



NATIONAL ASSEMBLY

FIRST SESSION

THIRTY-SIXTH LEGISLATURE

Bill 140

An Act respecting parental insurance

Introduction

**Introduced by
Madam Pauline Marois
Minister of Child and Family Welfare**

**Québec Official Publisher
2000**

EXPLANATORY NOTES

This bill establishes a parental insurance plan, the object of which is to give eligible workers entitlement to maternity leave benefits and paternity and parental leave benefits for a leave of absence taken following the birth of a child, and adoption leave benefits for a leave of absence taken for the adoption of a minor.

A worker, whether an employee or self-employed, is eligible under the plan if he or she contributes to the plan, has insurable earnings during his or her qualifying period equal to or greater than \$2,000, and has had an interruption of earnings related to a leave of absence covered by the plan. In addition, a worker must be resident in Québec at the beginning of his or her benefit period, and on 31 December of the year preceding the beginning of the benefit period in the case of a self-employed worker. The maximum insurable earnings corresponds to the maximum in effect at the Commission de la santé et de la sécurité du travail.

The number of weeks during which benefits are payable for each type of leave, the rates of benefits and the method for calculating benefits are to be determined by government regulation.

The plan is to be administered by the Régie des rentes du Québec. In addition to administrative provisions, the bill contains provisions relating to the payment and repayment of benefits. In addition, the bill allows for the review of the decisions of the Board and provides for a remedy before the Administrative Tribunal of Québec.

The bill provides that employees, by deduction at source, employers and self-employed workers are to contribute to the plan according to the rates prescribed by the Government. Provisions relating to premium refunds and adjustment payments are also contained in the bill. Premiums are to be collected by the Minister of Revenue who is responsible for the administration of the chapter dealing with premiums. That chapter constitutes a fiscal law within the meaning of the Act respecting the Ministère du Revenu.

The Minister of Child and Family Welfare is responsible for the administration of the Act and is to be assisted by an advisory committee formed of representatives of employers, employees, self-

employed workers and the Government. By virtue of their offices, the Deputy Minister of Child and Family Welfare and the President of the Régie des rentes du Québec, or their representatives, are members of the committee.

The bill provides that the Minister is to report to the Government on the carrying out of the Act within five years of its coming into force. The report will be tabled before the National Assembly and examined by the competent parliamentary committee.

The bill contains consequential amendments, and transitional provisions.

LEGISLATION AMENDED BY THIS BILL :

- Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001);
- Act respecting the Ministère du Revenu (R.S.Q., chapter M-31);
- Act respecting occupational health and safety (R.S.Q., chapter S-2.1).

Bill 140

AN ACT RESPECTING PARENTAL INSURANCE

THE PARLIAMENT OF QUÉBEC ENACTS AS FOLLOWS :

CHAPTER I

ESTABLISHMENT, OBJECT AND ELIGIBILITY

1. A parental insurance plan is hereby established.
2. The object of the plan is to give eligible workers entitlement to maternity leave benefits and paternity and parental leave benefits for a leave of absence taken following the birth of a child, and adoption leave benefits for a leave of absence taken for the adoption of a minor.
3. A person is eligible under the parental insurance plan if
 - (1) the person pays premiums to this plan or unreduced premiums under the Employment Insurance Act (Statutes of Canada, 1996, chapter E-5.6);
 - (2) the person is resident in Québec at the beginning of the benefit period and the person whose insurable earnings derive from a business 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 is equal to or greater than \$2,000; and
 - (4) the person has had an interruption of earnings as defined by regulation of the Government.
4. The maximum insurable earnings, for the year (*insert here the year of coming into force of this section*), is (*insert here the maximum yearly insurable earnings established, for the year of coming into force of this section, under section 66 of the Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001)*). The amount shall correspond to the maximum earnings of (*insert here the maximum yearly insurable earnings established for the year of coming into force of this section, without application of the third paragraph of section 66 of that Act*), rounded off as provided in the third paragraph.

