they are subject to the legislation respecting industrial accidents in that jurisdiction. The employer may be required to pay employer contributions to the commission or agency in charge of such legislation in the jurisdiction to which the worker is assigned. In such cases, the Interjurisdictional Agreement on Workers' Compensation (page 13), as well as certain international agreements, may be applicable in order to prevent the payment of duplicate premiums.

# PENALTIES AND INTEREST

## Penalty and interest for late filing of the *Statement of Wages*

You are required to complete and return your 2025 *Statement of Wages* **before March 15, 2026**, or no later than **the 45th day following the date your last worker permanently stopped working for you**.

If you do not submit your *Statement of Wages* on time, you may be required to pay a penalty between \$25 and \$2,500. Moreover, for every day you are late, interest will be calculated if the amount of the assessment based on your *Statement of Wages* (including any penalty for insufficient instalments) is greater than the total of periodic payments you declared during the year.

For more details, see the **Déclaration des salaires en retard** page on our website.

## Penalty for insufficient instalments

Upon receipt of your *Statement of Wages* and the data it contains, we verify whether the total of the periodic payments that you declared for the year is sufficient. If the total of the periodic payments is lower than the expected payment amount, a 15% penalty for insufficient instalments will be imposed on the balance owing.



### **Interest on assessment variation**

After receiving your *Statement of Wages*, we will send you your occupational health and safety *Assessment Notice*, which provides a breakdown of the assessment.

Thereafter, if changes are made to certain data, such as wages paid, the wage breakdown by experience file, classification or premium rate, this will result in a debit or credit assessment variation on which we will calculate interest.

*For more information, consult the publication entitled **Penalties and Interest** on our website or contact us.*



## 2025 STATEMENT OF WAGES

### CALCULATION OF INSURABLE WAGES PAID IN 2025

Lines 1 to 8 on your *2025 Statement of Wages* are used to determine the insurable wages paid in 2025 that you must declare to us. The calculation is based mainly on **the total amount** in box A of all RL-1 slips (*Employment and Other Income: Revenu Québec*) **for all workers and all other persons covered** in your enterprise or organization. An individual who employs one or more domestic workers covered by the definition of a worker under the *Act respecting industrial accidents and occupational diseases* must also report the wages paid to them.

This total must be entered on line 1 of your *Statement of Wages*. Where applicable, you will have to add amounts to or deduct amounts from the total (lines 2 to 7). The result must be entered on line 8. This figure must then be broken down, where applicable, on lines 9 of the different experience files assigned to your enterprise.

All amounts entered on your *Statement of Wages* must be rounded off to the nearest dollar (e.g. \$210,899 rather than \$210,898.62).

#### Comment

Schedule 1 (page 27) contains the main criteria and the main conditions used by the CNESST to establish the status of a natural person (worker, independent operator or independent operator deemed to be a worker).

Schedule 2 (page 29) provides information regarding the amounts to be entered on the different lines of your *Statement of Wages* according to the coverage granted and the status of the persons covered.

### LINE 1 – WORKERS AND OTHER PERSONS COVERED: BOX A OF ALL RL-1 SLIPS (EMPLOYMENT AND OTHER INCOME: REVENU QUÉBEC)

	1		0,0
+	2		0,0
+	3		0,0
+	4		0,0
-	5		0,0
-	6		0,0
-	7		0,0
=	8		0,0

On line 1, you must enter the **total amount** in box A of all RL-1 slips **for all workers and all other persons covered** in your enterprise or organization. An individual who employs one or more domestic workers who meet the definition of a worker under the *Act respecting industrial accidents and occupational diseases* must also enter on line 1 the amount shown in box A of their RL-1 slips.

Other persons covered include, for example, executive officers, members whose sole function is to sit on the board of directors, and mayors (see page 11, as well as points 1 to 3 on pages 22 and 23).

#### Special case

##### Fishing masters

Schedule 3 (page 30) presents additional information so that a fishing master can calculate the amount to be included on line 1 of their *Statement of Wages*.

## PLUS LINE 2 – INDEPENDENT OPERATORS DEEMED TO BE WORKERS

	1		0,0
+	2		0,0
+	3		0,0
+	4		0,0
-	5		0,0
-	6		0,0
-	7		0,0
=	8		0,0

On line 2, you must enter the wages paid to independent operators who have the status of worker within the meaning of the *Act respecting industrial accidents and occupational diseases*.

An independent operator is a natural person who is self-employed (i.e. a person who enters into a service contract with a client), alone or in partnership, and does not employ any workers.

As a general rule, if an independent operator carries out activities for you that are similar to or connected with those carried on in your establishment, you are required to declare their remuneration, because this independent operator is deemed to be a worker. **In case of doubt, call us at 1 844 838-0808, and we will help you determine their status.**

To familiarize yourself with the main criteria and the main conditions used by the CNESST to establish the status of a natural person (worker, independent operator or independent operator deemed to be a worker), see Schedule 1 (page 27).

### N.B.

A person recognized as an independent operator by some other government department or public body may be deemed to be a worker under the laws respecting occupational health and safety applied by the CNESST.

### Calculating the amount to be entered on line 2

When an independent operator is deemed to be a worker employed in your enterprise, you must declare that part of their remuneration that corresponds to the cost of labour outlaid for services provided in 2025 and enter it on line 2.

However, **if you are unable to determine** the proportion of the agreed-upon price that corresponds to the cost of labour, the following formula can be used to calculate the gross wages of independent operators to be declared on line 2. You must determine which of the following percentages should be applied in calculating the gross wages of independent operators.

Total amounts paid to independent operators	x	Percentage	=	Gross wages of independent operators to be declared on line 2
<b>100%</b>		If the independent operator does not supply any materials (no deduction is allowed for the use of a vehicle that they own and use for travel)		
<b>90%</b>		If they supply accessory materials (e.g. mortar in the case of a bricklayer)		
<b>66 2/3%</b>		If they deliver items or parcels, <b>without selling them</b> , and pay the related expenses (e.g. a courier delivering mail in a car)		
<b>66 2/3%</b>		If they are paid on commission, sell on behalf of an enterprise and pay their own operating expenses		
<b>50%</b>		If they supply the basic and accessory materials (e.g. bricks and mortar in the case of a bricklayer)		
<b>30%</b>		If they transport materials (wood, sand, gravel, oil, etc.) with their own truck or if they operate their own forestry machinery (skidder or delimeter, etc.)		
<b>15%</b>		If they operate machinery, other than a truck, that they own and that is used in the construction industry, such as a tractor or a power shovel		



**Please keep a detailed list of the independent operators** whose services you have retained in operating your establishments and indicate their first and last names, their addresses and telephone numbers, the nature of their work, the periods during which they worked and their remuneration.

