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**2**

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**Summary**

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### Contents

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## Regulations and other Acts

Gouvernement du Québec

### O.C. 1104-2017, 15 November 2017

Education Act  
(chapter I-13.3)

#### Student transportation — Amendment

Regulation to amend the Regulation respecting student transportation

WHEREAS, under section 453 of the Education Act (chapter I-13.3), the Government may regulate student transportation, namely, to establish standards in respect of the duration of contracts for the transportation of students;

WHEREAS, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), a draft Regulation to amend the Regulation respecting student transportation was published in Part 2 of the *Gazette officielle du Québec* of 5 July 2017 with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS it is expedient to make the Regulation with-out amendment;

IT IS ORDERED, therefore, on the recommendation of the Minister of Education, Recreation and Sports:

THAT the Regulation to amend the Regulation respecting student transportation, attached to this Order in Council, be made.

JUAN ROBERTO IGLESIAS,  
*Clerk of the Conseil exécutif*

### Regulation to amend the Regulation respecting student transportation

Education Act  
(chapter I-13.3, ss. 453)

**1.** The Regulation respecting student transportation (chapter I-13.3, r. 12) is amended in section 33 by replacing “5 school years” in the second paragraph by “8 school years”.

**2.** This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

103191

Gouvernement du Québec

### O.C. 1125-2017, 22 November 2017

Environment Quality Act  
(chapter Q-2)

#### Cap-and-trade system for greenhouse gas emission allowances — Amendment

Regulation to amend the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances

WHEREAS, under subparagraphs *b, c, d, e.1, h, h.1* and *l* of the first paragraph of section 31, sections 46.1, 46.5, 46.6, 46.8 to 46.15, 115.27 and 115.34 of the Environment Quality Act (chapter Q-2), the Government may make regulations on the matters set forth therein;

WHEREAS the Government made the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances (chapter Q-2, r. 46.1);

WHEREAS, under sections 10, 12 and 13 of the Regulations Act (chapter R-18.1) and section 124 of the Environment Quality Act (chapter Q-2), a draft Regulation to amend the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances was published in Part 2 of the *Gazette officielle du Québec* of 31 August 2017 with a notice that it could be made by the Government on the expiry of 45 days following that publication;

WHEREAS, under the first paragraph of section 18 of the Regulations Act (chapter R-18.1), a regulation may come into force on the date of its publication in the *Gazette officielle du Québec*, in particular where the authority that is making it is of the opinion that the urgency of the situation requires it;

WHEREAS, under the second paragraph of section 18 of that Act, the reason justifying such coming into force is to be published with the regulation;

WHEREAS, in the opinion of the Government, the urgency due to the following circumstances warrants that the Regulation to amend the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances, attached to this Order in Council, come into force on the date of its publication in the *Gazette officielle du Québec*:

— a first three-party auction is possibly planned for February 2018. The amendments made by the draft Regulation must be in force before the publication of the notice of auction, which must be published 60 days before the date scheduled for the auction under section 45 of the Regulation;

— since the alignment of the Ontario carbon market with that of Québec and California could occur in the coming months, the amendments made by the draft Regulation allowing such alignment must be in force at that time;

WHEREAS it is expedient to make the Regulation with amendments;

IT IS ORDERED, therefore, on the recommendation of the Minister of Sustainable Development, the Environment and the Fight Against Climate Change:

THAT the Regulation to amend the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances be made.

JUAN ROBERTO IGLESIAS,  
*Clerk of the Conseil exécutif*

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## **Regulation to amend the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances**

### **Environment Quality Act**

(chapter Q-2, s. 31, 1st par., subpars. *b*, *c*, *d*, *e.1*, *h*, *h.1* and *l*, s. 46.1, s. 46.5, s. 46.6, ss. 46.8 to 46.15, s. 115.27 and s. 115.34)

1. The Regulation respecting a cap-and-trade system for greenhouse gas emission allowances (chapter Q-2, r. 46.1) is amended in section 2

(1) by replacing “aviation fuel and fuel oil for ships” in subparagraph 1 of the third paragraph by “fuel used in air or water navigation”;

(2) by inserting “or in section 2.1” after “2” in subparagraph 4 of the third paragraph and by adding “for the emitter referred to in section 2 and under section 19.0.1 for the emitter referred to in section 2.1” at the end of the paragraph.

2. The following is added after section 2:

“2.1. For the purposes of this Regulation, a person or municipality operating an enterprise in a sector of activity referred to in Appendix A that is not an emitter within the meaning of section 2, reporting for an establishment, in accordance with paragraph 1 of section 6.1 of the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere (chapter Q-2, r. 15), annual greenhouse gas emissions in a quantity equal to or greater than 10,000 metric tonnes CO<sub>2</sub> equivalent and that registers for the system for one of its establishments covered by the reporting without being required to do so, is also an emitter.”.

3. Section 3 is amended

(1) by inserting “or in section 2.1” after “section 2” and by replacing “that section” by “section 2,” in paragraph 9;

(2) by replacing “25,000” in subparagraph *i* of subparagraph *a* of paragraph 11 by “10,000” and by adding “per year” at the end.

4. Section 4 is amended

(1) by inserting the following after the third paragraph:

“Documents and information relating to an application for access to the electronic system pursuant to section 10 must be kept for the entire period during which a natural person has access to the electronic system and for a minimum period of 7 years following the date on which that person no longer has access to the system.”;

(2) by replacing “10” in the fourth paragraph by “11”.

5. Section 5 is amended by inserting “or templates” after “forms” in the first paragraph.

6. Section 6 is amended by replacing “offset credits withdrawn” in paragraph 6 by “emission allowances withdrawn”.

7. Section 7 is amended

(1) by replacing “to which this Regulation applies” in the part preceding subparagraph 1 of the first paragraph by “referred to in section 2”;

(2) in the first paragraph

(a) by replacing subparagraph 2 by the following:

“(2) a list of its directors and officers, with their position within the enterprise and, at the Minister’s request, their work addresses;”;

(b) by striking out subparagraph 5;

(c) by replacing subparagraph 6 by the following:

“(6) a list of the subsidiaries, parent legal persons and persons having control of the emitter within the meaning of the second paragraph of section 9, with the control percentage between each entity, which information may also be provided in the form of a diagram;”;

(d) by replacing “the chief officer” in subparagraph 9 by “a director or any other officer.”.

8. The following is inserted after section 7:

**7.1.** Before a person or municipality referred to in section 2.1 registers for the system, a written notice must be sent to the Minister, not later than May 1 of the year during which the person or municipality intends to register, stating its intention.

**7.2.** Any person or municipality referred to in section 2.1 must, at the time of registering for the system, provide the Minister with the information and documents referred to in subparagraphs 1 to 3, subparagraphs *b* and *c* of subparagraph 4 and subparagraphs 6 to 9 of the first paragraph of section 7.

The person or municipality must also, at the same time, provide to the Minister, for each covered establishment carrying on an activity referred to in Table A of Part I of Appendix C, the emissions reports for the 3 consecutive years immediately preceding the year during which it registers, if available, as well as a verification report of its emissions report of the year preceding the year in which the person or municipality registers. If not all the reports are available, the person or municipality must at least send the report for the year preceding the year during which the person or municipality registers.”.

**9.** Section 8 is amended in the first paragraph

(1) by striking out “and having previously obtained an identifier in accordance with section 10” in the part preceding subparagraph 1;

(2) by inserting the following after subparagraph 2 of the first paragraph:

“(2.1) in the case of a natural person, a list of the entities the person owns or controls with the control percentage between each entity, the name and contact information for the business corporations in which the person controls over 10% of the voting rights attached to all the outstanding voting securities of the business corporation, and the name and contact information of all partnerships in which the person is a partner, general partner or special partner, and in which the person provided over 10% of the common stock;”;

(3) by replacing “natural person” in subparagraph 3 by “mandatary”;

(4) by replacing “the chief officer” in subparagraph 4 by “a director or any other officer.”.

**10.** Section 8.1 is amended by replacing “or as an emitter, participant” by “or as an emitter”.

**11.** Section 9 is amended

(1) by replacing “Every person submitting an application for registration to the Minister under sections 7 and 8 must also disclose” in the part preceding subparagraph 1 of the first paragraph by “Every person or municipality referred to in section 7, 7.2 or 8 must also, when registering for the system, disclose to the Minister” and by inserting “or subject to” after “registered for”;

(2) by striking out “and contact information” in subparagraph 1 of the first paragraph and by adding “and, upon request, their contact information” at the end;

(3) by replacing “along with a brief description of the business relationship” in subparagraph 2 of the first paragraph by “along with any explanation allowing the business relationship to be understood”;

(4) by striking out “, the name and contact information of its primary account representative” and “and the date and place of its constitution” in subparagraph 2.1 of the first paragraph;

(5) by replacing “up to” in subparagraph *b* of subparagraph 1 of the second paragraph by “more than”.

**12.** The following is inserted after section 9:

**“9.1.** A person referred to in section 9 that retains the services of an advisor for the application of this Regulation must send to the Minister the name and professional contact information of the advisor, and, where applicable, the name of the advisor’s employer.

A person referred to in section 9 who advises another person for the application of this Regulation must send to the Minister a list of all the persons provided with advisory services for the same purpose.”.

**13.** Section 10 is amended

(1) by replacing the part preceding paragraph 1 by the following:

**“10.** To register for the system, an emitter, participant or clearing house or, if they are not natural persons, their account representatives, must first obtain access to the electronic system by providing the Minister with the following information and documents:”;

(2) by replacing “an account” in paragraph 5 by “a deposit account” and by striking out “and that an identity check was carried out” at the end of that paragraph;

(3) by adding the following paragraph at the end:

“A natural person authorized to act as an account viewing agent pursuant to section 12 must also obtain access to the electronic system in accordance with the first paragraph if the person has not already obtained access to the electronic system of a partner entity.

The account viewing agent designated by the emitter or the participant, under section 11, after they register for the system, must also obtain access to the electronic system in accordance with the first paragraph.

The emitter referred to in section 2.1, the participant, the clearing house or the account viewing agent or, if they are not natural persons, their account representatives, that requests access to the electronic system under this section must, in order for the request to be admissible, send the documents listed in the first paragraph in the 12 months following the date of the request.

A person who, under this section, must obtain access to the electronic system but already has one, obtained from a partner entity, is considered to have met the obligation under this Regulation and may not obtain new access from the Minister. The person must provide the Minister with the information referred to in subparagraphs 1, 2, 4, 6 and 7 of the first paragraph. If the access has not been obtained in accordance with sections 95834(a)(b) and (d) of the California Cap on Greenhouse Gas Emissions and Market-Based Compliance Mechanisms or in accordance with paragraph 2 of section 45 of O.Reg. 144/16: The Cap and Trade Program, the person must also provide the information referred to in subparagraph 3 of the first paragraph.”.

**14.** Section 11 is amended

(1) by striking out “having previously obtained an identifier in accordance with section 10” and “At least 1 of the representatives must be domiciled in Québec.” in the first paragraph;

(2) by striking out “, among the account representatives domiciled in Québec,” in the second paragraph;

(3) in the third paragraph

(a) by striking out “and of its chief officer or chief financial officer” in subparagraph 1;

(b) by adding the following after subparagraph 1:

“(1.1) in the case of an emitter or participant that is not a natural person and is not constituted in Québec, the name and contact information of its attorney designated under section 26 of the Act respecting the legal publicity of enterprises (chapter P-44.1);”;

(c) by replacing subparagraph 3 by the following:

“(3) a declaration signed by a director or by any other officer, or a resolution of the board of directors of the emitter or participant attesting that the account representatives have been duly designated to act on behalf of the emitter or participant for the purposes of this Regulation;”;

(4) by adding the following after the third paragraph:

“The attestation referred to in subparagraph 4 of the third paragraph must be sent to the Minister within 3 months after the date of the attestation.”;

(5) by striking out “, at least one of whom is domiciled in Québec” in the fourth paragraph;

(6) by adding the following paragraph at the end:

“At the written request of an emitter or participant, the Minister may, before a request for revocation of mandate is sent to the Minister by the emitter or participant under the seventh paragraph, where the urgency of the situation warrants it, withdraw access to the electronic system from one of its account representatives.”.

**15.** Section 12 is amended

(1) by striking out “have previously obtained an identifier in accordance with section 10 or with the corresponding rules and regulations of a partner entity” in the first paragraph;

(2) by replacing “by the chief officer or chief financial officer” in subparagraph 3 of the second paragraph by “signed by a director or any other officer,”.

**16.** Section 13 is amended by replacing “a United States court” in the fourth paragraph by “any foreign court”.

**17.** Section 14 is amended by inserting “that apply to it” after “7 to 13” in the part preceding paragraph 1.

**18.** Section 14.1 is amended by replacing “sections 7, 8 and 9” by “sections 7, 7.2, 8, 9 and 9.1”.

**19.** Section 14.2 is amended

(1) by replacing “of the participant’s chief officer or chief financial officer” in paragraph 3 by “of one of the participant’s account representatives, of a director or any other officer,”;

(2) by adding the following paragraph at the end:

“When the Minister notes, in the enterprise register, that a participant's registration has been cancelled for at least 3 years, the Minister notifies the participant that, after 30 days, the Minister may close the participant's account and terminate the participant's registration if the participant provides no valid reason for maintaining the account. When the account is closed, if it still contains emission allowances, the Minister may, as the case may be, recover them

(1) by transferring the emission units in the account to the auction account;

(2) by transferring the offset credits and early reduction credits to the retirement account; and

(3) by transferring the reserve units to the reserve account.”.

**20.** Section 15 is amended

(1) by replacing the part of the first paragraph preceding subparagraph 1 by the following:

“**15.** The Minister may close an emitter's compliance account and transfer the emission allowances recorded in it to the emitter's general account”;

(2) by replacing “for over 5 years” in subparagraph 1 of the first paragraph, by “or, as the case may be, section 19.1, the emitter has met all the requirements of Chapter III, and the offset credits placed in the account by a partner entity and used by the emitter to cover its GHG emissions can no longer be cancelled;”;

(3) by replacing subparagraph 3 of the first paragraph by the following:

“(3) if the emitter is closing a covered establishment, operates no other covered establishments, meets the conditions of section 18, has met all the requirements of Chapter III, and the offset credits placed in the account by a partner entity and used by the emitter to cover its GHG emissions can no longer be cancelled.”.

**21.** Section 16 is amended

(1) by striking out “and contains no emission allowances”;

(2) by adding the following paragraph at the end:

“When the participant's general account still contains emission allowances, the Minister may, when closing the account, as the case may be, recover the allowances

(1) by transferring the emission units in the account to the auction account;

(2) by transferring the offset credits and early reduction credits to the retirement account; and

(3) by transferring the reserve units to the reserve account.”

**22.** Section 17 is amended by adding the following at the end:

“The new operator is required, in place of the former operator, to meet all the requirements that applied to the former operator pursuant to this Regulation.”

**23.** Section 18.1 is amended by replacing “the chief officer” in paragraph 5 by “a director or any other officer,”

**24.** Section 19 is amended

(1) in the first paragraph

(a) by replacing “to which this Regulation applies” by “referred to in section 2”;

(b) by replacing “referred to in section 2” by “referred to in the same section”;

(2) by adding the following paragraph after the first:

“As for emitters referred to in subparagraph 2 of the second paragraph of section 2, they are bound by the obligation provided for in the first paragraph until 31 December of the first year covered by an enterprise's verified emissions report, sent to the Minister, in which the enterprise's GHG emissions are equal to zero.”;

(3) by replacing subparagraph 3 of the second paragraph by the following:

“(3) in the case where an emitter's verified emissions are equal to or greater than the emissions threshold during a year after the year mentioned in subparagraph 1, beginning on 1 January of the year following the year in which the first report for emissions equal to or greater than the threshold, and for the years that follow 2020, beginning on 1 January of the year in which an emitter's verified emissions are equal to or exceed the threshold;”;

(4) by replacing “on 1 January of the year following the year in which the first report of verified emissions for an establishment, including a new facility, is submitted and includes the GHG emissions from the new facility” in subparagraph 4 of the second paragraph by “in the year in which it becomes operational”;

(5) by inserting “, in place of the former operator,” after “is required” in the third paragraph.

**25.** The following is added after section 19:

“**19.0.1.** An emitter referred to in section 2.1 is bound, in accordance with the terms and conditions in this Chapter, to cover each tonne CO<sub>2</sub> equivalent of the verified emissions of an establishment referred to in that section, as the case may be,

(1) until 31 December of the last year of the compliance period during which the emitter informs the Minister, not later than 1 September of that last year, of its intent to request that the Minister cancel its registration in the system;

(2) until 31 December of the year following the year during which GHG emissions are equal to or exceed the emissions threshold;

(3) until 31 December following the third consecutive emissions reporting for which the emissions of that establishment are below the reporting threshold referred to in section 6.1 of the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere (chapter Q-2, r. 15).

The emitter is bound by the obligation provided for in the first paragraph as of the following dates:

(1) where the emitter’s registration in the system is done on or before 1 September of a given year, as of 1 January following that date;

(2) where the emitter’s registration in the system is done after 1 September of a given year, as of 1 January of the second year following the year of registration in the system.”

**26.** Section 25 is amended by adding "or is a bundled transfer" at the end of the second paragraph.

**27.** Section 27 is replaced by the following:

“**27.** Every emitter who wishes to transfer emission allowances from the emitter’s general account to the emitter’s compliance account, or every emitter or participant who wishes to retire from the system emission allowances recorded in the emitter’s general account must send to the Minister a request including

(1) the emitter's or participant's general, and where applicable, compliance account number;

(2) the quantity, type and, where applicable, vintage of the emission allowances to be transferred or retired.

An emitter or a participant may retire no more than 10,000 emission units per year.”.