For each subsequent year, the maximum insurable earnings is equal to the maximum insurable earnings for the preceding year, established without

rounding off under the third paragraph, multiplied by the ratio that the average, for the 12-month period ending on 30 June in the preceding year, of the average weekly earnings of the industrial composite in Québec for each month included in that period, as published by Statistics Canada, is of the average, for the 12-month period ending at the end of the month of June in the year immediately preceding that preceding year, of the average weekly earnings of the industrial composite in Québec for each month included in that period, as published by Statistics Canada.

The maximum insurable earnings is established to the highest \$500 and is applicable from 1 January each year.

For the purposes of this section, the data provided by Statistics Canada at 1 October of the year preceding the year in which the maximum insurable earnings is calculated are used. If, on that date, the data provided by Statistics Canada are incomplete, the data available at that time shall be used to establish the maximum insurable earnings.

Where a new method is adopted by Statistics Canada to determine the average weekly earnings, the calculation of the maximum insurable earnings shall be adjusted according to the changes in the average weekly earnings from 1 January of the year following the change in the method.

CHAPTER II

BENEFITS

DIVISION I

CONDITIONS FOR PAYMENT OF BENEFITS

5. The maximum number of weeks of benefits granted for the leaves of absence covered by this plan and the period within which benefits may be paid shall be determined by regulation of the Government. The limits of the benefit period as well as the conditions according to which a benefit period may be extended or terminated shall be fixed in the regulation.

The regulation may also determine cases in which the number of weeks for parental or adoption leave may be increased.

6. No benefits under this plan shall be granted unless a claim for benefits is filed, unless an exemption is provided by regulation of the Government.

The Government shall also specify, by regulation, the information and documents that must accompany a claim for benefits. In addition, the Régie des rentes du Québec may require the claimant to provide any other information or document it considers necessary.

7. The benefits payable for any leave covered by this plan, except a maternity leave, shall be granted only if the parent usually 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.

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

9. 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 Government may determine by regulation the manner in which weeks of benefits are to be divided between the parents.

10. In the event of the death of a parent, whether or not the parent was eligible under this plan, the number of weeks of maternity or paternity benefits to which the parent could have been entitled and for which benefits have not been paid to the parent shall be added to the maximum number of weeks of parental benefits of the surviving parent.

11. A termination of pregnancy occurring after the nineteenth week of pregnancy gives entitlement to the payment of benefits for the same number of weeks as the number fixed for a maternity leave.

12. A person who adopts the child of his or her spouse is not entitled to benefits under this plan.

DIVISION II

CALCULATION AND PAYMENT OF BENEFITS

13. The amount of weekly benefits payable under this plan shall be equal to the proportion, determined by regulation of the Government, of the average weekly earnings of the person entitled thereto. The person's average weekly earnings shall be calculated in accordance with the regulation.

14. The Government shall fix the rate of benefits by regulation.

The rate may vary depending on the weeks of benefits concerned or according to the maximum number of weeks of benefits.

In addition, the regulation may set out the conditions on which the rate may be increased where the family income of the recipient is below the threshold determined in the regulation.

15. Benefits are based on the average weekly earnings of the person entitled to benefits; a person's average weekly earnings means the average of the person's insurable earnings, apportioned in the manner provided by regulation, for such number of weeks in the person's qualifying period as is determined in the regulation.

The regulation shall define the qualifying period of a person and the conditions on which the period may be extended.

16. For the purposes of section 15, insurable earnings shall include

(1) the amount of insurable earnings from employment, which is all wages on which a person must pay a premium under Chapter IV or insurable earnings as defined by the Employment Insurance Act;

(2) the amount of insurable earnings from a business, which corresponds to the amount by which any amount that is a person's earnings for the year from a business calculated according to Part I of the Taxation Act (R.S.Q., chapter I-3), except income under paragraph v of section 87 and section 154.1 of that Act, exceeds any amount that is the person's loss so calculated, for the year, from a business and on which the person must pay a premium.