### PLUS LINE 3 – VOLUNTEER WORKERS COVERED

	1		0,0
+	2		0,0
+	3		0,0
+	4		0,0
-	5		0,0
-	6		0,0
-	7		0,0
=	8		0,0

On line 3, enter the amount to be declared to cover your volunteer workers in 2025.

**Line 3 does not appear on your form if your volunteers were not covered in 2025.**

A volunteer worker is a person who performs work on an unpaid basis for the purpose of operating an establishment, if their work is done with the consent of the person using their services.

Coverage for volunteer workers is optional for each worker. If you wish to cover volunteer workers in 2026, you must file a written application with us (page 21).

### Calculating the amount to be entered on line 3

The following form shows how to calculate the reportable amount for covered volunteer workers in 2025:

Minimum wage in effect in Québec on December 31, 2025 (i.e. \$16.10/hour)	x	Number of hours worked in 2025 by all covered volunteer workers	=	Result to be entered on line 3
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**Please keep a detailed list of the volunteer workers** who benefited from such coverage in 2025 and indicate their first and last names, their respective job titles and the number of hours each one worked.

### PLUS LINE 4 – OTHER AMOUNTS TO BE INCLUDED

On line 4, enter the total of the following amounts not declared on line 1, including:

	1		0,0
+	2		0,0
+	3		0,0
+	4		0,0
-	5		0,0
-	6		0,0
-	7		0,0
=	8		0,0

(a) amounts corresponding to the coverage of persons participating in a job-creation program pursuant to an agreement signed with the government, where you are regarded as the participant's employer;

(b) gross wages paid to an employee working in Québec, if you are an employer established outside Québec and do not issue RL-1 slips;

(c) gross wages reimbursed to the employer of a worker on union leave, where you are the union making the reimbursement, **unless** you entered into an agreement with the employer providing that the employer will declare the wages;

(d) amounts paid to workers on a lump sum basis, namely the global amount for which RL-1 slips were not issued, such as amounts paid to seasonal workers who pick fruits or vegetables;

(e) earnings paid to a person who falls within the definition of worker under the laws respecting occupational health and safety applied by the CNESST but who is not considered to be a worker by Revenu Québec;



- (f) amounts paid in the form of fees, lump sums or advances on royalties by a producer in the artistic domain to a worker<sup>1</sup> as remuneration for services rendered. However, fees such as residuals, profit-sharing and royalties connected to the use of works need not be declared;
- (g) deferred amounts entered in box Q of all RL-1 slips;
- (h) earnings of native workers that are declared in box R of RL-1 slips;
- (i) amounts for the coverage of persons whose assistance was expressly accepted or required in an event such as a fire, a disaster or some other emergency to help the firefighters of a municipality's fire safety service, where you are the authority regarded as their employer;
- (j) amounts for the coverage of persons (volunteer or otherwise) whose assistance was expressly accepted or required to help staff deployed in a state of emergency declared further to an event listed in the *Act respecting civil protection to promote disaster resilience*, where you are recognized as their employer;
- (k) amounts paid to a student in the form of a bursary in exchange for work performed under your authority;
- (l) when an RL-1 has not been produced, the remuneration paid by the individual to domestic workers covered by mandatory protection and to domestic workers not covered by mandatory protection whom they decided to protect with optional coverage.

In the cases covered by (i) and (j), calculate the amount by multiplying the minimum wage in effect in Québec on December 31, 2025 (i.e. \$16.10/hour) by the number of hours all such persons worked in 2025.

*For more information, consult our website or contact us.*

## MINUS LINE 5 – PERSONS ELIGIBLE FOR PERSONAL COVERAGE (AMOUNTS INCLUDED ON LINE 1)

	1		0,0
+	2		0,0
+	3		0,0
+	4		0,0
-	5		0,0
-	6		0,0
-	7		0,0
=	8		0,0

On line 5, enter the remuneration paid to persons eligible for personal coverage referred to below **if you have declared their remuneration on line 1,<sup>2</sup> even if you have not taken out such coverage for those persons.**

### 1. Executive officer

The executive officer of a legal person<sup>3</sup> is a member of the board of directors or a person who exercises those powers, if all the powers have been withdrawn from the board of directors by a unanimous agreement of the members. An executive officer also exercises supervision and control functions within the legal person (for example, president, vice-president, secretary or treasurer).

Their remuneration must be deducted on line 5. **However, if they act as an executive officer for only part of the year, only the remuneration for that part of the year should be deducted on line 5.**

1. For more information, see the **Producteur artistique : cachet, forfait ou redevance** page on our website.
2. The remuneration paid to persons eligible for personal coverage may have been declared on line 4.
3. The remuneration of an executive officer of a legal person governed by public law must be subtracted on line 5 if the officer was appointed or elected in accordance with the relevant provisions set forth in the legal person's constitutive act.



## 2. Member whose sole function is to sit on the board of directors, and mayor

The remuneration paid to a person whose sole function is to sit as a member of a legal person's board of directors, notably attendance fees, must be subtracted on line 5.

Where a worker is employed by a legal person and is a member of the board of directors of that legal person without being an executive officer, only the remuneration they receive as a member of the board must be subtracted on line 5 if it was declared on line 1.

Remuneration of the members of a city council, including the mayor, and that of the members of a regional county municipality board or the commissioners of a school board must also be subtracted on line 5.

### MINUS LINE 6 – OTHER AMOUNTS TO BE EXCLUDED

	1		0,0
+	2		0,0
+	3		0,0
+	4		0,0
-	5		0,0
-	6		0,0
-	7		0,0
=	8		0,0

On line 6, enter the total of the following amounts declared on line 1, 2 or 4, including:

- (a) amounts corresponding to the coverage of persons participating in a job-creation program pursuant to an agreement signed with the government, where you are not regarded as the participant's employer;
- (b) gross wages that you have paid for that part of every worker's sick leave in excess of 105 consecutive days. The gross wages paid for the first 105 days of sick leave need not be entered on line 6;
- (c) gross wages reimbursed by a union to the employer of a worker on union leave, where you are the employer receiving the reimbursement **unless** you entered into an agreement with the union which provides that you will declare the wages;
- (d) expenses incurred by fisherman's helpers for the use of a fishing master's boat, where their remuneration is determined according to a percentage of the catch, **unless** we determine the percentage, i.e. 32% (page 30);
- (e) gross wages declared pursuant to the Interjurisdictional Agreement on Workers' Compensation. Employers are governed by this agreement if they have even only one worker who was covered, for a part of the year, both under the Québec plan for compensating industrial accidents and occupational diseases and under another Canadian plan.  
Under the agreement, as a general rule, the worker's salary must be declared in the province where the work is performed. It is your responsibility to check if a worker assigned to work outside Québec is subject to worker's compensation legislation in the province or territory where the work is performed. If this situation applies to you, on line 6, you must enter the amounts declared on lines 1, 2 and 4 **that were earned outside Québec and declared elsewhere in Canada**;
- (f) gross wages earned by a worker domiciled outside Québec for duties performed remotely from a location outside Québec;
- (g) the premium paid to insurance plans on behalf of a retired employee;
- (h) the amount paid by an employer to acquire shares issued by a labour-sponsored fund for the benefit of employees.

