

chapter R-5, r. 1

Updated to 1 May 2017

**Regulation respecting contributions to the Québec Health Insurance Plan**

**Act respecting the Régie de l'assurance maladie du Québec**

(chapter R-5, ss. 35 and 36)

**1.** In this Regulation,

(a) "Act" means Division I of Chapter IV of the Act respecting the Régie de l'assurance maladie du Québec (chapter R-5);

(b) "Regulation respecting the Taxation Act" means the Regulation respecting the Taxation Act (chapter I-3, r. 1).

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R.R.Q., 1981, c. R-5, r. 1, s. 1; O.C. 778-94, s. 2.

**1.1.** *(Revoked).*

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O.C. 1931-86, s. 1; O.C. 778-94, s. 3; O.C. 36-96, s. 1; O.C. 1451-2000, s. 1; O.C. 1463-2001, s. 1.

**2.** *(Revoked).*

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R.R.Q., 1981, c. R-5, r. 1, s. 2; D. 839-88, s. 1.

**3.** The employer must file an annual information return in prescribed form with respect to the wages on which he must pay a contribution under section 34 of the Act or would be required to do so but for the fifth, sixth and seventh paragraphs of that section. Title XL of the Regulation respecting the Taxation Act (chapter I-3, r. 1), except section 1086R67 and the first paragraph of section 1086R71, applies, with the necessary modifications, to that return.

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R.R.Q., 1981, c. R-5, r. 1, s. 3; O.C. 778-94, s. 4; O.C. 1707-97, s. 108; O.C. 1451-2000, s. 2; O.C. 1463-2001, s. 2; O.C. 1116-2007, s. 1; O.C. 1303-2009, s. 1.

**3.1.** For the purposes of section 34 of the Act, the following employers are prescribed employers:

(a) the Ouje-Bougoumou Development Corporation;

(b) the Ouje-Bougoumou Eenuch Association.

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O.C. 1451-2000, s. 3.

**4.** For the purposes of section 34 of the Act, an agent-general, functionary or employee of the Gouvernement du Québec, serving outside Québec and who was a resident of Québec immediately prior to his appointment or employment by the Gouvernement du Québec, is deemed to report for work at an establishment of his employer in Québec.

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R.R.Q., 1981, c. R-5, r. 1, s. 4.

**5.** The proportion referred to in the fifth paragraph of section 34.1.6 of the Act is the proportion determined in accordance with sections 22R1 to 22R21 of the Regulation respecting the Taxation Act (chapter I-3, r. 1).

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O.C. 778-94, s. 5; O.C. 1463-2001, s. 3; O.C. 1116-2007, s. 2; O.C. 1303-2009, s. 2.

**REFERENCES**

R.R.Q., 1981, c. R-5, r. 1

O.C. 1931-86, 1986 G.O. 2, 3159

O.C. 839-88, 1988 G.O. 2, 2273 and 3869  
O.C. 778-94, 1994 G.O. 2, 2078  
O.C. 36-96, 1996 G.O. 2, 593  
O.C. 1707-97, 1997 G.O. 2, 6348  
O.C. 1451-2000, 2000 G.O. 2, 5885  
O.C. 1463-2001, 2001 G.O. 2, 6328  
O.C. 1116-2007, 2007 G.O. 2, 4042  
O.C. 1303-2009, 2009 G.O. 2, 4095