

chapter R-9, r. 2

**Regulation respecting contributions to the Québec Pension Plan**

Act respecting the Québec Pension Plan  
(chapter R-9, s. 81)

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## DIVISION I

### INTERPRETATION

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

(a) “basic exemption” means the exemption provided for in section 42 of the Act;

(b) “Act” means the Act respecting the Québec Pension Plan (chapter R-9);

(c) “pay period” means the usual period for which an employee is paid or, if there is no usual period, the number of days for which he is actually paid;

(d) (*paragraph revoked*);

(e) “continuous employment” means employment other than that described in paragraph *f*;

(f) “non-continuous employment” means employment carried out in the service of an employer who carries on a business or has at least one full-time employee by:

i. an employee whose pay period is less than 7 days; or

ii. an employee normally occupied in the same kind of employment for more than one employer in turn.

R.R.Q., 1981, c. R-9, r. 2, s. 1; O.C. 1149-2006, s. 1.

## DIVISION II

### PERIODIC EXEMPTION

**2.** Where an employee is engaged in continuous employment, the exemption per pay period is:

(a) in the case of the usual period for which the employee is paid, the quotient obtained by dividing the basic exemption for the year by the number of times the pay period would occur in the year if its length were the same for the entire year;

(b) where there is no usual period for which the employee is paid, the portion of the basic exemption for the year that the number of days contained in the pay period or since the beginning of the year is over 365, whichever is the earlier date.

R.R.Q., 1981, c. R-9, r. 2, s. 2.

**3.** The exemption per pay period provided for in section 2 must not be less than the quotient obtained by dividing the basic exemption for the year by 53 in the case referred to in paragraph *a* of that section and by 52 in the case referred to in paragraph *b* of that section.

R.R.Q., 1981, c. R-9, r. 2, s. 3; O.C. 1249-2005, s. 1.

**4.** When an employee is engaged in non-continuous employment, the exemption per pay period is:

(a) for each hour paid, the quotient obtained by dividing the basic exemption for the year by 2,000, if he is paid on an hourly basis;

(b) for each day paid, the quotient obtained by dividing the basic exemption for the year by 240, in all other cases.

R.R.Q., 1981, c. R-9, r. 2, s. 4.

**5.** When the result obtained under sections 2 to 4 is an amount containing a fraction of a cent, such fraction is not taken into account.

R.R.Q., 1981, c. R-9, r. 2, s. 5.

### **DIVISION III**

#### **DEDUCTION AT SOURCE**

**6.** The employer must deduct from the salary and wages described in the second paragraph of section 50 of the Act paid by the employer, as the employee's contribution,

(a) the amount obtained by multiplying the amount by which the salary and wages exceeds the exemption for the pay period referred to in Division II pertaining to the salary and wages by one of the following rates:

- i. 1.9% for the year 1987,
- ii. 2% for the year 1988,
- iii. 2.1% for the year 1989,
- iv. 2.2% for the year 1990,
- v. 2.3% for the year 1991,
- vi. 2.4% for the year 1992,
- vii. 2.5% for the year 1993,
- viii. 2.6% for the year 1994,
- ix. 2.7% for the year 1995,
- x. 2.8% for the year 1996,
- xi. 3% for the year 1997,
- xii. 3.2% for the year 1998,
- xiii. 3.5% for the year 1999,
- xiv. 3.9% for the year 2000,
- xv. 4.3% for the year 2001,
- xvi. 4.7% for the year 2002,
- xvii. 4.95% for the years 2003 to 2011,
- xviii. 5.025% for the year 2012,
- xix. 5.1% for the year 2013;
- xx. 5.175% for the year 2014;
- xxi. 5.25% for the year 2015; or

(b) the amount determined in Table A or B drawn up by the Minister of Revenue under section 59 of the Act for the pay period pertaining to the salary and wages if such a period is provided therein.

However, the exemption must be taken into account only once with respect to the same pay period.