**28.** Section 32 is amended

(1) by inserting “business” after “5” in the sixth paragraph;

(2) by replacing “and pays them into the Minister's auction account for sale at a later date.” in the sixth paragraph by the following:

“in the following order:

(1) the emission units from the Minister's reserve account;

(2) the early reduction credits;

(3) the other emission units, chronologically, from the least recent to the most recent, according to their vintage.”;

(3) by adding the following paragraph at the end:

“The units referred to in subparagraphs 1 and 3 of the sixth paragraph are transferred to the Minister's auction account and the early reduction credits are transferred to the Minister's retirement account.”.

**29.** Section 40 is amended

(1) by replacing the second paragraph by the following:

“The estimated total quantity is calculated in accordance with Part II of Appendix C using, depending on the year concerned, equation 1-1 or 7-1, and replacing

(1) the factors “ $P_{Ri j}$ ”, “ $P_{Ri}$ ”, “ $P_{R cu i}$ ”, “ $P_{R RSM i}$ ” and “ $P_{R cath i}$ ” in equations 2-1, 2-9, 3-1, 3-10, 4-1, 4-8, 4-9, 4-15, 4-25, 4-31, 5-1, 5-2, 5-3, 6-2, 6-7, 6-8, 6-9, 6-10.1, 6-10.2, 6-10.5, 6-10.9, 6-12 to 6-16, 8-1, 9-1, 10-1, 11-1, 13-1 and 14-1 by the factors “ $P_{Ri j -2}$ ”, “ $P_{Ri-2}$ ”, “ $P_{R cu i-2}$ ”, “ $P_{R RSM i-2}$ ” and “ $P_{R cath i-2}$ ” which correspond to the total quantity of reference units produced or used in the year 2 years before the allocation year;

(2) the factors “ $EC_{TOTAL i}$ ”, “ $GHG_{FP i}$ ” and “ $GHG_{O i}$ ” in equations 4-21, 4-37, 5-3, 6-10.1, 6-14, 6-15, 11-5 and 14-5 by the factors “ $EC_{TOTAL i-2}$ ”, “ $GHG_{FP i-2}$ ”, “ $GHG_{FP cu i-2}$ ” and “ $GHG_{O i-2}$ ”, which correspond respectively to the energy consumption, fixed process emissions and other emissions in the year 2 years before the allocation year;

(3) the factors “ $EC_{NF\ TOTAL\ i}$ ”, “ $GHG_{NF\ FP\ i}$ ” and “ $GHG_{NF\ O\ i}$ ” in equations 6-10.3 and 6-10.4 by the factors “ $EC_{NF\ TOTAL\ i-2}$ ”, “ $GHG_{NF\ FP\ i-2}$ ” and “ $GHG_{NF\ O\ i-2}$ ”, which correspond respectively to the energy consumption, fixed process emissions and other emissions at the new facility in the year 2 years before the allocation year;

(4) the factor “ $H_{2,\ i}$ ” of equation 6-10.2 by factor “ $H_{2,i-2}$ ”, which corresponds to the hydrogen consumption in the year 2 years before the allocation year;

(5) the factor “ $A_{recycl,i}$ ” in equations 6-12, 6-13 and 6-14 by the factor “ $A_{recycl,i-2}$ ”, which corresponds to GHG emissions attributable to the carbon content of recycled secondary materials introduced into the process materials in the year 2 years before the allocation year.”;

(2) by adding the following paragraph after the fourth paragraph:

“When the operator of a covered establishment changes before 14 January of a given year, the emission units referred to in the fourth paragraph are allocated to the new operator if, not later than the business day immediately before that date, the former operator notified the Minister of the change pursuant to the first paragraph de section 17.”.

**30.** Section 41 is amended

(1) by replacing “of the vintage of the units allocated under the fourth paragraph of section 40 or of a prior vintage” in the fourth paragraph by “of the vintage of the year for which the allocation referred to in the fourth paragraph of section 40 was made or of a prior vintage”;

(2) by adding the following paragraph at the end:

“When the operator of a covered establishment changes before 14 September of a given year, the new operator receives the allocation provided for in the third paragraph or, where applicable, meets the requirements of the fourth paragraph, if, not later than the business day immediately preceding that date, the former operator has notified the Minister of the change pursuant to the first paragraph of section 17.”.

**31.** Section 44 is struck out.

**32.** Section 46 is amended

(1) by inserting “in which the emitter or participant wishes to take part” after “units” in the part of the second paragraph preceding subparagraph 1;

(2) by striking out the third paragraph;

(3) by inserting “or 7.2” after “7” in subparagraph 1 of the fourth paragraph.

**33.** Section 49 is amended

(1) by replacing “tel qu’illustré par la formule” in the French text of subparagraph 2 of the third paragraph by “conformément à l’équation”;

(2) by replacing subparagraph 2 of the fourth paragraph by the following:

“(2) the joint minimum price of the emission units is the higher, on the day of the auction, of the price set under the third paragraph and the price set by the partner entity, at the daily average exchange rate published on the website of the Bank of Canada on the day prior to the sale.”.

**34.** Section 51 is amended by replacing the second paragraph by the following:

“In addition, a bidder that retains the services of an advisor to develop its bidding strategy must ensure that the advisor does not disclose any of the information listed in the first paragraph and does not coordinate the bidding strategy of any other bidder.”.

**35.** Section 58 is replaced by the following:

“**58.** Until 31 December 2020, the emission units placed in the reserve account are divided equally into 3 categories and are sold at the following prices, increased annually by 5% since 2014 and adjusted from that date in the manner provided for in section 83.3 of the Financial Administration Act (chapter A-6.001):

(1) for reserve emission units in Category A, \$40 per emission unit;

(2) for reserve emission units in Category B, \$45 per emission unit;

(3) for reserve emission units in Category C, \$50 per emission unit.

As of 1 January 2021, the emission units referred to in the first paragraph form a single category and for the year 2021, their price is calculated as per the equation below:

$$PR_{2021} = PM_{2021} + M_{2021}$$

Where:

$PR_{2021}$  = Price of the emission units of the reserve for 2021;

$PM_{2021}$  = Minimum price of the emission units that are auctioned for the year 2021;

$M_{2021}$  = Fixed amount for the year 2021, calculated according to the equation in the third paragraph.

The fixed amount referred to in the equation in the second paragraph is calculated according to the following equation:

$$M_{2021} = (PR_{c, 2020} - PM_{2020}) \times (1 + T_{i2021})$$

Where:

$M_{2021}$  = Fixed amount for the year 2021;

$PR_{c, 2020}$  = Price of the emission units in the category C reserve, for the year 2020;

$PM_{2020}$  = Minimum price of the emission units auctioned for the year 2020;

$T_{i2021}$  = Annual adjustment rate for the year 2021, calculated in the manner set out in section 83.3 of the Financial Administration Act (chapter A-6.001).

As of 1 January of the year 2022, the price of emission units in the reserve is calculated according to the following equation:

$$PR_t = PM_t + M_{t-1} \times (1 + T_i)$$

Where:

$PR_t$  = Price of the emission units in the reserve for the year  $t$ ;

$t$  = Current year;

$PM_t$  = Minimum price of the emission units auctioned for the year  $t$ ;

$M_{t-1}$  = Fixed amount of the year preceding year  $t$ , calculated using the equation provided for in the fifth paragraph;

$T_i$  = Annual adjustment rate for the current year, calculated in the manner set out in section 83.3 of the Financial Administration Act (chapter A-6.001).

The fixed amount referred to in the equation provided for in the fourth paragraph is calculated using the following equation:

$$M_{t-1} = (PR_{t-1} - PM_{t-1}) \times (1 + T_i)$$

Where:

$M_{t-1}$  = Fixed amount for the year preceding year  $t$ ;

$T$  = Current year;

$PR_{t-1}$  = Price of the emission units in the reserve for the year  $t-1$ ;

$PM_{t-1}$  = Price of the emission units auctioned for the year  $t-1$ ;

$T_i$  = Annual adjustment rate for the current year, calculated in the manner set out in section 83.3 of the Financial Administration Act (chapter A-6.001).

Despite the second and fourth paragraphs, beginning on 1 January 2021, the emission units are not necessarily sold at the price calculated pursuant to those paragraphs, but at the higher of the price set by partner entities and the price calculated pursuant to those paragraphs, according to the daily average exchange rate of the Bank of Canada published on its website, in force on the fifth business day preceding the date of publication of that price on the Department's website. That publication is done yearly on the first business day of December.”.

**36.** Section 59 is amended

(1) by striking out the second paragraph;

(2) by inserting “or 7.2” after “7” in subparagraph 1 of the third paragraph.

**37.** Section 70.2 of the Regulation is amended by replacing the second paragraph by the following:

“Only projects implemented in Québec are eligible for the issue of offset credits under the first paragraph, except if otherwise provided for in a protocol.

Subject to any specific period provided for in a protocol, an offset credit project must be conducted during a period of not more than 10 consecutive years. The period constitutes, for the purposes of this Chapter, a crediting period for the issue of offset credits, also called a “crediting period”, during which the project remains eligible until the expiry of the period.”.

**38.** Section 70.5 is amended

(1) by replacing “second” in the part preceding subparagraph 1 of the first paragraph by “third”;

(2) by inserting the following after the subparagraph 9 of the first paragraph:

“In the case of a project to reduce GHG emissions that began before a protocol applicable to that type of project was included in Appendix D, the promoter must send an application for registration to the Minister in the 3 years following the date of coming into force of such a protocol.”;

(3) by replacing “reporting period” in the second paragraph by “year”;

(4) by replacing the third paragraph by the following:

“In the case of a promoter referred to in the second paragraph, the first project report under the third paragraph must be sent to the Minister within 6 months from the date of registration and must cover the whole period that began on or after 1 January 2007 and ended on the date of registration.”.

**39.** Section 70.6 is struck out.

**40.** Section 70.7 is amended by replacing “second” in subparagraph 1 of the second paragraph by “third”.

**41.** Section 70.8 is amended by replacing “documents referred to in the second paragraph of section 70.5” in the first paragraph by “documents referred to in the third paragraph of section 70.5”.

**42.** Section 70.12 is amended by replacing “second” in the second paragraph by “third”.

**43.** Section 70.13 is amended by replacing “second” in subparagraph 1 of the first paragraph by “first”.

**44.** The following is inserted after section 70.13:

**“70.13.1.** Every promoter must, when forwarding the first project report provided for in the third paragraph of section 70.5, send the first issuance request for offset credits to the Minister.

The promoter may then ask the Minister to issue offset credits at any time during the crediting period. The promoter must, however, send the application not later than 6 months following the end of the issuance period concerned.

Every issuance request for offset credits must include all the information and documents required by the protocol applicable to the project. In addition, it must include a declaration from the promoter attesting

(1) that the promoter is the sole owner of the GHG emission reductions resulting from the project; if several parties are involved in the project, a copy of an agreement indicating that the parties have transferred their rights with respect to the reductions to the promoter must be included; and

(2) that the promoter has not applied for credits for the GHG emission reductions targeted by the project under another GHG emission reduction program, and will not make such an application once the project is registered.

The term “issuance period” means the period of time during a crediting period when the promoter may apply for the issue of offset credits for which such an application has not yet been made.”.

**45.** Section 70.14 is amended

(1) by striking out the first paragraph;

(2) by replacing the part of the second paragraph preceding subparagraph 1 by the following:

“Every issuance request for offset credits must be submitted with a project report covering the most recent issuance period and include the following information and documents:”;

(3) by inserting “issuance” after “during the” in subparagraph 3 of the second paragraph;

(4) by striking out the third, fourth and fifth paragraphs.

**46.** The following is inserted after section 70.15:

“**70.15.1.** In addition to the requirements of the standards ISO 14064-3 and ISO 14065 concerning conflicts of interest, the promoter must ensure that none of the following situations exists between the promoter, its officers, the verification organization and the members of the verification team:

(1) during the 3 years preceding the year of issue, one of the members of the verification team was employed by the promoter;

(2) a member of the verification team or a close relative of that member has personal ties with the promoter or one of its officers;

(3) during the 3 years preceding the year of issue, one of the members of the verification team or one of the subcontractors who took part in the verification provided the promoter with one of the following services:

(a) the design, development, commissioning or maintenance of a data inventory or data management system for GHG emissions from the establishment or facility of the promoter or, where applicable, for data on electricity or fuel transactions;

(b) the development of GHG emission factors or other data that were used for quantification or for the issuance request for offset credits under this Regulation;

(c) consultation concerning GHG emissions reductions, and in particular the design of an energy efficiency or renewable energy project and the assessment of assets relating to greenhouse gas sources;

(d) the preparation of manuals, guides or procedures connected with the promoter's GHG emissions reports under the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere;

(e) consultation in connection with a greenhouse gas emission allowances market, including

i. brokerage, with or without registration, while acting as a promoter or subscriber on behalf of the promoter;

ii. advice concerning the suitability of a GHG emissions transaction;

iii. the holding, purchase, sale, negotiation or withdrawal of emission allowances referred to in the second paragraph of section 46.6 of the Environment Quality Act (chapter Q-2);

(f) a consultation in the field of health and safety and environmental management, including the consultation leading to ISO 14001 certification;

(g) actuarial consulting, bookkeeping or other consulting services relating to accounting documents or financial statements;

(h) a service connected with the management systems of data related to an offset credit project covered by the GHG emissions verification process used in an offset credit project;

(i) an internal audit of GHG emissions;

(j) a service provided in connection with litigation or an inquiry into GHG emissions;

(k) a consultation for a GHG emissions reduction project in accordance with this Regulation, including any notice concerning the project's regulatory compliance;

(4) the person at the verification organization responsible for carrying out an internal review of the verification process, in accordance with the standards ISO 14065 and ISO 14064-3, has previously provided a verification or other service referred to in subparagraph 3 to the promoter during the issue year or the current year.

The existence of one of the situations described in the first paragraph is considered to be a conflict of interest that invalidates the verification report.

For the purposes of this section, a close relative of a member of the verification team is that person's spouse, child, spouse's child, mother or father, mother's or father's spouse, child's spouse or spouse's child's spouse."

**47.** Section 70.16 is amended by inserting “, confirming the implementation of the project and the proper operation of the measurement and monitoring instruments,” after “visit” in paragraph 2.

**48.** Section 70.17 is amended in the first paragraph

(1) by adding the following at the end of subparagraph 2.1:

“, along with the verification plan and all the exchanges of information between the promoter and the verifier for project verification purposes”;

(2) by replacing subparagraph 5 by the following:

“(5) a list of any errors, omissions or inaccuracies noted by the verifier at the time of the project verification or project report or relating to the data, information or methods used, including the following elements:

(a) the date on which the promoter was informed of the errors, omissions or inaccuracies;

(b) a description of any errors, omissions or inaccuracies;

(c) where applicable, a description of the action taken by the promoter to correct any errors, omissions or inaccuracies and the date on which the action was taken;

(d) for errors, omissions or inaccuracies that cannot be corrected, an assessment of the impact of each of them on the quantity of GHG emission reductions eligible for the issue of offset credits;”;

(3) by striking out subparagraph 6;

(4) by replacing “the corrections” in subparagraph 7 by “any correction”.

**49.** Section 70.18 is replaced by the following:

**“70.18.** The promoter must, before submitting a project report to the Minister in accordance with section 70.14, correct any error, omission or inaccuracy identified during the verification, if correction is possible.”.

**50.** Section 70.19 is replaced by the following:

**“70.19.** A verification report of a project report is deemed positive if the verifier can attest with reasonable assurance that the project has been implemented in accordance with this Regulation.”.

**51.** Section 70.20 is amended

(1) by replacing “proportion” in the first paragraph by “provision”;

(2) by inserting “of an issuance request along with” after “receipt” in the first paragraph.

**52.** Section 70.21 is amended

(1) by replacing the part of the first paragraph preceding subparagraph 1 by the following:

**“70.21.** The Minister may require the promoter to replace any offset credit issued for a project under the first paragraph of section 70.20 in the following cases:”;

(2) by replacing the second sentence of the third paragraph by the following:

“The Minister also transfers the number of offset credits paid into the environmental integrity account for the project under the second paragraph of section 70.20, in proportion to the number of offset credits replaced by the promoter, into the invalidation account to be extinguished.”.

**53.** Section 71 is amended in paragraph 1 by inserting “the second paragraph of section 19.0.1,” after “section 19,” and by replacing “, 70.13 or 70.14” by “or 70.13, the first and second paragraphs of section 70.13.1, section 70.14”.

**54.** Section 73 is amended in paragraph 1 by inserting “the first paragraph of section 19.0.1,” after “section 19,”.

**55.** Section 74 is amended by inserting “the second paragraph of section 19.0.1,” after “section 19,” in the part preceding subparagraph 1 of the first paragraph.

**56.** Section 75.4 is amended by inserting “the first paragraph of section 19.0.1,” after “section 19,”.

**57.** The following is inserted after section 75.4:

**“CHAPTER I.2  
OTHER SANCTIONS**

**“75.5.** The Minister may suspend or cancel the registration for the system of a person other than an emitter referred to in section 2, when the Minister has reasonable grounds to believe that the integrity of the system is threatened.”.

**58.** Appendix A is amended by striking out “, except activities to process waste by dismembering and related activities” in the fifth line of the table.

**59.** Appendix B.1 is amended by adding the following at the end:

“2. Province of Ontario

The emission allowances issued by the Province of Ontario pursuant to the document O. Reg. 144/16: The Cap and Trade Program, are deemed to be equivalent to the emission allowances issued pursuant to this Regulation, based on the correspondence indicated in the following table for each type of emission allowance:

	Québec	Ontario
Types of emission allowance (each having a value corresponding to 1 metric tonne CO <sub>2</sub> equivalent)	Emission unit	Ontario emission allowance
	Early reduction credit	Ontario early reduction credit
	Offset credit	Ontario offset credit

**60.** Table B in Part I of Appendix C is amended

(1) by adding, in the part concerning the Other sector of activity, under the line “Aluminum I Calcinated coke production I Metric tonne of calcinated coke”, the line “Other<sup>2</sup> I Dismembering I Metric tonne of treated matter”;

(2) by adding, in the part concerning the Metallurgy sector of activity, under the line “Metallurgy I Copper anode production I Metric tonne of copper anodes I Metric tonne of recycled secondary materials”, the line “Metallurgy I Copper cathode production I Metric tonne of recycled secondary materials”.

