

ACT RESPECTING PARENTAL INSURANCE**CHAPTER I****ESTABLISHMENT, OBJECT AND ELIGIBILITY**

1. A parental insurance plan is hereby established.

2001, c. 9, s. 1.

2. The object of the plan is to grant the following benefits:

- (1) maternity benefits;
- (2) paternity and parental benefits upon the birth of a child; and
- (3) adoption benefits for the adoption of a child.

2001, c. 9, s. 2; 2005, c. 13, s. 1.

3. A person is eligible under the parental insurance plan if

- (1) in respect of the qualifying period, the person is required to pay premiums under this plan in accordance with Division II of Chapter IV or, to the extent prescribed by regulation of the Conseil de gestion de l'assurance parentale, under the employment insurance plan established under the Employment Insurance Act (S.C. 1996, c. 23) or a plan established for the same purposes by another province or a territory;
- (2) the person is resident in Québec at the beginning of the benefit period and, in the case of a person whose insurable earnings from a business or as a family-type resource or intermediate resource are considered, on 31 December of the year preceding the beginning of the person's benefit period;
- (3) the person's insurable earnings during the qualifying period are equal to or greater than \$2,000; and
- (4) the person has had an interruption of earnings as defined by regulation of the Conseil de gestion.

The eligibility arising out of the obligation to pay a premium under a plan referred to in subparagraph 1 of the first paragraph, other than this plan, is conditional on the Conseil de gestion entering into an agreement for that purpose with the Government of Canada or the government of another province or a territory.

2001, c. 9, s. 3; 2005, c. 13, s. 2; 2009, c. 24, s. 74.

3.1. In this Act, a person is considered resident in Québec if the person is so considered for the purposes of the Taxation Act ([chapter I-3](#)), and a person is considered not resident in Québec in all other cases.

Despite the first paragraph, if the person is considered resident in Québec as a result of the application of paragraph *a* of section 8 of the Taxation Act, the person is considered not resident in Québec for the purposes of this Act.

2005, c. 13, s. 3.

4. All work is covered by this plan, subject to such inclusions or exclusions as the Conseil de gestion may prescribe by regulation. The regulation may subject plan coverage to such

conditions as it determines.

2001, c. 9, s. 4.

5. The maximum insurable earnings shall correspond, from 1 January of each year, to the maximum yearly insurable earnings used by the Commission des normes, de l'équité, de la santé et de la sécurité du travail for the year concerned, established under section 66 of the Act respecting industrial accidents and occupational diseases ([chapter A-3.001](#)).

2001, c. 9, s. 5; 2015, c. 15, s. 237.

6. The Conseil de gestion shall, by regulation, set the following premium rates:

- (1) the premium rate applicable to an employee or a person referred to in section 51;
- (2) the premium rate applicable to an employer;
- (3) the premium rate applicable to a self-employed worker, a family-type resource or an intermediate resource.

For the purposes of the first paragraph, "employee", "employer", "self-employed worker", "family-type resource" and "intermediate resource" have the meanings assigned by section 43.

The premium rates come into force on 1 January of the year following the date of their publication in the *Gazette officielle du Québec*. They may not be published later than 15 September immediately preceding that 1 January.

2001, c. 9, s. 6; 2005, c. 13, s. 4; 2009, c. 24, s. 75.

CHAPTER II

BENEFITS

DIVISION I

CONTENT OF BENEFITS AND CONDITIONS OF ENTITLEMENT

§ 1. — *Maternity benefits*

7. The maximum number of weeks of maternity benefits is 18 or, in the case of an election pursuant to section 18, 15.

The payment of maternity benefits shall begin not earlier than the sixteenth week preceding the expected date of delivery and end not later than 18 weeks after the week of delivery. However, the payment may end after the expiry of the 18 weeks, but before the end of the benefit period, if the child is hospitalized and if, following a request, the weeks of benefits are suspended during the child's hospitalization.

The Conseil de gestion may, by regulation, determine other cases in which, following a request, payment may end after the expiry of the period prescribed in the second paragraph. The regulation shall determine how many weeks of benefits are suspended in each case.

2001, c. 9, s. 7; 2005, c. 13, s. 5.

8. A termination of pregnancy occurring after the nineteenth week of pregnancy gives entitlement to the same benefits as in the case of maternity. The payment of the benefits ends not later than 18 weeks after the week during which the termination of pregnancy occurs.

Following a request, payment may end after the expiry of the 18 weeks if the weeks of benefits are suspended in the cases and for the time prescribed by regulation of the Conseil

de gestion.

2001, c. 9, s. 8; 2005, c. 13, s. 6.

§ 2. — *Paternity benefits*

9. The maximum number of weeks of paternity benefits is 5 or, in the case of an election pursuant to section 18, 3. Payment may not begin before the week of the birth of the child or exceed the benefit period.

2001, c. 9, s. 9.

§ 3. — *Parental benefits*

10. The total number of weeks of parental benefits to which the parents of a child may be entitled shall not exceed 32 or, in the case of an election pursuant to section 18, shall not exceed 25. Payment may begin the week of the birth of the child at the earliest, but may not exceed the benefit period.

2001, c. 9, s. 10.

§ 4. — *Adoption benefits*

11. The total number of weeks of adoption benefits to which the adoptive parents of a child may be entitled shall not exceed 37 or, in the case of an election pursuant to section 18, shall not exceed 28. Payment may begin, at the earliest, the week of the arrival of the child into the care of one of the parents for the purpose of the adoption or, in the case of an adoption outside Québec, two weeks before the week of the child's arrival; this total number of weeks may not exceed the benefit period.

If the adoption outside Québec does not materialize, the benefits paid during the two weeks preceding the expected child's arrival are not recoverable.

2001, c. 9, s. 11; 2005, c. 13, s. 7.

12. *(Repealed).*

2001, c. 9, s. 12; 2005, c. 13, s. 8.

§ 5. — *Conditions of entitlement*

13. No benefits under this plan shall be granted unless a claim for benefits is filed, except where an exemption is provided for in a regulation of the Conseil de gestion.

A person who files for benefits must provide the Minister with any document or information necessary to check the person's eligibility and determine the amount of the benefits.

2001, c. 9, s. 13; 2005, c. 13, s. 9.

14. The benefits payable under this plan, except maternity benefits, shall be granted only if the parent normally lives with the child whose birth or adoption gives entitlement to the payment of benefits. If the child is hospitalized, the child is deemed to be present with the parent throughout the child's hospitalization.

If the child dies or ceases to live with the parent, the child is deemed to be present with the parent until the end of the week of death or separation.

2001, c. 9, s. 14.

15. The delivery of more than one child as a result of a single pregnancy and the adoption of more than one child at the same time shall be considered to be a single delivery and a single adoption for the purposes of this Act.

In the case of a delivery or adoption occurring while at least one of the parents is eligible for parental or adoption benefits for a previous event, the number of weeks of parental or adoption benefits is equal to the lesser of the following:

- (1) the total number of weeks of parental or adoption benefits fixed under section 10 or 11;
- (2) the number of weeks that have lapsed between the two events.

Lastly, benefits may not be paid concurrently to one person for more than one event.

2001, c. 9, s. 15.

16. The total number of weeks of parental or adoption benefits may be allocated to one parent, divided between the parents or allocated concurrently to the parents.

The Conseil de gestion may determine by regulation the conditions on which weeks of benefits are to be divided if there is no agreement between the parents.

2001, c. 9, s. 16.

17. In the event of the death of one of the parents and if at least one of them is eligible under this plan, the number of weeks of maternity or paternity benefits of the deceased parent that were not used on the date of the parent's death shall be added to the total number of weeks of parental benefits fixed under section 10.

The parental benefits payable to the surviving parent from the death are calculated on the basis of the greater of the average weekly earnings of the surviving parent and the average weekly earnings of the deceased parent.

The same applies to the calculation of the adoption benefits payable from the death of one of the adoptive parents, if at least one of them is eligible under this plan.

The provisions of the first and second paragraphs also apply when the death of the father occurs 300 days or less before the birth of the child.

2001, c. 9, s. 17.

§ 6. — *Exclusions*

2005, c. 13, s. 10.

17.1. A parent who has begun to receive or has already received benefits relating to a birth or an adoption under the employment insurance plan or a plan established by another province or a territory is not entitled to benefits under this plan for that birth or adoption.

The application of one of those plans in respect of the parent mentioned in the first paragraph entails the application of the same plan in respect of the other parent, regardless of the latter parent's place of residence at the beginning of the benefit period, subject to the exceptions determined by regulation of the Conseil de gestion. The regulation may also prescribe the manner in which the parental insurance plan applies in exceptional cases.

2005, c. 13, s. 10.

DIVISION II

CALCULATION FOR THE PURPOSES OF ELIGIBILITY FOR OR PAYMENT OF BENEFITS

18. The amount of weekly benefits shall be equal to the following percentage of the average weekly earnings, calculated in accordance with this division, of the person entitled thereto:

(1) 70 % for the 18 weeks of maternity benefits, the five weeks of paternity benefits and the first seven weeks of parental benefits, and for the first 12 weeks of adoption benefits;

(2) 55 % for the remaining weeks of parental or adoption benefits.

Notwithstanding the first paragraph, a person may, on the conditions prescribed in a regulation of the Conseil de gestion, elect for weekly benefits equal to 75 % of the person's average weekly earnings. The maximum number of weeks of benefits shall be, in that case, 15 for maternity benefits, three for paternity benefits, 25 for parental benefits and 28 for adoption benefits.

An election made by a parent who is the first to receive benefits in respect of a birth or adoption applies to the benefits of the other parent. Except in exceptional circumstances, an election is irrevocable.

2001, c. 9, s. 18.

19. The benefits may, on the conditions prescribed in a regulation of the Conseil de gestion, be increased, up to the limit fixed in the regulation, where the family income of the recipient is below the threshold determined in the regulation. The regulation shall establish, in particular, the constituents of a recipient's family income and a calculation method as well as the manner in which an increase is calculated.

2001, c. 9, s. 19; 2005, c. 13, s. 11.

20. The qualifying period of a person is, subject to the exceptions provided for in a regulation of the Conseil de gestion, the period of 52 weeks preceding a benefit period or, where insurable earnings from a business or as a family-type resource or intermediate resource are taken into account, the calendar year preceding the benefit period.