The Interjurisdictional Agreement on Workers' Compensation contains an Alternative Assessment Procedure for Interjurisdictional Transport. If you adopted that procedure and you employ only workers domiciled in Québec, you need not enter anything on line 6.

If you have adopted the Alternative Assessment Procedure for Interjurisdictional Transport and you employ even only one worker who is not domiciled in Québec, please contact us.

You can consult the publication entitled ***Alternative Assessment Procedure for Interjurisdictional Transport*** on our website.



## MINUS LINE 7 – SURPLUS

	1		0,0
+	2		0,0
+	3		0,0
+	4		0,0
-	5		0,0
-	6		0,0
-	7		0,0
=	8		0,0

On line 7, enter the total of all amounts in excess of the maximum insurable wages.

**As a general rule**, you must declare each worker's wages, up to the insurable maximum. The portion of each worker's gross wages that exceeds the insurable maximum for 2025 must be entered on line 7. You do this by calculating that part of each worker's wages that exceeds the insurable maximum entered on lines 1, 2 and 4. However, you do not have to calculate the surplus on the amounts deducted on lines 5 and 6.

## Maximum yearly insurable wages for 2025 = \$98,000<sup>4</sup>

### Employers governed by the Interjurisdictional Agreement on Workers' Compensation

Employers are governed by the Interjurisdictional Agreement on Workers' Compensation if they have even only one worker who was covered, for a part of the year, both under the Québec plan for compensating industrial accidents and occupational diseases and under another Canadian plan. If this situation applies to you, and the total wages earned in Canada by even only one of your workers exceeds the insurable maximum in effect in Québec, contact us.

### Employers in the construction industry

For employers in the construction industry, including those in home renovation, the *Act respecting industrial accidents and occupational diseases* provides that employers may be required to **break down the yearly insurable maximum wages into weekly segments** to calculate the surplus. The relevant provision applies only where an employer pays **at least 40% of its 2025 gross wages in a single classification unit** as follows:

- to employees governed by the *Act respecting labour relations, vocational training and workforce management in the construction industry* for work covered by that act;

or

- to workers carrying out work covered by paragraph 9 of section 19 of that act.

If this situation applies to you, all insurable wages declared in respect of this unit may be calculated using the weekly breakdown method.<sup>5</sup> Note that part of a week is regarded as a full week.

## Maximum weekly insurable wages for 2025 = \$1,879.56<sup>6</sup>

### Employers whose activities are classified in more than one unit

If your activities are classified in more than one unit, you must:

- break down the gross wages of your workers among the various classification units;
- determine, **for each classification unit**, the applicable method (yearly or weekly breakdown) for calculating surplus amounts;
- calculate the surplus amounts for every worker, taking into account the classification units into which the wages for each worker were broken down and the calculation method (yearly or weekly breakdown) for each unit;
- add up all the surplus amounts and enter the total on line 7.

4. For 2026, the maximum yearly insurable wages is set at \$103,000.

5. Unit 90010 never entitles you to use a weekly breakdown in calculating the surplus. Unit 80020 allows a breakdown only if the employer pays in this unit at least 40% of its gross wages to land surveyors.

6. For 2026, the maximum weekly insurable wages is set at \$1,975.45.



The following examples illustrate both methods for calculating the surplus in the case of an enterprise whose activities are classified in a single unit.

**Sample calculation on the basis of the maximum yearly insurable wages:**

Worker	Gross wages	Insurable wages	Surplus (2025)
1	\$38,000	\$38,000	\$0
2	\$98,200	\$98,000	\$200
3	\$106,400	\$98,000	\$8,400
Total surplus amounts for <b>all workers</b> to be entered on line 7:			<b>\$8,600</b>

**Sample calculation on the basis of the maximum weekly insurable wages:**

Week	Gross wages	Insurable wages	Surplus (2025)
1	\$850.00	\$850.00	\$0.00
2	\$2,150.00	\$1,879.56	\$270.44
3	\$2,200.00	\$1,879.56	\$320.44
Total of surplus for a <b>single worker</b> to be entered on line 7:			<b>\$590.88</b>

**Comment**

For more detailed explanations and sample calculations of surplus amounts (auxiliary workers and employers whose activities are classified in more than one unit), consult our website.

If you are having problems calculating surplus amounts, contact us.

**Be sure to keep all documents used in calculating surplus amounts for six years, including any documents used to break down surplus amounts classification units.**

**LINE 8 – TOTAL INSURABLE WAGES PAID IN 2025**

	1		0,0
+	2		0,0
+	3		0,0
+	4		0,0
-	5		0,0
-	6		0,0
-	7		0,0
=	8		0,0

Add up the amounts on lines 1 to 4, then subtract lines 5 to 7 and enter the result on line 8.

**LINE 9 – BREAKDOWN OF INSURABLE WAGES BY EXPERIENCE FILE**

9		0,0
9		0,0
9		0,0
9		0,0

On lines 9, you must now break down the figure entered on line 8 for the total insurable wages paid in 2025 among the various experience files assigned to your enterprise.

**Lines 9 do not appear on your form if you have only one experience file. If this situation applies to you, go directly to page 20.**

**Your annual *Statement of Wages* must accurately reflect the activities carried on by your enterprise and be based on verifiable data.**



If your enterprise has been assigned a **single classification unit**, you must declare, in that unit, the insurable wages of all the workers in your employ. If you have more than one experience file for that unit, you must break down the insurable wages declared in that single unit among your experience files.

If your enterprise has been assigned **more than one classification unit**, you must declare the insurable wages of all your workers in the units corresponding to the activities carried out by each worker, broken down among your various experience files.