**61.** Division A of Part II of Appendix C is amended

(1) by striking out “of “covered establishment as of 2013” and “covered establishment after 2013”” in the heading;

(2) by replacing the definition of “covered establishment after 2013” by the following:

“(2) “covered establishment after 2013” means an establishment for which the verified GHG emissions for 2012, 2013, 2014 or 2015 are equal to or exceed the emissions threshold;”;

(3) by adding the following definitions at the end:

“(3) “covered establishment as of 2018” means an establishment for which the verified GHG emissions for 2016, 2017 or 2018 are equal to or exceed the emissions threshold;

(4) “establishment covered prior to 2021” means an establishment referred to in paragraph 1, 2 or 3, or an establishment referred to in section 2.1 before 2021 that is still targeted by the system in 2021;

(5) “covered establishment as of 2021” means an establishment for which the verified GHG emissions for 2019 or for any of the subsequent years are equal to or exceed the emissions threshold.”.

**62.** Division C of Part II of Schedule C is amended

(1) by inserting “until 2020” at the end of paragraph 3;

(2) by adding the following after paragraph 3:

“(4) prebaked anode production and aluminum production using prebaked anode technologies except a side-worked prebaked anode technology as of 2021.”.

**63.** Division D of Part II of Appendix C is amended

(1) by replacing “fourth” in the part of the third paragraph preceding subparagraph 1 by “fifth” and by inserting “referred to in section 2” after “an emitter”;

(2) by replacing, in subparagraph 4 of the third paragraph, “using equations 1-1, 5-1 and 5-2” by “using equations 1-1 and 5-1 for the years 2013 to 2014, using equation 5-2 for the years 2015 to 2017 and using equation 5-3 for the years 2018 to 2020”;

(3) by inserting the following after the subparagraph 4 of the third paragraph:

“(5) in the case of a covered establishment as of 2018 that is not considered on a sectoral basis and that possesses all the GHG emissions data for years  $d-2$  to  $d$ , using equations 1-1 and 4-9 to 4-14;

(6) in the case of a covered establishment as of 2018 that is not considered on a sectoral basis, that does not possess all the GHG emissions data for years  $d-2$  to  $d$ , and for which, as the case may be,

(a) the GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, are all available, using equations 1-1 and 4-15 to 4-20;

(b) the GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, are not all available, using equations 1-1, 4-21 and 4-22, until the data are all available;

(7) in the case of a covered establishment as of 2018 that is not considered on a sectoral basis, that does not possess a determined reference unit, and for which, as the case may be,

(a) the GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, are all available, using equations 1-1 and 4-23 and 4-24;

(b) the GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, are not all available, using equations 1-1, 4-21 and 4-22, until those data are all available;

(8) in the case of an establishment covered prior to the year 2021 that is not considered on a sectoral basis, using equations 7-1 and 8-1 to 8-10 for the years 2021 to 2023;

(9) in the case of an establishment covered prior to the year 2021 that produces cement, prebaked anodes or aluminum by using a prebaked anode technology other than the side-worked prebaked anode technology, using equations 7-1 and 9-1 for the years 2021 to 2023;

(10) in the case of a covered establishment as of 2021 that is not considered on a sectoral basis and that possesses all the GHG emissions data for years  $d-2$  to  $d$ , using equations 7-1 and 10-1 to 10-4;

(11) in the case of a covered establishment as of 2021 that is not considered on a sectoral basis, that does not possess all the GHG emissions data for years  $d-2$  to  $d$ , and for which, as the case may be,

(a) the GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, are all available, using equations 7-1 and 11-1 to 11-4;

(b) the GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, are not all available, using equations 7-1, 11-5 and 11-6, until the data are all available;

(12) in the case of a covered establishment as of 2021 that does not possess a determined reference unit and for which, as the case may be,

(a) the GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, are all available, using equations 7-1, 12-1 and 12-2;

(b) the GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, are not all available, using equations 7-1, 11-5 and 11-6, until the data are all available;

(13) in the case of an establishment that produces liquid aluminum by using a side-worked prebaked anode technology, using equations 7-1 and 8-1 to 8-7 for the years 2021 to 2023;

(14) in the case of an establishment in the lime sector, using equations 7-1 and 8-11 to 8-20 for the years 2021 to 2023;

(15) in the case of an establishment that produces steel (slabs, pellets or ingots), metallic silicon, ferrosilicon, reduced iron pellets or titanium dioxide ( $\text{TiO}_2$ ), using equations 7-1 and 6-15 for the years 2021 to 2023;

(16) in the case of a copper refinery, using equations 7-1 and 6-16 for the years 2021 to 2023.”;

(4) by adding the following after the third paragraph:

“Subject to the fifth paragraph, the total quantity of GHG emission units allocated without charge to an emitter referred to in section 2.1 is calculated in accordance with the following methods:

(1) in the case of a covered establishment referred to in section 2.1 that is not considered on a sectoral basis and that possesses all the GHG emissions data for years  $e-3$  to  $e-1$ , using equations 1-1 and 4-25 to 4-30 for the years 2018 to 2020;

(2) in the case of a covered establishment referred to in section 2.1 that is not considered on a sectoral basis, that does not possess all the GHG emissions data for years  $e-3$  to  $e-1$  and for which, as the case may be,

(a) the GHG emissions data for years  $e-1$  to  $e+1$ , or  $e$  to  $e+2$  where  $e-1$  is the year in which the establishment became operational, are all available, using equations 1-1 and 4-31 to 4-36 for the years 2018 to 2020;

(b) the GHG emissions data for years  $e-1$  to  $e+1$ , or  $e$  to  $e+2$  where  $e-1$  is the year in which the establishment became operational, are not all available, using equations 1-1 and 4-37 and 4-38 for the years 2018 to 2020, until the data are all available;

(3) in the case of a covered establishment referred to in section 2.1 that does not possess a determined reference unit, that is not considered on a sectoral basis and for which, as the case may be,

(a) the GHG emissions data, for years  $e-1$  to  $e+1$ , or  $e$  to  $e+2$  where  $e-1$  is the year in which the establishment became operational, are all available, using equations 1-1, 4-39 and 4-40 for the years 2018 to 2020;

(b) the GHG emissions data, for years  $e-1$  to  $e+1$ , or  $e$  to  $e+2$  where  $e-1$  is the year in which the establishment became operational, are not all available, using equations 1-1 and 4-37 and 4-38 for the years 2018 to 2020, until the data are all available;

(4) in the case of a covered establishment referred to in section 2.1 that is not considered on a sectoral basis and that possesses all the GHG emissions data for years  $e-3$  to  $e-1$ , using equations 7-1 and 13-1 to 13-4 for the years 2021 to 2023;

(5) in the case of a covered establishment referred to in section 2.1 that is not considered on a sectoral basis, that does not possess all the GHG emissions data for years  $e-3$  to  $e-1$  and for which, as the case may be,

(a) the GHG emissions data for years  $e-1$  to  $e+1$ , or  $e$  to  $e+2$  where  $e-1$  is the year in which the establishment became operational, are all available, using equations 7-1 and 14-1 to 14-4 for the years 2021 to 2023;

(b) the GHG emissions data for years  $e-1$  to  $e+1$ , or  $e$  to  $e+2$  where  $e-1$  is the year in which the establishment became operational, are not all available, using equations 7-1, 14-5 and 14-6 for the years 2021 to 2023, until the data are all available;

(6) in the case of a covered establishment referred to in section 2.1 that does not possess a determined reference unit and for which, as the case may be,

(a) the GHG emissions data, for years  $e-1$  to  $e+1$ , or  $e$  to  $e+2$  where  $e-1$  is the year in which the establishment became operational, are all available, using equations 7-1, 15-1 and 15-2 for the years 2021 to 2023;

(b) the GHG emissions data for years  $e-1$  to  $e+1$ , or  $e$  to  $e+2$  where  $e-1$  is the year in which the establishment became operational, are not all available, using equations 7-1, 14-5 and 14-6 for the years 2021 to 2023, until the data are all available;”;

(5) by adding “for the years 2013 to 2020 and using equations 6-10.1 and 6-10.2 for the years 2021 to 2023” at the end of subparagraph 4 of the fourth paragraph;

(6) by inserting, in subparagraph 5 of the fourth paragraph, “and the production of a new reference unit” after “new facility”;

(7) by adding “for the years 2013 to 2020 and using equation 6-11.1 for the years 2021 to 2023” at the end of subparagraph 7 of the fourth paragraph;

(8) by adding “for the years 2013 to 2020 and using equation 6-14 for the years 2021 to 2023” at the end of subparagraph 8 of the fourth paragraph;

(9) by replacing the fifth paragraph by the following:

“To be considered in the calculation of emission units allocated without charge, any change to the information provided for in subparagraph 4 of the first paragraph of section 7 and provided by the emitter when registering for the system must be sent to the Minister, together with any supporting document, not later than 1 June following the end of the compliance period affected by the change.”;

(10) by adding the following after the fifth paragraph:

“Any change sent to the Minister within the time limit prescribed in the fifth paragraph applies from the beginning of the compliance period referred to in that paragraph.”;

(11) by inserting “for the years 2013 to 2020” at the end of the heading of division 1;

(12) by replacing “5-1, 5-2, 6-2, 6-7, 6-8 and 6-9” in equation 1-1 by “4-9, 4-15, 4-21, 4-23, 4-25, 4-31, 4-37, 4-39, 5-1, 5-2, 5-3, 6-2, 6-7, 6-8, 6-9 and 6-10.3”;

(13) by replacing equation 2-8 by the following:

**“Equation 2-8 Calculation of the intensity target of GHG emissions by type of activity at an establishment that is not considered on a sectoral basis for year 2020**

$$I_{2020 j} = I_{FP 2020 j} + I_{C 2020 j} + I_{O 2020 j}$$

Where:

$I_{2020 j}$  = Intensity target of GHG emissions attributable to type of activity  $j$  at the establishment for year 2020, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$j$  = Type of activity;

$I_{FP 2020 j}$  = Intensity of fixed process emissions calculated for year 2020 for type of activity  $j$ , using equation 2-8.1;

$I_{C 2020 j}$  = Intensity of combustion emissions calculated for year 2020 for type of activity  $j$ , using equation 2-8.2;

$I_{O 2020 j}$  = Intensity of other emissions calculated for year 2020 for type of activity  $j$ , using equation 2-8.3.

**Equation 2-8.1 Calculation of the intensity target of fixed process emissions by type of activity at an establishment that is not considered on a sectoral basis for year 2020**

$$I_{FP\ 2020\ j} = I_{FP\ av\ j}$$

Where:

$I_{FP\ 2020\ j}$  = Intensity of fixed process emissions calculated for year 2020 for type of activity  $j$ ;

$j$  = Type of activity;

$I_{FP\ av\ j}$  = Average intensity of fixed process emissions attributable to type of activity  $j$  at the establishment for the period 2007-2010, calculated using equation 2-3, in metric tonnes CO<sub>2</sub> equivalent per reference unit.

**Equation 2-8.2 Calculation of the intensity target of combustion emissions by type of activity at an establishment that is not considered on a sectoral basis for year 2020**

$$I_{C\ 2020\ j} = R \times \min[(0.95)I_{C\ min\ j}; (0.90)I_{C\ av\ j}]$$

Where:

$I_{C\ 2020\ j}$  = Intensity of combustion emissions calculated for year 2020 for type of activity  $j$ ;

$j$  = Type of activity;

$R$  = Intensity multiplication factor for combustion emissions at the establishment calculated using equations 2-4 and 2-5 or, in the case of an establishment producing pulp and paper described by NAICS code 3221, having a value of 1;

$\min$  = Minimum value, representing the lesser of the 2 elements calculated;

0.95 = Proportion corresponding to 95% of the minimum intensity of combustion emissions;

$I_{C\ min\ j}$  = Minimum annual intensity of combustion emissions attributable to type of activity  $j$  at the establishment for the years 2007 to 2010 inclusively, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

0.90 = Proportion corresponding to 90% of the average intensity of combustion emissions;

$I_{C\ av\ j}$  = Average intensity of combustion emissions attributable to type of activity  $j$  at the establishment for the years 2007 to 2010, calculated using equation 2-6, in metric tonnes CO<sub>2</sub> equivalent per reference unit.

**Equation 2-8.3 Calculation of the intensity target of other emissions by type of activity at an establishment that is not considered on a sectoral basis for the year 2020**

$$I_{O\ 2020\ j} = \min[(0.95)I_{O\ min\ j}; (0.90)I_{O\ av\ j}]$$

Where:

$I_{O\ 2020\ j}$  = Intensity of other emissions calculated for the year 2020 for type of activity  $j$ ;

$j$  = Type of activity;

min = Minimum value, representing the lesser of the 2 elements calculated;

0.95 = Proportion corresponding to 95% of the minimum intensity of other emissions;

$I_{O\ min\ j}$  = Minimum annual intensity of other emissions attributable to type of activity  $j$  at the establishment for the years 2007 to 2010 inclusively, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

0.90 = Proportion corresponding to 90% of the average intensity of other emissions;

$I_{O\ av\ j}$  = Average intensity of other emissions attributable to type of activity  $j$  at the establishment for the years 2007 to 2010, calculated using equation 2-7, in metric tonnes CO<sub>2</sub> equivalent per reference unit.";

(14) by replacing "and covered establishment after 2013" in the heading of Division 4 by " , covered establishment after 2013, covered establishment as of 2018 and covered establishment referred to in section 2.1";

(15) by inserting "for covered establishments as of 2013 and for covered establishments after 2013" at the end of the heading of Division 4.2;

(16) by inserting “covered after 2013” after “or” in the heading of Equation 4-8;

(17) by inserting the following after Division 4.2:

**4.3. Calculation method for the years 2018 to 2020 for covered establishments as of 2018**

**4.3.1. Covered establishment as of 2018 that is not considered on a sectoral basis for the years 2018 to 2020 and that possesses all the GHG emissions data for years  $d-2$  to  $d$**

**Equation 4-9 Calculation of the number of GHG emission units allocated without charge by type of activity at a covered establishment as of 2018 that is not considered on a sectoral basis for the years 2018 to 2020 and that possesses GHG emissions data for years  $d-2$  to  $d$**

$$A_{ij} = [I_{FP\ dep\ j} \times a_{FP,i} + R \times I_{C\ dep\ j} \times a_{C,i} + I_{O\ dep\ j} \times a_{O,i}] \times P_{Ri\ j}$$

Where:

$A_{ij}$  = Total number of GHG emission units allocated without charge by type of activity  $j$  at an establishment for year  $i$ ;

$i$  = Each year in the period 2018-2020 for which the emitter is required to cover its GHG emissions;

$j$  = Type of activity;

$I_{FP\ dep\ j}$  = Average intensity of fixed process emissions attributable to type of activity  $j$  at the establishment for years  $d-2$  to  $d$ , calculated using equation 4-10, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$d$  = First year for which the GHG emissions of the establishment are equal to or exceed the emissions threshold; in the case of a dismembering establishment covered as of 2018,  $d$  corresponds to the year 2016;

$a_{FP,i}$  = Cap adjustment factor for the allocation of fixed process emissions for year  $i$  for establishments covered between 2018 and 2020, as defined in Table 4 of this Appendix, where  $n=i-(d+2)$ ;

$R$  = Intensity multiplication factor for combustion emissions at the establishment, calculated using equation 4-11 or, in the case of an establishment producing pulp and paper described by NAICS code 3221, having a value of 1;

$I_{C\ dep\ j}$  = Average intensity of combustion emissions attributable to type of activity  $j$  at the establishment for years  $d-2$  to  $d$ , calculated using equation 4-13, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$a_{c,i}$  = Cap adjustment factor for the allocation of combustion emissions for year  $-i$  for establishments covered between 2018 and 2020, as defined in Table 4 of this Appendix, where  $n=i-(d+2)$ ;

$I_{o\ dep\ j}$  = Average intensity of other emissions attributable to type of activity  $j$  at the establishment for years  $d-2$  to  $d$ , calculated using equation 4-14, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$a_{o,i}$  = Cap adjustment factor for the allocation of other emissions for year  $i$  for establishments covered between 2018 and 2020, as defined in Table 4 of this Appendix, where  $n=i-(d+2)$ ;

$P_{Ri\ j}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ .

**Equation 4-10 Calculation of the intensity of fixed process emissions by type of activity at a covered establishment as of 2018 that is not considered on a sectoral basis and that possesses GHG emissions data for years  $d-2$  to  $d$**

$$I_{FP\ dep\ j} = \frac{\sum_{i=(d-2)}^d GHG\ FP_{ij}}{\sum_{i=(d-2)}^d P_{Rij}}$$

Where:

$I_{FP\ dep\ j}$  = Average intensity of fixed process emissions attributable to type of activity  $j$  at the establishment for years  $d-2$  to  $d$ , in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$j$  = Type of activity;

$d$  = First year for which the GHG emissions of the establishment are equal to or exceed the emissions threshold;

$i$  = Years  $d-2$ ,  $d-1$  and  $d$ ;

$GHG\ FP_{ij}$  = Fixed process emissions attributable to type of activity  $j$  at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$P_{Ri\ j}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ .

**Equation 4-11 Calculation of the intensity multiplication factor for combustion emissions at a covered establishment as of 2018 that is not considered on a sectoral basis and that possesses GHG emissions data for years  $d-2$  to  $d$**

$$R = 0.80 \times GFR + (1 - GFR)$$

Where:

R = Intensity multiplication factor for combustion emissions at the establishment;

0.80 = Proportion corresponding to 80% of the GFR ratio;

GFR = Ratio between the total combustion emissions attributable to the use of natural gas, gasoline, diesel, heating oil, propane, petroleum coke and coal, excluding refinery fuel gas, and total combustion emissions at the establishment, calculated using equation 4-12.