The qualifying period may, for the purpose of determining a person's entitlement to benefits, be extended on the conditions prescribed in a regulation of the Conseil de gestion. However, an extended qualifying period may not exceed 104 weeks.

2001, c. 9, s. 20; 2009, c. 24, s. 76.

21. The average weekly earnings of a person are the average of the person's insurable earnings, apportioned in the manner prescribed in a regulation of the Conseil de gestion, in particular, according to the nature of the earnings.

Where only insurable earnings from employment are considered, the average of the insurable earnings is established from the last 26 weeks of the person's qualifying period that involve such earnings. If the number of weeks of the qualifying period that involve insurable earnings is less than 26, the average is obtained on the basis of that number of weeks, but the divisor may not be less than 16.

Where insurable earnings from a business or as a family-type resource or intermediate resource are considered, the average of the insurable earnings is equal, subject to exceptions prescribed by regulation of the Conseil de gestion, to 1/52 of the insurable earnings for the year preceding the beginning of the person's benefit period.

The average weekly earnings of a person may not exceed the amount obtained by dividing the maximum insurable earnings established under section 5 by 52 and may not be less than 1/52 of \$2,000.

2001, c. 9, s. 21; 2005, c. 13, s. 13; 2009, c. 24, s. 77.

22. The insurable earnings of a person consist of

(1) the insurable earnings from employment, which is the total of all amounts each of which is equal to the person's insurable earnings from an employment, as determined in respect of the person for the purposes of the Employment Insurance Act (S.C. 1996, c. 23), or, if an amount of insurable earnings from that employment is not determined in respect of the person for the purposes of that Act, to the person's eligible wages in respect of the employment within the meaning of section 43;

(2) the insurable earnings from a business, which corresponds to the person's business income within the meaning of section 43 less the part of that income included in the total determined in paragraph 1; and

(3) the insurable earnings as a family-type resource or intermediate resource, which correspond to the person's eligible remuneration within the meaning of section 43.

2001, c. 9, s. 22; 2005, c. 13, s. 14; 2009, c. 24, s. 78; 2012, c. 8, s. 17.

DIVISION III

PAYMENT OF BENEFITS

23. The benefit period means the period within which benefits may be paid.

The benefit period shall begin the week in which the first benefit is payable to the person entitled thereto and end the week in which the last benefit is payable. It may not exceed the fifty-second week following the week of delivery or the week of the arrival of the child into the care of one of the parents for the purpose of the adoption, unless it is extended in accordance with the regulations of the Conseil de gestion.

The circumstances in which the benefit period may be extended or end shall be fixed in a regulation of the Conseil de gestion, but a benefit period may not, once extended, exceed 104 weeks.

2001, c. 9, s. 23; 2005, c. 13, s. 15.

24. Benefits are payable from the last of the following weeks:

(1) the week in which the last interruption of earnings occurred within the meaning of the regulation of the Conseil de gestion;

(2) the third week preceding the week in which a claim is filed, unless the claimant shows that it was impossible to act sooner;

(3) the earliest week in which benefits may be paid under sections 7 to 11; and

(4) the week chosen by the claimant.

2001, c. 9, s. 24.

25. Where the amount of the benefits cannot be finally determined, interim benefits may be paid.

2001, c. 9, s. 25.

25.1. If the final amount of the benefits is higher than that of the interim benefits, the Minister must pay the beneficiary the additional amount that would have been paid if the final benefits had been authorized instead of the interim benefits.

If the final amount is less than that of the interim benefits, the overpayment must be recovered in the manner determined by the Minister.

2005, c. 13, s. 16.

26. The benefit payment for a week is due at the beginning of the following week.

Benefits shall be paid every two weeks in accordance with the terms and conditions fixed by regulation of the Conseil de gestion.

The payment of a weekly benefit is prescribed five years after the date on which it becomes payable.

2001, c. 9, s. 26.

DIVISION IV

REPAYMENT OF BENEFITS

27. A person who has received a benefit payment to which the person was not entitled or a benefit payment in excess of the amount to which the person is entitled shall repay the amounts received without entitlement, except where they were paid as the result of an administrative error of which the person could not reasonably have been aware.

2001, c. 9, s. 27.

28. The recovery of amounts unduly paid is prescribed five years after they become recoverable. If the person who received such an amount made a false declaration, recovery is prescribed five years after the date on which the Minister becomes aware that the amount is owed, but not later than 15 years after the date it becomes recoverable.

2001, c. 9, s. 28; 2005, c. 13, s. 17.

28.1. A false declaration is made when an amount is granted to a person as a result of the person's failing to make a declaration, making a declaration containing false information, or sending a document containing incomplete or false information in order to make the person eligible under this plan or to allow the person to receive a benefit greater than the benefit the person would otherwise have been granted.

2005, c. 13, s. 18.

29. The Minister shall send a formal notice to a debtor of an amount recoverable under this Act, stating the reasons why the debt is owed, the amount of the debt, the debtor's right to apply for a review of the decision within the period prescribed by section 39 and, subject to the conditions set out in the second paragraph of section 40, the debtor's right to contest the review decision before the Administrative Tribunal of Québec. The notice must also include information on the recovery procedure, in particular with regard to the issue of a certificate and its effects.

The formal notice interrupts prescription.

2001, c. 9, s. 29; 2005, c. 13, s. 19; 2005, c. 17, s. 44.

30. The debtor must repay any amount owed within the time and according to the terms and conditions determined in a regulation of the Conseil de gestion, unless the debtor and the Minister agree otherwise.

The Minister may make a deduction from any benefit payment that becomes payable to the debtor.

A deduction under the second paragraph interrupts prescription. The same applies to an allocation by the Minister of Revenue under the second paragraph of section 31 of the Tax Administration Act ([chapter A-6.002](#)).

2001, c. 9, s. 30; 2005, c. 13, s. 20; 2010, c. 31, s. 175.

31. Failing payment by the debtor, the Minister may, at the expiry of the time for filing an application for review or for contesting a decision made after a review or, as the case may be, at the expiry of a period of 30 days after a decision of the Administrative Tribunal of Québec confirming all or part of the Minister's decision, issue a certificate stating the debtor's name and address and the amount of the debt.

As of the filing of the certificate, accompanied by a copy of the final decision establishing the debt, in the office of the court of competent jurisdiction, the decision is executory as if it were a final judgment of that court, not subject to appeal, and has all the effects of such a judgment.

2001, c. 9, s. 31; 2005, c. 13, s. 21.

31.1. The execution of a decision following the filing of a certificate under the second paragraph of section 31 is to proceed in accordance with the rules of Book VIII of the Code of Civil Procedure ([chapter C-25.01](#)), subject to the following rules:

(1) the Minister may make an agreement with the debtor to spread the payment of the amount owed in instalments over the period the Minister determines;

(2) the Minister is responsible for the collection of the amount owed and acts as seizing creditor; the Minister prepares the notice of execution and files it with the court office; the notice is valid only for the execution of a decision effected under this Act and does not prevent the filing of a notice for the execution of another judgment;

(3) the Minister proceeds with the seizure of a sum of money or of income in the hands of a third person in the same manner as a bailiff, but entrusts the administration of subsequent steps, including the receipt and distribution of the sum or income, to the clerk of the court seized; the Minister serves the notice of execution on the defendant and the garnishee, but is not required to inform the defendant's creditors or deal with their claims, or to join in a seizure in the hands of a third person already undertaken by a bailiff in another case if the seizure to be made by the Minister is for other sums or income than the sums or income specified in the notice of execution filed by the bailiff;

(4) the Minister is required to hire the services of a bailiff for the seizure of movable or immovable property, to give the bailiff instructions and to amend the notice of execution accordingly; in such a case, if a notice for the execution of a judgment was filed by a bailiff in another case prior to the Minister's request, the bailiff hired by the Minister joins in the seizure already under way.

The Minister is not required to pay an advance to cover execution-related costs.

2014, c. 1, s. 814.

32. In exceptional circumstances, the Minister may suspend all or part of the recovery of an amount owed or cancel all or part of the debt, on the conditions the Minister determines, even after the certificate referred to in section 31 has been filed.

2001, c. 9, s. 32; 2005, c. 13, s. 22.

DIVISION V

SPECIAL PROVISIONS

33. Benefits are unassignable and unseizable.

However, the Minister may deduct from benefits payable under this Act the amount repayable to the Minister under section 90 of the Individual and Family Assistance Act ([chapter A-13.1.1](#)).

2001, c. 9, s. 33; 2005, c. 13, s. 23; 2005, c. 15, s. 198.

34. The recipient must, without delay, notify the Minister of any change in the recipient's situation which may affect his or her entitlement to benefits.

The Conseil de gestion may, by regulation, determine the cases in which the Minister may consider that a change in a person's situation has been notified to him.

2001, c. 9, s. 34; 2005, c. 13, s. 70.

35. The Minister may require a recipient to provide any documents or information in order to ascertain the recipient's entitlement to the benefits.

The Minister may, during his inquiry, suspend the payment of benefits if he has reasonable grounds to believe that the benefits are being received without entitlement or that the person receiving the benefits has failed to provide the documents or information required by the Minister.

2001, c. 9, s. 35; 2005, c. 13, s. 70.

36. The Minister shall render his decision with diligence and shall inform the person concerned that he or she has the right to apply for review under section 39 or, in the case of a review decision, to contest it as provided for in section 40.

The Minister's decision shall be in writing and give reasons.

2001, c. 9, s. 36; 2005, c. 13, s. 70.

37. For the purpose of adjusting the amount of the benefits of a person whose entire insurable earnings or a part of it derive from a business or correspond to the person's eligible remuneration, the Minister shall verify with the Agence du revenu du Québec whether the amount of the person's work income within the meaning of section 43 coincides with the amount of work income declared by the person in filing a claim for benefits.

2001, c. 9, s. 37; 2005, c. 13, s. 70; 2010, c. 31, s. 175; 2009, c. 24, s. 79; 2012, c. 8, s. 18.

38. A person's employer must provide to the person concerned, within the time and on the conditions determined in a regulation of the Conseil de gestion, the information and documents prescribed in the regulation that are used to establish the person's entitlement to benefits. The information and documents concern, in particular, the person's interruption of earnings and the person's insurable earnings during the qualifying period and, in the case of a recipient, during the recipient's benefit period.