R.R.Q., 1981, c. R-9, r. 2, s. 6; O.C. 1868-86, s. 1; O.C. 1692-94, s. 1; O.C. 1636-95, s. 3; O.C. 1561-96, s. 1; O.C. 1707-97, s. 109; O.C. 1451-2000, s. 1; O.C. 1149-2006, s. 2; O.C. 390-2012, s. 1; O.C. 701-2013, s. 1; O.C. 66-2016, s. 1.

**7.** Where the result obtained under subparagraph *a* of the first paragraph of section 6 is an amount containing a fraction of a cent, the fraction is disregarded if it is less than one-half and is counted as 1 cent in all other cases.

R.R.Q., 1981, c. R-9, r. 2, s. 7.

**7.1.** If the salary and wages described in the second paragraph of section 50 of the Act of an employee for a pay period exceeds the exemption for the pay period referred to in Division II pertaining to the salary and wages, the result obtained under subparagraph *a* of the first paragraph of section 6 and section 7 is at least 1 cent.

O.C. 1249-2005, s. 2; O.C. 1149-2006, s. 3.

**8.** The contribution deducted under section 6 for a pay period shall not exceed the amount obtained by subtracting total contributions deducted from the employee's remuneration by the employer since the beginning of the year, or that should have been deducted under this Regulation or an equivalent plan, from the amount obtained by multiplying the employee's maximum contributory earnings for the year within the meaning of section 44 of the Act by one of the following rates:

- (a) 1.9% for the year 1987;
- (b) 2% for the year 1988;
- (c) 2.1% for the year 1989;
- (d) 2.2% for the year 1990;
- (e) 2.3% for the year 1991;
- (f) 2.4% for the year 1992;
- (g) 2.5% for the year 1993;
- (h) 2.6% for the year 1994;
- (i) 2.7% for the year 1995;
- (j) 2.8% for the year 1996;
- (k) 3% for the year 1997;
- (l) 3.2% for the year 1998;
- (m) 3.5% for the year 1999;
- (n) 3.9% for the year 2000;
- (o) 4.3% for the year 2001;
- (p) 4.7% for the year 2002;

- (q) 4.95% for the years 2003 to 2011;
- (r) 5.025% for the year 2012;
- (s) 5.1% for the year 2013;
- (t) 5.175% for the year 2014;
- (u) 5.25% for the year 2015.

Despite the foregoing, where, during a year that is subsequent to the year 2003, an employer immediately succeeds another employer as a consequence of the formation or dissolution of a legal person or of the acquisition of a major portion of the property of an undertaking or of a separate part of an undertaking, without there being an interruption of the services furnished by an employee, the aggregate of all the contributions that the new employer is required to deduct for the year under section 6 in respect of the employee must not be greater than the amount obtained by subtracting the aggregate of all the contributions that the preceding employer paid for the year in respect of the employee, to the extent that the employer was not reimbursed and is not entitled to be so reimbursed, from the amount obtained by multiplying the employee's maximum contributory earnings for the year within the meaning of section 44 of the Act by one of the following rates:

- (a) 4.95% for the years 2004 to 2011;
- (b) 5.025% for the year 2012;
- (c) 5.1% for the year 2013;
- (d) 5.175% for the year 2014;
- (e) 5.25% for the year 2015.

R.R.Q., 1981, c. R-9, r. 2, s. 8; O.C. 1868-86, s. 2; O.C. 1692-94, s. 2; O.C. 1636-95, s. 4; O.C. 1561-96, s. 2; O.C. 1707-97, s. 110; O.C. 1249-2005, s. 3; O.C. 1116-2007, s. 1; O.C. 390-2012, s. 2; O.C. 701-2013, s. 2; O.C. 66-2016, s. 2.

**9.** When an employer transfers an employee during a pay period from an establishment in Québec to an establishment outside Québec where an equivalent plan exists, or vice-versa, the employer must make the deduction for that period as if the employee had worked during the entire pay period at the establishment to which he is transferred.

R.R.Q., 1981, c. R-9, r. 2, s. 9.

**10.** Where an employee is transferred from one employer to another in the cases and under the circumstances provided for in paragraph *h* of section 81 of the Act, the new employer may, for the purposes of section 8, take into account the contributions which should have been deducted from the remuneration paid to such employee by the previous employer during the year.