**Equation 4-12 Calculation of the GFR ratio for a covered establishment as of 2018 that is not considered on a sectoral basis and that possesses GHG emissions data for years  $d-2$  to  $d$**

$$GFR = \frac{\sum_{i=(d-2)}^{(d)} GHG\ GFR_i}{\sum_{i=(d-2)}^{(d)} GHG\ C_i}$$

Where:

GFR = Ratio between the total combustion emissions attributable to the use of natural gas, gasoline, diesel, heating oil, propane, petroleum coke and coal, excluding refinery fuel gas, and total combustion emissions at the establishment;

d = First year for which the GHG emissions of the establishment are equal to or exceed the emissions threshold;

i = Years  $d-2$ ,  $d-1$  and  $d$ ;

GHG GFR<sub>*i*</sub> = Combustion emissions attributable to the use of natural gas, gasoline, diesel, heating oil, propane, petroleum coke and coal, excluding refinery fuel gas, at the establishment during year *i*, in metric tonnes CO<sub>2</sub> equivalent;

GHG C<sub>*i*</sub> = Total combustion emissions attributable to the use of fuel at the establishment during year *i*, in metric tonnes CO<sub>2</sub> equivalent.

**Equation 4-13 Calculation of the intensity of combustion emissions by type of activity at a covered establishment as of 2018 that is not considered on a sectoral basis and that possesses GHG emissions data for years  $d-2$  to  $d$**

$$I_{C\ dep\ j} = \frac{\sum_{i=(d-2)}^d GHG\ C_{ij}}{\sum_{i=(d-2)}^d P_{Rij}}$$

Where:

$I_{C\ dep\ j}$  = Average intensity of combustion emissions attributable to type of activity  $j$  at the establishment for years  $d-2$  to  $d$ , in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$j$  = Type of activity;

$d$  = First year for which the GHG emissions of the establishment are equal to or exceed the emissions threshold;

$i$  = Years  $d-2$ ,  $d-1$  and  $d$ ;

$GHG\ C_{ij}$  = Combustion emissions attributable to type of activity  $j$  at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$P_{Rij}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ .

**Equation 4-14 Calculation of the intensity of other emissions by type of activity at a covered establishment as of 2018 that is not considered on a sectoral basis and that possesses GHG emissions data for years  $d-2$  to  $d$**

$$I_{O\ dep\ j} = \frac{\sum_{i=(d-2)}^d GHG\ O_{ij}}{\sum_{i=(d-2)}^d P_{Rij}}$$

Where:

$I_{O\ dep\ j}$  = Average intensity of other emissions attributable to type of activity  $j$  at the establishment for years  $d-2$  to  $d$ , in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$j$  = Type of activity;

$d$  = First year for which the GHG emissions of the establishment are equal to or exceed the emissions threshold;

$i$  = Years  $d-2$ ,  $d-1$  and  $d$ ;

GHG  $O_{ij}$  = Other emissions attributable to type of activity  $j$  at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$P_{Ri j}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ .

#### **4.3.2. Covered establishment as of 2018 that is not considered on a sectoral basis and that does not possess all the GHG emissions data for years $d-2$ to $d$**

The total quantity of GHG emission units allocated without charge to an emitter is calculated in accordance with the following methods:

(1) in the case of an establishment for which the GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, are all available, using equation 4-15;

(2) in the case of an establishment for which the GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, are not all available, using equation 4-21.

#### **Equation 4-15 Calculation of the number of GHG emission units allocated without charge by type of activity at a covered establishment as of 2018 that is not considered on a sectoral basis for the years 2018 to 2020 and that does not possess all the GHG emissions data for years $d-2$ to $d$**

$$A_{ij} = [I_{FP\ dep\ j} \times a_{FP,i} + R \times I_{C\ dep\ j} \times a_{C,i} + I_{O\ dep\ j} \times a_{O,i}] \times P_{Ri j}$$

Where:

$A_{ij}$  = Total number of GHG emission units allocated without charge by type of activity  $j$  at an establishment for year  $i$ ;

$i$  = Each year in the period 2018-2020 for which the emitter is required to cover its GHG emissions;

$j$  = Type of activity;

$I_{FP\ dep\ j}$  = Average intensity of fixed process emissions attributable to type of activity  $j$  at the establishment for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, calculated using equation 4-16, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$d$  = First year for which the GHG emissions of the establishment are equal to or exceed the emissions threshold;

$a_{FP,i}$  = Cap adjustment factor for the allocation of fixed process emissions for year  $i$  for establishments covered between 2018 and 2020, as defined in Table 4 of this Appendix, where  $n=i-(d+2)$ ;

$R$  = Intensity multiplication factor for combustion emissions at the establishment calculated using equation 4-17 or, in the case of an establishment producing pulp and paper described by NAICS code 3221, having a value of 1;

$I_{C dep j}$  = Average intensity of combustion emissions attributable to type of activity  $j$  at the establishment for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, calculated using equation 4-19, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$a_{C,i}$  = Cap adjustment factor for the allocation of combustion emissions for year  $i$  for establishments covered between 2018 and 2020, as defined in Table 4 of this Appendix, where  $n=i-(d+2)$ ;

$I_{O dep j}$  = Average intensity of other emissions attributable to type of activity  $j$  at the establishment for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, calculated using equation 4-20, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$a_{O,i}$  = Cap adjustment factor for the allocation of other emissions for year  $i$  for establishments covered between 2018 and 2020, as defined in Table 4 of this Appendix, where  $n=i-(d+2)$ ;

$P_{Ri j}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ .

**Equation 4-16 Calculation of the intensity of fixed process emissions by type of activity at a covered establishment as of 2018 that is not considered on a sectoral basis and that does not possess all the GHG emissions data for years  $d-2$  to  $d$**

$$I_{FP dep j} = \frac{\sum_{i=(d)}^{d+2} GHG FP_{ij}}{\sum_{i=(d)}^{d+2} P_{Rij}}$$

Or

$$I_{FP dep j} = \frac{\sum_{i=(d+1)}^{d+3} GHG FP_{ij}}{\sum_{i=(d+1)}^{d+3} P_{Rij}}$$

Where:

$I_{FP\ dep\ j}$  = Average intensity of fixed process emissions attributable to type of activity  $j$  at the establishment for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$j$  = Type of activity;

$d$  = First year for which the GHG emissions of the establishment are equal to or exceed the emissions threshold;

$i$  = Years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational;

$GHG\ FP_{i\ j}$  = Fixed process emissions attributable to type of activity  $j$  at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$P_{Ri\ j}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ .

**Equation 4-17 Calculation of the intensity multiplication factor for combustion emissions at a covered establishment as of 2018 that is not considered on a sectoral basis and that does not possess all the GHG emissions data for years  $d-2$  to  $d$**

$$R = 0.80 \times GFR + (1 - GFR)$$

Where:

$R$  = Intensity multiplication factor for combustion emissions at the establishment;

0.80 = Proportion corresponding to 80% of the GFR ratio;

GFR = Ratio between the total combustion emissions attributable to the use of natural gas, gasoline, diesel, heating oil, propane, petroleum coke and coal, excluding refinery fuel gas, and total combustion emissions at the establishment, calculated using equation 4-18.

**Equation 4-18 Calculation of the GFR ratio for a covered establishment as of 2018 that is not considered on a sectoral basis and that does not possess all the GHG emissions data for years  $d-2$  to  $d$**

$$GFR = \frac{\sum_{i=(d)}^{(d+2)} GHG\ GFR_i}{\sum_{i=(d)}^{(d+2)} GHG\ C_i}$$

Or

$$GFR = \frac{\sum_{i=(d+1)}^{(d+3)} GHG\ GFR_i}{\sum_{i=(d+1)}^{(d+3)} GHG\ C_i}$$

Where:

GFR = Ratio between the total combustion emissions attributable to the use of natural gas, gasoline, diesel, heating oil, propane, petroleum coke and coal, excluding refinery fuel gas, and total combustion emissions at the establishment;

d = First year for which the GHG emissions of the establishment are equal to or exceed the emissions threshold;

i = Years *d* to *d+2*, or *d+1* to *d+3* where *d* is the year in which the establishment became operational;

GHG GFR<sub>*i*</sub> = Combustion emissions attributable to the use of natural gas, gasoline, diesel, heating oil, propane, petroleum coke and coal, excluding refinery fuel gas, at the establishment during year *i*, in metric tonnes CO<sub>2</sub> equivalent;

GHG C<sub>*i*</sub> = Total combustion emissions attributable to the use of fuel at the establishment during year *i*, in metric tonnes CO<sub>2</sub> equivalent.

**Equation 4-19 Calculation of the intensity of combustion emissions by type of activity at a covered establishment as of 2018 that is not considered on a sectoral basis and that does not possess all the GHG emissions data for years *d-2* to *d***

$$I_{C\ dep\ j} = \frac{\sum_{i=(d)}^{d+2} GHG\ C_{ij}}{\sum_{i=(d)}^{d+2} P_{Rij}}$$

Or

$$I_{C\ dep\ j} = \frac{\sum_{i=(d+1)}^{d+3} GHG\ C_{ij}}{\sum_{i=(d+1)}^{d+3} P_{Rij}}$$

Where:

$I_{C\ dep\ j}$  = Average intensity of combustion emissions attributable to type of activity  $j$  at the establishment for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$j$  = Type of activity;

$d$  = First year for which the GHG emissions of the establishment are equal to or exceed the emissions threshold;

$i$  = Years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational;

GHG  $C_{ij}$  = Combustion emissions attributable to type of activity  $j$  at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$P_{Rij}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ .

**Equation 4-20 Calculation of the intensity of other emissions by type of activity at a covered establishment as of 2018 that is not considered on a sectoral basis and that does not possess all the GHG emissions data for years  $d-2$  to  $d$**

$$I_{O\ dep\ j} = \frac{\sum_{i=(d)}^{d+2} GHG\ O_{ij}}{\sum_{i=(d)}^{d+2} P_{Rij}}$$

Or

$$I_{O\ dep\ j} = \frac{\sum_{i=(d+1)}^{d+3} GHG\ O_{ij}}{\sum_{i=(d+1)}^{d+3} P_{Rij}}$$

Where:

$I_{O\ dep\ j}$  = Average intensity of other emissions attributable to type of activity  $j$  at the establishment for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$j$  = Type of activity;

$d$  = First year for which the GHG emissions of the establishment are equal to or exceed the emissions threshold;

$i$  = Years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational;

GHG  $O_{i,j}$  = Other emissions attributable to type of activity  $j$  at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$P_{Ri,j}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ .

**Equation 4-21 Calculation of the number of GHG emission units allocated without charge for a covered establishment as of 2018 that is not considered on a sectoral basis for the years 2018 to 2020 and that does not possess all the GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational**

$$A_i = (EC_{TOTAL,i} \times EF \times a_{C,i}) + (GHG_{FP,i} \times a_{FP,i}) + (GHG_{O,i} \times a_{O,i})$$

Where:

$A_i$  = Total number of GHG emission units allocated without charge for year  $i$ ;

$i$  = Each year in the period 2018-2020 for which the emitter is required to cover GHG emissions;

$EC_{TOTAL,i}$  = Energy consumption in year  $i$ , calculated using equation 4-22, in GJ;

$EF$  = Emission factor for natural gas, in metric tonnes CO<sub>2</sub> equivalent/GJ, calculated using equation 4-21.1;

$a_{C,i}$  = Cap adjustment factor for the allocation of combustion emissions for year  $i$  for establishments covered between 2018 and 2020, as defined in Table 4 of this Appendix, where  $n=i-(d+2)$ ;

$d$  = First year for which the GHG emissions of the establishment are equal to or exceed the emissions threshold;

$GHG_{FP,i}$  = Fixed process emissions at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$a_{FP,i}$  = Cap adjustment factor for the allocation of fixed process emissions for year  $i$  for establishments covered between 2018 and 2020, as defined in Table 4 of this Appendix, where  $n=i-(d+2)$ ;

$GHG_{O_i}$  = other emissions at the establishment for year  $i$ , in metric tonnes  $CO_2$  equivalent;

$a_{O,i}$  = Cap adjustment factor for the allocation of other emissions for year  $i$  for establishments covered between 2018 and 2020, as defined in Table 4 of this Appendix, where  $n=i-(d+2)$ .

**Equation 4-21.1 Calculation of the emission factor for natural gas**

$$EF = \left( (EF_{CO_2} \times 1,000) + (EF_{CH_4} \times GWP_{CH_4}) + (EF_{N_2O} \times GWP_{N_2O}) \right) \times 0.000001$$

Where:

$EF_{CO_2}$  = Emission factor of  $CO_2$  for natural gas taken from Table 1-4 of the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere (chapter Q-2, r. 15), in kilograms of  $CO_2$  per GJ;

1,000 = Conversion factor, kilograms to grams;

$EF_{CH_4}$  = Emission factor of  $CH_4$  for natural gas, for industrial uses, taken from Table 1-7 of the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere (chapter Q-2, r. 15), in grams of  $CH_4$  per GJ;

$GWP_{CH_4}$  = Global warming potential of  $CH_4$  taken from Schedule A.1 to the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere (chapter Q-2, r. 15);

$EF_{N_2O}$  = Emission factor of  $N_2O$  for natural gas, for industrial uses, taken from Table 1-7 of the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere (chapter Q-2, r. 15), in grams of  $N_2O$  per GJ;

$GWP_{N_2O}$  = Global warming potential of  $N_2O$  taken from Schedule A.1 to the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere (chapter Q-2, r. 15);

0.000001 = Conversion factor, grams to metric tonnes;

**Equation 4-22 Calculation of energy consumption for year  $i$  of a covered establishment as of 2018 that is not considered on a sectoral basis and that does not possess all the GHG emissions data for years  $d$  to  $d+2$**

$$EC_{TOTAL\ i} = \sum_{k=1}^n Fuel_k \times HHV_k$$

Where:

$EC_{TOTAL\ i}$  = Energy consumption in year  $i$  in GJ;

$i$  = Each year of the period 2018-2020 for which the emitter is required to cover GHG emissions;

$n$  = Total number of types of fuel used;

$k$  = Type of fuel;

$Fuel_k$  = Mass or volume of fuel burned:

(a) in dry metric tonnes, where the quantity is expressed as a mass;

(b) in thousands of cubic metres at standard conditions, where the quantity is expressed as a volume of gas;

(c) in kilolitres, where the quantity is expressed as a volume of liquid;

$HHV_k$  = High heat value for measurement period  $i$ , expressed

(a) in GJ per dry metric tonne, in the case of fuels whose quantity is expressed as a mass;

(b) in GJ per thousand cubic metres, in the case of fuels whose quantity is expressed as a volume of gas;

(c) in GJ per kilolitre, in the case of fuels whose quantity is expressed as a volume of liquid.

#### **4.3.3. Covered establishment as of 2018 that is not considered on a sectoral basis and that does not possess a determined reference unit**

The total quantity of GHG emission units allocated without charge to an emitter is calculated in accordance with the following methods:

(1) in the case of an establishment for which the GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, are all available, using equation 4-23;

(2) in the case of an establishment for which the GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, are not all available, using equation 4-21.

**Equation 4-23 Calculation of the number of GHG emission units allocated without charge for the years 2018 to 2020 for a covered establishment as of 2018 that does not possess a determined reference unit and that possesses all the GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational**

$$A_i = [(EC_{TOTAL,av} \times EF \times a_{C,i}) + (GHG_{FP,av} \times a_{FP,i}) + (GHG_{O,av} \times a_{O,i})]$$

Where:

$A_i$  = Total number of GHG emission units allocated without charge for year  $i$ ;

$i$  = Each year in the period 2018-2020 for which the emitter is required to cover GHG emissions;

$EC_{TOTAL,av}$  = Average energy consumption for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, calculated using equation 4-24, in GJ;

$d$  = First year for which the GHG emissions of the establishment are equal to or exceed the emissions threshold;

$EF$  = Emission factor for natural gas, in metric tonnes CO<sub>2</sub> equivalent/GJ, calculated using equation 4-21.1;

$a_{C,i}$  = Cap adjustment factor for the allocation of combustion emissions for year  $i$  for establishments covered between 2018 and 2020, as defined in Table 4 of this Appendix, where  $n=i-(d+2)$ ;

$GHG_{FP,av}$  = Average fixed process emissions at the establishment for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, in metric tonnes CO<sub>2</sub> equivalent;

$a_{FP,i}$  = Cap adjustment factor for the allocation of fixed process emissions for year  $i$  for establishments covered between 2018 and 2020, as defined in Table 4 of this Appendix, where  $n=i-(d+2)$ ;

$GHG_{O,av}$  = Average other emissions at the establishment for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, in metric tonnes CO<sub>2</sub> equivalent;

$a_{O,i}$  = Cap adjustment factor for the allocation of other emissions for year  $i$  for establishments covered between 2018 and 2020, as defined in Table 4 of this Appendix, where  $n=i-(d+2)$ .