In addition, the employer must provide the information and documents to the Minister within the time, on the conditions and in the circumstances determined in a regulation of the Conseil de gestion.

2001, c. 9, s. 38; 2005, c. 13, s. 70.

CHAPTER III

REVIEW AND REMEDIES

39. The Minister may, of his own initiative or on application by the interested person, review any decision he has rendered.

The application for review shall be filed within 90 days from notification of the decision; it shall summarily state the reasons on which it is based.

The Minister may extend the 90-day period or relieve a person of the consequences of a failure to act within the allotted time, if it is established that the application for review cannot or could not, for a valid reason, be filed within that time.

2001, c. 9, s. 39; 2005, c. 13, s. 70.

40. Any review decision may be contested before the Administrative Tribunal of Québec within 60 days of notification.

Moreover, the decision whose review was applied for may be contested before the Tribunal if the Minister does not dispose of the application within 90 days following its receipt or, if the applicant requested more time to present observations or produce documents, following presentation of the observations or production of the documents.

2001, c. 9, s. 40; 2005, c. 17, s. 45.

41. At the request of the Minister, the Administrative Tribunal of Québec shall issue a certificate attesting that no proceeding has been brought against a decision rendered by the Minister.

2001, c. 9, s. 41; 2005, c. 13, s. 70.

42. A proceeding to contest the accuracy of information communicated to the Minister by the Minister of Revenue that relates to the computation of income for the purpose of establishing a person's entitlement to benefits under this Act must be brought under the Tax Administration Act ([chapter A-6.002](#)).

2001, c. 9, s. 42; 2005, c. 13, s. 24; 2010, c. 31, s. 175.

CHAPTER IV

PREMIUMS

DIVISION I

DEFINITIONS AND INTERPRETATION

43. In this chapter and the regulations made thereunder, unless the context indicates a different meaning,

“business” means a business, within the meaning of section 1 of the Taxation Act ([chapter L-3](#)), that is work covered by this plan within the meaning of section 4;

“business income” of a person for a year means the amount by which the aggregate of all amounts each of which is the person's income from a business carried on by that person for the year, calculated in accordance with Part I of the Taxation Act, exceeds the aggregate of all amounts each of which is the person's loss, so calculated, from such a business for the year;

“eligible remuneration” of a person for a year means the aggregate of all amounts each of which is the person's remuneration for the year for services provided as a person responsible for a family-type resource or an intermediate resource, determined in accordance with section 43.0.1;

“eligible wages” of a person for a year, in respect of an employment and in relation to an establishment, means one of the following amounts:

(1) if insurable earnings from the employment are determined for the year in respect of the person for the purposes of the Employment Insurance Act (S.C. 1996, c. 23), the amount corresponding to

(a) the part of the insurable earnings that may reasonably be considered as being paid to the person for one or more periods during which the person reports for work at that establishment; or

(b) if the person is not required to report for work at any establishment of the employer, the part of the insurable earnings that may reasonably be considered as being paid to the person from that establishment;

(2) in the other cases, the aggregate of the amounts in respect of that employment each of which is a prescribed amount paid to the person during the year for one or more periods during which the person reports for work at that establishment, or, if the person is not required to report for work at any establishment of the employer in respect of that employment, a prescribed amount paid to the person during the year from that establishment;

“employee” means a person who is an employee within the meaning of section 1 of the Taxation Act and who, in respect of his or her employment,

(1) reports for work at an establishment of the employer in Québec; or

(2) receives wages, if the person is not required to report for work at an establishment of the employer, that are paid from such an establishment situated in Québec;

“employer” means a person, including a government, that pays a wage to another person in exchange for that other person’s services;

“employment” means an employment or office, within the meaning of section 1 of the Taxation Act, that is work covered by this plan within the meaning of section 4;

“establishment” means an establishment within the meaning of Chapter III of Title II of Book I of Part I of the Taxation Act;

“family-type resource” means a family-type resource to whom the Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements ([chapter R-24.0.2](#)) applies;

“intermediate resource” means an intermediate resource to whom the Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements applies;

“Minister” means the Minister of Revenue;

“province” means a province within the meaning of section 1 of the Taxation Act;

“self-employed worker” means a person who has business income for the year;

“work income” of a person for a year means the aggregate of the person’s income for the year which is either the person’s eligible wages for that year in respect of an employment, in relation to an establishment, the person’s business income for the year or the person’s eligible remuneration for the year.

For the purposes of the definition of “business income” set out in the first paragraph, income or losses from a business that a person carries on as a member of a partnership are only considered if the person is actively engaged in the activities of the partnership.

2001, c. 9, s. 43; 2005, c. 13, s. 25; 2007, c. 12, s. 1; 2009, c. 24, s. 80; 2012, c. 8, s. 19.

43.0.1. The remuneration of a person for a year for services provided as a person responsible for a particular family-type resource or intermediate resource is equal to the amount by which the aggregate of all amounts each of which is an amount received by the particular resource in the year as remuneration to which subparagraph 1 or 2 of the third

paragraph of section 303 of the Act respecting health services and social services ([chapter S-4.2](#)) applies, exceeds the total of

(1) the portion of that aggregate which, under a group agreement governing the payment of the remuneration or, in the absence of such an agreement, under a decision of the Minister of Health and Social Services made with the authorization of the Conseil du trésor under subparagraph 2 of the third paragraph of section 303 of that Act, is attributable to the total of

(a) the amount of reasonable operating expenses incurred in the course of providing services of the particular resource, and

(b) the aggregate of the financial compensation referred to in subparagraphs *b* and *c* of paragraph 4 of section 34 of the Act respecting the representation of family-type resources and certain intermediate resources and the negotiation process for their group agreements ([chapter R-24.0.2](#)); and

(2) the portion of that aggregate that is the total of all amounts each of which is an expense described in section 43.0.2 for the year to allow the particular resource to receive assistance or be replaced in the course of providing services.

For the purpose of determining the remuneration of a person for a year for services provided as a person responsible for a particular family-type resource or intermediate resource, the following rules apply:

(1) an amount received by the particular resource in the year 2013, as remuneration to which subparagraph 1 or 2 of the third paragraph of section 303 of the Act respecting health services and social services applies and that is attributable to the year 2012, is deemed to have been received in that year and not in the year 2013; and

(2) an amount received by the particular resource in a particular month that begins after 31 January 2013, as remuneration to which subparagraph 1 or 2 of the third paragraph of section 303 of the Act respecting health services and social services applies, other than an amount referred to in subparagraph 1, is deemed to have been received in the month that precedes the particular month.

However, where more than one person is a person responsible for a family-type resource or an intermediary resource in a year, the remuneration of each person for the year for services provided as a person responsible for such a resource is equal to the product obtained by multiplying the amount determined for the year in respect of the resource under the first paragraph by the percentage representing the person's share in the aggregate of the amounts received by the resource in the year as remuneration to which subparagraph 1 or 2 of the third paragraph of section 303 of the Act respecting health services and social services applies.

2012, c. 8, s. 20; 2015, c. 21, s. 26.

43.0.2. An expense to which subparagraph 2 of the first paragraph of section 43.0.1 refers is an amount paid for a year by a family-type resource or an intermediary resource for the services of an individual acting as an assistant or replacement and corresponds to

(1) in the case of a service provided by an employee of the resource, the aggregate of

(a) the employee's wages in respect of the service,

(b) each of the amounts paid in respect of the employee, in relation to the wages referred to in subparagraph *a*, under

i. section 315 of the Act respecting industrial accidents and occupational diseases ([chapter A-3.001](#)),

- ii. section 59,
 - iii. section 39.0.2 of the Act respecting labour standards ([chapter N-1.1](#)),
 - iv. section 34 of the Act respecting the Régie de l'assurance maladie du Québec ([chapter R-5](#)),
 - v. section 52 of the Act respecting the Québec Pension Plan ([chapter R-9](#)), or
 - vi. section 68 of the Employment Insurance Act (S.C. 1996, c. 23), and
- (c) the fees paid for a payroll processing service for the payment of the wages referred to in subparagraph a; or
- (2) in the case of a service provided by a person (other than a person who is an employee of the resource) or a partnership, the amount that is the cost of the service, including, if applicable, the tax payable under Part IX of the Excise Tax Act (R.S.C. 1985, c. E-15) or the tax payable under the Act respecting the Québec sales tax ([chapter T-0.1](#)) in respect of the service.

2012, c. 8, s. 20.

43.1. A person residing in Québec at the end of a year who, in respect of an employment, reports for work at an establishment of the employer outside Canada or, if the person is not required to report for work at an establishment of the employer, whose wages are paid from such an establishment outside Canada is deemed to be an employee for the year if

- (1) no insurable earnings from the employment are determined for the year in respect of the person for the purposes of the Employment Insurance Act (Statutes of Canada, 1996, chapter 23);
- (2) the employer has an establishment in Québec; and
- (3) the person is not required to pay premiums under a prescribed plan.

If the presumption provided in the first paragraph applies, the establishment outside Canada is deemed to be an establishment in Québec.

2005, c. 13, s. 26.

44. When any question arises as to whether a given person is required to pay a premium under this chapter for a year as an employee or as an employer, the given person, the given person's employer or the person who would be the employer if the given person was an employee may apply to the Minister, not later than 30 April of the following year, for a determination of the question.

The application must be made on the prescribed form and sent to the Minister.

The Minister must give the persons involved in the application an opportunity to provide information or make representations.

The Minister must make the decision known to the persons involved in the application with dispatch, in the manner the Minister considers suitable.

2001, c. 9, s. 44; 2005, c. 13, s. 27.

45. If an application under section 65 of the Act respecting the Québec Pension Plan ([chapter R-9](#)) was made by a person to whom section 44 applies for a particular year, no application may be made under that section 44 in respect of that year by any person involved in the application.

A decision rendered for the purposes of the Act respecting the Québec Pension Plan as to the capacity in which a person is required to pay a contribution for a year is valid as if it had been rendered for the purposes of this chapter.

2001, c. 9, s. 45; 2005, c. 13, s. 27.

45.1. Chapter III.2 of the Tax Administration Act ([chapter A-6.002](#)) applies, with the necessary modifications, to a decision rendered by the Minister under section 44.