17. Where the amount of the benefits cannot be finally determined, interim benefits may be paid. If the final amount is higher than that of the interim benefits, the recipient is entitled to the difference; in the opposite case, the excess amount shall be deducted from subsequent payments or be recovered as determined by the Board.

18. 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 Government.

DIVISION III

REPAYMENT OF BENEFITS

19. 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.

20. An action for the recovery of benefits unduly paid is prescribed after the lapse of three years. If the person who received the benefits acted in bad faith, the prescriptive period runs from the date on which the Board became aware of the exigibility of the amount; no action may, however, be instituted if 15 years have elapsed from the date of payment of the benefits.

21. The formal notice to repay an amount received without entitlement shall state the reasons why the debt is owed, the amount of the debt and the debtor's right to apply for a review of the decision within the period prescribed by section 30.

The formal notice interrupts prescription.

22. The debtor must repay any amount owed within the time and in accordance with the terms and conditions determined by regulation of the Government, unless the debtor and the Board agree otherwise.

The Board may, notwithstanding an application for review or a proceeding brought before the Administrative Tribunal of Québec by the debtor, make deductions from any benefit payment that becomes payable to the debtor.

23. Failing payment by the debtor, the Board 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, the day after a decision of the Administrative Tribunal of Québec confirming all or part of the decision of the Board, issue a certificate

(1) stating the debtor's name and address ;

(2) attesting the amount of the debt ;

(3) attesting the failure of the debtor to appeal from the decision rendered following a review or confirming the final decision maintaining the decision, as the case may be.

From the filing of the certificate in the office of the court of competent jurisdiction, the decision of the Board or of the Administrative Tribunal of Québec becomes executory as if it were a final judgment of the competent court, not subject to appeal, and has all the effects of such a judgment.

24. The Board may, even after the decision becomes executory, cancel all or part of the debt if it considers, in the circumstances, that recovery of the debt would be inappropriate.

DIVISION IV

SPECIAL PROVISIONS

25. Benefit payments are unassignable and unseizable, except for the recovery of benefits unduly paid as a result of fraud or misrepresentation.

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

The Government may, by regulation, determine the cases in which the Board may consider that a change in a person's situation has been notified to it.

27. The Board may require a person receiving benefits to provide it with documents or information to ascertain whether the person is entitled to receive benefits.

The Board may, during its inquiry, suspend the payment of benefits if it 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 Board.

28. For the purpose of adjusting the amount of the benefits, the Board shall verify with the Ministère du Revenu whether the amount of income from a person's business on which the person has paid taxes coincides with the amount of income declared by the person in filing a claim for benefits.

29. The employer is bound to establish evidence of a person's interruption of earnings within the time and on the conditions prescribed by regulation of the Government.

CHAPTER III

REVIEW AND REMEDIES

30. The Board may, of its own initiative or on an application by any interested person, review any decision it 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 Board 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.

31. The Board shall make a decision with dispatch and inform the person concerned of his or her right to contest the decision in the manner set out in section 32.

Any unfavourable decision made by the Board must include reasons.

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

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

34. The accuracy of the information disclosed by the Ministère du Revenu is not within the jurisdiction of the Board or the Administrative Tribunal of Québec. Any contestation in that respect shall be brought under the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31).

CHAPTER IV

PREMIUMS

DIVISION I

DEFINITIONS AND APPLICATION

35. In this chapter and the regulations under it, unless the context indicates a different meaning,

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

“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 an employer within the meaning of section 1 of the Taxation Act;

“income from a business” means prescribed income from a business;

“Minister” means the Minister of Revenue;

“self-employed worker” means a person whose income for the year derives from a business carried on by the person;

“wages” means prescribed wages;

“work income” of a person for a year means the total, for the year, of the person’s wages and the person’s income from a business carried on by the person.