**Equation 4-24 Calculation of average energy consumption for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, for a covered establishment as of 2018 that possesses all the GHG emissions data for those years**

$$EC_{TOTAL,av} = \sum_d \left( \sum_{k=1}^n Fuel_k \times HHV_k \right) \div 3$$

Or

$$EC_{TOTAL,av} = \sum_{d+1}^{d+3} \left( \sum_{k=1}^n Fuel_k \times HHV_k \right) \div 3$$

Where:

$EC_{TOTAL,av}$  = Average energy consumption for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, in GJ;

$d$  = First year for which the GHG emissions of the establishment are equal to or exceed the emissions threshold;

$n$  = Total number of types of fuel used;

$k$  = Type of fuel;

$Fuel_k$  = Mass or volume of fuel burned:

(a) in dry metric tonnes, where the quantity is expressed as a mass;

(b) in thousands of cubic metres at standard conditions, where the quantity is expressed as a volume of gas;

(c) in kilolitres, where the quantity is expressed as a volume of liquid;

$HHV_k$  = High heat value for measurement period  $i$ , expressed

(a) in GJ per dry metric tonne, in the case of fuels whose quantity is expressed as a mass;

(b) in GJ per thousand cubic metres, in the case of fuels whose quantity is expressed as a volume of gas;

(c) in GJ per kilolitre, in the case of fuels whose quantity is expressed as a volume of liquid.

#### 4.4. Calculation method for the years 2018 to 2020 for the covered establishments referred to in section 2.1.

##### 4.4.1. Covered establishment referred to in section 2.1 that is not considered on a sectoral basis and for which the GHG emissions data for years e-3 to e-1 are all available

**Equation 4-25 Calculation of the number of GHG emission units allocated without charge by type of activity at a covered establishment referred to in section 2.1 that is not considered on a sectoral basis for the years 2018 to 2020 and for which the GHG emissions data for years e-3 to e-1 are all available**

$$A_{ij} = [I_{FP\ dep\ j} \times a_{FP,i} + R \times I_{C\ dep\ j} \times a_{C,i} + I_{O\ dep\ j} \times a_{O,i}] \times P_{Ri\ j}$$

Where:

$A_{ij}$  = Total number of GHG emission units allocated without charge by type of activity  $j$  at an establishment for year  $i$ ;

$i$  = Each year in the period 2018-2020 for which the emitter is required to cover its GHG emissions;

$j$  = Type of activity;

$I_{FP\ dep\ j}$  = Average intensity of fixed process emissions attributable to type of activity  $j$  at the establishment for years e-3 to e-1, calculated using equation 4-26, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$e$  = Year of application for registration for the system;

$a_{FP,i}$  = Cap adjustment factor for the allocation of fixed process emissions for year  $i$  for establishments covered between 2018 and 2020, as defined in Table 4 of this Appendix, where  $n=i-(e+1)$ ;

$R$  = Intensity multiplication factor for combustion emissions at the establishment calculated using equation 4-27 or, in the case of an establishment producing pulp and paper described by NAICS code 3221, having a value of 1;

$I_{C\ dep\ j}$  = Average intensity of combustion emissions attributable to type of activity  $j$  at the establishment for years e-3 to e-1, calculated using equation 4-29, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$a_{C,i}$  = Cap adjustment factor for the allocation of combustion emissions for year  $i$  for establishments covered between 2018 and 2020, as defined in Table 4 of this Appendix, where  $n=i-(e+1)$ ;

$I_{o\ dep\ j}$  = Average intensity of other emissions attributable to type of activity  $j$  at the establishment for years  $e-3$  to  $e-1$ , calculated using equation 4-30, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$a_{o,i}$  = Cap adjustment factor for the allocation of other emissions for year  $i$  for establishments covered between 2018 and 2020, as defined in Table 4 of this Appendix, where  $n=i-(e+1)$ ;

$P_{Ri\ j}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ .

**Equation 4-26 Calculation of the intensity of fixed process emissions by type of activity at a covered establishment referred to in section 2.1 that is not considered on a sectoral basis and for which the GHG emissions data for years  $e-3$  to  $e-1$  are all available**

$$I_{FP\ dep\ j} = \frac{\sum_{i=(e-3)}^{e-1} GHG\ FP_{ij}}{\sum_{i=(e-3)}^{e-1} P_{Rij}}$$

Where:

$I_{FP\ dep\ j}$  = Average intensity of fixed process emissions attributable to type of activity  $j$  at the establishment for years  $e-3$  to  $e-1$ , in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$j$  = Type of activity;

$e$  = Year of application for registration for the system;

$i$  = Years  $e-3$ ,  $e-2$  and  $e-1$ ;

$GHG\ FP_{ij}$  = Fixed process emissions attributable to type of activity  $j$  at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$P_{Ri\ j}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ .

**Equation 4-27 Calculation of the intensity multiplication factor for combustion emissions for a covered establishment referred to in section 2.1 that is not considered on a sectoral basis and for which the GHG emissions data for years  $e-3$  to  $e-1$  are all available**

$$R = 0.80 \times GFR + (1 - GFR)$$

Where:

R = Intensity multiplication factor for GHG combustion emissions at the establishment;

0.80 = Proportion corresponding to 80% of the GFR ratio;

GFR = Ratio between the total combustion emissions attributable to the use of natural gas, gasoline, diesel, heating oil, propane, petroleum coke and coal, excluding refinery fuel gas, and total combustion emissions at the establishment, calculated using equation 4-28.

**Equation 4-28 Calculation of the GFR ratio for a covered establishment referred to in section 2.1 that is not considered on a sectoral basis and for which the GHG emissions data for years e-3 to e-1 are all available**

$$GFR = \frac{\sum_{i=(e-3)}^{(e-1)} GHG\ GFR_i}{\sum_{i=(e-3)}^{(e-1)} GHG\ C_i}$$

Where:

GFR = Ratio between the total combustion emissions attributable to the use of natural gas, gasoline, diesel, heating oil, propane, petroleum coke and coal, excluding refinery fuel gas, and total combustion emissions at the establishment;

e = Year of registration for the system;

i = Years e-3, e-2 and e-1;

GHG GFR<sub>i</sub> = combustion emissions attributable to the use of natural gas, gasoline, diesel, heating oil, propane, petroleum coke and coal, excluding refinery fuel gas, at the establishment during year *i*, in metric tonnes CO<sub>2</sub> equivalent;

GHG C<sub>i</sub> = Total combustion emissions attributable to the use of fuel at the establishment during year *i*, in metric tonnes CO<sub>2</sub> equivalent.

**Equation 4-29 Calculation of the intensity of combustion emissions by type of activity at a covered establishment referred to in section 2.1 that is not considered on a sectoral basis and for which the GHG emissions data for years e-3 to e-1 are all available**

$$I_{C\ dep\ j} = \frac{\sum_{i=(e-3)}^{e-1} GHG\ C_{ij}}{\sum_{i=(e-3)}^{e-1} P_{Rij}}$$

Where:

$I_{C\ dep\ j}$  = Average intensity of combustion emissions attributable to type of activity  $j$  at the establishment for years  $e-3$  to  $e-1$ , in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$j$  = Type of activity;

$e$  = Year of application for registration for the system;

$i$  = Years  $e-3$ ,  $e-2$  and  $e-1$ ;

GHG  $C_{ij}$  = Combustion emissions attributable to type of activity  $j$  at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$P_{Ri\ j}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ .

**Equation 4-30 Calculation of the intensity of other emissions by type of activity at a covered establishment referred to in section 2.1 that is not considered on a sectoral basis and for which the GHG emissions data for years  $e-3$  to  $e-1$  are all available**

$$I_{O\ dep\ j} = \frac{\sum_{i=(e-3)}^{e-1} GHG\ O_{ij}}{\sum_{i=(e-3)}^{e-1} P_{Rij}}$$

Where:

$I_{O\ dep\ j}$  = Average intensity of other emissions attributable to type of activity  $j$  at the establishment for years  $e-3$  to  $e-1$ , in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$j$  = Type of activity;

$e$  = Year of application for registration for the system;

$i$  = Years  $e-3$ ,  $e-2$  and  $e-1$ ;

GHG  $O_{ij}$  = Other emissions attributable to type of activity  $j$  at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$P_{Ri\ j}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ .

**4.4.2. Covered establishment referred to in section 2.1 that is not considered on a sectoral basis and for which the GHG emissions data for years e-3 to e-1 are not all available**

The total quantity of GHG emission units allocated without charge to an emitter is calculated in accordance with the following methods:

(1) in the case of an establishment for which the GHG emissions data for years e-1 to e+1, or e to e+2 where e-1 is the year in which the establishment became operational, are all available, using equation 4-31;

(2) in the case of an establishment for which the GHG emissions data for years e-1 to e+1, or e to e+2 where e-1 is the year in which the establishment became operational, are not all available, using equation 4-37.

**Equation 4-31 Calculation of the number of GHG emission units allocated without charge by type of activity at a covered establishment referred to in section 2.1 that is not considered on a sectoral basis for the years 2018 to 2020 and for which the GHG emissions data for years e-3 to e-1 are not all available**

$$A_{ij} = [I_{FP\ dep\ j} \times a_{FP,i} + R \times I_{C\ dep\ j} \times a_{C,i} + I_{O\ dep\ j} \times a_{O,i}] \times P_{Ri\ j}$$

Where:

$A_{ij}$  = Total number of GHG emission units allocated without charge by type of activity  $j$  at an establishment for year  $i$ ;

$i$  = Each year in the period 2018-2020 for which the emitter is required to cover GHG emissions;

$j$  = Type of activity;

$I_{FP\ dep\ j}$  = Average intensity of fixed process emissions attributable to type of activity  $j$  at the establishment for years e-1 to e+1, or e to e+2 where e-1 is the year in which the establishment became operational, calculated using equation 4-32, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$e$  = Year of application for registration for the system;

$a_{FP,i}$  = Cap adjustment factor for the allocation of fixed process emissions for year  $i$  for establishments covered between 2018 and 2020, as defined in Table 4 of this Appendix, where  $n=i-(e+1)$ ;

$R$  = Intensity multiplication factor for combustion emissions at the establishment calculated using equation 4-33 or, in the case of an establishment producing pulp and paper described by NAICS code 3221, having a value of 1;

$I_{C\ dep\ j}$  = Average intensity of combustion emissions attributable to type of activity  $j$  at the establishment for years  $e-1$  to  $e+1$ , or  $e$  to  $e+2$  where  $e-1$  is the year in which the establishment became operational, calculated using equation 4-35, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$a_{C,i}$  = Cap adjustment factor for the allocation of combustion emissions for year  $i$  for establishments covered between 2018 and 2020, as defined in Table 4 of this Appendix, where  $n=i-(e+1)$ ;

$I_{O\ dep\ j}$  = Average intensity of other emissions attributable to type of activity  $j$  at the establishment for years  $e-1$  to  $e+1$ , or  $e$  to  $e+2$  where  $e-1$  is the year in which the establishment became operational, calculated using equation 4-36, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$a_{O,i}$  = Cap adjustment factor for the allocation of other emissions for year  $i$  for establishments covered between 2018 and 2020, as defined in Table 4 of this Appendix, where  $n=i-(e+1)$ ;

$P_{Ri\ j}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ .

**Equation 4-32 Calculation of the intensity of fixed process emissions by type of activity at a covered establishment referred to in section 2.1 that is not considered on a sectoral basis and for which the GHG emissions data for years  $e-3$  to  $e-1$  are not all available**

$$I_{FP\ dep\ j} = \frac{\sum_{i=(e-1)}^{e+1} GHG\ FP_{ij}}{\sum_{i=(e-1)}^{e+1} P_{Rij}}$$

Or

$$I_{FP\ dep\ j} = \frac{\sum_{i=(e)}^{e+2} GHG\ FP_{ij}}{\sum_{i=(e)}^{e+2} P_{Rij}}$$

Where:

$I_{FP\ dep\ j}$  = Average intensity of fixed process emissions attributable to type of activity  $j$  at the establishment for years  $e-1$  to  $e+1$ , or  $e$  to  $e+2$  where  $e-1$  is the year in which the establishment became operational, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$j$  = Type of activity;

$e$  = Year of application for registration for the system;

$i$  = Years  $e-1$  to  $e+1$ , or  $e$  to  $e+2$  where  $e-1$  is the year in which the establishment became operational;

GHG  $FP_{ij}$  = Fixed process emissions attributable to type of activity  $j$  at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

PR $_{ij}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ .

**Equation 4-33 Calculation of the intensity multiplication factor for combustion emissions for a covered establishment referred to in section 2.1 that is not considered on a sectoral basis and for which the GHG emissions data for years  $e-3$  to  $e-1$  are not all available**

$$R = 0.80 \times GFR + (1 - GFR)$$

Where:

$R$  = Intensity multiplication factor for combustion emissions at the establishment;

0.80 = Proportion corresponding to 80% of the GFR ratio;

GFR = Ratio between the total GHG combustion emissions attributable to the use of natural gas, gasoline, diesel, heating oil, propane, petroleum coke and coal, excluding refinery fuel gas, and total combustion emissions at the establishment, calculated using equation 4-34.

**Equation 4-34 Calculation of the GFR ratio for a covered establishment referred to in section 2.1 that is not considered on a sectoral basis and for which the GHG emissions data for years  $e-3$  to  $e-1$  are not all available**

$$GFR = \frac{\sum_{i=(e-1)}^{(e+1)} GHG GFR_i}{\sum_{i=(e-1)}^{(e+1)} GHG C_i}$$

Or

$$GFR = \frac{\sum_{i=(e)}^{(e+2)} GHG GFR_i}{\sum_{i=(e)}^{(e+2)} GHG C_i}$$

Where:

GFR = Ratio between the total combustion emissions attributable to the use of natural gas, gasoline, diesel, heating oil, propane, petroleum coke and coal, excluding refinery fuel gas, and total combustion emissions at the establishment;

e = Year of registration for the system;

i = Years e-1 to e+1, or e to e+2 where e-1 is the year in which the establishment became operational;

GHG GFR<sub>i</sub> = Combustion emissions attributable to the use of natural gas, gasoline, diesel, heating oil, propane, petroleum coke and coal, excluding refinery fuel gas, at the establishment during year *i*, in metric tonnes CO<sub>2</sub> equivalent;

GHG C<sub>i</sub> = Total combustion emissions attributable to the use of fuel at the establishment during year *i*, in metric tonnes CO<sub>2</sub> equivalent.

**Equation 4-35 Calculation of the intensity of combustion emissions by type of activity at a covered establishment referred to in section 2.1 that is not considered on a sectoral basis and for which the GHG emissions data for years e-3 to e-1 are not all available**

$$I_{C\ dep\ j} = \frac{\sum_{i=(e-1)}^{e+1} GHG\ C_{ij}}{\sum_{i=(e-1)}^{e+1} P_{Rij}}$$

Or

$$I_{C\ dep\ j} = \frac{\sum_{i=(e)}^{e+2} GHG\ C_{ij}}{\sum_{i=(e)}^{e+2} P_{Rij}}$$

Where:

I<sub>C dep j</sub> = Average intensity of combustion emissions attributable to type of activity *j* at the establishment for years e-1 to e+1, or e to e+2 where e-1 is the year in which the establishment became operational, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

j = Type of activity;

e = Year of application for registration for the system;

$i$  = Years  $e-1$  to  $e+1$ , or  $e$  to  $e+2$  where  $e-1$  is the year in which the establishment became operational;

GHG  $C_{ij}$  = Combustion emissions attributable to type of activity  $j$  at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$P_{Rij}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ .

**Equation 4-36 Calculation of the intensity of other emissions by type of activity at a covered establishment referred to in section 2.1 that is not considered on a sectoral basis and for which the GHG emissions data for years  $e-3$  to  $e-1$  are not all available**

$$I_{O\ dep\ j} = \frac{\sum_{i=(e-1)}^{e+1} GHG\ O_{ij}}{\sum_{i=(e-1)}^{e+1} P_{Rij}}$$

Or

$$I_{O\ dep\ j} = \frac{\sum_{i=(e)}^{e+2} GHG\ O_{ij}}{\sum_{i=(e)}^{e+2} P_{Rij}}$$

Where:

$I_{O\ dep\ j}$  = Average intensity of other emissions attributable to type of activity  $j$  at the establishment for years  $e-1$  to  $e+1$ , or  $e$  to  $e+2$  where  $e-1$  is the year in which the establishment became operational, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$j$  = Type of activity;

$e$  = Year of application for registration for the system;

$i$  = Years  $e-1$  to  $e+1$ , or  $e$  to  $e+2$  where  $e-1$  is the year in which the establishment became operational;

GHG  $O_{ij}$  = Other emissions attributable to type of activity  $j$  at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$P_{Rij}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ .

**Equation 4-37 Calculation of the number of GHG emission units allocated without charge for a covered establishment referred to in section 2.1 that is not considered on a sectoral basis for the years 2018 to 2020 and for which the GHG emissions data for years e-1 to e+1, or e to e+2 where e-1 is the year in which the establishment became operational, are not all available**

$$A_i = (EC_{TOTAL\ i} \times EF \times a_{C,i}) + (GHG_{FP\ i} \times a_{FP,i}) + (GHG_{O\ i} \times a_{O,i})$$

Where:

$A_i$  = Total number of GHG emission units allocated without charge for year  $i$ ;

$i$  = Each year in the period 2018-2020 for which the emitter is required to cover its GHG emissions;

$EC_{TOTAL\ i}$  = Average energy consumption for year  $i$ , calculated using equation 4-38, in GJ;

$EF$  = Emission factor for natural gas, in metric tonnes CO<sub>2</sub> equivalent/GJ, calculated using equation 4-21.1;

$a_{C,i}$  = Cap adjustment factor for the allocation of combustion emissions for year  $i$  for establishments covered between 2018 and 2020, as defined in Table 4 of this Appendix, where  $n=i-(e+1)$ ;

$GHG_{FP\ i}$  = Fixed process emissions at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$a_{FP,i}$  = Cap adjustment factor for the allocation of fixed process emissions for year  $i$  for establishments covered between 2018 and 2020, as defined in Table 4 of this Appendix, where  $n=i-(e+1)$ ;

$GHG_{O\ i}$  = Average other emissions at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$a_{O,i}$  = Cap adjustment factor for the allocation of other emissions for year  $i$  for establishments covered between 2018 and 2020, as defined in Table 4 of this Appendix, where  $n=i-(e+1)$ .