2005, c. 13, s. 27; 2010, c. 31, s. 175.

46. (*Replaced*).

2001, c. 9, s. 46; 2005, c. 13, s. 27.

47. For the purposes of this chapter and the regulations made thereunder, the mention of a deduction does not include an amount that has been refunded.

2001, c. 9, s. 47.

48. In this chapter, the following rules apply:

(1) a person who reports for work at an establishment of the employer means,

(a) in respect of wages other than wages described in subparagraph *b*, a person who reports for work at that establishment for the regular pay period to which the wages relate;

(b) in respect of wages paid as a premium, an increase with retroactive effect or vacation pay or wages that do not relate to a regular pay period, a person who ordinarily reports for work at that establishment;

(2) a person who reports for work at an establishment of the employer in Québec and at an establishment of the employer outside Québec during a regular pay period is deemed, for that period, in respect of wages other than wages described in subparagraph *b* of paragraph 1,

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

(b) to report for work only at the establishment outside Québec if the person reports for work mainly at such an establishment of the employer during that period;

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

2001, c. 9, s. 48; 2005, c. 13, s. 28.

48.1. For the purposes of this chapter, a person who is not required to report for work at an establishment of the employer and whose wages are not paid from such an establishment in Québec is deemed to report for work at an establishment of the employer in Québec for a pay period if, given the place where the person mainly reports for work, the place where the person mainly performs employment duties, the person's principal place of residence, the establishment from which the person is supervised, the nature of the employment duties performed by the person or any similar criterion, it may reasonably be considered that the person is an employee of that establishment for that pay period.

2005, c. 13, s. 28.

48.2. For the purposes of this chapter, if a person who is an employee of an establishment of an employer outside Québec provides a service in Québec to or for the benefit of another

employer who is not the person's employer, an amount that may reasonably be considered to be the wages earned by the person to provide the service is deemed to be wages paid by the other employer to one of the other employer's employees in the pay period during which the wages are paid to the person if

(1) the other employer has an establishment in Québec at the time the service is provided; and

(2) the service provided by the person

(a) is provided by the person in the ordinary performance of employment duties with the employer,

(b) is provided to or for the benefit of the other employer in the course of regular and ongoing activities of a business carried on by the other employer, and

(c) is the kind of service provided by employees of employers carrying on the same type of business as the business referred to in subparagraph *b*; and,

(3) but for this section, the amount would not be included in the total wages paid by the other employer and determined for the purposes of this chapter.

2005, c. 13, s. 28.

48.3. Section 48.2 does not apply in respect of a pay period of another employer if the Minister is of the opinion that a reduction in the premiums payable under this chapter by the employers referred to in that section is not one of the purposes or expected results of entering into or maintaining in effect

(1) the agreement under which the service is provided by the person to or for the benefit of the other employer; or

(2) any other agreement that affects the amount of wages paid by the other employer in the pay period for the purposes of this chapter and that the Minister considers to be related to the agreement for the provision of services referred to in paragraph 1.

2005, c. 13, s. 28.

49. Except if inconsistent with this chapter or a regulation made under it, sections 1000 to 1026.0.1, 1026.2 and 1037 to 1079.16 of the Taxation Act ([chapter I-3](#)) apply, with the necessary modifications, to a premium in respect of the eligible wages of a person referred to in section 51, the business income of a self-employed worker or the eligible remuneration of a family-type resource or an intermediate resource.

2001, c. 9, s. 49; 2005, c. 13, s. 28; 2009, c. 24, s. 81; 2012, c. 8, s. 21.

DIVISION II

PAYMENT OF PREMIUMS

50. Every employee resident in Québec at the end of a year is required, for that year, to pay the premium determined under Division III, in the manner set out in that division.

2001, c. 9, s. 50; 2005, c. 13, s. 29.

51. Every person resident in Québec at the end of a year who, in respect of an employment, reports for work at an establishment of the employer in Canada outside Québec and every such person who is not required to report for work at an establishment of the employer but whose wages are paid from such an establishment in Canada outside Québec, is required to pay, for that year, the premium determined under Division III in the manner provided in that division.

2001, c. 9, s. 51; 2005, c. 13, s. 30.

52. Every employer is required, for a year, to pay the premium determined under Division III in respect of each employee, in the manner set out in that division.

2001, c. 9, s. 52.

53. Every self-employed worker, family-type resource and intermediate resource resident in Québec at the end of a year is required, for that year, to pay the premium determined under Division III, in the manner set out in that division.

2001, c. 9, s. 53; 2005, c. 13, s. 31; 2009, c. 24, s. 82.

53.1. A person residing in Québec at the end of a year who, in respect of an employment, reports for work at an establishment of the employer outside Canada or, if the person is not required to report for work at an establishment of the employer, whose wages are paid from such an establishment outside Canada is deemed to be a person to whom section 51 applies for the year if

(1) insurable earnings from the employment are determined for the year in respect of the person for the purposes of the Employment Insurance Act (Statutes of Canada, 1996, chapter 23); or

(2) the following conditions are met:

(a) the employer has no establishment in Québec; and

(b) the person is not required to pay premiums under a prescribed plan.

If the presumption provided in the first paragraph applies, the establishment outside Canada is deemed to be an establishment in Canada outside Québec.

2005, c. 13, s. 32.

54. Notwithstanding sections 50, 51 and 53, where the work income of an employee, a person referred to in section 51, a self-employed worker, a family-type resource or an intermediate resource for a year is less than \$2,000, no premium is payable under those sections.

2001, c. 9, s. 54; 2005, c. 13, s. 33; 2009, c. 24, s. 83.

55. Despite sections 50 to 53, this chapter does not apply in respect of an employee, a person referred to in section 51, a self-employed worker, a family-type resource or an intermediate resource who, under section 982 or 983 of the Taxation Act ([chapter I-3](#)) or any of subparagraphs *a* to *c* and *f* of the first paragraph of section 96 of the Tax Administration Act ([chapter A-6.002](#)), is exempt from tax for the year under Part I of the Taxation Act.

2001, c. 9, s. 55; 2005, c. 13, s. 34; 2006, c. 7, s. 1; 2007, c. 12, s. 2; 2010, c. 31, s. 175; 2009, c. 24, s. 84.

56. For the purposes of sections 50, 51, 53, 66, 68 and 72, if an employee, a person referred to in section 51, a self-employed worker, a family-type resource or an intermediate resource dies or ceases to be resident in Canada in a year, the time immediately before the death or cessation of residence is deemed to be the end of that year.

2001, c. 9, s. 56; 2005, c. 13, s. 34; 2009, c. 24, s. 85.

57. (*Replaced*).

2001, c. 9, s. 57; 2005, c. 13, s. 34.

DIVISION III**CALCULATION AND PAYMENT OF PREMIUMS**

58. An employee is required to pay for a year in respect of an employment, by deduction at source, a premium equal to the product obtained by multiplying the premium rate referred to in subparagraph 1 of the first paragraph of section 6 by the lesser of

- (1) the aggregate of the amounts each of which is the employee's eligible wages for the year in respect of that employment, in relation to an establishment of the employer in Québec; and
- (2) the maximum insurable earnings for the year.

2001, c. 9, s. 58; 2005, c. 13, s. 35.

59. An employer is required to pay to the Minister for a year, in respect of each employee, a premium equal to the product obtained by multiplying the premium rate referred to in subparagraph 2 of the first paragraph of section 6 by the lesser of

- (1) the aggregate of the amounts each of which is the eligible wages of the employee for the year in respect of the employment, in relation to an establishment of the employer in Québec; and
- (2) the maximum insurable earnings for the year.

However, for the purpose of computing, in accordance with the first paragraph, the premium of an employer in respect of an employee who, in relation to the employment, also reports for work at an establishment of the employer situated outside Québec or, if the employee is not required to report for work at an establishment of the employer, part of whose wages are paid from such an establishment situated outside Québec, the amount referred to in subparagraph 2 of the first paragraph is reduced, subject to the third paragraph, by the aggregate of the amounts each of which is the quotient obtained by dividing the amount paid by the employer for the year in respect of that employee, under a statute of another province establishing a plan similar to the plan established by this Act or under the Employment Insurance Act (Statutes of Canada, 1996, chapter 23), as a premium attributable to benefits similar to those provided for in this Act, by the rate referred to in subparagraph 2 of the first paragraph of section 6.

In addition, an amount paid by an employer in respect of an employee, under a statute of another province establishing a plan similar to the plan established by this Act or under the Employment Insurance Act, as a premium attributable to benefits similar to those provided for in this Act, is taken into account in computing the aggregate described in the second paragraph only if the Minister is authorized, in accordance with section 74, to make adjustment payments referred to in section 74.2 to the government of that other province or the Government of Canada.

2001, c. 9, s. 59; 2005, c. 13, s. 35; 2006, c. 7, s. 2.

59.1. If, during a year, an employer immediately succeeds another employer following the formation or winding-up of a legal person or following the acquisition of a major portion of the property of a business or of a separate part of a business, without there being an interruption of the services provided by an employee, the following rules apply:

- (1) for the purposes of section 58, the employer is deemed to be the same as the preceding employer; and
- (2) the premium the employer is required to pay under section 59 is equal to the difference between the premium that the preceding employer should have paid for the year in respect of each employee if there had been no successive employer, and the aggregate of the amounts that the latter is required to pay for that year.

2005, c. 13, s. 35.

60. An employer is required to deduct from the wages paid to an employee in a year, in respect of an employment, the amount prescribed as the employee's premium, provided the employee reports to an establishment of the employer in Québec in relation to the wages or, if the employee is not required to report to an establishment of the employer, provided the wages are paid to the employee from such an establishment in Québec.

The employer must make the deduction even if the wages are paid as a result of a judgment.

For the purposes of the regulations made under this section, the Minister shall draw up tables determining the amounts to be deducted from the wages paid to an employee in a particular period and shall post them on the Revenu Québec website.

The Minister shall publish in the *Gazette officielle du Québec* a notice of the date of coming into force of the tables and the address of the website on which they are posted.

2001, c. 9, s. 60; 2005, c. 13, s. 36; 2012, c. 8, s. 22.