It may happen that for a particular period of the year you are unable to break down among your experience files the insurable wages of a worker who carries out activities classified in more than one unit. In such cases, you must declare the worker's total insurable wages for that period in the unit corresponding to the activities carried out by the worker that has the highest premium rate.

The rules for declaring wages referred to in this section do not apply to the Auxiliary workers file (page [16](#)).

## N.B.

Ensure that you break down insurable wages paid in the experience files among the units corresponding to the activities engaged in by your workers.

For the titles of the classification units that correspond to your experience files and that are assigned to your enterprise, refer to the *Classification decision* for 2025 that you received in the fall of 2024 and any subsequent decisions that have modified the classification.

You must also make sure that the sum of all wages broken down by experience file (lines 9) equals the total entered on line 8 of your *Statement of Wages*.

## Compiling documents to confirm the breakdown of annual insurable wages

If your enterprise has been assigned more than one classification unit, you must compile, before filing your *Statement of Wages*, a document showing how you calculated the annual insurable wages paid to each of your workers. The document must also indicate the breakdown of wages among the classification units corresponding to the activities engaged in by each worker during the year. **This breakdown must be based on the actual time spent by the workers on the various activities, and must be based on verifiable data.**

If your enterprise has been assigned at least two classification units among units 69960 or 80030 to 80250, you must **also** compile a document detailing the contracts for the work covered by those units.

The above documents must be compiled by March 14, 2026, at the latest, and before you file your *2025 Statement of Wages*.

**If you do not compile the above-mentioned documents**, then you must declare the wages paid to your workers **in the classification unit with the highest premium rate** from among all units assigned to your enterprise. Moreover, **if you do not have verifiable data** supporting your breakdown of all or part of the insurable wages paid to a worker for a given period in the year, then for that period you must declare all or part of the insurable wages paid to that worker **in the unit with the highest premium rate** from among the units that correspond to the activities engaged in by the worker.

The publication entitled ***Compiling documents to confirm the breakdown of annual insurable wages*** details the information that the documents must contain.



## N.B.

These documents **must not** be sent to the CNESST, but must be retained for **six years** and made available to it upon request, for example, during an audit. The same applies to the verifiable data that form the basis for the information provided in those documents.

You will find [files](#) to help you compile the documents on our website (available in French only).

### Other rules applicable to the *Statement of Wages*

The following pages present, in greater detail, other rules of declaration of insurable wages.

1. Auxiliary workers
2. Support activities performed by workers
3. Exceptional units 80020, 90010 and 90020
4. Truckers for construction enterprises (units 80030 to 80250)
5. Truckers for enterprises in the forestry, wood and paper sector (units 14010 to 14030 and 34010 to 34210)
6. Administration of the operations of subsidiaries or branch offices located outside Québec (unit 65150)
7. Manufacturing and selling activities
8. Manufacturing and research and development activities
9. Agricultural sector and commercial activities
10. Fishing activities and in the processing of fish or seafood
11. Timber scaling, tree marking, tree hammering or forest inventory activities (units 65130 and 68040)
12. Health and safety representative and coordinator for construction sites

#### 1. Auxiliary workers

The wages of auxiliary workers in the Auxiliary workers file must be entered on line 9 of the *Statement of Wages*.

**An auxiliary worker is a worker who contributes to, without directly participating in, activities related to more than one unit.** This is the case, for example, of a receptionist taking customer calls for an employer who manufactures rubber and plastic products—two activities not classified in the same unit.

Employees working in occupations or trades in the following categories may be deemed to be auxiliary workers: land surveyor, trucker,<sup>7</sup> delivery person, cook, appraiser,<sup>7</sup> security guard, yardman, handler, mechanic, clerical staff,<sup>7</sup> nursing staff, warehouse and shipping clerk, janitor, representative<sup>7</sup> and signaller.

N.B.: A worker who contributes to only one activity cannot be an auxiliary worker.

However, one of your workers may be regarded as an auxiliary worker for a part of the year and, for the other part, as a worker who contributes directly to the activities covered by one of the classification units assigned to your enterprise. In that case, you must break down the wages of that worker between the Auxiliary workers file and the experience file or files that correspond to their other activities.

If you have employed auxiliary workers in 2025 for whom we did not assign an experience file, please contact us to obtain the *Statement of Wages* form appropriate to your circumstances.

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7. Generally, you are not required to declare the wages of these workers in the Auxiliary workers file if you were assigned one of the units 34410, 80020, 90010 or 90020 and they carry out activities covered by these units.



**There is no fixed premium rate for the Auxiliary workers file.** The amount of the premium associated with the Auxiliary workers file is calculated differently, according to whether or not the activities of the enterprise are classified in units allowing for the assignment of an exceptional unit.

*You can consult examples of premium calculations related to the Auxiliary workers file on our website. You can also obtain additional information by contacting us.*

## 2. Support activities performed by workers

If workers perform activities supporting the activities covered by a specific unit, you must declare their wages in that unit. Workers who make restaurant deliveries, for example, perform support activities.

Also, some of your workers may perform an activity sometimes directly related to one unit and sometimes supporting an activity covered by a different unit. If that is the case, you must break down their wages into each unit.

For example, delivery of a product manufactured by an employer will be included in the unit covering the manufacturing of the product because it is an activity supporting manufacturing. The wages of the person delivering the product manufactured by their employer will therefore be declared in the unit covering the manufacturing of the product. However, if the employer also offers freight transportation services to other companies, it will also be classified in the unit corresponding to such transportation, because that is its second activity.

The wages of a delivery person who sometimes delivers products manufactured by the employer and sometimes transports goods for other enterprises must therefore be broken down into both units according to the time actually spent on each of the two activities. The worker may not be regarded as an auxiliary worker because they participate directly in the employer's transportation activities.

If the employer is unable to break down the wages to accurately reflect its activities and cannot base itself on verifiable data, the employer must declare the deliveryman's wages in the unit with the highest rate among those covering the activities in which the worker is involved.

## 3. Exceptional units 80020, 90010 and 90020

For these exceptional units, the worker's wages must be declared in a single unit only:

- 80020 - Work done both inside and outside offices;
- 90010 - Work done exclusively in offices;
- 90020 - Salespersons or sales representatives.

You are to declare in these units the wages of workers who **only** carry out tasks connected with the unit. Thus, if during the year a worker also carries out tasks covered by some other unit, you must **declare their total annual wages in that other unit**.

## 4. Truckers for construction enterprises (units 80030 to 80250)

The wages of truckers for construction enterprises who engage in activities classified in more than one unit must be declared in each of those units. If it is impossible to do this breakdown, in whole or in part, the employer must declare **the wages that it cannot break down** in the Auxiliary workers file. However, the insurable wages paid for performing **exclusive trucking contracts** must be declared in units 55050 and 55070.



