

chapter A-29.011, r. 3

Updated to 1 April 2017

Regulation respecting parental insurance plan premiums

Act respecting parental insurance

(chapter A-29.011, s. 78)

DIVISION I

INTERPRETATION

1. In this Regulation, unless the context indicates otherwise,

“Act” means the Act respecting parental insurance (chapter A-29.011);

“adjustment payment” means an adjustment payment within the meaning of section 74.5 of the Act;

“applicable premium rate” means the premium rate referred to in subparagraph 1 of the first paragraph of section 6 of the Act;

“maximum insurable earnings” for a year means the maximum insurable earnings within the meaning of section 5 of the Act for that year;

“pay period” means the regular period for which an employee is paid or, if there is no regular period, the number of days for which an employee is actually paid.

O.C. 1249-2005, s. 1.

DIVISION II

ELIGIBLE WAGES

2. For the purposes of paragraph 2 of the definition of “eligible wages” of a person for a year, in respect of an employment and in relation to an establishment, set out in the first paragraph of section 43 of the Act, a prescribed amount paid to the person during the year is an amount, other than an amount referred to in the second paragraph, paid to the person in respect of that employment and that would be included in the total amount of earnings that the person has from all insurable employment within the meaning of section 2 of the Insurable Earnings and Collection of Premiums Regulations (SOR/97-33), made under section 108 of the Employment Insurance Act (S.C., 1996, chapter 23), if insurable earnings from that employment were determined for the year in respect of the person for the purposes of that Act.

The amount to which the first paragraph refers means fees paid on an hourly, half-day or full-day basis to the person in the year,

(1) as a member appointed by the Government to a commission, including an inquiry commission, an assessment committee, a committee or panel of experts or a working group constituted for a specified time; or

(2) as a member of a candidate selection or review committee created for that purpose under a law of Québec.

O.C. 1249-2005, s. 2; O.C. 66-2016, s. 1.

DIVISION III

PRESCRIBED PLAN

3. For the purposes of subparagraph 3 of the first paragraph of section 43.1 and subparagraph *b* of subparagraph 2 of the first paragraph of section 53.1 of the Act, a

prescribed plan is a plan established under a law of a state of the United States that meets the following conditions:

- (1) it is similar to the plan established by the Employment Insurance Act (S.C. 1996, c. 23); and
- (2) it provides for the payment of one or more benefits similar to one or more benefits for which payment is provided under the Act.

In this section, “state of the United States” means a state within the meaning of subparagraph *ii* of paragraph *a* of article 1 of the Agreement Between Canada and the United States Respecting Unemployment Insurance.

O.C. 1249-2005, s. 3.

DIVISION IV

DEDUCTION AT SOURCE

4. For the purposes of section 60 of the Act, the amount prescribed as the employee’s premium that an employer is required to deduct from the wages paid to an employee in respect of an employment corresponds to

- (1) the product obtained by multiplying the applicable premium rate by the aggregate of the amounts each of which is the portion of the employee’s eligible wages paid to the employee for the pay period in respect of the employment in relation to an establishment of the employer in Québec; or
- (2) the amount determined in the table drawn up by the Minister under section 60 of the Act, taking into account the portion of the employee’s eligible wages paid to the employee for the pay period in respect of the employment in relation to an establishment of the employer in Québec.

O.C. 1249-2005, s. 4.

5. Where the result obtained under paragraph 1 of section 4 is an amount containing a fraction of a cent,

- (1) the fraction is disregarded if it is less than one-half, unless the application of this rule operates to produce a result of zero; or
- (2) in all other cases, the fraction is counted as 1 cent.

O.C. 1249-2005, s. 5.

6. The amount prescribed that is determined pursuant to section 4 for a pay period must not exceed the difference between the product obtained by multiplying the applicable premium rate by the maximum insurable earnings for the year and the total of the premiums deducted by the employer from the employee’s wages since the beginning of the year or that should have been deducted under this Regulation.

Despite the foregoing, 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 new employer must, for the purpose of applying the rule provided for in the first paragraph, take into account the premiums deducted from the employee’s wages since the beginning of the year by the preceding employer.

O.C. 1249-2005, s. 6.

DIVISION V

RETURNS

O.C. 1249-2005, Div. V; O.C. 1176-2010, s. 1.

7. An employer is required to file an annual information return in prescribed form in respect of the eligible wages on which the employer is required to pay and from which the employer is required to deduct premiums under, respectively, sections 59 and 60 of the Act.

O.C. 1249-2005, s. 7; O.C. 1303-2009, s. 1; O.C. 1176-2010, s. 1.

7.1. Every person who pays 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) refers is required to file an annual information return in prescribed form in respect of the remuneration.

O.C. 1176-2010, s. 1.

7.2. Title XL of the Regulation respecting the Taxation Act (chapter I-3, r. 1) applies, with the necessary modifications, in respect of an information return provided for in this Division.

O.C. 1176-2010, s. 1.

DIVISION VI

EMPLOYMENT INSURANCE PREMIUMS AND PARENTAL INSURANCE PLAN PREMIUMS UNDER ANOTHER PROVINCE'S PLAN

8. For the purposes of section 65 of the Act, the amount prescribed is the aggregate of all amounts each of which is an amount that

(1) was deducted as a premium from the wages paid to the person in the year under the statute of another province referred to in section 74 of the Act or under the Employment Insurance Act (S.C. 1996, c. 23); and

(2) was remitted to the Government of Québec as a payment equivalent to an adjustment payment by the government of the other province or by the Government of Canada.

O.C. 1249-2005, s. 8.

9. For the purposes of the second paragraph of section 67 of the Act, the amount prescribed is the aggregate of all amounts each of which is an amount that

(1) was deducted or paid as a premium from the business income of the self-employed worker for the year under the statute of another province referred to in section 74 of the Act or under the Employment Insurance Act (S.C. 1996, c. 23); and

(2) was remitted to the Government of Québec as a payment equivalent to an adjustment payment by the government of the other province or by the Government of Canada.

O.C. 1249-2005, s. 9.

DIVISION VII

FINAL

10. *(Omitted).*

O.C. 1249-2005, s. 10.

REFERENCES

O.C. 1249-2005, 2005 G.O. 2, 5533

O.C. 1303-2009, 2009 G.O. 2, 4095

O.C. 1176-2010, 2011 G.O. 2, 8

O.C. 66-2016, 2016 G.O. 2, 1015