**Equation 4-38 Calculation of average energy consumption for years e and e+1 of an establishment for the years 2018 to 2020 that is not considered on a sectoral basis and for which the GHG emissions data for years e-1 to e+1, or e to e+2 where e-1 is the year in which the establishment became operational, are not all available**

$$EC_{TOTAL\ i} = \sum_{k=1}^n Fuel_k \times HHV_k$$

Where:

$EC_{TOTAL\ i}$  = Energy consumption for year  $i$ , in GJ;

$n$  = Total number of types of fuel used;

$k$  = Type of fuel;

$Fuel_k$  = Mass or volume of fuel burned:

(a) in dry metric tonnes, where the quantity is expressed as a mass;

(b) in thousands of cubic metres at standard conditions, where the quantity is expressed as a volume of gas;

(c) in kilolitres, where the quantity is expressed as a volume of liquid;

$HHV_k$  = High heat value for measurement period  $i$ , expressed

(a) in GJ per dry metric tonne, in the case of fuels whose quantity is expressed as a mass;

(b) in GJ per thousand cubic metres, in the case of fuels whose quantity is expressed as a volume of gas;

(c) in GJ per kilolitre, in the case of fuels whose quantity is expressed as a volume of liquid.

**4.4.3. Covered establishment referred to in section 2.1 that is not considered on a sectoral basis and that does not possess a determined reference unit**

The total quantity of GHG emission units allocated without charge to an emitter is calculated in accordance with the following methods:

(1) in the case of an establishment for which the GHG emissions data for years e-1 to e+1, or e to e+2 where e-1 is the year in which the establishment became operational, are all available, using equation 4-39;

(2) in the case of an establishment for which the GHG emissions data for years  $e-1$  to  $e+1$ , or  $e$  to  $e+2$  where  $e-1$  is the year in which the establishment became operational, are not all available, using equation 4-37.

**Equation 4-39 Calculation of the number of GHG emission units allocated without charge for a covered establishment referred to in section 2.1 that is not considered on a sectoral basis for the years 2018 to 2020, that does not possess a determined reference unit and for which the GHG emissions data for years  $e-1$  to  $e+1$ , or  $e$  to  $e+2$  where  $e-1$  is the year in which the establishment became operational, are all available**

$$A_i = [(EC_{TOTAL,av} \times EF \times a_{C,i}) + (GHG_{FP,av} \times a_{FP,i}) + (GHG_{O,av} \times a_{O,i})]$$

Where:

$A_i$  = Total number of GHG emission units allocated without charge for year  $i$ ;

$i$  = Each year in the period 2018-2020 for which the emitter is required to cover its GHG emissions;

$EC_{TOTAL,av}$  = Average energy consumption for years  $e-1$  to  $e+1$ , or  $e$  to  $e+2$  where  $e-1$  is the year in which the establishment became operational, calculated using equation 4-40, in GJ;

$e$  = Year of application for registration for the system;

$EF$  = Emission factor for natural gas, in metric tonnes CO<sub>2</sub> equivalent/GJ, calculated using equation 4-21.1;

$a_{C,i}$  = Cap adjustment factor for the allocation of combustion emissions for year  $i$  for establishments covered between 2018 and 2020, as defined in Table 4 of this Appendix, where  $n=i-(e+1)$ ;

$GHG_{FP,av}$  = Average fixed process emissions at the establishment for years  $e-1$  to  $e+1$ , or  $e$  to  $e+2$  where  $e-1$  is the year in which the establishment became operational, in metric tonnes CO<sub>2</sub> equivalent;

$a_{FP,i}$  = Cap adjustment factor for the allocation of fixed process emissions for year  $i$  for establishments covered between 2018 and 2020, as defined in Table 4 of this Appendix, where  $n=i-(e+1)$ ;

GHG<sub>O,av</sub> = Average other emissions at the establishment for years e-1 to e+1, or e to e+2 where e-1 is the year in which the establishment became operational, in metric tonnes CO<sub>2</sub> equivalent;

a<sub>O,i</sub> = Cap adjustment factor for the allocation of other emissions for year *i* for establishments covered between 2018 and 2020, as defined in Table 4 of this Appendix, where n=i-(e+1).

**Equation 4-40 Calculation of average energy consumption for a covered establishment referred to in section 2.1 that is not considered on a sectoral basis, that does not possess a determined reference unit, and for which the GHG emissions data for years e-1 to e+1, or e to e+2 where e-1 is the year in which the establishment became operational, are all available**

$$EC_{TOTAL,av} = \sum_{e-1}^{e+1} \left( \sum_{k=1}^n Fuel_k \times HHV_k \right) \div 3$$

Or

$$EC_{TOTAL,av} = \sum_e^{e+2} \left( \sum_{k=1}^n Fuel_k \times HHV_k \right) \div 3$$

Where:

EC<sub>TOTAL,av</sub> = Average energy consumption for years e-1 to e+1, or e to e+2 where e-1 is the year in which the establishment became operational, in GJ;

e = Year of application for registration for the system;

k = Type of fuel;

n = Total number of types of fuel used;

Fuel<sub>k</sub> = Mass or volume of fuel burned:

(a) in dry metric tonnes, where the quantity is expressed as a mass;

(b) in thousands of cubic metres at standard conditions, where the quantity is expressed as a volume of gas;

(c) in kilolitres, where the quantity is expressed as a volume of liquid;

HHV<sub>k</sub> = High heat value for measurement period *i*, expressed

(a) in GJ per dry metric tonne, in the case of fuels whose quantity is expressed as a mass;

(b) in GJ per thousand cubic metres, in the case of fuels whose quantity is expressed as a volume of gas;

(c) in GJ per kilolitre, in the case of fuels whose quantity is expressed as a volume of liquid.”;

(18) by adding the following after the heading of Division 5.2 and before equation 5-2:

**“5.2.1. Establishment considered on a sectoral basis for the years 2015 to 2017 and establishment considered on a sectoral basis that possesses all the GHG emissions data for years  $d$  to  $d+2$ , or  $d$  to  $d+1$  where  $d$  is the year in which the establishment became operational for the years 2018 to 2020”;**

(19) by adding the following after equation 5-2:

**“5.2.2. Establishment considered on a sectoral basis that does not possess all the GHG emissions data for years  $d$  to  $d+2$ , or  $d$  to  $d+1$  where  $d$  is the year in which the establishment became operational for the years 2018 to 2020**

**Equation 5-3 Calculation of the total quantity of GHG emission units allocated free of charge by type of activity at an establishment covered from 2018 that is considered on a sectoral basis for the years 2018 to 2020 and that does not possess all the GHG emissions data for the years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational**

$$A_i = \max \left( \sum_{j=1}^m I_{2020S} \times P_{Rij} ; \frac{p}{q} \times [(EC_{TOTAL\ i} \times EF \times a_{C,i}) + (GHG_{FP\ i} \times a_{FP,i}) + (GHG_{O\ i} \times a_{O,i})] \right)$$

Where:

$A_i$  = Total number of GHG emission units allocated free of charge for an establishment for year  $i$ ;

$i$  = Each year of the period 2018-2020 for which the emitter is required to cover GHG emissions;

max = Maximum value between the 2 calculated values;

$j$  = Type of activity;

$m$  = Total number of type of activities of the establishment;

$I_{2020S}$  = Target intensity for GHG emissions attributable to type of activity  $j$  of the sector for the year 2020, calculated using equation 3-2, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$P_{Rij}$  = Total quantity of reference units produced or used by the establishment for the type of activity  $j$  during year  $i$ ;

$p$  = 2020- $j$ ;

$q$  = Maximum value between 1 and  $p$ ;

$EC_{TOTALi}$  = Energy consumption of year  $i$ , calculated using equation 4-22, in GJ;

$EF$  = Emission factor for natural gas, in metric tonnes CO<sub>2</sub>/GJ equivalent, calculated using equation 4-21.1;

$a_{C,i}$  = Cap adjustment factor for the allocation of combustion emissions for year  $i$  for establishments covered between 2018 and 2020, as defined in Table 4 of this Appendix, with  $n=i-(d+2)$ ;

$d$  = First year for which the establishment's GHG emissions are equal to or exceed the emissions threshold;

$GHG_{FPi}$  = Fixed process emissions of the establishment for year  $i$ , in metric tonnes equivalent CO<sub>2</sub>;

$a_{FP,i}$  = Cap adjustment factor for the allocation of fixed process emissions for year  $i$  for establishment covered between 2018 and 2020, as defined in Table 4 of this Appendix, with  $n=i-(d+2)$ ;

$GHG_{O_i}$  = other emissions of the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$A_{O,i}$  = Cap adjustment factor for the allocation of other emissions for year  $i$  for establishments covered between 2018 and 2020, as defined in Table 4 of this Appendix, with  $n=i-(d+2)$ .”;

(20) by adding the following equations after Equation 6-7:

**“Equation 6-7.1 Calculation of the intensity target of fixed process emissions at an establishment fabricating rigid foamed insulation**

$$I_{FP2020j} = I_{FP}$$

Where:

$I_{FP2020j}$  = Intensity of fixed process emissions calculated for year 2020 for type of activity  $j$ ;

$j$  = Type of activity, namely the fabrication of rigid foamed insulation;

$I_{FP}$  = Intensity of fixed process emissions at the establishment for year 2010, calculated using equation 6-4, in metric tonnes CO<sub>2</sub> equivalent per board foot of rigid foamed insulation.

**Equation 6-7.2 Calculation of the intensity target for combustion emissions at an establishment fabricating rigid foamed insulation**

$$I_{C2020j} = R \times 0.9415 \times I_C$$

Where:

$I_{C2020j}$  = Intensity of combustion emissions calculated for year 2020 for type of activity  $j$ ;

$j$  = Type of activity, namely the fabrication of rigid foamed insulation;

$R$  = Intensity multiplication factor for combustion emissions at the establishment, calculated using equations 4-6 and 4-7;

0.9415 = Proportion corresponding to an annual improvement of 1% in the intensity factor during years 2015 to 2020;

$I_C$  = Intensity of combustion emissions at the establishment for year 2010, calculated using equation 6-5, in metric tonnes CO<sub>2</sub> equivalent per board foot of rigid foamed insulation.

**Equation 6-7.3 Calculation of the intensity target of other emissions at an establishment fabricating rigid foamed insulation**

$$I_{O2020j} = 0.9415 \times I_O$$

Where:

$I_{O2020j}$  = Intensity of other emissions calculated for year 2020 for type of activity  $j$ ;

$j$  = Type of activity, namely the fabrication of rigid foamed insulation;

0.9415 = Proportion corresponding to an annual improvement of 1% in the intensity factor during years 2015 to 2020;

$I_0$  = Intensity of fixed process emissions at the establishment for year 2010, calculated using equation 6-6 in metric tonnes CO<sub>2</sub> equivalent per board foot of rigid foamed insulation.”;

(21) by replacing “2014 and using equation 6-9 for 2015 to 2020” in the first paragraph of Division 6.4 by “2014, using Equation 6-9 for 2015 to 2020 and using equation 6-10.1 for 2021 to 2023”;

(22) by adding the following equations after Equation 6-10:

**“Equation 6-10.1 Calculation of the number of GHG emission units allocated without charge by type of activity at an establishment producing cathodic zinc and using hydrogen as a fuel to supply its furnaces for the years 2021 to 2023**

$$A_{i,j} = [(I_{C\ stan\ j} \times a_{C,i} + I_{O\ stan\ j} \times a_{O,i} + F_{Hi}) \times P_{Ri,j} + \max(GHG_{FP\ i,j}; I_{FP\ stan\ j} \times P_{Ri,j}) \times a_{FP,i}] \times AF_{i,j}$$

Where:

$A_{i,j}$  = Total quantity of GHG emission units allocated without charge for the production of cathodic zinc at the establishment for year  $i$ ;

$i$  = Each year included in the period 2021 to 2023;

$j$  = Type of activity, namely the production of cathodic zinc;

$I_{C\ stan\ j}$  = Standard intensity of combustion emissions attributable to the production of cathodic zinc at the establishment for the years 2021 to 2023, calculated using equation 8-4, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$a_{C,i}$  = Cap adjustment factor for the allocation of combustion emissions for year  $i$ , as defined in Table 5 of this Appendix;

$I_{O\ stan\ j}$  = Standard intensity of other emissions attributable to the production of cathodic zinc at the establishment for the years 2021 to 2023, calculated using equation 8-6, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$a_{O,i}$  = Cap adjustment factor for the allocation of other emissions for year  $i$ , as defined in Table 5 of this Appendix;

$F_{Hi}$  = Adjustment factor for the partial or total loss of hydrogen supply for year  $i$ , calculated using equation 6-10.2;

max = Maximum value between  $GHG_{FP\ i,j}$  and  $I_{FP\ stan\ j} \times P_{Ri,j}$ ;

$GHG_{FP\ i,j}$  = Fixed process emissions attributable to the type of activity  $j$  at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$I_{FP\ stan\ j}$  = Standard intensity of fixed process emissions attributable to the production of cathodic zinc at the establishment for the years 2021 to 2023, calculated using equation 8-26, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$P_{Ri\ j}$  = Total quantity of cathodic zinc produced at the establishment in year  $i$ , in metric tonnes of cathodic zinc;

$a_{FP,i}$  = Cap adjustment factor for the allocation of fixed process emissions for year  $i$ , as defined in Table 5 of this Appendix;

$AF_{i,j}$  = Assistance factor for the production of cathodic zinc for year  $i$ , as defined in Table 7 of this Appendix.

**Equation 6-10.2 Calculation of adjustment factor for the partial or total loss of hydrogen supply**

$$F_{H\ i} = \left[ 0.065 - \frac{H_{2,i}}{P_{Ri\ j}} \right] \times 0.3325 \times 1.889 \times 0.95 \times a_{C,i} \text{ where } \left[ \frac{H_{2,i}}{P_{Ri\ j}} \right] \leq 0.065$$

and

$$F_{H\ i} = 0 \text{ where } \left[ \frac{H_{2,i}}{P_{Ri\ j}} \right] > 0.065$$

Where:

$F_{H\ i}$  = Adjustment factor for the partial or total loss of hydrogen supply for year  $i$ ;

$i$  = Each year included in the period 2021 to 2023;

0.065 = Ratio between the annual consumption of hydrogen and the annual production during the year used to calculate the minimum annual intensity of combustion emissions, in cubic kilometres of hydrogen per metric tonne of cathodic zinc;

$H_{2,i}$  = Hydrogen consumption for year  $i$ , in cubic kilometres;

$P_{Ri\ j}$  = Total quantity of cathodic zinc produced at the establishment in year  $i$ , in metric tonnes of cathodic zinc;

0.3325 = Volume equivalency factor for hydrogen and natural gas, in cubic kilometres of natural gas per cubic kilometre of hydrogen;

1.889 = Emission factor for natural gas, in metric tonnes CO<sub>2</sub> equivalent per cubic kilometre of natural gas;

0.95 = Proportion corresponding to 95% of the minimum intensity of combustion emissions;

$a_{c,i}$  = Cap adjustment factor for the allocation of combustion emissions for year  $i$ , as defined in Table 5 of this Appendix.”;

(23) in the French text, by adding “étalon” after “unité” in the heading of Division 6.5;

(24) in Division 6.5.1:

(a) by replacing “The quantity of GHG” in the part preceding paragraph 1 by “(1) Until 31 December 2017, the quantity of GHG”;

(b) by replacing “(1)” by “(a)” and “(2)” by “(b)”;

(c) by adding the following after paragraph 2:

“(2) For the years 2018 to 2020, the quantity of GHG emission units allocated without charge to an emitter for a new facility located on the site of one of the emitter’s covered establishments at which production does not replace production at another establishment or facility must be calculated using Equation 6.10-3 for the period where the GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the new facility became operational, are not all available.

**Equation 6-10.3 Calculation of the number of GHG emission units allocated without charge for a new facility at a covered establishment for the period where the GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the new facility became operational, are not all available**

$$A_{NF\ i} = \left( (EC_{NF\ TOTAL\ i} \times EF \times a_{c,i}) + (GHG_{NF\ FP\ i} \times a_{FP,i}) \right) + (GHG_{NF\ O\ i} \times a_{O,i})$$

Where:

$A_{NF\ i}$  = Total number of GHG emission units allocated without charge for a new facility for year  $i$ ;

$i$  = Each year in the period for which the emitter is required to cover GHG emissions;

$EC_{NF\ TOTAL\ i}$  = Energy consumption of the new facility in year  $i$ , calculated using equation 6-10.4, in GJ;

$EF$  = Emission factor for natural gas, in metric tonnes CO<sub>2</sub> equivalent/GJ, calculated using equation 4-21.1;

$a_{c,i}$  = Cap adjustment factor for the allocation of combustion emissions for year  $i$ , as defined in Table 4 of this Appendix, where  $n=i-(d+2)$ ;

$d$  = First year for which the GHG emissions of the new facility are equal to or exceed the emissions threshold;

$GHG_{NF\ FP\ i}$  = Fixed process emissions of the new facility for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$a_{FP,i}$  = Cap adjustment factor for the allocation of fixed process emissions for year  $i$ , as defined in Table 4 of this Appendix, where  $n=i-(d+2)$ ;

$GHG_{NF\ O\ i}$  = Other emissions of the new facility for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$a_{O,i}$  = Cap adjustment factor for the allocation of other emissions for year  $i$ , as defined in Table 4 of this Appendix, where  $n=i-(d+2)$ .

