

chapter D-8.3

ACT TO PROMOTE WORKFORCE SKILLS DEVELOPMENT AND RECOGNITION



This Act was formerly entitled: “An Act to foster the development of manpower training”. The title of the Act was replaced by section 1 of chapter 3 of the statutes of 2007.

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CHAPTER I

PRELIMINARY PROVISIONS

1. The purpose of this Act is to improve workforce qualifications and skills through investment in training, concerted action between management, unions and community partners and the education sector, the development of training modes and the recognition of employed workers' skills.

By doing so, this Act seeks to promote employment, labour adjustment, employment integration and workforce mobility.

1995, c. 43, s. 1; 2007, c. 3, s. 2.

2. This Act binds the Government, its departments and bodies which are mandataries of the State.

Similarly, this Act binds the National Assembly, any body whose members are appointed by it and any person it designates to perform duties under its jurisdiction.

1995, c. 43, s. 2; 1999, c. 40, s. 104.

CHAPTER II

EMPLOYER PARTICIPATION

DIVISION I

GENERAL PROVISIONS

3. Every employer whose total payroll for a calendar year exceeds the amount fixed by regulation of the Government is required to participate for that year in workforce skills development by allotting an amount representing at least 1% of his total payroll to eligible training expenditures.

1995, c. 43, s. 3; 2007, c. 3, s. 3.

4. The total payroll is calculated in accordance with the schedule.

Wages relating to enterprises exempted from participating in workforce skills development by the regulations of the Commission des partenaires du marché du travail are not included in the calculation of the total payroll.

1995, c. 43, s. 4; 1997, c. 63, s. 69; 2006, c. 13, s. 13; 2007, c. 3, s. 4.

5. Eligible training expenditures are determined in accordance with the regulations made by the Commission.

Eligible training expenditures are expenditures incurred by the employer for the benefit of his personnel and may also be incurred for the benefit of trainees or teachers undergoing refresher training in the workplace.

Eligible training expenditures may be in the form of support for training, in particular the supply of personnel or equipment or the granting of training leave.

At the request of an employer and on payment of the fees prescribed by regulation of the Commission, the Minister shall issue a certificate certifying that a proposed initiative, action or activity, if carried out, is eligible as a training expenditure.

1995, c. 43, s. 5; 1997, c. 63, s. 70; 2007, c. 3, s. 5.

6. Expenditures incurred for the benefit of personnel may involve, in particular,

- (1) training given by a recognized educational institution;
- (2) training given by a training body, including a non-profit organization, or by a training service or instructor accredited by the Minister of Employment and Social Solidarity and, where required, for which accreditation has been granted;
- (3) training organized by a professional order governed by the Professional Code (chapter C-26);
- (4) training given within the scope of a training plan established by an enterprise, a government department or a public body after consultation with a committee formed within the enterprise, government department or body and whose composition is consistent with the rules determined by regulation of the Commission, if any;
- (5) the drawing up of the plan referred to in subparagraph 4 and the assessment of personnel training needs.

For the purposes of subparagraph 4 of the first paragraph, the National Assembly and any person it designates to perform duties under its jurisdiction are held to be public bodies.

1995, c. 43, s. 6; 1997, c. 63, s. 71; 2001, c. 44, s. 30; 2007, c. 3, s. 6.

7. Recognized educational institutions are

- (1) the schools, vocational training centres and adult education centres of the school boards and those of the Comité de gestion de la taxe scolaire de l'île de Montréal as well as the school boards;
- (2) the general and vocational colleges;
- (3) the institutions governed by the Act respecting private education (chapter E-9.1), in relation to educational services for which a permit issued under that Act is required;
- (4) the university level educational institutions and the bodies for which authorization to grant degrees, diplomas, certificates or other attestations of university studies in relation to the university education programs they offer is conferred by statute;
- (5) the Conservatoire de musique et d'art dramatique du Québec;
- (6) the Institut de tourisme et d'hôtellerie du Québec and the other institutions maintained by law by a government department or a body that is a mandatary of the State;
- (7) the institutions whose instructional program is the subject of an international agreement within the meaning of the Act respecting the Ministère des Relations internationales (chapter M-25.1.1);
- (8) the other institutions mentioned in the lists established by the Minister of Education, Recreation and Sports or the Minister of Higher Education, Research, Science and Technology under subparagraphs 1 to 3 of the first and second paragraphs of section 56 of the Act respecting financial assistance for education expenses (chapter A-13.3), in relation to the study programs recognized by either of those ministers for the purposes of eligibility for financial assistance.