## 5. Truckers for enterprises in the forestry, wood and paper sector (units 14010 to 14030 and 34010 to 34210)

The employer to whom we have assigned unit 34410 must declare in this unit the wages of truckers in the forestry, wood and paper sector.

If unit 34410 has not been allocated to them, their wages must be allocated among the units covering the activities in which they are involved. If it is impossible to do this breakdown, in whole or in part, **the wages that cannot be allocated must be declared** in the Auxiliary workers file. However, the insurable wages paid for performing **exclusive trucking contracts** must be declared in units 55050 and 55070.

## 6. Administration of the operations of subsidiaries or branch offices located outside Québec (unit 65150)

The employer to whom we assigned a file for the administration of the operations of subsidiaries or branch offices located outside Québec must declare the gross wages related to that file according to specific rules.

*For more information on the calculations used to determine the portion of the insurable payroll that must be declared in that file, consult our website or contact us.*

## 7. Manufacturing and selling activities

An employer that has been assigned a unit covering the manufacture<sup>8</sup> of a product and a unit covering the sale<sup>9</sup> of that product or a product it does not manufacture must declare the wages of the workers involved in sales in the **unit covering the manufacturing** of that product, except in the following situations:

- the worker is involved in selling a product **in a store** operated by the employer and located elsewhere than on the employer's production site. In such a case, their wages must be declared in the **unit covering the selling** of that product;
- the worker **alternates between** manufacturing and selling a product **in a store** operated by the employer and located elsewhere than on the employer's production site. When this worker is assigned to the store, at no time must they perform tasks related to manufacturing. In this case, only that portion of their wages related to their sales activities in this store must be declared **in the unit covering sales**. The other portion of their wages must be declared **in the unit covering the manufacture** of this product.

A store is deemed to be located elsewhere than on the employer's production site, if the following criteria are met:

- the store is separated from the premises where manufacturing takes place and is accessed through separate doors;
- when the workers are working in the store, none of them are required to perform manufacturing activities as well.

## 8. Manufacturing and research and development activities

An employer who has been assigned a unit covering the manufacture of a product (units 15010 to 36350) and unit 65130 for its research and development activities must declare, in this latter unit, the wages of workers assigned **exclusively** to professional, technical or administrative activities related to the research and development activities **and** who perform their tasks **exclusively in a location other** than a building where production takes place.

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8. The units covering the manufacturing of a product are units 15010 to 36350.

9. The units covering the selling of a product are units 54010 to 54440.



## 9. Agricultural sector and commercial activities

An employer who has been assigned a unit in the agricultural sector<sup>10</sup> and a unit covering the selling of a product related to the agricultural sector<sup>11</sup> must declare the wages of a worker involved in selling in accordance with the applicable situation. Thus, if the worker is involved in the selling of a product:

- at the farm, their wages must be declared **in the appropriate agricultural sector unit**;
- elsewhere than at the farm, their wages must be declared **in the unit covering the selling** of that product;
- partly at the farm and partly elsewhere, their wages must be broken down **between the appropriate agricultural sector unit and the unit covering the selling of that product**.

## 10. Fishing activities and in the processing of fish or seafood

An employer who has been assigned the unit covering inshore or deep-sea fishing (unit 11110) and the unit covering the processing of fish or seafood (unit 15020) must declare the wages of a worker involved in processing in accordance with the applicable situation. Thus, if a worker is involved in the processing of the employer's fish or seafood:

- on board only, their wages from processing must be declared **in unit 11110**;
- elsewhere than on board, their wages from processing must be declared **in unit 15020**;
- partly on board and partly elsewhere, their wages from processing must be broken down **between units 11110 and 15020**.

## 11. Timber scaling, tree marking, tree hammering or forest inventory activities (units 65130 and 68040)

The employer to whom we have assigned units 65130 and 68040 must declare the wages of workers who participate in the activities of these two units according to their situation:

- If a worker participates directly in the activities of unit 65130 and indirectly in the activities of wood scaling, tree marking or hammering in the forest or forest inventory covered by unit 68040, its wages must be declared in unit 65130;
- If a worker participates directly in the activities of units 65130 and 68040, its wages must be divided between the two units on the basis of auditable data.

### Example of an enterprise classified in units 65130 and 68040

A forestry engineer manages engineering projects. They therefore contribute directly to the activities of unit 65130.

#### Wages to be reported in unit 65130 only

This engineer also coordinates scaling, marking, hammering or forest inventory work without directly supervising the workers. They go out on the field without giving them instructions themselves. They thus contribute indirectly to the activities of unit 68040.

Its wages must therefore be reported in unit 65130 only.

#### Wages to be shared between the two units

This engineer directly supervises workers carrying out scaling, marking, hammering or forest inventory activities. They manage work teams in the field and give them instructions. They thus contribute directly to the activities of unit 68040.

Its wages must therefore be shared between units 65130 and 68040.

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10. The unit group for the agricultural sector includes units 10110 to 10150.

11. The unit group covering selling related to the agricultural sector includes units 54420, 54430 and 54440.



### Special conditions for auxiliary workers

If the employer is classified only in unit 65130 and in unit 68040 for scaling, marking, hammering or forest inventory work, they must declare the wages of auxiliary workers in unit 65130.

If the employer is classified in units 65130 and 68040 and in at least one other unit, or if the employer is classified in unit 65130 and in unit 68040 for an activity other than scaling, marking or hammering or forest inventory activities, the wages of auxiliary workers must be declared according to the general rules that apply to them.

### Note

Joint management groups, also known as forestry groups, are covered by this statement of wages rule.

## 12. Health and safety representative and coordinator for construction sites

The CNESST exceptionally accepts that the wages relating to the performance of the function of health and safety representative for construction sites (designated in accordance with sections 209 and 212.1 of the *Act respecting occupational health and safety*) or health and safety coordinator (designated in accordance with section 215.1 of the *Act*) employed on a full-time or part-time basis be declared:

- in exception unit 80020, if the employer has access to this exception unit;
- in unit 65130, if the employer does not have access to exception unit 80020. If applicable, you can contact us to have unit 65130 assigned to you.

### CHANGES TO BE NOTED

To ensure that your insurance file is kept up to date, you must inform us of any changes occurring in your enterprise or any of your establishments. Such changes may include, for example, a change of address, the final departure of your last worker, the acquisition or sale of an enterprise or an establishment, changes to any of your activities or a corporate merger.