61. An amount may be deducted under section 60 by an employer in respect of wages paid to an employee who performs employment duties for a regulated establishment, within the meaning of section 42.6 of the Taxation Act ([chapter I-3](#)), only to the extent that the deduction of the amount does not reduce any amount that, but for section 60, would have been deducted from those wages under section 153 of the Income Tax Act (Revised Statutes of Canada, 1985, chapter 1, 5th Supplement), without reference to subsection 1.2 of that section, under section 82 of the Employment Insurance Act (Statutes of Canada, 1996, chapter 23) or under section 59 of the Act respecting the Québec Pension Plan ([chapter R-9](#)).

2001, c. 9, s. 61.

62. Every employer is required to pay to the Minister, on the dates, for the periods and in accordance with section 1015 of the Taxation Act ([chapter I-3](#)), an amount equal to the amount the employer was required to deduct and the amount the employer is required as an employer to pay in respect of each employee under section 59.

2001, c. 9, s. 62.

63. Any employer who neglects to deduct an amount prescribed under section 60 from the wages paid to an employee is bound to pay that amount to the Minister.

The employer may, however, make the deduction from the wages paid to the employee within 12 months following the failure to make the deduction if the wages are wages described in section 60.

The employer may not, however, deduct in respect of a regular pay period, in addition to the amount prescribed under section 60, more than one other prescribed amount that the employer neglected to deduct.

2001, c. 9, s. 63; 2005, c. 13, s. 37.

64. Subject to section 65, a person to whom section 51 applies for a year is required to pay a premium for that year that is equal to the lesser of

(1) the product obtained by multiplying the premium rate referred to in subparagraph 1 of the first paragraph of section 6 by the aggregate of the amounts each of which is equal to the eligible wages of the person for the year, in respect of an employment, in relation to an establishment of the employer in Canada outside Québec; and

(2) the product obtained by multiplying the premium rate referred to in subparagraph 1 of the first paragraph of section 6 by the amount by which the maximum insurable earnings for the year exceed the quotient obtained by dividing the total deductions at source made from the person's wages as an employee for that year under this chapter by that rate.

For the purposes of subparagraph 2 of the first paragraph, the total deductions at source must be reduced by the premium overpayment, if any, determined in accordance with the first paragraph of section 68.

2001, c. 9, s. 64; 2005, c. 13, s. 38.

65. A person to whom section 51 applies for a year may deduct the prescribed amount from the premium payable for that year.

2001, c. 9, s. 65; 2005, c. 13, s. 38.

66. A self-employed worker, a family-type resource or an intermediate resource resident in Québec at the end of a year is required to pay a premium for that year that is equal to the product obtained by multiplying the premium rate referred to in subparagraph 3 of the first paragraph of section 6 by the lesser of

(1) the worker's or resource's total business income and eligible remuneration for the year; and

(2) the amount by which the maximum insurable earnings for the year exceed the quotient obtained by dividing the aggregate of the following amounts by the premium rate referred to in subparagraph 1 of the first paragraph of section 6:

(a) the total deductions at source from the worker's or resource's wages for the year as an employee under this chapter, reduced, if applicable, by the premium overpayment established in accordance with the first paragraph of section 68;

(b) the premium the worker or resource is required to pay for the year under section 64, determined without reference to section 65.

2001, c. 9, s. 66; 2005, c. 13, s. 38; 2009, c. 24, s. 86; 2012, c. 8, s. 23.

67. A self-employed worker, a family-type resource or an intermediate resource who is not required, under Part I of the Taxation Act ([chapter I-3](#)), to make partial payments of his or her tax payable under that Part for a year, is not required to make such payments on his or her premium payable for the year under this chapter.

The prescribed amount is deemed to be a payment made by a self-employed worker as a partial payment of his or her premium payable for the year under this chapter.

2001, c. 9, s. 67; 2005, c. 13, s. 39; 2009, c. 24, s. 87.

68. The amount by which the total deductions at source made from a person's wages as an employee for a year under this chapter exceed the product obtained by multiplying the premium rate referred to in subparagraph 1 of the first paragraph of section 6 by the lesser of

(1) the aggregate of the amounts each of which is the person's eligible wages for the year in respect of an employment, in relation to an establishment of the employer in Québec, and

(2) the maximum insurable earnings for the year,

is a premium overpayment for that year by an employee resident in Québec at the end of the year.

However, the premium overpayment for a year by an employee resident in Québec at the end of the year referred to in section 54 corresponds to the aggregate of the deductions at source made from the person's wages as an employee for that year under this chapter.

2001, c. 9, s. 68; 2005, c. 13, s. 40.

68.1. The amount by which the amount prescribed for the purposes of section 65 exceeds the lesser of the amounts determined under subparagraphs 1 and 2 of the first paragraph of section 64 is a premium overpayment for the year by a person referred to in section 51.

However, the premium overpayment for a year by a person referred to in both section 51 and section 54 corresponds to the amount prescribed for the purposes of section 65.

2005, c. 13, s. 40.

69. For the purposes of sections 64, 66 and 68, an amount an employer omitted to deduct is deemed to have been deducted by the employer as an employee's premium if

(1) the employee notified the Minister of the employer's omission not later than 30 April of the year following the year in which it occurred; or

(2) the employer paid the amount to the Minister.

2001, c. 9, s. 69; 2005, c. 13, s. 40.

DIVISION IV

REFUNDS

70. Where a person has made a premium overpayment for a year, the Minister may refund the overpayment to the person without application. The Minister must refund the overpayment to the person if the person applies in writing to the Minister within four years following the end of the year.

2001, c. 9, s. 70.

71. *(Repealed).*

2001, c. 9, s. 71; 2005, c. 13, s. 41.

72. An employee resident outside Québec at the end of a year and in respect of whom amounts were deducted in relation to a premium payable under this chapter may not claim a refund of the amounts so deducted nor apply them to the payment of any debt owed by the employee to the Government insofar as those amounts relate to income that is subject to a premium under either a plan similar to that established by this Act if the employee is resident at the end of the year in another province where such a plan is in force, or the employment insurance plan established under the Employment Insurance Act (Statutes of Canada, 1996, chapter 23) if the employee is not resident in such a province at the end of the year.

The first paragraph only applies to an employee if the government of the other province, in the case of the employee resident in that province at the end of the year, or the Government of Canada in other cases, is authorized to make a remittance referred to in section 74 to the Government for the year.

2001, c. 9, s. 72; 2005, c. 13, s. 42.

73. *(Replaced).*

2001, c. 9, s. 73; 2005, c. 13, s. 42.

DIVISION V

PAYMENTS AND ADJUSTMENTS

74. With the authorization of the Government, the Minister may make an adjustment payment to the government of another province or the Government of Canada if, for a year, that government is authorized to remit to the Government amounts deducted or paid under a statute of the other province establishing a plan similar to the plan established by this Act or under the Employment Insurance Act (Statutes of Canada, 1996, chapter 23) and if, in the Minister's opinion, that remittance is equivalent to an adjustment payment.

With the authorization of the Government, the Minister may make any agreement considered necessary for the purposes of this section with the government of another province or the Government of Canada.

2001, c. 9, s. 74; 2005, c. 13, s. 43.

74.1. The total adjustment payments for a year in respect of employees is equal to the aggregate of

- (1) all amounts deducted during the year under section 60 from the wages of employees resident outside Québec at the end of the year; and
- (2) all amounts paid during the year under section 63 in respect of the wages of employees resident outside Québec at the end of the year.

2005, c. 13, s. 43.

74.2. The total adjustment payments for a year in respect of employers is equal to the aggregate of the amounts each of which corresponds to the lesser of

- (1) the amount an employer paid for the year under section 59 in respect of an employee resident outside Québec at the end of the year; and
- (2) the amount by which the amount described in the second paragraph is exceeded by the amount the employer would have paid for the year in respect of the employee, as a premium attributable to benefits similar to those provided for in this Act had the employer been subject, in relation to all of the employee's eligible wages for the year, in respect of the employee's employment with the employer,
 - (a) in the case of an employee resident in another province referred to in the first paragraph of section 74 at the end of the year, to a statute of the other province establishing a plan similar to that established by this Act, or
 - (b) in the other cases, to the Employment Insurance Act (Statutes of Canada, 1996, chapter 23).

The amount to which subparagraph 2 of the first paragraph refers is the amount paid by the employer for the year in respect of the employee, under a statute of the other province referred to in subparagraph a of that subparagraph 2, or under the Employment Insurance Act, as a premium attributable to benefits similar to those provided for in this Act.

2005, c. 13, s. 43; 2006, c. 7, s. 3.

74.3. The Minister shall determine the part of the adjustment payments to be paid to the government of another province referred to in the first paragraph of section 74 and the part to be paid to the Government of Canada.

2005, c. 13, s. 43.

74.4. An amount must only be considered when calculating the total adjustment payments referred to in section 74.1 or 74.2 if the employee's income from which it was deducted or in respect of which it was paid are subject to a premium under either a plan similar to that established by this Act, if the employee is resident at the end of the year in another province where such a plan is in force, or the employment insurance plan established under the Employment Insurance Act (Statutes of Canada, 1996, chapter 23) if the employee is not resident in such a province at the end of the year.

2005, c. 13, s. 43.

74.5. For the purposes of sections 74 to 74.4, "adjustment payment" means a payment made by the Government to the government of another province or the Government of Canada in respect of any amount deducted as a premium under the parental insurance plan established by this Act from the wages of an employee who is not resident in Québec at the end of the year or in respect of any amount paid as a premium under that parental insurance plan in relation to the wages of such an employee.

2005, c. 13, s. 43.

DIVISION VI

MISCELLANEOUS PROVISIONS

75. The Minister shall remit to the Conseil de gestion each month the premiums the Minister is required to collect under this chapter, with the interest and penalties relating thereto, after deducting the refunds and taking account of adjustments resulting from agreements and of the costs of collection determined by the Government.

2001, c. 9, s. 75.

76. Whatever its imputation, any payment, whether of tax under the Taxation Act ([chapter I-3](#)), of a premium under this Act or of a contribution under the Act respecting the Québec Pension Plan ([chapter R-9](#)), must first be imputed, subject to sections 72 and 77 of the Act respecting the Québec Pension Plan, on the premium payable under this Act.

2001, c. 9, s. 76; 2005, c. 13, s. 44.