1995, c. 43, s. 7; 1996, c. 21, s. 70; 1997, c. 90, s. 14; 1997, c. 96, s. 166; 1999, c. 40, s. 104; 2002, c. 75, s. 33; 2005, c. 28, s. 195; 2013, c. 28, s. 120.

8. Payments made by an employer to a training mutual recognized by the Minister or expenditures incurred with such a mutual are eligible, on the conditions fixed by regulation of the Commission as expenditures incurred for the benefit of personnel.

1995, c. 43, s. 8; 1997, c. 20, s. 1; 1997, c. 63, s. 72; 2007, c. 3, s. 7.

9. All expenditures incurred in relation to the implementation of a training plan that is the subject of an agreement between the employer and an association or union certified under an Act to represent employees or a group of employees are eligible training expenditures.

1995, c. 43, s. 9.

10. *(Repealed).*

1995, c. 43, s. 10; 1997, c. 63, s. 73; 2007, c. 3, s. 8.

11. If the total of an employer's eligible training expenditures applicable to a year is greater than the aggregate of the amount of the employer's minimum participation set under section 3 for that year and, if applicable, the portion of those expenditures that is taken into account for the purpose of determining an amount that is deemed to be paid to the Minister of Revenue under Division II.5.1.1 or II.5.1.2 of Chapter III. 1 of Title III of Book IX of Part I of the Taxation Act (chapter I-3), the excess amount is carried forward to the following year and becomes an eligible training expenditure for that following year.

If the business of an employer is transferred in a year to another employer following a winding-up to which Chapter VII of Title IX of Book III of Part I of the Taxation Act applies, the excess amount of the former employer is deemed to be an eligible training expenditure of the latter employer for the year.

Training expenditures incurred by an employer in the year preceding the year in which he becomes subject to Division I, and that would have been eligible had he been subject to this Act, are carried forward to the following year and become eligible training expenditures for that year.

1995, c. 43, s. 11; 1997, c. 20, s. 2; 2009, c. 15, s. 5.

12. Contributions paid in a year by an employer in the construction industry to a training fund administered by the Commission de la construction du Québec pursuant to the Act respecting labour relations, vocational training and workforce management in the construction industry (chapter R-20) are included in the calculation of the employer's participation in workforce skills development for that year, on the condition that the Commission de la construction du Québec attest that the outlays for the training activities were made out of the Fund in that same year.

For that purpose and on that condition, the contributions are considered to be eligible training expenditures.

1995, c. 43, s. 12; 1997, c. 63, s. 74; 2007, c. 3, s. 9, s. 72.

13. An employer subject to the provisions of this division may, in a note to his financial statements, indicate the extent to which his resources were devoted to workforce skills development.

1995, c. 43, s. 13; 2007, c. 3, s. 10.

DIVISION II

SUPPLETIVE PROVISIONS

14. An employer subject to the provisions of Division I whose total eligible training expenditures applicable to a year are less than the amount of the minimum participation fixed pursuant to section 3 for that

year is required to pay into the Workforce Skills Development and Recognition Fund established under Chapter III a contribution equal to the difference between those amounts.

1995, c. 43, s. 14; 2007, c. 3, s. 11.

15. The contribution to the Fund in respect of a year must be paid to the Minister of Revenue on or before the day on which the employer is required to file the return provided for in Title XL of the Regulation respecting the Taxation Act (chapter I-3, r. 1) in respect of the payments to be made under section 1015 of the Taxation Act (chapter I-3) in relation to the wages for that year.

1995, c. 43, s. 15; 2006, c. 13, s. 14; 2009, c. 15, s. 6.

16. An employer subject to the provisions of Division I must file each year on the prescribed form a return in respect of the total payroll on which his minimum participation in workforce skills development must be calculated and in respect of his eligible training expenditures.

Title XL of the Regulation respecting the Taxation Act (chapter I-3, r. 1), with the necessary modifications, applies to the return.

1995, c. 43, s. 16; 1995, c. 63, s. 547; 2007, c. 3, s. 12; 2009, c. 15, s. 7.

17. (*Repealed*).

1995, c. 43, s. 17; 1997, c. 63, s. 75; 2005, c. 1, s. 6.

18. The Minister of Revenue shall, each year, remit to the Minister the sums he is required to collect as the contribution referred to in section 14, after deduction of agreed collection costs; the Minister shall pay the sums into the Fund.

1995, c. 43, s. 18; 1997, c. 63, s. 76.

19. This division constitutes a fiscal law within the meaning of the Tax Administration Act (chapter A-6.002).

1995, c. 43, s. 19; 2010, c. 31, s. 175.