**Equation 6-10.4 Calculation of the energy consumption for year  $i$  of a new facility at a covered establishment for the period where the GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the new facility became operational, are not all available**

$$EC_{NF\ TOTAL\ i} = \sum_{k=1}^n (Fuel_k \times HHV_k)$$

Where:

$EC_{NF\ TOTAL\ i}$  = Energy consumption of the new facility in year  $i$ , in GJ;

$i$  = Each year in the period for which the emitter is required to cover its GHG emissions;

$n$  = Total number of types of fuel used;

$k$  = Type of fuel;

$Fuel_k$  = Mass or volume of fuel burned, expressed

(a) in dry metric tonnes, where the quantity is expressed as a mass;

(b) in thousands of cubic metres at standard conditions, where the quantity is expressed as a volume of gas;

(c) in kilolitres, where the quantity is expressed as a volume of liquid;

$HHV_k$  = High heat value for measurement period  $i$ , expressed

(a) in GJ per dry metric tonne, in the case of fuels whose quantity is expressed as a mass;

(b) in GJ per thousand cubic metres, in the case of fuels whose quantity is expressed as a volume of gas;

(c) in GJ per kilolitre, in the case of fuels whose quantity is expressed as a volume of liquid.

(3) For the years 2021 to 2023, the quantity of GHG emission units allocated without charge to an emitter for a new facility situated on the site of a covered establishment that is not considered on a sectoral basis must be calculated

(a) for the period where the GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the new facility became operational, are not all available, using equation 6-10.3;

(b) for the period where the GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the new facility became operational, are all available, using equations 6-10.5 and 7-1.

**Equation 6-10.5 Calculation of the number of GHG emission units allocated without charge by type of activity at a new facility of a covered establishment that is not considered on a sectoral basis for the years 2021 to 2023 during the period where the GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the new facility became operational, are all available**

$$A_{NF\ i\ j} = \left( I_{FP\ stan\ NF\ j} \times a_{FP,\ i} + I_{C\ stan\ NF\ j} \times a_{C,\ i} + I_{O\ stan\ NF\ j} \times a_{O,\ i} \right) \times P_{R\ i,\ j} \times AF_{i,\ j}$$

Where:

$A_{NF\ i\ j}$  = Total number of GHG emission units allocated without charge by type of activity  $j$  at a new facility for year  $i$ ;

$i$  = Each year included in the period 2021 to 2023 for which the emitter is required to cover its GHG emissions;

$j$  = Type of activity;

$I_{FP\ stan\ NF\ j}$  = Standard intensity of fixed process emissions attributable to type of activity  $j$  of the new facility using equation 6-10.7, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$a_{FP,\ i}$  = Cap adjustment factor for the allocation of fixed process emissions for year  $i$ , as defined in Table 5 of this Appendix for a new facility covered prior to 2021 and in Table 6 of this Appendix for a new facility covered as of 2021, where  $n=i-(d+2)$ ;

$I_{C\ stan\ NF\ j}$  = Standard intensity of GHG combustion emissions attributable to type of activity  $j$  at the new facility using equation 6-10.7, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$a_{c,i}$  = Cap adjustment factor for the allocation of combustion emissions for year  $i$ , as defined in Table 5 of this Appendix for a new facility covered prior to 2021 and in Table 6 of this Appendix for a new facility covered as of 2021, where  $n=i-(d+2)$ ;

$d$  = First year for which the GHG emissions of the new facility are equal to or exceed the emissions threshold;

$I_{o\ stan\ NF\ j}$  = Standard intensity of other emissions attributable to type of activity  $j$  at the new facility calculated using equation 6-10.8, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$a_{o,i}$  = Cap adjustment factor for the allocation of other emissions for year  $i$ , as defined in Table 5 of this Appendix for a new facility covered prior to 2021 and in Table 6 of this Appendix for a new facility covered as of 2021, where  $n=i-(d+2)$ ;

$P_{R\ ij}$  = Total quantity of reference units produced or used by the establishment for type of activity  $j$  during year  $i$ ;

$AF_{i,j}$  = Assistance factor for type of activity  $j$  for year  $i$ , as defined in Table 7 of this Appendix.

**Equation 6-10.6 Calculation of the standard intensity of fixed process emissions by type of activity at a new facility of a covered establishment that is not considered on a sectoral basis for the period in which the GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the new facility became operational, are all available**

$$I_{FP\ stan\ NF\ j} = \frac{\sum_{i=(d)}^{d+2} GHG_{FP\ NF\ ij}}{\sum_{i=(d)}^{d+2} P_{R\ ij}}$$

Or

$$I_{FP\ stan\ NF\ j} = \frac{\sum_{i=(d+1)}^{d+3} GHG_{FP\ NF\ ij}}{\sum_{i=(d+1)}^{d+3} P_{R\ ij}}$$

Where:

$I_{FP\ stan\ NF\ j}$  = Standard intensity of fixed process emissions attributable to the type of activity  $j$  of the new facility for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the new facility became operational, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$i$  = Years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the new facility became operational;

$j$  = Type of activity;

$d$  = First year for which the GHG emissions of the new facility are equal to or exceed the emissions threshold;

$GHG_{FP\ NF\ i\ j}$  = Fixed process emissions attributable to type of activity  $j$  at the new facility for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$P_{R\ i\ j}$  = Total quantity of reference units produced or used by the establishment for type of activity  $j$  during year  $i$ .

**Equation 6-10.7 Calculation of the standard intensity of combustion emissions by type of activity at a new facility of a covered establishment that is not considered on a sectoral basis for the period where the GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the new facility became operational, are all available**

$$I_{C\ stan\ NF\ j} = \frac{\sum_{i=(d)}^{d+2} GHG_{C\ NF\ i\ j}}{\sum_{i=(d)}^{d+2} P_{R\ i\ j}}$$

Or

$$I_{C\ stan\ NF\ j} = \frac{\sum_{i=(d+1)}^{d+3} GHG_{C\ NF\ i\ j}}{\sum_{i=(d+1)}^{d+3} P_{R\ i\ j}}$$

Where:

$I_{C\ stan\ NF\ j}$  = Standard intensity of GHG combustion emissions attributable to type of activity  $j$  at the new facility for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the new facility became operational, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$i$  = Years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the new facility became operational;

$j$  = Type of activity;

$d$  = First year for which the GHG emissions of the new facility are equal to or exceed the emissions threshold;

$GHG_{C\ NF\ i\ j}$  = Combustion emissions attributable to type of activity  $j$  at the new facility for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$P_{R\ i\ j}$  = Total quantity of reference units produced or used by the establishment for type of activity  $j$  during year  $i$ .

**Equation 6-10.8 Calculation of the standard intensity of other emissions by type of activity at a new facility of a covered establishment that is not considered on a sectoral basis for the period where the GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the new facility became operational, are all available**

$$I_{O\ stan\ NF\ j} = \frac{\sum_{i=(d)}^{d+2} GHG_{O\ NF\ i\ j}}{\sum_{i=(d)}^{d+2} P_{R\ i\ j}}$$

Or

$$I_{O\ stan\ NF\ j} = \frac{\sum_{i=(d+1)}^{d+3} GHG_{O\ NF\ i\ j}}{\sum_{i=(d+1)}^{d+3} P_{R\ i\ j}}$$

Where:

$I_{O\ stan\ NF\ j}$  = Standard intensity of other emissions attributable to type of activity  $j$  at the new facility for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the new facility became operational, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$i$  = Years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the new facility became operational;

$j$  = Type of activity;

$d$  = First year for which the GHG emissions of the new facility are equal to or exceed the emissions threshold;

$GHG_{ONFij}$  = Other emissions attributable to type of activity  $j$  at the new facility for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$P_{R,ij}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ .

(4) For the years 2021 to 2023, the quantity of GHG emission units allocated without charge to an emitter for a new facility situated on the site of a covered establishment that is considered on a sectoral basis must be calculated

(a) for the period during which GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the new facility became operational, are not all available, using equation 6-10.3;

(b) for the period during which GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the new facility became operational, are all available, using equations 6-10.9 and 7.1.

**Equation 6-10.9 Calculation of the number of GHG emission units allocated without charge by type of activity at a new facility at a covered establishment that is considered on a sectoral basis for the years 2021 to 2023**

$$A_{NFij} = I_{(SNF)ij} \times P_{Rij} \times AF_{ij}$$

Where:

$A_{NFij}$  = Total number of GHG emission units allocated without charge by type of activity  $j$  at a new facility for year  $i$ ;

$i$  = Each year included in the period 2021 to 2023 for which the emitter is required to cover its GHG emissions;

$j$  = Type of activity;

$I_{(SNF)ij}$  = Intensity of GHG emissions attributable to type of activity  $j$  at new facilities in the sector for year  $i$ , determined in accordance with Tables 1 to 2 of this Appendix, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$P_{Rij}$  = Total quantity of reference units produced or used by the establishment for type of activity  $j$  during year  $i$ ;

$AF_{ij}$  = Assistance factor for type of activity  $j$  for year  $i$ , as defined in Table 7 of this Appendix.”;

(25) by replacing Division 6.5.3 by the following:

**“6.5.3. Production of a new reference unit**

(1) until 2020, the quantity of GHG emission units allocated without charge to an emitter for the production of a new reference unit by one of its covered establishments must be calculated using equation 4-21 for the period during which the GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the first year of production of the new reference unit, are not all available;

(2) for the years 2021 to 2023, the quantity of GHG emission units allocated without charge to an emitter for the production of a new reference unit by a covered establishment must be calculated

(a) in the case of an establishment that is not considered on a sectoral basis, for the period during which the GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the first year of production of the new reference unit, are not all available, using equation 11-5;

(b) in the case of an establishment that is not considered on a sectoral basis, for the period during which GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the first year of production of the new reference unit, are all available, using equations 11-1 to 11-4, which apply from 2018;

(c) in the case of an establishment that is considered on a sectoral basis, for the period during which GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the first year of production of the new reference unit, are not all available, using equation 11-5;

(d) in the case of an establishment that is considered on a sectoral basis, for the period during which GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the first year of production of the new reference unit, are all available, using equation 9-1.”;

(26) by inserting “, but prior to 2021,” in the heading of Division 6.6;

(27) in Division 6.7:

(a) by adding the following after the heading and before Equation 6-11:

“(1) Until 2020, the quantity of GHG emission units allocated without charge to an emitter for an enterprise that acquires, for consumption of the enterprise or for sale in Québec, power generated in another Canadian province or territory or in a US state where a system covering electricity production in particular has been established by an entity that is not a partner entity must be calculated using equation 6-11.

(2) For the years 2021 to 2023, the quantity of GHG emission units allocated without charge to an emitter for an enterprise that acquires, for consumption of the enterprise or for sale in Québec, power generated in another Canadian province or territory or in a US state where a system covering electricity production in particular has been established by an entity that is not a partner entity must be calculated using equation 6-11.1.”;

(b) by adding the following before the heading of Division 6.3:

**“Equation 6-11.1 Calculation of the total quantity of GHG emission units allocated without charge to an enterprise that acquires, for consumption of the enterprise or for sale in Québec, power generated in another Canadian province or territory or in a US state where a system covering electricity production in particular has been established by an entity that is not a partner entity**

$$A_i = \frac{P_i^{Non-WCI}}{P_i^{WCI}} \times E_i^{Non-WCI}$$

Where:

$A_i$  = Total quantity of GHG emission units allocated without charge for year  $i$ ;

$P_i^{Non-WCI}$  = Weighted average sale price of emission allowances of year  $i$  at an auction held during year  $i$  by other Canadian provinces or territories or by US states where a system covering electricity production has been established by an entity that is not a partner entity, in US dollars;

$P_i^{WCI}$  = Weighted average sale price of emission allowances of year  $i$  at an auction held during year  $i$  by Québec or other Canadian provinces or territories or by US states where a system covering electricity production in particular has been established by a partner entity, in US dollars;

$E_i^{Non-WCI}$  = Annual GHG emissions for year  $i$  relating to the production of electricity acquired from another Canadian province or territory or from a US state where producers are subject to a system established by an entity that is not a partner entity, taking into account the new GWP values determined in Addendum III to the document “Report of the Conference of the Parties on its nineteenth session, held in Warsaw from 11 to 23 November 2013”, FCCC/CP/2013/10/Add.3, (new GWP values), in metric tonnes CO<sub>2</sub> equivalent;

$i$  = Each year in the period 2021-2023 for which the emitter is required to cover its emissions.”;

(28) in Division 6.8:

(a) by replacing “2014 and using equation 6-13 for years 2015 to 2020” in the first paragraph by “2014, using equation 6-13 for the years 2015 to 2020, and using equation 6-14 for the years 2021 to 2023”;

(b) by adding the following after Equation 6-13:

**“Equation 6-14 Calculation of the total quantity of GHG emission units allocated free of charge for a copper foundry for the years 2021 to 2023**

$$A_i = \left[ \left( I_{C\ stan\ cu} \times a_{C,i} \times P_{cu,i} \right) + \left[ \max \left( GHG_{FP\ cu,i}; I_{FP\ stan\ cu} \times P_{R\ cu,i} \right) \times a_{FP,i} \right] \times AF_{cu,i} \right] + \left[ \left( I_{C\ stan\ RSM} \times a_{C,i} \times P_{RSM,i} \right) + A_{recycl,i} \right] \times AF_{RSM,i}$$

Where:

$A_i$  = Total quantity of GHG emission units allocated free of charge for the production of copper anodes at the establishment for year  $i$ ;

$I_{C\ stan\ cu}$  = Standard intensity of combustion emissions attributable to the production of copper anodes at the establishment for the years 2021 to 2023, calculated using equation 8-2, in metric tonnes CO<sub>2</sub> equivalent per metric tonne of copper anodes;

$a_{C,i}$  = Cap adjustment factor for the allocation of combustion emissions for year  $i$ , as defined in Table 5 of this Appendix;

$P_{R\ cu,i}$  = Total quantity of copper anodes produced by the establishment during year  $i$ , in metric tonnes of copper anodes;

max = Maximum value between  $GHG_{FP\ cu,i}$  and  $I_{FP\ stan\ cu} \times P_{cu,i}$ ;

$GHG_{FP\ cu,i}$  = Fixed process emissions attributable to the production of copper anodes at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$I_{FP\ stan\ cu}$  = Standard intensity of fixed process emissions attributable to the production of copper anodes at the establishment for the years 2021 to 2023, calculated using equation 8-6, in metric tonnes CO<sub>2</sub> equivalent per metric tonne of copper anodes;

$a_{FP,i}$  = Cap adjustment factor for the allocation of fixed process emissions for year  $i$ , as defined in Table 5 of this Appendix;

$AF_{cu,i}$  = Assistance factor for the production of copper anodes during year  $i$ , as defined in Table 7 of this Appendix;

$I_{C\ stan\ RSM}$  = Standard intensity of combustion emissions attributable to the treatment of gas from the recycling of secondary materials at the establishment for the years 2021 to 2023, calculated using equation 8-2, in metric tonnes CO<sub>2</sub> equivalent per metric tonne of recycled secondary materials;

$P_{R\ RSM,i}$  = Total quantity of secondary materials recycled at the establishment in year  $i$ , in metric tonnes of recycled secondary materials;

$A_{recycl,i}$  = GHG emissions attributable to the carbon content of recycled secondary materials introduced into the process for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$AF_{RSM,i}$  = Assistance factor for the treatment of gas from the recycling of secondary materials in year  $i$ , as defined in Table 7 of this Appendix.

For the application of Equation 6-14, recycled secondary materials used in a process at a copper foundry are deemed to be all materials used in the process other than fuel, ore, reducing agents, materials used for slag purification, carbonated reactants and carbon electrodes.

**Equation 6-15 Calculation of the total quantity of GHG emission units allocated free of charge for the production of steel (slabs, billets or ingots), metallic silicon, ferrosilicon, reduced iron pellets or titanium dioxide (TiO<sub>2</sub>) for the years 2021 to 2023**

$$A_{i,j} = \left[ \left( I_{C\ stan\ j} \times a_{C,i} + I_{O\ stan\ j} \times a_{O,i} \right) \times P_{R\ i,j} + \max \left( GHG_{FP\ i,j}; I_{FP\ stan\ j} \times P_{R\ i,j} \right) \times a_{FP,i} \right] \times AF_{i,j}$$

Where:

$A_{i,j}$  = Total quantity of GHG emission units allocated free of charge by type of activity  $j$  for year  $i$ ;

$i$  = Each year included in the period from 2021 to 2023 for which the emitter is required to cover GHG emissions;

$j$  = Type of activity, namely the production of steel (slabs, billets or ingots) or the production of metallic silicon or the production of ferrosilicon, reduced iron pellets or titanium dioxide (TiO<sub>2</sub>);

$I_{C\ stan\ j}$  = Standard intensity of combustion emissions attributable to type of activity  $j$  at the establishment for the years 2021 to 2023, calculated using equation 8-4, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$a_{C,i}$  = Cap adjustment factor for the allocation of combustion emissions for year  $i$ , as defined in Table 5 of this Appendix;

$I_{O\ stan\ j}$  = Standard intensity of other emissions attributable to type of activity  $j$  at the establishment for the years 2021 to 2023, calculated using equation 8-6, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$a_{o,i}$  = Cap adjustment factor for the allocation of other emissions for year  $i$ , as defined in Table 5 of this Appendix;

$P_{Ri,j}$  = Total quantity of reference units produced or used by the establishment for the type of activity  $j$  during year  $i$ ;

max = Maximum value between  $GHG_{FPI,j}$  and  $I_{FP\ stan\ j} \times P_{Ri,j}$ ;

$GHG_{FPI,j}$  = Fixed process emissions attributable to the type of activity  $j$  at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$I_{FP\ stan\ j}$  = Standard intensity of fixed process emissions attributable to the type of activity  $j$  at the establishment for the years 2021 to 2023, calculated using equation 8-2, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$a_{FP,i}$  = Cap adjustment factor for the allocation of fixed process emissions for year  $i$ , as defined in Table 5 of this Appendix;

$AF_{ij}$  = Assistance factor for the type of activity  $j$  for year  $i$ , as defined in Table 7 of this Appendix.