To report these changes, you may complete the section “Changes to be noted” when you produce your *Statement of Wages*. During the year, you can use the [Changements à signaler – Employeurs](#) online service available on our website.

If you are continuing the activities of another employer, **you are required to inform us no later than when you submit your *Statement of Wages*.**

If there is a change in the nature of the activities carried on in your enterprise or any of your establishments, **you must inform us within 14 days of the change.**

**If you check any of boxes** in the “Changes to be noted” section, a CNESST worker may contact you to clarify changes to be made to your insurance file.

**When your last worker permanently stops working for you**, you must send us your *Statement of Wages* **no later than the 45th day following** the date the last worker stopped working. You must enter the amount of the insurable wages paid to your workers from the beginning of the calendar year to the date your last worker stopped working. Please enclose with your *Statement of Wages* a copy of the *Summary of Source Deductions and Employer Contributions* (Summary 1: Revenu Québec) and a copy of the RL-1 slips for the members of the board of directors, making sure, where applicable, that the person’s social insurance number and address are blanked out in order to preserve confidentiality. Also, please provide us with the name, address and telephone number of the purchaser, where applicable.



## Comment

In all cases, it is best to report the change to the CNESST as soon as possible to keep your insurance file up to date and avoid penalties.

## Access rights to the employer's file

The information contained in your employer's file is protected, and access is limited to certain individuals.

If you would like one of your employees or a person outside your enterprise to have access to this information, see the **Accès aux renseignements du dossier de l'employeur** page on our website.

## CONTACT INFORMATION OF THE PERSON WHO COMPLETED THE STATEMENT OF WAGES

If the person who completes the *Statement of Wages* is not the one who certifies it, then that person must enter their contact information in this section.

## CERTIFICATION

**The accuracy of your *Statement of Wages* must be certified by the employer or by a representative of the employer who has personal knowledge of the information indicated in the statement.**

We reserve the right to verify the *Statement of Wages* pursuant to the *Act respecting industrial accidents and occupational diseases*. The information it contains must be based on verifiable facts. Therefore, please keep all supporting documents and other relevant documents for six years.

## Comments

Do not wait until the deadline to file your *Statement of Wages*. Remember that you must send it in **before March 15, 2026**.

## 2026 COVERAGE OF VOLUNTEER WORKERS

A volunteer worker is a person who does unpaid work for the purposes of operating an establishment, if their work is done with the consent of the person who uses their services.

**Their coverage is optional.** If you wish to provide coverage to a volunteer worker in the case of an occupational injury, you must submit an application. For the volunteer worker to be covered, the coverage must be taken out before the worker sustained the injury.

### Application for coverage

The request to protect your volunteers workers for 2026 can be sent to us in one of the following ways:

- **Online**

You can use the online statement of wages service available through our secure spaces or the **Production et transmission de la Déclaration des salaires** web page. You can also fill out an application through the **Demande de protection des travailleurs bénévoles** online service (available in French only).

- **By secure message or by mail**

If you received the form *Application for coverage of volunteer workers*, you can fill it out and return it to us by secure message if you have registered for secure spaces or by mail.



## Activities performed by volunteer workers

In your application, you must describe the nature of the activities performed by your volunteer workers. If none of the classification units assigned to your enterprise correspond to the activities performed by your volunteer workers, we will change your enterprise's classification accordingly and, if required, open an Auxiliary workers file.

## Protection afforded under the Act

Volunteer workers with coverage benefit from the protection afforded under the *Act respecting industrial accidents and occupational diseases*, except in respect to the right to return to work.

## Coverage period

If your application is accepted, coverage takes effect when the application is received or on any later date that you may have specified. You will then be sent a notice that you must post in a place easily accessible to your workers. Coverage terminates December 31, 2026 or on the date specified in your application. You can renew this coverage each year, using the *Statement of Wages* form.

**Please keep an up-to-date list of the volunteer workers** benefiting from such coverage and indicate their first and last names, their respective job titles and the number of hours each person worked.

## Calculation of insurance premium

The premium you'll have to pay to cover your volunteer workers in 2026 will be billed to you in 2027, after you file your 2026 *Statement of Wages*.

The premium is calculated by multiplying the number of hours worked by your volunteer workers as if they had been paid the minimum wage for one year by your premium rate.

*For more information or to fill out an application, consult our website.*

# 2026 PERSONAL COVERAGE

**Personal coverage is optional**, and any eligible person who wishes to benefit from such coverage must apply for it in writing.

## Persons eligible for personal coverage

### 1. Executive officer (including full-time union officer) → Title code: DI

An executive officer of a legal person<sup>12</sup> is a member of the board of directors or a person who exercises those powers, if all the powers have been withdrawn from the board of directors by a unanimous agreement of the members. An executive officer also exercises supervision and control functions of this legal person (for example, president, vice-president, secretary or treasurer).

When we receive an application for personal coverage for an executive officer of a legal person, we verify their status based on the information contained in the Québec enterprise register. Their status may also be confirmed by pertinent excerpts from the resolutions of the board of directors or the minutes book of the legal person.

An executive officer is covered for all activities that they perform for that legal person only if personal coverage was taken out on their behalf.

If the executive officer's sole function is to perform duties as a member of the board of directors, they are covered by title code MC.

12. In the case of the executive officer of a legal person governed by public law, this officer must be appointed or elected in accordance with the relevant provisions set forth in that legal person's constitutive act.



## 2. Member whose sole function is to sit on the board of directors → Title code: MC

When we receive an application for personal coverage for a person whose sole function is to sit on the board of directors of a legal person,<sup>13</sup> we verify that this person is registered in this capacity in the Québec enterprise register. Their status may also be confirmed by pertinent excerpts from the resolutions of the board of directors or the minutes book of the legal person.

The members of a city council (other than the mayor), the members of a regional county municipality board and the commissioners of a school board are covered by this title code.

If personal coverage is taken out for those persons, they are covered only for the activities performed as members of the board of directors of a legal person, as members of a city council or a regional county municipality board or as commissioners of a school board.

## 3. Mayor → Title code: MA

If coverage is taken out for a mayor, they are covered only for the activities performed in that capacity.

## 4. Independent operator → Title code: TA

Independent operators who wish to obtain personal coverage must first ensure that they are not deemed to be workers of the enterprise that uses their services. For more information, see Schedule 1 (page 27).

## 5. Partner → Title code: AS

## 6. Sole proprietor who employs even only one worker → Title code: PU

## 7. Domestic worker who does not meet the definition of a worker under the *Act respecting industrial accidents and occupational diseases* → Title code: DO

To find out whether the domestic worker is excluded from the definition of worker, see page 5.