DIVISION III

REGULATION

2007, c. 3, s. 13.

20. The Commission des partenaires du marché du travail may make regulations to

(1) define, within the meaning of this chapter, eligible training expenditures, and provide for exclusions, limits or deductions;

(2) establish rules for the calculation and substantiation of eligible training expenditures applicable to a year, including the expenditures referred to in section 9, where applicable;

(3) exempt employers or enterprises from this chapter or any part of this chapter on specified conditions, including conditions for the issue of a certificate, and prescribe, as appropriate, the related inspections and verifications, the fees payable and the circumstances in which the exemption may be renewed, suspended or cancelled, as well as the administrative penalties applicable for a breach of the exemption conditions by an exempted employer or enterprise;

(4) determine standards of ethics and professional conduct to apply to accredited or recognized persons or bodies.

The content of the regulations may vary according to the class of employer, enterprise or expenditure.

1995, c. 43, s. 20; 1997, c. 20, s. 3; 1997, c. 63, s. 77; 2007, c. 3, s. 14.

21. A regulation made pursuant to subparagraph 1 of the first paragraph of section 20 may, in particular,

(1) subject, where expedient, the eligibility of training expenditures involving activities other than those listed in section 6 to accreditation or recognition by the Minister of instruction, training, plans, programs, training instructors, bodies or training mutuals;

(2) set out the principles, criteria or factors taken into account by the Minister for the purpose of granting accreditation or recognition referred to in Division I or in the regulations made pursuant to paragraph 1 of this section or the conditions to be fulfilled for that purpose and, where expedient, determine the fees payable and the period for which the accreditation or recognition is valid;

(3) determine the conditions to be fulfilled by accredited or recognized persons or bodies including the documents and information to be sent to the Minister, related inspections and the conditions on which accreditation or recognition may be renewed, suspended or revoked;

(4) determine, where applicable, rules pertaining to the composition of a committee referred to in subparagraph 4 of the first paragraph of section 6 and to the designation of its members;

(5) determine the information to be sent by an employer to the Minister concerning eligible training expenditures incurred by the employer, and the manner in which the information is to be sent.

1995, c. 43, s. 21; 1997, c. 20, s. 4; 1997, c. 63, s. 78; 2007, c. 3, s. 15.

21.1. A regulation made pursuant to subparagraph 4 of the first paragraph of section 20 may

(1) regulate or prohibit certain practices pertaining to the professional conduct of accredited or recognized persons or bodies;

(2) establish the procedure governing examinations of and inquiries into conduct that may be in contravention of this Act and the regulations and determine the appropriate penalties.

1997, c. 20, s. 5.

22. The regulations of the Commission made pursuant to section 20 require the approval of the Government. Before recommending the approval of a regulation made under subparagraphs 1 to 3 of the first paragraph of section 20, the Minister of Employment and Social Solidarity shall obtain the opinion of the Minister of Revenue which he shall attach to his recommendation, unless the regulation deals solely with matters referred to in section 21.

1995, c. 43, s. 22; 1996, c. 29, s. 39; 1997, c. 20, s. 6; 1997, c. 63, s. 79; 2001, c. 44, s. 30.

22.1. *(Repealed).*

1997, c. 20, s. 7; 1997, c. 63, s. 80.

23. *(Repealed).*

1995, c. 43, s. 23; 1997, c. 63, s. 81; 2007, c. 3, s. 16.

DIVISION III.1

PROCEEDINGS

1997, c. 20, s. 8; 1997, c. 63, s. 82; 2007, c. 3, s. 17.

23.1. Any refusal, suspension or revocation of accreditation recognition or exemption or the imposition of an administrative penalty for a breach of the exemption conditions by an exempted employer or enterprise may be contested before the Administrative Tribunal of Québec within 30 days of notification of the decision.

1997, c. 20, s. 8; 2007, c. 3, s. 18.

23.2. *(Repealed).*

1997, c. 20, s. 8; 1997, c. 63, s. 83.

DIVISION IV

ANNUAL REPORT

24. In the annual report to be produced by the Minister under section 15 of the Act respecting the Ministère de l'Emploi et de la Solidarité sociale and the Commission des partenaires du marché du travail (chapter M-15.001), the Minister shall report on the participation of employers in workforce skills development for the preceding year.

1995, c. 43, s. 24; 1996, c. 29, s. 40; 1997, c. 63, s. 84; 2001, c. 44, s. 30; 2007, c. 3, s. 19.

25. *(Repealed).*

1995, c. 43, s. 25; 1997, c. 63, s. 85.