36. For the purposes of this chapter, a reference to wages or a similar amount that an employer pays or has paid is a reference to wages or a similar

amount that the employer pays, allocates, grants or awards or has paid, allocated, granted or awarded.

37. The Government shall prescribe the criteria to be used to establish that an employee, in relation either to a type of wages paid to the employee or to one or more of the employer's establishments, is for the purposes of this chapter, considered to report to work at an establishment of the employer.

38. Except where inconsistent with this chapter or a regulation under it, sections 1000 to 1026.0.1, 1026.2 and 1037 to 1079.16 of the Taxation Act and Chapters III.1 and III.2 of the Act respecting the Ministère du Revenu apply, with the necessary modifications, to this chapter.

DIVISION II

PAYMENT OF PREMIUMS

39. Every employee resident in Québec on the last day of a year is required, for that year, to pay the premium determined under Division III, in the manner set out in that division.

40. 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.

41. Every self-employed worker resident in Québec on the last day of a year is required, for that year, to pay the premium determined under Division III, in the manner set out in that division.

42. Notwithstanding sections 39 and 41, where the work income of an employee or self-employed worker for a year is less than \$2,000, no premium is payable under this chapter.

43. Notwithstanding sections 39 and 41, this chapter does not apply in respect of a person who, under section 982 or 983 of the Taxation Act or any of paragraphs *a* to *c* of section 96 of the Act respecting the Ministère du Revenu, is exempt from the tax provided for the year under Part I of the Taxation Act.

44. For the purposes of sections 47, 52, 54 and 56, where an employee or a self-employed worker dies or ceases to be resident in Canada during a year, the last day of the year is deemed to be the day of death or the last day on which the employee or self-employed worker was resident in Canada, as the case may be.

45. Where, for the purposes of Part I of the Taxation Act, a person is deemed to have been resident in Québec throughout a year, the person is deemed for the purposes of this chapter and subject to the second paragraph, to have been resident in Québec throughout the year.

The first paragraph does not apply in respect of a person who is deemed, for the purposes of Part I of the Taxation Act, to have been resident in Québec pursuant to paragraph *a* of section 8 of that Act.

DIVISION III

CALCULATION AND PAYMENT OF PREMIUMS

46. For the purposes of this chapter, the Government shall determine, for a year,

- (1) the rate of assessment applicable to determine an employee's premium ;
- (2) the rate of assessment applicable to determine an employer's premium ;
- (3) the rate of assessment applicable to determine a self-employed worker's premium.

47. An employee is required to pay for a year, by deduction at source, a premium equal to the product obtained by multiplying the rate of assessment applicable by the lesser of

- (1) the wages paid to the employee by the employer in the year ; and
- (2) the maximum insurable earnings in respect of the employee for the year.

48. Every employer is required to pay to the Minister each year, in respect of each employee, a premium equal to the product obtained by multiplying the rate of assessment applicable by the lesser of the following amounts :

- (1) the wages paid to the employee by the employer in the year ;
- (2) the maximum insurable earnings in respect of the employee for the year.

49. Every employer is required to deduct, each year, from the wages paid in the year to an employee, even wages paid pursuant to a judgment, the amount prescribed as the employee's premium.

50. 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, 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 48.

51. Any employer who neglects to deduct an amount prescribed under section 49 from the wages paid to an employee is bound to pay that amount to the Minister.

The employer may, however, make that deduction from the wages paid to the employee within 12 months following the employer's neglect.

The employer may not, however, deduct from any payment of wages in addition to the amount prescribed under section 49, more than one other prescribed amount that the employer neglected to deduct.