76.1. Before rendering a decision on an employer's objection to an assessment for the purposes of this chapter, the Minister must, in the manner the Minister considers suitable, give the employee involved the opportunity to provide information and make representations if necessary to protect his or her interests.

The Minister must make the decision known to the employee involved with dispatch, in the manner the Minister considers suitable.

2005, c. 13, s. 44.

77. *(Replaced).*

2001, c. 9, s. 77; 2005, c. 13, s. 44.

78. The Government may make regulations

- (1) requiring any person in a prescribed class of persons to file prescribed returns in relation to any information necessary to determine a premium under this chapter and to transmit, where applicable, a copy of such a return or an extract therefrom to any prescribed person;
- (2) prescribing the measures that are required for the purposes of this chapter.

A regulation made under this chapter comes into force on the date of its publication in the *Gazette officielle du Québec* and, if the regulation so provides, may have effect from a date that is later or earlier than the date of publication. In the latter case, however, the date may not be earlier than the date on which the legislative provision under which the regulation is made becomes effective.

2001, c. 9, s. 78.

79. This chapter is a fiscal law within the meaning of the Tax Administration Act ([chapter A-6.002](#)).

2001, c. 9, s. 79; 2010, c. 31, s. 175.

CHAPTER V

ADMINISTRATION

80. The Minister is responsible for the administration of the parental insurance plan.

2001, c. 9, s. 80; 2005, c. 13, s. 45.

81. The administration entrusted to the Minister shall be the subject of an agreement between the Conseil de gestion and the Minister. In addition to the remuneration, the agreement shall determine, in particular, the general objectives of the administration, particularly as regards the level of services to the citizens, the cash management procedures and the budgetary policy, together with the procedure for the rendering of account to the Conseil de gestion.

2001, c. 9, s. 81; 2005, c. 13, s. 46.

82. The Conseil de gestion or the Minister may enter into an agreement with any person, association, partnership or body, and with the Government, a government department or a government body.

Either may also, subject to the applicable legislative provisions, enter into an agreement with a government in Canada or elsewhere, a department or agency of such a government, an international organization or an agency of such an organization.

2001, c. 9, s. 82; 2005, c. 13, s. 70.

83. An agreement with the Government of Canada or the government of another province or a territory may provide, in particular,

(1) that any benefit relating to the birth or adoption of a child is payable to a person either under this Act or under the Employment Insurance Act (Statutes of Canada, 1996, chapter 23) or a statute of another province or a territory depending, in particular, on the place of residence of the person at the beginning of the benefit period ;

(2) that the application of either Act in respect of a parent entails the application of the same Act in respect of the other parent, regardless of that parent's place of residence at the beginning of the benefit period and subject to the exceptions that may be provided for in the agreement ; and

(3) that applications relating to those matters are dealt with in accordance with the terms of the agreement.

The agreement shall include provisions allowing financial adjustment to be made whenever payments have been made.

Lastly, the provisions necessary for the implementation of the agreement made under this section shall be prescribed in a regulation of the Conseil de gestion.

2001, c. 9, s. 83; 2005, c. 13, s. 47.

84. Subject to the second paragraph, the Minister may make an agreement with a department or body of the Government or, subject to the applicable legislative provisions, of the Government of Canada or the government of another province or a territory or with a person, provided their names appear in a list drawn up by the Government and published in the *Gazette officielle du Québec*, to gather or communicate personal information required for the purposes of this Act and the regulations, in particular,

- (1) to establish a person's entitlement to benefits under this Act and to determine the amount to be paid;
- (2) to identify, by means including file-matching, a situation not declared by a person that could affect the benefits granted or to be granted the person under this Act;
- (3) to check the solvency of a person who is required to repay an amount under Division IV of Chapter II or identify the person's place of residence.

The Minister may also make an agreement with such entities as the Department of Human Resources and Skills Development of Canada, the Canada Revenue Agency and the following bodies of the Government: the Agence du revenu du Québec, the Registrar of Civil Status, the Commission des normes, de l'équité, de la santé et de la sécurité du travail, the Régie de l'assurance maladie du Québec and the Société de l'assurance automobile du Québec.

For the purpose of identifying persons for the purposes of an agreement mentioned in this section, the Minister may communicate each person's name, date of birth, sex, address, social insurance number and file number, the name and date of birth of the child and the name, date of birth and social insurance number of the spouse of the child's parent. The department, body or person receiving the information must destroy it as soon as the purpose for which it was communicated has been fulfilled.

The information must be exchanged in accordance with the Act respecting Access to documents held by public bodies and the Protection of personal information ([chapter A-2.1](#)).

2001, c. 9, s. 84; 2005, c. 13, s. 48; 2006, c. 22, s. 177; 2010, c. 31, s. 175; 2015, c. 15, s. 237.

85. The Conseil de gestion may delegate any power under this Act to a member of its board of directors, to a member of its personnel or to a committee, established by it, composed of persons to whom it may delegate such powers.

The Conseil de gestion may also, in the instrument of delegation, authorize the subdelegation of the delegated powers. In such case, the Conseil de gestion shall designate the member of the board of directors or the personnel member to whom such powers may be subdelegated.

The instrument of delegation shall be published in the *Gazette officielle du Québec*.

2001, c. 9, s. 85; 2005, c. 13, s. 49.

86. Every year, the Conseil de gestion shall cause to be prepared an actuarial valuation on the operation of this Act and on the state of the plan's account. The report made after the valuation shall include, in particular, for each of the five subsequent years, an estimate of the plan's revenue and expenditures and a study of the long-term effects thereof on the accumulation of the reserve.

An actuarial valuation prepared under the first paragraph shall describe the situation of the plan as of 31 December of a year; the report made after the valuation must be available before the end of the following year.

The report must be prepared by an actuary who is a fellow of the Canadian Institute of Actuaries or enjoys a status considered equivalent by that Institute.

The report shall be transmitted to the Minister, who shall table it in the National Assembly.

2001, c. 9, s. 86.

87. Where the law of a State provides for the payment of benefits similar to the benefits provided for in this Act, the Minister may, subject to the applicable legislative provisions, enter into a social security agreement with the Government of that State or with a department or agency of that State.

The agreement may, in particular, include

- (1) provisions relating to the application of all or some of the provisions of this Act or of the law of that State;
- (2) special provisions relating to entitlement to benefits under this Act and to the conditions that must be met to receive such benefits;
- (3) the procedure for communicating the necessary information.

For the purpose of giving effect to such an agreement, the Government may, by regulation, determine the manner in which this Act is to apply to a case covered by the agreement, adapt the provisions of this Act to such a case and take the necessary action to implement the agreement.

2001, c. 9, s. 87.

88. In addition to its other regulatory powers under this Act, the Conseil de gestion may make regulations

- (1) determining the procedure and time limits for making an application to the Minister and an application on behalf of a person who is deceased or unable to manage his or her affairs;
- (2) defining the term “week”;
- (3) prescribing the cases and the manner in which a person’s benefits are reduced to take account of income replacement indemnities or other benefits mentioned in the regulation that are payable to the person under another Act and of the person’s work income within the meaning of section 43 during the period in which the person receives benefits;
- (4) establishing the manner of determining the date on which a claim is made;
- (5) prescribing the cases in which the number of weeks of parental or adoption benefits may be increased, and the rate of benefits for those weeks;
- (6) determining any other measure necessary for the application of this Act, except Chapter IV.

The regulations of the Conseil de gestion require the approval of the Government; the Government may approve them with or without amendment.

If the Conseil de gestion fails to make a regulation within a period the Government considers reasonable, the Government may make the regulation. Such a regulation is deemed to be a regulation of the Conseil de gestion.

2001, c. 9, s. 88; 2005, c. 13, s. 50.

CHAPTER V.1

INSPECTION AND INVESTIGATION

2005, c. 13, s. 51.

88.1. For the purposes of this Act, a person authorized by the Minister to act as an inspector may require, examine and make a copy of any information or document. The inspector may also require that information or documents be sent by fax or electronic means if a person may be so contacted.

2005, c. 13, s. 51.

88.2. No proceedings may be brought against an inspector for acts performed in good faith in the exercise of his or her functions.

2005, c. 13, s. 51.

88.3. The Minister or any person designated by the Minister as an investigator may investigate any matter under the Minister's authority with respect to the administration of the parental insurance plan.

2005, c. 13, s. 51.

88.4. For the purposes of an investigation, the Minister and investigators have the powers and immunity of commissioners appointed under the Act respecting public inquiry commissions ([chapter C-37](#)), except the power to impose imprisonment.

An investigator may send a subpoena by fax or electronic means if the person to whom it is addressed may be so contacted.

2005, c. 13, s. 51.

88.5. On request, inspectors or investigators must identify themselves and produce a certificate of authority signed by the Minister.

2005, c. 13, s. 51.

88.6. No person may hinder an inspector in the exercise of his or her functions, mislead or attempt to mislead an inspector by misrepresentation or deceptive statements, refuse to produce documents required by an inspector or omit or refuse, without good cause, to answer any question that may lawfully be asked.

2005, c. 13, s. 51.

CHAPTER VI

CONSEIL DE GESTION DE L'ASSURANCE PARENTALE

DIVISION I

ESTABLISHMENT AND FUNCTIONS

89. The "Conseil de gestion de l'assurance parentale" is hereby established.

The Conseil de gestion is a legal person.

2001, c. 9, s. 89; 2005, c. 13, s. 52.

90. The property in the possession of the Conseil de gestion on 16 June 2005 belongs to it, except the property transferred to the Parental Insurance Fund.

The Conseil de gestion binds none but itself when it acts in its own name.

2001, c. 9, s. 90; 2005, c. 13, s. 53.

91. The Conseil de gestion shall manage the parental insurance plan.

The functions of the Conseil de gestion shall be, in particular,

- (1) to ensure the funding of the parental insurance plan;
- (2) to ensure the payment of the benefits payable under the plan;
- (2.1) to administer the Parental Insurance Fund as trustee;
- (3) to carry out any mandate entrusted to it by the Government.

2001, c. 9, s. 91; 2005, c. 13, s. 54.

91.1. The Conseil de gestion may conduct or commission research or studies in any field covered by this Act.

2005, c. 13, s. 55.

92. The Conseil de gestion shall advise the Minister on any matter within its jurisdiction referred to it by the Minister and on any matter relating to this Act. The advice of the Conseil de gestion may be accompanied with recommendations.