CHAPTER II.1

WORKFORCE SKILLS DEVELOPMENT AND RECOGNITION FRAMEWORK

2007, c. 3, s. 20.

25.1. The purpose of the workforce skills development and recognition framework is to promote the development of various training modes so that workers may acquire and master skills in the workplace and have those skills recognized, with a view to increasing access to trades and enhancing the transferability of learning.

In this chapter, “trade” includes a job function.

2007, c. 3, s. 20.

25.2. An occupational standard is the benchmark for the development of training modes and for skills acquisition, mastery and recognition in the workplace under the framework.

2007, c. 3, s. 20.

25.3. An occupational standard describes a trade and is broken down into as many skills as are required for autonomous practice and mastery of the trade.

2007, c. 3, s. 20.

25.4. An occupational standard is developed by a sectoral workforce committee. It must meet a labour market need and enjoy consensus in the sector concerned. An occupational standard may exceptionally be developed by another organization recognized by the Commission for that purpose.

If compliant with the conditions set in this Act and the formalities determined by the Minister, the occupational standard is approved by the Minister, on the Commission's recommendation. As well, on the Commission's recommendation, an occupational standard that no longer meets labour market needs may be disallowed by the Minister.

2007, c. 3, s. 20.

25.5. The Minister shall make public by any appropriate means a notice that an occupational standard has been approved or that an approved occupational standard has been amended or disallowed.

2007, c. 3, s. 20.

25.6. For the purposes of the framework, the Commission may establish workplace skills development strategies that are to be proposed to employers as training modes for one or more occupational standards and are aimed at enabling workers to master the trade described by an occupational standard.

A sectoral workforce committee or an employer may participate in the development of such strategies, to the extent agreed with the Commission.

Workplace skills development strategies may, in particular,

(1) determine the conditions for worker participation in any action or activity designed to allow workers to acquire or master the skills described in an occupational standard;

(2) determine the details and nature of such an action or activity;

(3) determine the conditions to be met and the qualifications and aptitudes required to act as a supervising journeyworker, tutor, coach or apprenticeship supervisor or to otherwise supervise an apprentice as a part of such strategies;

(4) determine the conditions for employer participation;

(5) determine the requirements for recognition of the skills acquired or mastered; and

(6) determine any other measure considered necessary to implement the strategies or facilitate their application.

2007, c. 3, s. 20.

25.7. On application, the Minister issues an occupational qualification certificate to any person who meets one of the following conditions regarding a trade described in an occupational standard:

(1) the person has met the skills recognition requirements determined for a workplace skills development strategy established under the framework;

(2) the person exercises or has exercised the trade and an organization or sectoral workforce committee recognized by the Commission for the trade confirms that the person has met the skills recognition requirements that a person must meet in order to demonstrate mastery of all the skills described in the occupational standard; or

(3) the person holds an occupational qualification certificate issued outside Québec under the Interprovincial Standards Red Seal Program developed by the Canadian Council of Directors of Apprenticeship or recognized under an intergovernmental agreement to which the Government is party in respect of workforce mobility or the recognition of qualifications, skills or work experience.

On application, the Minister issues a competency certificate to a person who, in one of the situations described in subparagraph 1 or 2 of the first paragraph, demonstrates mastery of one or more of the skills described in an occupational standard.

If an organization or sectoral workforce committee recognized as specified in subparagraph 2 of the first paragraph charges fees to persons who wish to be recognized for mastery of all or some of the skills described in an occupational standard, the fees must comply with the limits agreed with the Commission, which must be brought to the attention of the Minister. Not later than 1 April 2011 and every three years after that date, the Commission must report to the Minister on the carrying out of this paragraph as regards the fees charged.

The Commission may, by regulation, set the fees payable for the issue of an occupational qualification certificate or a competency certificate under this section. Such a regulation must be submitted to the Government for approval.

2007, c. 3, s. 20; 2009, c. 43, s. 3.

CHAPTER III

WORKFORCE SKILLS DEVELOPMENT AND RECOGNITION FUND

2007, c. 3, s. 21.

DIVISION I

ESTABLISHMENT

26. The “Workforce Skills Development and Recognition Fund”, hereinafter referred to as “the Fund”, is established for the promotion and financial or technical support of workforce skills development and related measures and initiatives meeting the priority orientations and criteria for action defined by the asset allocation plan established under section 30 to promote the achievement of the object of this Act.

1995, c. 43, s. 26; 2007, c. 3, s. 22.