52. An employee resident in Québec on the last day of a year who, in respect of employment, reports for work at an establishment of the employer situated in Canada outside Québec or, if the employee is not required to report for work at an establishment of the employer and receives wages paid from such an establishment in Canada outside Québec, is required to pay for that year a premium equal to the lesser of

(1) the product obtained by multiplying the rate of assessment applicable by the aggregate of the amounts each of which is equal to the wages that an employer pays to the employee in the year in respect of such employment; and

(2) the product obtained by multiplying the rate of assessment applicable by the amount by which the employee's maximum insurable earnings for the year exceeds the quotient obtained by dividing the deductions at source from the employee's wages for the year under this chapter by that rate.

53. Notwithstanding section 52, an employee who is resident in Québec on the last day of a year may deduct the amount prescribed from the employee's premium payable for the year.

54. A self-employed worker resident in Québec on the last day of a year is required to pay for the year a premium equal to the product obtained by multiplying the rate of assessment applicable by the amount by which the amount determined under paragraph 1 exceeds the amount determined under paragraph 2:

(1) the lesser, for the year, of the income from a business carried on by the person and the person's maximum insurable earnings as a self-employed worker;

(2) the amount by which the quotient obtained by dividing the rate of assessment applicable prescribed under paragraph 1 of section 46 by the aggregate of

(a) the deductions at source made from the person's wages for the year under this chapter;

(b) the premium the person is required to pay for the year as provided in section 52; and

(c) the amount the person may deduct under section 53 from the premium payable for that year under section 52,

exceeds any amount of premium overpayment for the year refunded to the person under section 58.

55. A self-employed worker who is not required, under Part I of the Taxation Act, 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.

56. The Government shall determine the circumstances in which an employee, an employer or a self-employed worker may have made a premium overpayment and the calculation to be used to determine whether, for a year, an employee, an employer or a self-employed worker has made an overpayment.

57. Where an employer pays as an employee's premium an amount the employer omitted to deduct, that amount is, for the purposes of sections 52, 54 and 56, deemed to have been deducted by the employer as an employee's premium.

DIVISION IV

REFUNDS

58. 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.

59. Where an employer has made a premium overpayment for a year, the employer may obtain a refund of the overpayment if the employer applies therefor to the Minister within four years following the end of the year during which the overpayment was made. The application must be made in writing and be accompanied with the documents and information enabling the Minister to establish entitlement to a refund.

60. An employee who, on the last day of a year, was resident in Canada outside Québec and in respect of whom amounts have been deducted in Québec in relation to a premium payable under this chapter is not entitled to a refund of any amount so deducted nor may the employee apply the amount against any amount that may be owed by the employee in Québec.

The employer of an employee described in the first paragraph is not entitled to a refund of the portion of the amounts paid by the employer in relation to amounts referred to in the first paragraph that were deducted and paid as an adjustment payment under section 62.

61. Where an amount is refunded or applied to another liability, interest shall be paid on the amount, at the rate fixed under section 28 of the Act respecting the Ministère du Revenu and for the period determined in section 30 of that Act.

DIVISION V

PAYMENTS AND ADJUSTMENTS

62. The Government shall prescribe the circumstances in which the Minister may make an adjustment payment to the Government of Canada and the calculation to be used to establish the payment.

The Minister may, with the authorization of the Government, sign with the Government of Canada any agreement considered necessary for the purposes of this section.

DIVISION VI

MISCELLANEOUS PROVISIONS

63. The Minister shall remit to the Board 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 adjusting for prescribed collection costs.

64. Where a payment is made to the Minister as partial payment of tax under the Taxation Act and of a premium under this Act or a contribution under the Act respecting the Québec Pension Plan (R.S.Q., chapter R-9), the payment must, notwithstanding any contrary indication, first be applied to the contribution under the Act respecting the Québec Pension Plan and, if applicable, to the premium under this Act.