R.R.Q., 1981, c. R-9, r. 2, s. 10; O.C. 1636-95, s. 5.

## DIVISION IV

### RETURNS

R.R.Q., 1981, c. R-9, r. 2, Div. IV; O.C. 840-88, s. 1; O.C. 1176-2010, s. 1.

**11.** An employer must file an annual information return in prescribed form in respect of the salary and wages described in the second paragraph of section 50 of the Act on which the employer is required to pay or from which the employer is required to deduct a contribution under section 52 or 59 of the Act.

R.R.Q., 1981, c. R-9, r. 2, s. 11; O.C. 1868-86, s. 3; O.C. 840-88, s. 2; O.C. 1636-95, s. 6; O.C. 1633-96, s. 49; O.C. 1249-2005, s. 4; O.C. 1149-2006, s. 4; O.C. 1303-2009, s. 1; O.C. 1176-2010, s. 1.

**11.1.** 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.

**11.2.** 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 V

*(Revoked)*

R.R.Q., 1981, c. R-9, r. 2, Div. V; O.C. 1149-2006, s. 5.

**12.** *(Revoked)*.

R.R.Q., 1981, c. R-9, r. 2, s. 12; O.C. 1149-2006, s. 5.

## DIVISION VI

### MAXIMUM PENSIONABLE EARNINGS

**13.** The computation of the Maximum Pensionable Earnings for a given year under the fifth and sixth paragraphs of section 40 of the Act must be made as soon as the first revision of the average weekly salaries and wages of the Industrial Composite in Canada for the month of June of the preceding year is published by Statistics Canada.

R.R.Q., 1981, c. R-9, r. 2, s. 13; O.C. 1831-87, s. 1.

**14.** The averages prescribed in the fifth and sixth paragraphs of section 40 and in the first paragraph of section 40.3 of the Act are computed by dividing the sum of the average weekly salaries and wages of the Industrial Composite in Canada for each month of the period by the corresponding number of months.

R.R.Q., 1981, c. R-9, r. 2, s. 14; O.C. 1831-87, s. 1.

**15.** *(Revoked)*.

R.R.Q., 1981, c. R-9, r. 2, s. 15; O.C. 1831-87, s. 2.

**16.** Where the result obtained under section 14 or the Maximum Pensionable Earnings for a year computed in accordance with the fifth and sixth paragraphs of section 40 of the Act is an amount containing a fraction of

a cent, that fraction is disregarded if it is less than one-half of a cent and is counted as 1 cent if it is half a cent or more.

R.R.Q., 1981, c. R-9, r. 2, s. 16; O.C. 1831-87, s. 3.

**17.** For the purposes of the fifth and sixth paragraphs of section 40 of the Act, where a ratio is computed and the quotient thereby obtained includes more than 3 decimals, only the first 3 are retained and the third is increased by one unit if the fourth decimal is greater than 4.

R.R.Q., 1981, c. R-9, r. 2, s. 17; O.C. 1831-87, s. 3.

## **DIVISION VII**

*(Revoked)*

R.R.Q., 1981, c. R-9, r. 2, Div. VII; O.C. 1451-2000, s. 2.

**18.** *(Revoked)*.

R.R.Q., 1981, c. R-9, r. 2, s. 18; O.C. 2824-82, s. 2; O.C. 2485-83, s. 2; O.C. 2729-84, s. 1; O.C. 2585-85, s. 1; O.C. 1868-86, s. 4; O.C. 1831-87, s. 4; O.C. 1820-88, s. 1; O.C. 1803-89, s. 1; O.C. 1690-90, s. 1; O.C. 1658-91, s. 1; O.C. 1800-92, s. 1; O.C. 1647-93, s. 1; O.C. 1692-94, s. 3; O.C. 1563-95, s. 1; O.C. 1561-96, s. 3; O.C. 1707-97, s. 111; O.C. 1466-98, s. 1; M.O. 2000-12-11; O.C. 1451-2000, s. 2.