27. The Fund consists of

(1) the sums remitted by the Minister of Revenue as employer contributions and the interest accrued thereon;

(1.1) the sums determined by the Government, after consulting with the Minister of Finance, transferred by the Minister out of the appropriations granted for that purpose by Parliament;

(2) the sums paid into the Fund by the Minister of Finance pursuant to sections 36 and 37;

(3) the revenue from the costs and fees collected pursuant to Chapters II and II.1;

(4) the gifts, legacies and other contributions paid into the Fund to further its objects;

(5) amounts collected as a result of the imposition of administrative penalties under a regulation under paragraph 3 of section 20.

1995, c. 43, s. 27; 1997, c. 63, s. 86; 2007, c. 3, s. 23; 2016, c. 7, s. 185

28. The sums required for the preparation and dissemination of information pertaining to Chapters II to III of this Act, for the remuneration of the persons assigned by the Minister of Employment and Social Solidarity to the carrying out of Chapters II and III and for the payment of expenses related to their social benefits and other conditions of employment shall be taken out of the Fund.

The consideration that may be paid to a body to cover administrative expenses incurred to implement any part of the asset allocation plan shall also be taken out of the Fund.

The Commission may by by-law determine the maximum amount that may be taken out of the Fund for such purposes.

1995, c. 43, s. 28; 1997, c. 20, s. 9; 1997, c. 63, s. 87; 2001, c. 44, s. 30; 2007, c. 3, s. 24.

DIVISION II

ADMINISTRATION

29. The Minister is responsible for the administration of the Fund and may take any measure to allocate the assets of the Fund.

The assets of the Fund shall be held in the name of the Minister and shall not be mingled with those of the State.

1995, c. 43, s. 29; 1997, c. 63, s. 88.

30. The Commission shall, each year, submit a plan for the allocation of the assets of the Fund to the Minister, on the date he determines.

The asset allocation plan must be drawn up in the form determined by the minister and contain any information he indicates.

The asset allocation plan requires the approval of the minister.

1995, c. 43, s. 30; 1996, c. 29, s. 41; 1997, c. 63, s. 89.

30.1. Other than the asset allocation plan provided for in section 30, the Commission shall prepare, each year and in the form and manner determined by the Minister and the Minister of Finance, a plan for the allocation of the sums transferred to the Fund under paragraph 1.1 of section 27.

The plan must be submitted for the Ministers' joint approval.

2016, c. 7, s. 186

31. The regional councils of labour market partners established under section 37 of the Act respecting the Ministère de l'Emploi et de la Solidarité sociale and the Commission des partenaires du marché du travail (chapter M-15.001) are responsible for advising the Commission on any question relating to the asset allocation plan, in particular with respect to the adaptation of the plan to the needs of their regions.

1995, c. 43, s. 31; 1997, c. 63, s. 90; 2001, c. 44, s. 30; 2007, c. 3, s. 25.

32. The Minister may, on the conditions he determines, entrust any employers' association or other body accredited by him for that purpose with the implementation of any part of the asset allocation plan.

1995, c. 43, s. 32; 1997, c. 63, s. 91.

33. The Minister or a body referred to in section 32 may, within the scope of the asset allocation plan and the programs referred to in section 34, and on the conditions he or it determines, grant financial support for workforce skills development by means of subsidies.

1995, c. 43, s. 33; 1997, c. 63, s. 92; 2007, c. 3, s. 26.

34. The Commission may establish subsidy programs which must set out the eligibility criteria for and the scales and limits of subsidies and the terms and conditions on which a subsidy may be granted.

The scales and limits of the subsidies require the approval of the Minister.

1995, c. 43, s. 34; 1997, c. 63, s. 93.

34.1. The Commission shall annually submit to the Minister and the Minister of Finance, in the form and manner determined by the Ministers, a report on the allocation of the sums transferred to the Fund under paragraph 1.1 of section 27.

The report must be sent to the Minister of Education, Recreation and Sports and the Minister of Higher Education, Research, Science and Technology.

2016, c. 7, s. 187

DIVISION III

FINANCIAL PROVISIONS AND REPORTS

35. The Minister may invest any sum paid into the Fund in the manner determined by regulation of the Commission.

Such a regulation requires the approval of the Government.

1995, c. 43, s. 35; 1997, c. 63, s. 94.

36. As the administrator of the Fund, the Minister may borrow from the Minister of Finance sums taken out of the financing fund established at the Ministère des Finances under the Act respecting the Ministère des Finances (chapter M-24.01).

1995, c. 43, s. 36; 1997, c. 63, s. 95; 1999, c. 77, s. 42.

37. The Minister of Finance may, with the authorization of the Government and on the conditions it determines, advance to the Fund sums taken out of the Consolidated Revenue Fund.