65. Where, during a year, an employer immediately succeeds another employer following the formation or dissolution of a partnership or 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 furnished by the employee, the following rules apply :

(1) for the purposes of section 47, the employer is deemed to be the preceding employer ; and

(2) the premium the employer is required to pay under section 48 is deemed to be equal to the amount by which the premium each of the employer's employees is required to pay under section 47 exceeds the aggregate of the amounts that the preceding employer deducted from the remuneration paid to each of those employees for the year as employee premiums.

66. 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.

67. This chapter is a fiscal law within the meaning of the Act respecting the Ministère du Revenu.

CHAPTER V

ADMINISTRATION

68. The Régie des rentes du Québec, referred to in this Act as the Board, is responsible for the administration of the parental insurance plan. For such purposes, the Board shall, in addition to the powers conferred by this Act, exercise any of the powers provided by the Act respecting the Québec Pension Plan as are necessary, including the power of inquiry under section 30 of that Act.

In exercising its functions, the Board may also

(1) conduct or commission studies and research, and make to the Minister recommendations concerning any matter relating to this Act ;

(2) perform any task assigned to it by the Government.

69. The Board may enter into an agreement with any person, association, partnership or body, and with the Government, a government department or a government body.

It 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.

70. The Board shall make agreements with certain public bodies, in particular the Ministère du Revenu and the Commission de la santé et de la sécurité du travail, concerning the communication of the information required for the purposes of this Act.

71. The Board may borrow moneys from the Minister of Finance out of the financing fund of the Ministère des Finances established under section 69.1 of the Financial Administration Act (R.S.Q., chapter A-6).

The Minister of Finance may advance moneys from the consolidated revenue fund to the Board, with the authorization of the Government and on the conditions it fixes.

72. The second paragraph of section 34 and section 35 of the Act respecting the Québec Pension Plan apply, with the necessary modifications, for the purpose of the administration of this Act.

73. The Board must, not later than 30 June each year, report on its administration of this Act to the Minister. The report must contain all the information required by the Minister.

The report shall be tabled in the National Assembly within the next 15 days or, if the Assembly is not in session, within 15 days of resumption.

74. The Board 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 the Board, composed of persons to whom the Board may delegate such powers.

The Board may also, in the instrument of delegation, authorize the subdelegation of the delegated powers. In such case, it 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*.

75. At least once every three years, the Board shall cause to be prepared an actuarial valuation on the operation of this Act and on the state of the account relating to this plan. The report made after the valuation shall include, in particular, for each of the 10 subsequent years and for every fifth year within a total period of not less than twenty years thereafter, an estimate of the Board'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.

76. In addition to its other regulatory powers under this Act, the Government may make regulations

(1) determining the manner of and time limits for the making of any application to the Board, including a claim for benefits ;

(2) defining the term “week” ;

(3) prescribing to what extent a document, including a claim for benefits, may be in electronic form ;

(4) prescribing the cases and the manner in which a person’s benefits are reduced to take account of income replacement indemnities that are payable to the person under another Act and of the person’s work income during the period in which the person receives benefits ;

(5) establishing the manner of determining the date on which a claim is made ;

(6) determining any other measure necessary for the application of this chapter.

CHAPTER VI

ADVISORY COMMITTEE

77. The Minister shall be assisted by an advisory committee composed of

(1) three members chosen from among the employers, after consultation with bodies representing employers ;

(2) two members chosen from among the workers, after consultation with labour unions representing workers ;

(3) one member representing workers who derive their income from a business ; and

(4) one member representing the Government.

Those members shall be appointed by the Government for the term that it determines.

The Deputy Minister of Child and Family Welfare and the president of the Régie des rentes du Québec, or their representatives, are members of the advisory committee by virtue of their office.

The members of the advisory committee shall receive no remuneration except in such cases, subject to such conditions and to such extent as may be determined by the Government. They are, however, entitled to the reimbursement of expenses incurred in the exercise of their functions, subject to the conditions and to the extent determined by the Government.