SOURCE DEDUCTIONS RESPECTING THE QUÉBEC PENSION PLAN

TABLES A AND B

*See 2008 G.O. 2, 5155*

R.R.Q., 1981, c. R-9, r. 2, Table A; O.C. 3123-81, s. 1; O.C. 2824-82, s. 1; O.C. 2485-83, s. 1; O.C. 2729-84, s. 1; O.C. 2585-85, s. 1; O.C. 1868-86, s. 5; O.C. 1831-87, s. 5; O.C. 1820-88, s. 2; O.C. 1803-89, s. 2; O.C. 1690-90, s. 2; O.C. 1658-91, s. 2; O.C. 1800-92, s. 2; O.C. 1647-93, s. 2; O.C. 1692-94, s. 4; O.C. 1563-95, s. 2; O.C. 1561-96, s. 4; O.C. 1707-97, s. 112; O.C. 1466-98, s. 2; M.O. 99-12-16; M.O. 2000-12-11; O.C. 1451-2000, s. 3; M.O. 2001-11-28; M.O. 2002-11-28; M.O. 2003-12-05; M.O. 2004-11-24; M.O. 2005-11-29; Decision 2006-11-15; M.O. 2007-11-23; M.O. 2008-11-05.

UPDATES

R.R.Q., 1981, c. R-9, r. 2  
O.C. 3123-81, 1981 G.O. 2, 3416  
O.C. 2824-82, 1982 G.O. 2, 3620  
O.C. 2485-83, 1983 G.O. 2, 3854  
O.C. 2729-84, 1984 G.O. 2, 4101  
O.C. 2585-85, 1985 G.O. 2, 4357 and 1986 G.O. 2, 291  
O.C. 1868-86, 1986 G.O. 2, 2968  
O.C. 1831-87, 1987 G.O. 2, 4182  
O.C. 840-88, 1988 G.O. 2, 2275  
O.C. 1820-88, 1988 G.O. 2, 4034  
O.C. 1803-89, 1989 G.O. 2, 4225  
O.C. 1690-90, 1990 G.O. 2, 2948  
O.C. 1658-91, 1991 G.O. 2, 4829  
O.C. 1800-92, 1992 G.O. 2, 5306  
O.C. 1647-93, 1993 G.O. 2, 6455  
O.C. 1692-94, 1994 G.O. 2, 4589  
O.C. 1563-95, 1995 G.O. 2, 3454  
O.C. 1636-95, 1995 G.O. 2, 3596  
O.C. 1561-96, 1996 G.O. 2, 5368  
O.C. 1633-96, 1996 G.O. 2, 5523  
O.C. 1707-97, 1997 G.O. 2, 6348  
O.C. 1466-98, 1998 G.O. 2, 4610  
M.O. 99-12-16, 1999 G.O. 2, 5259  
M.O. 2000-12-11, 2000 G.O. 2, 5735  
O.C. 1451-2000, 2000 G.O. 2, 5885  
M.O. 2001-11-28, 2001 G.O. 2, 6191  
M.O. 2002-11-28, 2002 G.O. 2, 6323  
M.O. 2003-12-05, 2003 G.O. 2, 3637  
M.O. 2004-11-24, 2004 G.O. 2, 3292  
M.O. 2005-11-29, 2005 G.O. 2, 5242  
O.C. 1249-2005, 2005, G.O. 2, 5533  
M.O. 2006-11-15, 2006 G.O. 2, 3693  
O.C. 1149-2006, 2006 G.O. 2, 4087  
M.O. 2007-11-23, 2007 G.O. 2, 3691  
O.C. 1116-2007, 2007 G.O. 2, 4042  
M.O. 2008-11-05, 2008 G.O. 2, 5153  
O.C. 1303-2009, 2009 G.O. 2, 4095  
O.C. 1176-2010, 2011 G.O. 2, 8  
O.C. 390-2012, 2012 G.O. 2, 1312  
O.C. 701-2013, 2013 G.O. 2, 1829  
O.C. 66-2016, 2016 G.O. 2, 1015