1995, c. 43, s. 37.

38. The Fund may not make payments or assume obligations the cost of which exceeds, in the same fiscal year, the sums at its disposal for the year in which the payments or obligations are made or assumed.

Nothing in this section shall prevent a commitment for a term of more than one fiscal year.

1995, c. 43, s. 38.

39. (*Repealed*).

1995, c. 43, s. 39; 1996, c. 29, s. 42; 1997, c. 63, s. 96.

40. The fiscal year of the Fund ends on 31 March.

1995, c. 43, s. 40; 1997, c. 20, s. 10.

41. The Minister shall file, not later than 30 September each year, the financial statements of the Fund and a report on its activities concerning the carrying out of this Act for the preceding fiscal year.

The expenses relating to the carrying out of this Act shall be stated separately in the financial statements.

The report shall state the names of the recipients of subsidies and the amounts granted to each.

1995, c. 43, s. 41; 1996, c. 29, s. 42; 1997, c. 63, s. 97.

42. The Minister shall table the activity report and the financial statements before the National Assembly within 15 days of receiving them or, if the Assembly is not sitting, within 15 days of resumption.

1995, c. 43, s. 42.

43. The competent Committee of the National Assembly shall, each year, examine the financial statements and the report.

1995, c. 43, s. 43; 1997, c. 63, s. 98.

44. The books and accounts of the Fund shall be audited each year by the Auditor General and also whenever ordered by the Government.

The Auditor General's report shall accompany the activity report and the financial statements of the Fund.

1995, c. 43, s. 44.

CHAPTER III.1

Repealed, 2007, c. 3, s. 27.

1997, c. 20, s. 11; 2007, c. 3, s. 27.

44.1. *(Repealed).*

1997, c. 20, s. 11; 1997, c. 63, s. 99; 2005, c. 28, s. 195; 2007, c. 3, s. 27.

44.2. *(Repealed).*

1997, c. 20, s. 11; 1997, c. 63, s. 100; 2007, c. 3, s. 27.

44.3. *(Repealed).*

1997, c. 20, s. 11; 1997, c. 63, s. 101; 2007, c. 3, s. 27.

44.4. *(Repealed).*

1997, c. 20, s. 11; 1997, c. 63, s. 102; 2007, c. 3, s. 27.

CHAPTER III.2

SECTORAL WORKFORCE COMMITTEES

1997, c. 20, s. 11; 2007, c. 3, s. 72.

44.5. The Commission may recognize any sectoral workforce committee constituted as a legal person whose objects include identifying workforce development needs in a sector of economic activity and supporting workforce skills improvement in that sector. A sectoral workforce committee so recognized carries out its mandate in keeping with the sectoral intervention policy framed under the second paragraph of section 17 of the Act respecting the Ministère de l'Emploi et de la Solidarité sociale and the Commission des partenaires du marché du travail (chapter M-15.001). A sectoral workforce committee may also act as a training mutual if recognized as such.

Only one sectoral workforce committee may be recognized for a sector of economic activity.

1997, c. 20, s. 11; 1997, c. 63, s. 103; 2007, c. 3, s. 28.

44.6. To support workforce skills improvement in its sector of economic activity, a recognized sectoral workforce committee may participate in implementing the workforce skills development and recognition framework to the extent provided for in Chapter II.1 or, together with the main partners in that sector, develop and implement strategies or action plans designed to meet the particular needs of the enterprises and workers in that sector.

1997, c. 20, s. 11; 1997, c. 63, s. 104; 2007, c. 3, s. 28.

CHAPTER IV

AMENDING PROVISIONS

EDUCATION ACT

45. *(Amendment integrated into c. I-13.3, ss. 255, 255.1).*

1995, c. 43, s. 45.

46. *(Amendment integrated into c. I-13.3, s. 258).*

1995, c. 43, s. 46.

47. *(Amendment integrated into c. I-13.3, s. 287).*

1995, c. 43, s. 47.

ACT RESPECTING THE MINISTÈRE DU REVENU

48. *(Amendment integrated into c. M-31, s. 24.0.1).*

1995, c. 43, s. 48.

49. *(Amendment integrated into c. M-31, s. 62).*

1995, c. 43, s. 49.

50. *(Amendment integrated into c. M-31, s. 69.1).*

1995, c. 43, s. 50.

51. *(Amendment integrated into c. M-31, s. 93.2).*

1995, c. 43, s. 51.

ACT RESPECTING LABOUR RELATIONS, VOCATIONAL TRAINING AND MANPOWER MANAGEMENT IN THE CONSTRUCTION INDUSTRY

52. *(Amendment integrated into c. R-20, s. 9).*

1995, c. 43, s. 52.