78. The functions of the advisory committee are

(1) to advise and make suggestions to the Minister concerning such matters as may be submitted to the committee by the Minister;

(2) to advise the Minister on any matter relating to this Act; and

(3) to exercise any other advisory function assigned to the committee by the Government or the Minister.

79. The committee may resolve itself into sections or subcommittees for the study of particular problems.

CHAPTER VII

PENAL PROVISIONS

80. 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 Board under this Act or the regulations,

(4) hinders an inspector or an investigator of the Board in the exercise of his or her functions or misleads an inspector or an investigator by concealment or fraudulent misrepresentations, or

(5) contravenes section 29,

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

CHAPTER VIII

AMENDING PROVISIONS

81. The Act respecting industrial accidents and occupational diseases (R.S.Q., chapter A-3.001) is amended by adding the following paragraph at the end of section 42.1 :

“The Commission and the Régie shall also enter into an agreement for the transmission of the information required for the purposes of the Act respecting parental insurance (*insert here the year and chapter number of this Act in the annual volume of the Québec statutes for the year it is assented to*).”

82. Section 69.1 of the Act respecting the Ministère du Revenu (R.S.Q., chapter M-31), amended by section 41 of chapter 65 and section 53 of chapter 89 of the statutes of 1999, is again amended by inserting the following subparagraph after subparagraph 4 of subparagraph *n* of the second paragraph :

“(5) is required to ascertain a person’s entitlement to benefits under the Act respecting parental insurance (*insert here the year and chapter number of this Act in the annual volume of the Québec statutes for the year it is assented to*);”.

83. Section 71.4 of the said Act, amended by section 43 of chapter 65 of the statutes of 1999, is again amended by replacing the second paragraph by the following paragraph :

“Section 69.1, except subparagraphs 4 and 5 of subparagraph *n* of the second paragraph, and section 71 apply notwithstanding sections 67.3, 67.4, 68, 68.1 and 70 of the Act respecting Access to documents held by public bodies and the Protection of personal information.”

84. The Act respecting occupational health and safety (R.S.Q., chapter S-2.1) is amended by inserting the following section after section 174 :

“174.1. The Commission and the Régie des rentes du Québec shall enter into an agreement for the transmission of the information required for the purposes of this Act and the Act respecting parental insurance (*insert here the year and chapter number of this Act in the annual volume of the Québec statutes for the year it is assented to*).”

CHAPTER IX

MISCELLANEOUS AND TRANSITIONAL PROVISIONS

85. No benefit period under this plan may begin before (*insert here the date of coming into force of this Act*).

86. After (*insert here the date of coming into force of this Act*), benefits paid in connection with parental leave must be paid out of the plan under which maternity benefits were paid to the mother of the child, regardless of the place of residence of the parents at the time the benefit period begins.

87. This Act is deemed to have been in force in respect of the year (*insert here the year preceding the year of the coming into force of this Act*) as regards the application, by the effect of section 38, of sections 1025, 1026 and 1038 of the Taxation Act (R.S.Q., chapter I-3).

88. The first regulations under this Act are not subject to the publication requirement provided by section 11 of the Regulations Act (R.S.Q., chapter R-18.1).

Such regulations may, once published and if they so provide, apply from any date not prior to (*insert here the date of coming into force of this Act*).

89. The Government may, by way of a regulation made before (*insert here the date occurring two years after the date of coming into force of this Act*), 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 (*insert here the date of coming into force of this Act*).

90. The maternity allowance program (Programme Pralma), established under section 5.2 of the Act respecting the Ministère de la Sécurité du revenu (R.S.Q., chapter M-19.2.1) shall be terminated on (*insert here the date of coming into force of this Act*).

91. The Minister of Child and Family Welfare is responsible for the administration of this Act, except Chapter IV, the administration of which comes under the responsibility of the Minister of Revenue.

92. Not later than (*insert here the date occurring five years after the date of coming into force of this Act*), 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.

93. The provisions of this Act come into force on the date or dates to be fixed by the Government.