2001, c. 9, s. 92.

DIVISION II

ORGANIZATION AND OPERATION

93. The head office of the Conseil de gestion shall be located in the territory of Ville de Québec. Notice of the location or any change of location of the head office shall be published in the *Gazette officielle du Québec*.

2001, c. 9, s. 93; 2005, c. 13, s. 56.

94. The affairs of the Conseil de gestion shall be administered by a board of directors composed of the following members appointed by the Government:

- (1) a president and director general;
- (2) three members chosen from among employers, after consultation with the bodies representing employers;
- (3) two members chosen from among workers, after consultation with the labour unions representing workers;
- (3.1) a member who is a non-union worker, after consultation with bodies representing non-union workers and bodies representing women; and
- (4) a member representing workers who derive their income from a business or whose income corresponds to their eligible remuneration;
- (5) (*subparagraph repealed*).

The Deputy Minister of Employment and Social Solidarity or the Deputy Minister's representative are, by virtue of office, members of the board of directors.

2001, c. 9, s. 94; 2005, c. 13, s. 57; 2009, c. 24, s. 88; 2012, c. 8, s. 24.

95. The Government shall designate the chair of the board from among the board members. The chair shall call and preside at meetings of the board and see to its proper operation. The chair shall, in addition, exercise any other functions assigned to the chair by the board.

The members of the board of directors shall designate a vice-chair from among their number. The vice-chair shall exercise the functions of the chair when the chair is absent or unable to act.

2001, c. 9, s. 95.

96. The president and director general is responsible for the administration and direction of the Conseil de gestion within the scope of its regulations and policies. The office of president and director general is a full-time position.

2001, c. 9, s. 96.

97. The term of office of the members of the board of directors shall not exceed three years, except that of the president and director general which shall not exceed five years.

At the expiry of their term, the members of the board of directors shall remain in office until replaced or reappointed.

2001, c. 9, s. 97.

98. Vacancies on the board of directors shall be filled in accordance with the rules governing appointments set out in section 94, for the unexpired portion of the term of the member to be replaced.

Absence from the number of board meetings determined in the internal by-laws of the Conseil de gestion, in the cases and circumstances specified therein, constitutes a vacancy.

2001, c. 9, s. 98.

99. The Government shall determine the remuneration, employment benefits and other conditions of employment of the president and director general.

The other board members shall receive no remuneration except in the cases, on the conditions and to the extent determined by the Government. They are, however, entitled to the reimbursement of expenses incurred in the exercise of their functions, on the conditions and to the extent determined by the Government.

2001, c. 9, s. 99.

100. The quorum of the board of directors is the majority of its members, including the chair.

In the case of a tie-vote, the chair has a casting vote.

2001, c. 9, s. 100.

101. The members of the board may waive notice of a meeting of the board. The attendance of a member at a meeting of the board constitutes a waiver of notice, unless the member is present to contest the legality of the calling of the meeting.

2001, c. 9, s. 101.

102. The members of the board may, if they all agree, take part in a meeting using means which allow them to communicate with each other orally, such as the telephone. They are, in that case, deemed to have attended the meeting.

2001, c. 9, s. 102.

103. A written resolution, signed by all the members entitled to vote, has the same value as if it had been adopted at a meeting of the board of directors.

A copy of the resolutions shall be kept with the minutes of the proceedings or the equivalent.

2001, c. 9, s. 103.

104. The minutes of a meeting of the board, approved by the board and certified by the president and director general or any other person so authorized by the Conseil de gestion, are authentic, as are documents and copies emanating from the Conseil de gestion or forming part of its records if signed or certified by any such person.

2001, c. 9, s. 104.

105. No document binds the Conseil de gestion or may be attributed to it unless it is signed by the president and director general or, to the extent determined in the internal by-laws of the Conseil de gestion, by a member of the board of directors or a member of the personnel.

2001, c. 9, s. 105; 2005, c. 13, s. 58.

106. An intelligible print-out of a decision or of any other data stored by the Conseil de gestion in computerized or other electronic form is a document of the Conseil and constitutes proof of its contents if certified by a person referred to in section 105.

2001, c. 9, s. 106.

107. The internal by-laws of the Conseil de gestion may allow, subject to the conditions and on the documents specified therein, that a signature be affixed by means of an automatic device, that a signature be electronic, or that a facsimile of a signature be engraved, lithographed or printed. However, the facsimile shall have the same force as the signature itself only if the document is countersigned by a person referred to in section 105.

The by-laws may, however, for the documents they specify, prescribe that the facsimile has the same force as the signature itself, even though the document is not countersigned.

2001, c. 9, s. 107.

108. The internal by-laws of the Conseil de gestion require the approval of the Government.

2001, c. 9, s. 108.

109. The employees of the Conseil de gestion shall be appointed in accordance with the Public Service Act ([chapter F-3.1.1](#)).

2001, c. 9, s. 109.

110. No member of the board of directors and no employee of the Conseil de gestion may be prosecuted by reason of official acts accomplished in good faith in the exercise of their functions.

2001, c. 9, s. 110.

DIVISION II.1

STRATEGIC PLAN

2005, c. 13, s. 59.

110.1. The Conseil de gestion shall adopt a strategic plan covering a period of more than one year.

2005, c. 13, s. 59.

110.2. The strategic plan must state

- (1) the mission of the Conseil de gestion;
- (2) the context in which the Conseil de gestion acts and the main challenges it faces;
- (3) the strategic directions, objectives and lines of intervention selected;
- (4) the results targeted by the end of the period covered by the plan;
- (5) the performance indicators to be used in measuring results.

2005, c. 13, s. 59.

110.3. The Conseil de gestion shall transmit the strategic plan to the Minister, who shall lay it before the National Assembly.

2005, c. 13, s. 59.

DIVISION III

FINANCIAL PROVISIONS

111. The Conseil de gestion shall ensure the funding of the parental insurance plan, in particular, out of

- (1) the sums received from the Minister of Revenue pursuant to section 75;
- (2) the sums received from the Minister of Employment and Social Solidarity out of the appropriations granted for that purpose by Parliament;
- (3) the sums advanced to the Conseil de gestion by the Minister of Finance;
- (4) the sums borrowed by the Conseil de gestion from the Minister of Finance and taken out of the financing fund of the Ministère des Finances;
- (5) the other sums borrowed by the Conseil de gestion; and
- (6) any other sum received by the Conseil de gestion.

2001, c. 9, s. 111; 2005, c. 13, s. 60.

112. *(Repealed).*

2001, c. 9, s. 112; 2005, c. 13, s. 61.

113. The Conseil de gestion may not, without the authorization of the Government,

- (1) contract a loan that causes the total of its current outstanding loans to exceed the amount determined by the Government ;

(2) make a financial commitment in excess of the limits or in contravention of the terms and conditions determined by the Government ;

(3) accept a gift or legacy to which a charge or condition is attached.

2001, c. 9, s. 113.

114. The Government may, subject to terms and conditions it determines,

(1) guarantee the payment of the capital of and interest on any loan contracted by the Conseil de gestion and the performance of its obligations ;

(2) authorize the Minister of Finance to advance to the Conseil de gestion any amount considered necessary to meet its obligations or for the exercise of its functions and powers.

The sums required for the purposes of this section shall be taken out of the Consolidated Revenue Fund.

2001, c. 9, s. 114.

115. The sums at the disposal of the Conseil de gestion shall be used exclusively for the purposes of this Act and the payment of the obligations of the Conseil de gestion.

The surplus, if any, may be allocated to reducing premiums or increasing benefits.

2001, c. 9, s. 115; 2005, c. 13, s. 62.

DIVISION III.1

PARENTAL INSURANCE FUND

2005, c. 13, s. 63.

115.1. The Parental Insurance Fund is hereby established as a social trust patrimony.

2005, c. 13, s. 63.

115.2. The Conseil de gestion shall transfer to the Parental Insurance Fund the sums in its possession on 16 June 2005, including its securities deposited with the Caisse de dépôt et placement du Québec, except sums kept on deposit by the Conseil otherwise than in a fiduciary capacity.

2005, c. 13, s. 63.

115.3. The debts of the Conseil de gestion as at 16 June 2005, except the sums owed otherwise than in a fiduciary capacity shall be borne by the Parental Insurance Fund.

2005, c. 13, s. 63.

115.4. The Parental Insurance Fund is dedicated to

(1) the payment of benefits under this Act; and

(2) the payment of the obligations of the Conseil de gestion in the exercise of its fiduciary functions.

2005, c. 13, s. 63.

115.5. The Conseil de gestion is the trustee of the Parental Insurance Fund.

The Conseil is deemed to have accepted the trusteeship and the obligations arising from it as of 17 June 2005.

The Conseil shall act to promote the objectives pursued by the Parental Insurance Fund.

2005, c. 13, s. 63.

115.6. Articles 1260 to 1262, 1264 to 1266, 1270, 1274, 1278, 1280, 1293, 1299, 1306 to 1308, 1313 and 1316, with the necessary modifications, are the only provisions of Titles Six and Seven of Book Four of the Civil Code that apply to the Parental Insurance Fund and the Conseil de gestion in its fiduciary capacity.

2005, c. 13, s. 63.

115.7. The Conseil de gestion shall transfer to the Parental Insurance Fund all sums its receives for the funding of the parental insurance plan, as they are received, in accordance with section 111.

The Conseil de gestion shall prepare a monthly reconciliation of the sums so collected and the sums actually transferred.

2005, c. 13, s. 63.

115.8. The sums transferred to the Parental Insurance Fund by the Conseil de gestion are deposited with a bank governed by the Bank Act (Statutes of Canada, 1991, chapter 46) or a financial services cooperative governed by the Act respecting financial services cooperatives ([chapter C-67.3](#)).

2005, c. 13, s. 63.

115.9. The sums making up the Parental Insurance Fund that are not required immediately are deposited with the Caisse de dépôt et placement du Québec.

2005, c. 13, s. 63.

115.10. The administrative expenses of the Parental Insurance Fund are payable out of the Fund.

The expenses incurred by the Conseil de gestion for the carrying out of this Act are payable out of the Fund, except those paid out of the sums kept on deposit by the Conseil otherwise than in a fiduciary capacity.