53. *(Amendment integrated into c. R-20, s. 18.2).*

1995, c. 43, s. 53.

54. *(Amendment integrated into c. R-20, s. 18.10).*

1995, c. 43, s. 54.

55. *(Amendment integrated into c. R-20, s. 18.10.1).*

1995, c. 43, s. 55.

56. *(Amendment integrated into c. R-20, s. 85.1).*

1995, c. 43, s. 56.

57. *(Amendment integrated into c. R-20, s. 85.4.1).*

1995, c. 43, s. 57.

ACT RESPECTING THE SOCIÉTÉ QUÉBÉCOISE DE DÉVELOPPEMENT DE LA MAIN-D'OEUVRE

58. *(Amendment integrated into c. S-22.001, s. 12).*

1995, c. 43, s. 58.

59. *(Amendment integrated into c. S-22.001, s. 21.1).*

1995, c. 43, s. 59.

60. *(Amendment integrated into c. S-22.001, s. 27).*

1995, c. 43, s. 60.

61. *(Amendment integrated into c. S-22.001, s. 29).*

1995, c. 43, s. 61.

62. *(Amendment integrated into c. S-22.001, s. 43).*

1995, c. 43, s. 62.

63. *(Amendment integrated into c. S-22.001, s. 46.1).*

1995, c. 43, s. 63.

CHAPTER V

FINAL PROVISIONS

64. Employer participation in workforce training applies from the year 1996.

1995, c. 43, s. 64; 2007, c. 3, s. 72.

64.1. Contributions paid during each of the years 1995 and 1996 by an employer in the construction industry into the training plan fund established by section 2 of the Decree amending the Construction Decree, made by Order in Council 1883-92 dated 16 December 1992, shall be included in calculating the employer's contribution toward the development of workforce training for 1996.

The Commission de la construction du Québec shall, not later than the end of the second month of 1997, issue statements for that purpose, showing the contributions paid into the fund during each of the years 1995 and 1996 by employers in the construction industry.

For the purposes of section 11 of this Act, the contributions paid to the fund in the years 1995 and 1996 shall be considered to be eligible training expenditures.

1996, c. 74, s. 53; 2007, c. 3, s. 72.

64.2. Contributions paid during the year 1997 by an employer in the construction industry into the training plan fund established by section 2 of the Decree amending the Construction Decree, adopted by Order in Council 1883-92 dated 16 December 1992, or into a training fund established by a collective labour agreement in force in a sector of the construction industry, shall be included in the calculation of the employer's contribution toward the development of manpower training for 1997.

The Commission de la construction du Québec shall issue for that purpose, in the first two months of the year 1998, statements showing the contributions paid into the funds during the year 1997 by employers in the construction industry.

For the purposes of section 11, the contributions paid into the funds during the year 1997 shall be considered to be eligible training expenditures.

1997, c. 74, s. 1.

65. Before 1 January 1996, the Government shall exercise, in the place and stead of the Société, the regulatory powers conferred on it under Chapter II in respect of eligible training expenditures, except the powers under paragraphs 2 and 3 of section 21.

Before recommending that such a regulation be made, the minister designated by the Government shall obtain the opinion of the Minister of Revenue which he shall attach to his recommendation.

Such a regulation is deemed to be a regulation of the Société.

1995, c. 43, s. 65; 1996, c. 29, s. 42.

66. The first examination in parliamentary committee pursuant to section 43 shall be held in respect of the financial statements and activity report for the fiscal year ending in 1998.

1995, c. 43, s. 66; 1997, c. 20, s. 12; 1997, c. 63, s. 105.

67. The Minister of Employment and Social Solidarity is entrusted with the administration of this Act, except Division II of Chapter II, the administration of which shall be the responsibility of the Minister of Revenue.

1995, c. 43, s. 67; 1996, c. 29, s. 42; 1997, c. 63, s. 106; 2001, c. 44, s. 30.



The Minister of Finance exercises the functions of the Minister of Revenue provided for in this Act. Order in Council 412-2016 dated 25 May 2016, (2016) 148 G.O. 2 (French), 2923.

68. The Minister shall, not later than 22 June 2013 and every five years thereafter, make a report to the Government on the implementation of this Act and on the advisability of maintaining the Act in force or of amending it.

The report shall be tabled before the National Assembly 15 days thereafter or, if the Assembly is not sitting, within 15 days of resumption. The competent Committee of the National Assembly shall examine the report.

1995, c. 43, s. 68; 2007, c. 3, s. 29.