## 8. Part-time union officer → Title codes: S1 to S4

If coverage is taken out for this officer, the latter is covered for all activities undertaken in their capacity as union officer.

## Application, modification or termination of personal coverage

You can request, modify or discontinue personal coverage in one of the following ways:

- **Online**

You can use the online statement of wages service available through our secure spaces or the **Production et transmission de la Déclaration des salaires** web page. You can also fill out an application through the **Demande ou modification de protection personnelle** online service (available in French only).

- **By secure message or by mail**

If you received the 2026 *Personal Coverage* form, return it **only if you have changes or additions to make**. You can return it by secure message if you have registered for secure spaces or by mail. If you do not return it, the existing coverage will remain in effect.

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13. In the case of a member whose sole function is to sit on the board of directors of a legal person governed by public law, this member must be appointed or elected in accordance with the relevant provisions set forth in that legal person's constitutive act.



You must **provide proof of earning power** when you request personal coverage or an increase in your coverage amount. This may include:

- Revenu Québec RL-1 slips;
- Canada Revenue Agency T4 slips;
- Your financial statements;
- Any other relevant documents.

Where applicable, blank out the person's social insurance number and address in order to preserve confidentiality. Refusal to provide the relevant documents will result in the establishment of the minimum amount of coverage.

## N.B.

Personal coverage does not make a person eligible for the For a Safe Maternity Experience<sup>14</sup> program. **Certain workers** are not eligible for the program. They are as follows:

- independent workers whose enterprise is not constituted as a legal person (company);
- workers employed by an enterprise that falls under federal jurisdiction;
- workers employed by an employer that does not have an establishment in Québec;
- workers who work outside Québec, even if they reside in Québec;
- workers working in a Québec or Canadian government program who do not meet the definition of worker under the *Act respecting occupational health and safety*;
- workers subject to the Kahnawake Labour Regime.

## Effective date and duration of personal coverage

If the application for personal coverage is accepted, it will take effect when we receive it in writing or on any later date you may have specified. Please return your form or written application to us without delay in order to benefit as soon as possible from the new coverage. Note that this coverage is automatically renewed.

If you request to end a personal coverage, it will end immediately upon receipt of the request or on any later date you may have specified.

Please note that failure to pay a premium due will result in termination of coverage. To resume personal coverage, you must first pay the amounts due, then send us a new request.

## Amount of personal coverage

The amount of personal coverage that we may grant **varies** between \$33,600<sup>15</sup> and \$103,000. If you are requesting coverage greater than the \$33,600 minimum, the amount of coverage **cannot exceed the earning power** of the person for whom personal coverage is taken out. If the person's income is less than the minimum amount, coverage will be issued at \$33,600, and the premium will be calculated on that amount.

You can send us a written application at any time if you want to change the amount of coverage requested. If the change is accepted, it will take effect when we receive the application or on any later date you may have specified. However, the person whose sole function is to act as a member of a board of directors (title code: **MC**) may not change that amount during the year.

14. The purpose of the For a Safe Maternity Experience program is to allow a pregnant or breastfeeding worker to be assigned duties that do not involve personal risks to her or her child or, if that is not possible, to cease work temporarily and receive compensation from the CNESST.

15. An increase in the minimum wage in effect in Québec will result in a change to the minimum coverage amount.



### Automatic annual increase (revaluation)

Where the amount of personal coverage obtained is already equal to the yearly insurable maximum, the amount may, on January 1 of every year, be automatically increased to correspond to the yearly insurable maximum for the year (e.g. coverage of \$98,000 for 2025 automatically changing to \$103,000 for 2026). Revaluation is optional. If, in previous years, you had requested it, the “Yes” box is automatically checked on your 2026 *Personal Coverage* form. If you wish to request or cancel the revaluation, make sure you check the appropriate box in the “Revaluated coverage” column on the 2026 *Personal Coverage* form, or specify your choice in your written application.

### Calculating the personal coverage premium

As a general rule, the premium is calculated using the following formula:

$$\text{Amount of coverage} \quad \times \quad \frac{\text{Premium rate}^{16}}{\$100}$$

The premium is determined on the basis of the premium rate applicable to the enterprise or organization for the classification unit corresponding to the activities generally carried out by the person concerned. Coverage then extends to all activities carried out in the enterprise or organization by the person so covered. Special rules apply to employers with an Auxiliary workers file.

#### Special cases

In the following cases, calculation of the premium for 2026 is based on a rate of \$0.30,<sup>17</sup> and coverage applies only to activities performed solely as a member of the board of directors or as mayor.

##### 1. Member whose sole function is to sit on the board of directors (title code: MC)

The premium of a person whose sole function is to act as a member of a legal person's board of directors is determined on the basis of 15 days of work out of 228 working days (i.e. 0.066), which on average equals the number of days devoted to this function in a given year. However, the premium is established for the entire year and is not subject to revision during that period. It is calculated using the following formula:

$$\text{Amount of coverage} \quad \times \quad \frac{\$0.30}{\$100} \quad \times \quad 0.066$$

##### 2. Mayor (title code: MA)

The premium for a mayor is calculated using the following formula:

$$\text{Amount of coverage} \quad \times \quad \frac{\$0.30}{\$100}$$

16. The premium rate used excludes contributions to the funding of joint sector-based associations.

17. For employers whose activities fall under federal jurisdiction, the premium rate is \$0.17.



In the case of a part-time union officer, the rate used to calculate the premium for the year 2026 is \$0.47. The calculation is determined on the basis of the average number of days per year spent in this capacity. That number varies in accordance with the number of members represented by the officer in question. Coverage applies to all activities undertaken as union officer.

### 3. Part-time union officer

#### **50 members or fewer (title code: S1)**

$$\text{Amount of coverage} \quad \times \quad \frac{\$0.47}{\$100} \quad \times \quad 0.066$$

The premium is determined on the basis of 15 days of work out of 228 working days (i.e. 0.066).

#### **51 to 125 members (title code: S2)**

$$\text{Amount of coverage} \quad \times \quad \frac{\$0.47}{\$100} \quad \times \quad 0.110$$

The premium is determined on the basis of 25 days of work out of 228 working days (i.e. 0.110).

#### **126 to 200 members (title code: S3)**

$$\text{Amount of coverage} \quad \times \quad \frac{\$0.47}{\$100} \quad \times \quad 0.175$$

The premium is determined on the basis of 40 days of work out of 228 working days (i.e. 0.175).