The sums required to pay the remuneration and expenses relating to the employment benefits and other conditions of employment of the personnel members of the Conseil de gestion, insofar as they work within the scope of the fiduciary functions of the Conseil de gestion, are also payable out of the Fund.

2005, c. 13, s. 63.

115.11. When the Conseil de gestion withdraws a sum from the Parental Insurance Fund, it is acting in its fiduciary capacity.

2005, c. 13, s. 63.

115.12. The Conseil de gestion must prepare budget estimates for the Parental Insurance Fund for the following fiscal year at least one month before the end of the current fiscal year or by any other date set by the board of directors.

It must also adopt an investment policy for the Fund.

2005, c. 13, s. 63.

115.13. The Financial Administration Act ([chapter A-6.001](#)) does not apply to the Conseil de gestion in the exercise of its fiduciary functions, except sections 89 and 90.

2005, c. 13, s. 63.

115.14. The Public Administration Act ([chapter A-6.01](#)) does not apply to the Conseil de gestion in the exercise of its fiduciary functions, except Chapter III and section 78 insofar as it relates to human resources.

2005, c. 13, s. 63; 2006, c. 29, s. 30; 2011, c. 19, s. 29.

115.15. The fiscal year of the Parental Insurance Fund ends on 31 December.

2005, c. 13, s. 63.

115.16. Not later than 30 April each year, the Conseil de gestion must submit to the Minister the financial statements of the Parental Insurance Fund and an annual management report on the Fund's operations for the previous fiscal year. The report must contain all the information prescribed by the Minister.

The Minister must lay the financial statements and the report before the National Assembly within 30 days of receiving them if the National Assembly is sitting or, if it is not sitting, within 30 days of resumption.

2005, c. 13, s. 63.

115.17. The books and accounts of the Parental Insurance Fund are audited by the Auditor General every year and whenever ordered by the Government.

2005, c. 13, s. 63.

115.18. The president and director general of the Conseil de gestion is accountable to the National Assembly for the management of the Parental Insurance Fund.

The competent parliamentary committee of the National Assembly may hear the president and director general at least once each year to discuss the management of the Fund.

The parliamentary committee may discuss, in particular, the Fund's financial statements and annual management report, and any administrative matter related to the Fund that may have been noted in a report of the Auditor General or the Public Protector.

2005, c. 13, s. 63.

DIVISION IV

ACCOUNTABILITY

2005, c. 13, s. 64.

116. The fiscal year of the Conseil de gestion ends on 31 December.

2001, c. 9, s. 116; 2005, c. 13, s. 65.

117. Not later than 30 April each year, the Conseil de gestion shall submit to the Minister its financial statements and a management report on the results achieved in relation to the objectives set out in its strategic plan.

The report must also state

- (1) the mandates conferred on the Conseil de gestion;
- (2) the programs under the management or administration of the Conseil de gestion;
- (3) changes in personnel levels;
- (4) a statement by the president and director general concerning the reliability of the information in the report and of monitoring mechanisms.

The financial statements must contain all the information required by the Minister.

2001, c. 9, s. 117; 2005, c. 13, s. 66.

118. The Minister shall table the management report and financial statements of the Conseil de gestion in the National Assembly within 15 days of receiving them or, if the Assembly is not in session, within 15 days of resumption.

2001, c. 9, s. 118; 2005, c. 13, s. 67.

118.1. Subject to the applicable legislative provisions, the president and director general is accountable to the National Assembly for his or her administrative management, in particular as concerns the exercise of the authority and powers of the Minister responsible.

If the Minister considers it appropriate, the competent parliamentary committee of the National Assembly shall hear the Minister and, as the case may be, the president and director general at least once each year to discuss their administrative management.

The parliamentary committee may examine the results achieved with regard to the administrative aspects of the strategic plan, and any other matter of an administrative nature under the authority of the Conseil de gestion that is noted in a report of the Auditor General or the Public Protector.

2005, c. 13, s. 68.

119. The Conseil de gestion shall also furnish to the Minister any information required by the Minister concerning its operations.

2001, c. 9, s. 119.

120. The books and accounts of the Conseil de gestion shall be audited by the Auditor General each year and whenever so ordered by the Government.

The auditor's report must accompany the report of operations and financial statements of the Conseil de gestion.

2001, c. 9, s. 120.

CHAPTER VII

PENAL PROVISIONS

121. Every person who

- (1) in order to obtain benefits, provides information knowing it to be false or misleading, or misrepresents a material fact,
- (2) assists or encourages another person to obtain or receive benefits, knowing that the person is not entitled thereto,
- (3) enters false information in any document required by the Minister under this Act or the regulations, or

(4) contravenes section 38 or 88.6,

(5) *(paragraph replaced)*,

is guilty of an offence and is liable to a fine of \$200 to \$2,000.

2001, c. 9, s. 121; 2005, c. 13, s. 69.

CHAPTER VIII

AMENDING PROVISIONS

122. *(Repealed).*

2001, c. 9, s. 122; 2005, c. 13, s. 71.

123. *(Amendment integrated into c. A-3.001, s. 62).*

2001, c. 9, s. 123.

124. *(Amendment integrated into c. A-3.001, s. 63).*

2001, c. 9, s. 124.

125. *(Amendment integrated into c. A-3.001, s. 67).*

2001, c. 9, s. 125.

126. *(Amendment integrated into c. A-25, s. 52).*

2001, c. 9, s. 126.

127. *(Amendment integrated into c. I-3, s. 1015).*

2001, c. 9, s. 127.

128. *(Amendment integrated into c. I-3, s. 1019.6).*

2001, c. 9, s. 128.

129. *(Amendment integrated into c. I-3, s. 1045).*

2001, c. 9, s. 129.

130. *(Amendment integrated into c. J-3, Sch. I).*

2001, c. 9, s. 130.

131. *(Amendment integrated into c. M-31, s. 12.0.2).*

2001, c. 9, s. 131.

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

2001, c. 9, s. 132.

133. *(Amendment integrated into c. M-31, s. 24.0.3).*

2001, c. 9, s. 133.

134. *(Repealed).*

2001, c. 9, s. 134; 2005, c. 13, s. 71.

135. *(Amendment integrated into c. M-31, s. 61).*

2001, c. 9, s. 135.

136. *(Repealed).*

2001, c. 9, s. 136; 2002, c. 46, s. 37.

137. *(Repealed).*

2001, c. 9, s. 137; 2002, c. 46, s. 37.

138. *(Repealed).*

2001, c. 9, s. 138; 2002, c. 46, s. 37.

139. *(Repealed).*

2001, c. 9, s. 139; 2005, c. 38, s. 404.

140. *(Repealed).*

2001, c. 9, s. 140; 2005, c. 13, s. 71.

141. *(Repealed).*

2001, c. 9, s. 141; 2005, c. 13, s. 71.

142. *(Repealed).*

2001, c. 9, s. 142; 2005, c. 13, s. 71.

143. *(Amendment integrated into c. S-32.001, s. 28).*

2001, c. 9, s. 143.

144. *(Repealed).*

2001, c. 9, s. 144; 2005, c. 13, s. 71.

145. *(Repealed).*

2001, c. 9, s. 145; 2005, c. 13, s. 71.

CHAPTER IX

MISCELLANEOUS AND TRANSITIONAL PROVISIONS

146. No benefit period may be established under this plan as commencing on a date prior to 1 January 2006.

2001, c. 9, s. 146.

147. The birth of a child gives entitlement to benefits only if the birth occurs on or after 1 January 2006.

Similarly, the adoption of a child gives entitlement to benefits only if the arrival of the child into the care of one of the parents for the purpose of the adoption occurs on or after 1 January

2006.

In addition, no benefit period may be established under this plan in respect of a birth occurring on or after 1 January 2006 if, in respect of that birth, a maternity benefit period began before that date under the Employment Insurance Act (Statutes of Canada, 1996, chapter 23).

2001, c. 9, s. 147; 2005, c. 13, s. 72.

148. Section 42.1 of the Act respecting occupational health and safety ([chapter S-2.1](#)), enacted by section 141 of chapter 9 of the statutes of 2001, does not apply to a worker who is compensated under any of sections 40 to 42 of the said Act from a date prior to 1 January 2006, regardless of the expected date of delivery.

2001, c. 9, s. 148.

149. This Act is deemed to have been in force in respect of the year 2005 as regards the application, by the effect of section 49, of sections 1025, 1026 and 1038 of the Taxation Act ([chapter I-3](#)).

2001, c. 9, s. 149.

150. The Conseil de gestion may, by way of a regulation made before 1 January 2008, enact any other transitional measure necessary for the carrying out of this Act.

If they so provide, regulations under this section may apply from any date not prior to 1 January 2006.

2001, c. 9, s. 150.

151. The Maternity Allowance Program (PRALMA) shall terminate on 1 January 2006.

2001, c. 9, s. 151.

152. The Minister of Employment and Social Solidarity is responsible for the administration of this Act, except Chapter IV, the administration of which comes under the responsibility of the Minister of Revenue.

2001, c. 9, s. 152; 2005, c. 13, s. 73.

NOTE

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.

153. Not later than 1 January 2011, the Minister shall submit a report to the Government on the carrying out of this Act.

The Minister shall table the report in the National Assembly within the next 15 days or, if the Assembly is not in session, within 15 days of resumption. The report shall be examined by the competent committee of the National Assembly.

2001, c. 9, s. 153.

154. (Omitted).

2001, c. 9, s. 154.

REPEAL SCHEDULES

In accordance with section 9 of the Act respecting the consolidation of the statutes and regulations (chapter R-3), chapter 9 of the statutes of 2001, in force on 1 March 2005, is repealed, except section 154, effective from the coming into force of chapter A-29.011 of the Revised Statutes.

In accordance with section 9 of the Act respecting the consolidation of the statutes and regulations (chapter R-3), sections 1 to 11, 13 to 70, 72 to 81, 83 and 84, 86 to 88, paragraph 2 of section 91, paragraph 1 of section 111, section 121, sections 123 to 133, section 135, section 143, sections 146 to 151 and section 153 of chapter 9 of the statutes of 2001, in force on 1 March 2006, are repealed effective from the coming into force of the updating to 1 March 2006 of chapter A-29.011 of the Revised Statutes.