69. (Omitted).

1995, c. 43, s. 69.

SCHEDULE

(Section 4)

TOTAL PAYROLL

(1) The total payroll in respect of a year is the aggregate of all amounts each of which is the wages that an employer pays, allocates, grants or awards to an employee, is deemed to pay to an employee or pays in respect of an employee.

(2) In this schedule,

“employee” means an employee within the meaning of section 1 of the Taxation Act who reports for work at an establishment of his employer situated in Québec or to whom wages, if he is not required to report for work at an establishment of his employer, are paid from such an establishment situated in Québec;

“establishment” includes an establishment within the meaning of Chapter III of Title II of Book I of Part I of the Taxation Act (chapter I-3);

“wages” means base wages, within the meaning of section 1159.1 of the Taxation Act.

(3) For the purposes of this schedule, the following rules apply:

(1) an employee who reports for work at an establishment of his employer means

(a) in respect of wages not described in subparagraph *b*, an employee who reports for work at that establishment for the employee’s regular pay period to which the wages relate, and

(b) in respect of wages that are paid, allocated, granted or awarded as a premium, an increase with retroactive effect or a vacation pay, that are paid to a trustee or custodian in respect of the employee or that do not relate to a regular pay period of the employee, an employee who ordinarily reports for work at that establishment;

(2) where, during a regular pay period of an employee, the employee reports for work at an establishment of his employer situated in Québec and at an establishment of the employer situated outside Québec, the employee is deemed for that period, in respect of wages not described in subparagraph *b* of paragraph 1,

(a) except where subparagraph *b* applies, to report for work only at the establishment situated in Québec, and

(b) to report for work only at the establishment situated outside Québec where, during that period, he reports for work mainly at such an establishment of his employer;

(3) where an employee ordinarily reports for work at an establishment of his employer situated in Québec and at an establishment of his employer situated outside Québec, the employee is deemed, in respect of wages described in subparagraph *b* of paragraph 1, to ordinarily report for work only at the establishment situated in Québec.

(4) For the purposes of this schedule, where an employee is not required to report for work at an establishment of his employer and where his wages are not paid from such an establishment situated in Québec, that employee is deemed to report for work at an establishment of his employer situated in Québec for a pay period if, in reference to the place where he mainly reports for work, the employee’s principal place of residence, the place where he mainly performs his duties, the establishment from where the employee is supervised, the nature of the duties performed by the employee or any other similar criterion, it may reasonably be considered that the employee for that pay period is an employee of that establishment.

(5) For the purposes of this schedule, where an employee of an establishment, situated elsewhere than in Québec, of an employer supplies a service in Québec to another employer that is not the employer of the

employee, or for the benefit of such other employer, an amount that may reasonably be considered to be the wages earned by the employee to supply the service is deemed to be wages paid by the other employer, in the pay period during which payment of the wages is made to the employee, to an employee of the other employer who reports for work at an establishment of that other employer situated in Québec where

- (1) at the time the service is supplied, the other employer has an establishment situated in Québec;
- (2) the service supplied by the employee

(a) is performed by the employee in the ordinary performance of his duties with his employer,

(b) is supplied to or for the benefit of the other employer in the course of regular and ongoing activities of an enterprise carried on by that other employer, and

(c) is in the nature of the services supplied by employees of employers carrying on the same type of enterprise as the enterprise referred to in subparagraph *b*; and

- (3) the amount is not otherwise included in the total payroll of the other employer determined in accordance with this schedule.

(6) Paragraph 5 does not apply in respect of a pay period of any other employer referred to therein if the Minister is of the opinion that a reduction in the contribution payable under this Act by the employers referred to in that paragraph is not one of the objectives or anticipated results arising from the making or maintaining in force of

(1) the agreement pursuant to which the service is supplied by the employee referred to in that paragraph 5 to or for the benefit of the other employer; or

(2) any other agreement affecting the amount of the wages paid by the other employer in the pay period for the purposes of this schedule and where the Minister considers such agreement to be related to the agreement for the supply of services referred to in subparagraph 1.

1995, c. 43, Schedule; 1995, c. 63, s. 548; 1997, c. 85, s. 17; 2002, c. 9, s. 3; 2003, c. 2, s. 1; 2005, c. 38, s. 27; 2006, c. 13, s. 15.

REPEAL SCHEDULE

In accordance with section 9 of the Act respecting the consolidation of the statutes and regulations (chapter R-3), chapter D-7.1 of the Revised Statutes, in force on 1 August 2008, is repealed effective from the coming into force of chapter D-8.3 of the Revised Statutes.