#### **201 members or more (title code: S4)**

$$\text{Amount of coverage} \quad \times \quad \frac{\$0.47}{\$100} \quad \times \quad 0.439$$

The premium is determined on the basis of 100 days of work out of 228 working days (i.e. 0.439).

*For more information, or to fill out an application, consult our website.*



## Schedule 1 – Distinction between the status of worker, independent operator and independent operator deemed to be a worker

This schedule contains the main criteria and the main conditions used by the CNESST to determine the status of a natural person.

**If you have difficulty to determine the status of a natural person (worker, independent operator or independent operator deemed to be a worker), call us at 1 844 838-0808, and we will help you make that determination.**

### N.B.

Even if a person is recognized as an independent operator by a government ministry or other public body, they may be deemed a worker by the CNESST within the meaning of the *Act respecting industrial accidents and occupational diseases* (AIAOD).

### Worker or independent operator

The CNESST must first determine if the natural person has the status of worker or independent operator. To this end, it must assess the relationship between the person and his or her client. Note that:

- a worker is bound to their employer by an **employment contract**;
- an independent operator carries out a professional activity on his/her own behalf. The relation with the client is most often based on a **contract of enterprise**.

To determine whether a natural person and their client are bound by an employment contract or a contract of enterprise, the CNESST examines including the following criteria:

- remuneration;
- the relationship of subordination;
- which party owns the tools and equipment;
- the possibility of profit and the risks of financial losses; and
- integration into the client's business.

If the CNESST concludes that the contract is one for services, it then assesses if the independent operator should be deemed a worker within the meaning of section 9 of the AIAOD. The conditions provided in the *Act* are as follows.

### Independent operator deemed to be a worker

An independent operator is deemed to be a worker by the CNESST within the meaning of the AIAOD if they have no workers in their employ and carry on activities similar to or connected with those of the client. Similar or connected activities are those involved in the administration of an enterprise, the production or distribution of a good or the services offered.

However, an independent operator is not deemed to be a worker by the CNESST if one of the following exceptions applies:

- It carries out its activities:
  - simultaneously—that is, at the same time—for several persons (e.g. a delivery person who transports packages for several clients at the same time);
  - as part of an exchange of services, whether paid or not, with another independent operator engaged in similar activities;
  - for several persons in turn, and the work done for each person is of short duration (less than 420 hours annually) and for which they provide the required equipment.
- It performs an activity that is sporadically required by the person who retains the services.

Where an independent operator has employees, they have the status of employer.



## **Amounts to be entered in the *Statement of Wages***

How to report remuneration for such persons:

- Worker: on line 1, if the worker's wages appear in box A of Revenu Québec's RL-1 slip; if not, on line 4;
- Independent operator: you do not have to declare this person's remuneration;
- Independent operator deemed to be a worker: on line 2.



## Schedule 2 – Coverage under the Act respecting industrial accidents and occupational diseases

	Coverage under the Act		Amount to be entered on the Statement of Wages <sup>18</sup>
	Automatic As a worker	Upon request	
<b>Worker</b>	Yes	No	Include their remuneration on line 1 if their income is indicated in box A of the RL-1 slip. Otherwise, include their remuneration on line 4.
<b>Domestic worker employed by an individual</b> When the duration of the work is <u>at least</u> 420 hours in a period of 12 months or 30 hours per week over 7 consecutive weeks	Yes	No	Include their remuneration on line 1 if their income is indicated in box A of the RL-1 slip. Otherwise, include their remuneration on line 4.
<b>Domestic worker employed by an individual</b> When the duration of the work is <u>less</u> than 420 hours in a period of 12 months and 30 hours per week over 7 consecutive weeks	No	Yes At the request of the domestic worker* or at the request of the individual**	None  Include their remuneration on line 1 if their income is indicated in box A of the RL-1 slip. Otherwise, include their remuneration on line 4.
<b>Independent operator deemed to be a worker</b>	Yes	No	Include their remuneration on line 2.
<ul style="list-style-type: none"> <li>• <b>Executive officer</b></li> <li>• <b>Member whose sole function is to sit on the board of directors</b></li> <li>• <b>Mayor</b></li> <li>• <b>Member of a city council</b></li> <li>• <b>Member of a regional county municipality board</b></li> <li>• <b>Commissioner of a school board</b></li> </ul>	No	Yes*	Include their remuneration on line 1 if their income is indicated in box A of the RL-1 slip, even if they do not have personal coverage.  Deduct it in full on line 5.
<ul style="list-style-type: none"> <li>• <b>Independent operator</b></li> <li>• <b>Partner</b></li> <li>• <b>Sole proprietor</b></li> </ul>	No	Yes*	None
<b>Volunteer worker</b>	No	Yes***	Include the amount to be declared on line 3 if an application for coverage was made in 2025.

\* Application for personal coverage

\*\* Application for voluntary coverage of a domestic worker

\*\*\* Application for coverage of volunteer workers

18. Only those amounts to be entered on lines 1 to 5 are indicated in the table. You may have to declare other amounts in respect of these persons on lines 6 to 9.



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### Schedule 3 – Special case: Fishing masters

Where fishing masters pay their fisherman's helpers a fixed wage, the total wage paid is recorded in box A of the RL-1 slips. If they are paid in accordance with a share arrangement (a percentage of the proceeds of the sale of the catch), that amount is recorded in box O of the RL-1 slips.

Sometimes the fishing master reaches an agreement with a fish processing enterprise, which in turn prepares the pay and issues RL-1 slips for the fisherman's helpers. In this case, they must enter on line 1 of the *Statement of Wages* the amount corresponding to the gross remuneration that the fish processing enterprise has paid the fisherman's helpers on the fishing master's behalf, regardless of whether the amount is entered in box A or O of the RL-1 slips. The fish processing enterprise must also enter this amount on line 1 of its *Statement of Wages* and then deduct it on line 6.

If a fishing master has not entered into such an agreement, they prepare the RL-1 slips. In that case, on line 1 of the *Statement of Wages*, they enter only the total amount shown in box A or O of the RL-1 slips.

In some cases, fisherman's helpers who are remunerated under a share arrangement contribute to their fishing master's boat-related expenses (e.g. chum, bait, fuel or food). In that case, the fishing master deducts the expenses incurred by their fisherman's helpers on line 6 of the *Statement of Wages* (page 12).

There may be cases where a fishing master is unable to calculate the remuneration of their fisherman's helpers. In those cases, we set the remuneration that must be entered on line 1 at 32% of the gross value of the catch, and none of the expenses incurred by the fisherman's helpers for the use of the boat may be deducted on line 6.



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Original version in French

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