**Equation 6-16 Calculation of the total quantity of GHG emission units allocated free of charge to a copper refinery for the years 2021 to 2023**

$$A_i = \left[ (I_{C\ stan\ cath} \times a_{c,i}) + (I_{FP\ stan\ cath} \times a_{FP,i}) \right] \times P_{R\ cath,i} \times AF_{cath,i} + \left[ (GHG_{C,i\ RSM} \times a_{c,i}) \right] \times AF_{RSM,i}$$

Where:

$A_i$  = Total quantity of GHG emission units allocated free of charge for the production of copper cathodes at the establishment for year  $i$ ;

$I_{C\ stan\ cath}$  = Standard intensity of combustion emissions attributable to the production of copper cathodes at the establishment for the years 2021 to 2023, calculated using equation 8-2, in metric tonnes CO<sub>2</sub> equivalent per metric tonne of copper cathodes;

$a_{c,i}$  = Cap adjustment factor for the allocation of combustion emissions for year  $i$ , as defined in Table 5 of this Appendix;

$I_{FP\ stan\ cath}$  = Standard intensity of fixed process emissions attributable to the production of copper cathodes at the establishment for the years 2021 to 2023, calculated using equation 8-6, in metric tonnes CO<sub>2</sub> equivalent per metric tonne of copper anode;

$a_{FP,i}$  = Cap adjustment factor for the allocation of fixed process emissions for year  $i$ , as defined in Table 5 of this Appendix;

$P_{R\ cath,i}$  = Total quantity of copper cathodes produced at the establishment for year  $i$ , in metric tonnes of copper anodes;

$AF_{cath,i}$  = Assistance factor for the production of copper cathodes for year  $i$ , as defined in Table 7 of this Appendix;

$GHG_{C,i\ RSM}$  = GHG combustion emissions attributable to the treatment of recycled secondary materials for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$AF_{RSM,i}$  = Assistance factor for the treatment of recycled secondary materials for year  $i$ , as defined in Table 7 of this Appendix.”;

(29) by adding the following after Division 6.8:

**“7. Calculation of the total quantity of GHG emission units allocated without charge to an establishment for the years 2021 to 2023**

**Equation 7-1 Calculation of the total quantity of GHG emission units allocated without charge to an establishment for the years 2021 to 2023**

$$A_{establishment\ i} = \sum_{j=1}^m A_{i,j}$$

Where:

$A_{establishment\ i}$  = Total quantity of GHG emission units allocated without charge to an establishment for year  $i$  for all types of activity  $j$  of the establishment listed in Table B of this Appendix;

$i$  = Each year included in the period 2021 to 2023 for which the emitter is required to cover GHG emissions;

$m$  = Total number of types of activity at the establishment;

$j$  = Each type of activity at the establishment;

$A_{i,j}$  = Number of GHG emission units allocated without charge by type of activity  $j$  for year  $i$ , calculated using equations 8-1, 8-1.1, 9-1, 10-1, 11-1, 11-5, 12-1, 13-1, 14-1, 14-5, 15-1, 6-10.1, 6-10.5, 6-10.9, 6-11.1, 6-14, 6-15 or 6-16.

**8. Establishment covered prior to 2021 that is not considered on a sectoral basis or establishment producing lime or liquid aluminum using a side-worked prebaked anode technology**

**Equation 8-1 Calculation of the number of GHG emission units allocated without charge by type of activity for the years 2021 to 2023 at an establishment covered prior to 2021 that is not considered on a sectoral basis or an establishment producing lime or liquid aluminum using a side-worked prebaked anode technology**

$$A_{i,j} = (I_{FP\ stan\ j} \times a_{FP,i} + I_{C\ stan\ j} \times a_{C,i} + I_{O\ stan\ j} \times a_{O,i}) \times P_{R\ i,j} \times AF_{i,j}$$

Where:

$A_{i,j}$  = Total number of GHG emission units allocated without charge by type of activity  $j$  at an establishment for year  $i$ ;

$i$  = Each year included in the period 2021 to 2023 for which the emitter is required to cover GHG emissions;

$j$  = Type of activity;

$I_{FP\ stan\ j}$  = Standard intensity of fixed process emissions attributable to type of activity  $j$  at the establishment for the years 2021 to 2023 using equation 8-2, 8-8 or equation 8-11, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$A_{C,i}$  = Cap adjustment factor for the allocation of combustion emissions for year  $i$ , as defined in Table 5 of this Appendix;

$I_{C\ stan\ j}$  = Standard intensity of GHG combustion emissions attributable to type of activity  $j$  at the establishment for the years 2021 to 2023, calculated using, as the case may be, equation 8-4, 8-9 or 8-13, or, in the case of an establishment producing alumina from bauxite, having a value of 0.4, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$A_{FP,i}$  = Cap adjustment factor for the allocation of fixed process emissions for year  $i$ , as defined in Table 5 of this Appendix;

$I_{O\ stan\ j}$  = Standard intensity of other emissions attributable to type of activity  $j$  at the establishment for the years 2021 to 2023 using equation 8-6, 8-10 or 8-17, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$a_{O,i}$  = Cap adjustment factor for the allocation of other emissions for year  $i$ , as defined in Table 5 of this Appendix;

$P_{Ri,j}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ ;

$AF_{i,j}$  = Assistance factor for type of activity  $j$  for year  $i$ , as defined in Table 7 of this Appendix.

**Equation 8-1.1 Calculation of the number of GHG emission units allocated free of charge per type of activity for the years 2021 to 2023 at an establishment covered prior to 2021 that is not considered on a sectoral basis and does not possess a determined reference unit**

$$A_i = \left[ \left( EC_{TOTAL,av} \times EF \times a_{C,i} \right) + \left( GHG_{FP,av} \times a_{FP,i} \right) + \left( GHG_{O,av} \times a_{A,i} \right) \right] \times AF_{i,j}$$

Where:

$A_i$  = Total number of GHG emission units allocated free of charge for year  $i$ ;

$i$  = Each year included in the period 2021 to 2023 for which the emitter is required to cover GHG emissions;

$EC_{TOTAL,av}$  = Average energy consumption for the reference years, calculated, as the case may be, using equation 4-24 or 4-40, in GJ;

$EF$  = Emission factor for natural gas, in metric tonnes CO<sub>2</sub>/GJ equivalent, calculated using equation 4-21.1;

$a_{C,i}$  = Cap adjustment factor for the allocation of combustion emissions for year  $i$ , as defined in Table 5 of this Appendix;

$GHG_{FP,av}$  = Average fixed process emissions at the establishment for the reference years, in metric tonnes CO<sub>2</sub> equivalent, calculated using the new GWP values;

$a_{FP,i}$  = Cap adjustment factor for the allocation of fixed process emissions for year  $i$ , as defined in Table 5 of this Appendix;

$GHG_{O,av}$  = Average other emissions at the establishment for the reference years, in metric tonnes CO<sub>2</sub> equivalent, calculated using the new GWP values;

$a_{O,i}$  = Cap adjustment factor for the allocation of other emissions for year  $i$ , as defined in Table 5 of this Appendix;

$AF_{i,j}$  = Assistance factor for type of activity  $j$  for year  $i$ , as defined in Table 7 of this Appendix.

### 8.1. Calculation method for standard intensities for an establishment using GHG emissions data for the years 2007 to 2010

**Equation 8-2 Calculation of the standard intensity of fixed process emissions by type of activity at an establishment that is not considered on a sectoral basis or an establishment producing liquid aluminum using a side-worked prebaked anode technology for the years 2021 to 2023 and using GHG emissions data for the years 2007 to 2010**

$$I_{FP\ stan\ j} = C_{FP\ j} \times I_{FP2020\ j}$$

Where:

$I_{FP\ stan\ j}$  = Standard intensity of fixed process emissions for the period 2021-2023 for type of activity  $j$ ;

$C_{FP\ j}$  = Correction factor for the intensity of fixed process emissions for type of activity  $j$ , calculated using equation 8-3;

$I_{FP2020\ j}$  = Intensity of fixed process emissions calculated for year 2020 for type of activity  $j$ , using equation 2-8.1, or using equation 6-7.1 in the case of the fabrication of rigid foamed insulation, using the old GWP values.

### Equation 8-3 Calculation of correction factor for fixed process emissions to take into account the new GWP values

$$C_{FP\ j} = av \left[ \frac{GHG_{FP\ j\ 2013} (new\ GWP)}{GHG_{FP\ j\ 2013} (old\ GWP)}; \frac{GHG_{FP\ j\ 2014} (new\ GWP)}{GHG_{FP\ j\ 2014} (old\ GWP)}; \frac{GHG_{FP\ j\ 2015} (new\ GWP)}{GHG_{FP\ j\ 2015} (old\ GWP)} \right]$$

Where:

$C_{FP\ j}$  = Correction factor for the intensity of fixed process emissions for type of activity  $j$ ;

$j$  = Type of activity;

$av$  = Average fixed process emissions for the years 2013, 2014 and 2015;

$GHG_{FP\ j}$  = Fixed process emissions for type of activity  $j$  at the establishment for the years 2013, 2014 and 2015, calculated using the old GWP values, determined in Schedule A.1 to the Regulation respecting the mandatory reporting of certain emissions of contaminants into the atmosphere (chapter Q-2, r. 15) or the new GWP values, in metric tonnes CO<sub>2</sub> equivalent, excluding unusable years;

**Equation 8-4 Calculation of the standard intensity of combustion emissions by type of activity at an establishment that is not considered on a sectoral basis or an establishment producing liquid aluminum using a side-worked prebaked anode technology and using GHG emissions data for the years 2007 to 2010**

$$I_{C\ stan\ j} = C_{C\ j} \times I_{C2020\ j} \times C_{cR}$$

Where:

$I_{C\ stan\ j}$  = Standard intensity of combustion emissions for the period 2021-2023 for type of activity  $j$ ;

$C_{C\ j}$  = Correction factor for the intensity of combustion emissions for type of activity  $j$ , calculated using equation 8-5;

$I_{C2020\ j}$  = Intensity of combustion emissions calculated for year 2020 for type of activity  $j$ , using equation 2-8.2, or using equation 6-7.2 in the case of the fabrication of rigid foamed insulation, using the old GWP values;

$C_{cR}$  = Correction factor of the multiplication factor of the intensity of combustion emissions at the establishment, calculated using equation 8-4.1.

**Equation 8-4.1 Calculation of the correction factor of the multiplication factor of combustion emissions at the establishment**

$$C_{cR} = \max[1; 0.85/R]$$

Where:

$C_{cR}$  = Correction factor of the multiplication factor of the intensity of combustion emissions at the establishment;

max = Maximum value between 1 and  $\frac{0.85}{R}$ ;

$R$  = Intensity multiplication factor for GHG emissions, calculated using equation 2-4, 4-6, 4-11, 4-17, 4-27 or 4-33 or, in the case of an establishment producing pulp and paper described by NAICS code 3221, having a value of 1.

**Equation 8-5 Calculation of correction factor for combustion emissions by type of activity to take into account the new GWP values**

$$C_{FP\ j} = av \left[ \frac{GHG_{FP\ j\ 2013} (new\ GWP)}{GHG_{FP\ j\ 2013} (old\ GWP)}; \frac{GHG_{FP\ j\ 2014} (new\ GWP)}{GHG_{FP\ j\ 2014} (old\ GWP)}; \frac{GHG_{FP\ j\ 2015} (new\ GWP)}{GHG_{FP\ j\ 2015} (old\ GWP)} \right]$$

Where:

$C_{FPj}$  = Correction factor for the intensity of combustion emissions for type of activity  $j$ ;

$j$  = Type of activity;

$av$  = Average combustion emissions for the years 2013, 2014 and 2015;

$GHG_{FPj}$  = Combustion emissions for type of activity  $j$  at the establishment for the years 2013, 2014 and 2015, calculated using the old GWP values, determined in Schedule A.1 to the Regulation respecting the mandatory reporting of certain emissions of contaminants into the atmosphere (chapter Q-2, r. 15) (old GWP values) or the new GWP values in metric tonnes CO<sub>2</sub> equivalent, excluding unusable years.

**Equation 8-6 Calculation of the standard intensity of other emissions by type of activity at an establishment that is not considered on a sectoral basis or an establishment producing liquid aluminum using a side-worked prebaked anode technology for the years 2021 to 2023 using GHG emissions data for the years 2007 to 2010**

$$I_{O\ stan\ j} = C_{Oj} \times I_{O2020\ j}$$

Where:

$I_{O\ stan\ j}$  = Standard intensity of other emissions for the period 2021-2023 for type of activity  $j$ ;

$j$  = Type of activity;

$C_{Oj}$  = Correction factor for the intensity of other emissions for type of activity  $j$ , calculated using equation 8-7;

$I_{O2020\ j}$  = Intensity of other emissions calculated for year 2020 for type of activity  $j$ , using equation 2-8.3, or using equation 6-7.3 For the fabrication of rigid foamed insulation, using the old GWP values.

**Equation 8-7 Calculation of the correction factor for other emissions by type of activity to take into account the new GWP values**

$$C_{Oj} = av \left[ \frac{GHG_{Oj\ 2013} (new\ GWP)}{GHG_{Oj\ 2013} (old\ GWP)}; \frac{GHG_{Oj\ 2014} (new\ GWP)}{GHG_{Oj\ 2014} (old\ GWP)}; \frac{GHG_{Oj\ 2015} (new\ GWP)}{GHG_{Oj\ 2015} (old\ GWP)} \right]$$

Where:

$C_{Oj}$  = Correction factor for the intensity of other emissions for type of activity  $j$ ;

$j$  = Type of activity;

av = Average of other emissions for the years 2013, 2014 and 2015;

GHG<sub>0j</sub> = Other emissions for type of activity *j* at the establishment for the years 2013, 2014 and 2015, calculated using the old GWP values, determined in Schedule A.1 to the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere (chapter Q-2, r. 15) or the new GWP values, in metric tonnes CO<sub>2</sub> equivalent, excluding unusable years.

## 8.2. Calculation method for standard intensities for an establishment using no GHG emissions data for the years 2007 to 2010

**Equation 8-8 Calculation of the standard intensity of fixed process emissions by type of activity at an establishment that is not considered on a sectoral basis for the years 2021 to 2023 and using no emissions data for the years 2007 to 2010**

$$I_{FP\ stan\ j} = I_{FP\ dep\ j}$$

Where:

$I_{FP\ stan\ j}$  = Average standard intensity of fixed process emissions attributable to type of activity *j* at the establishment for the reference years, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

*j* = Type of activity;

$I_{FP\ dep\ j}$  = Average intensity of fixed process emissions attributable to type of activity *j* at the establishment for the reference years, calculated using, as the case may be, equation 4-3, 4-10, 4-16, 4-26 or 4-32, in metric tonnes CO<sub>2</sub> equivalent per reference unit, using the new GWP values.

**Equation 8-9 Calculation of the standard intensity of combustion emissions by type of activity at an establishment that is not considered on a sectoral basis and using no GHG emissions data for the years 2007 to 2010**

$$I_{C\ stan\ j} = R \times 0.99^n \times I_{C\ dep\ j} \times C_{cR}$$

Where:

$I_{C\ stan\ j}$  = Average standard intensity of combustion emissions attributable to activity *j* at the establishment for the reference years, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

*j* = Type of activity;

R = Intensity multiplication factor for combustion emissions at the establishment, calculated using equation 4-6, 4-11, 4-17, 4-27 or 4-33 or, in the case of an establishment producing pulp and paper described by NAICS code 3221, having a value of 1;

$$n = i - (d+2);$$

d = First year for which the GHG emissions at the establishment are equal to or exceed the emissions threshold;

i = Year 2020;

$I_{C\ dep\ j}$  = Average intensity of combustion emissions attributable to type of activity  $j$  at the establishment for the reference years, calculated using, as the case may be, equation 4-4, 4-13, 4-19, 4-29 or 4-35, in metric tonnes CO<sub>2</sub> equivalent per reference unit, using the new GWP values;

$C_{CR}$  = Correction factor of the multiplication factor of the intensity of combustion emissions at the establishment, calculated using equation 8-4.1.

**Equation 8-10 Calculation of standard intensity of other emissions by type of activity at an establishment that is not considered on a sectoral basis and using no emissions data for the years 2007 to 2010 for the years 2021 to 2023**

$$I_{O\ stan\ j} = 0.99^n \times I_{O\ dep\ j}$$

Where:

$I_{O\ stan\ j}$  = Average standard intensity of other emissions attributable to type of activity  $j$  at the establishment for the reference years, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$j$  = Type of activity;

$$n = i - (d+2);$$

d = First year for which GHG emissions of the establishment are equal to or exceed emissions threshold;

i = Year 2020;

$I_{O\ dep\ j}$  = Average intensity of other emissions attributable to type of activity  $j$  at the establishment for the reference years, calculated, as the case may be, using equation 4-5, 4-14, 4-20, 4-30 or 4-36, in metric tonnes CO<sub>2</sub> equivalent, using the new GWP values.

### 8.3 Calculation method for standard intensities for an establishment producing lime

#### Equation 8-11 Calculation of the standard intensity of fixed process emissions by type of activity at an establishment in the lime sector

$$I_{FP\ stan\ j} = \frac{\sum_{i=2007}^{2010} \sum_{k=1}^l C_{FP\ jk} \cdot GHG_{FP\ ijk}}{\sum_{i=2007}^{2010} \sum_{k=1}^l P_{R\ ijk}}$$

Where:

$I_{FP\ stan\ j}$  = Standard intensity of fixed process emissions in the lime sector for the period 2021-2023 for type of activity  $j$ ;

$j$  = Type of activity;

$i$  = Each year included in the period 2007-2010;

$k$  = Covered establishment in the lime sector;

$l$  = Number of covered establishment from 2013 in the lime sector;

$C_{FP\ jk}$  = Correction factor for the intensity of fixed process emissions for type of activity  $j$  at establishment  $k$ , calculated using equation 8-12;

$GHG_{FP\ ijk}$  = Fixed process emissions for type of activity  $j$  at establishment  $k$  during years  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$P_{R\ ijk}$  = Total quantity of reference units produced or used by establishment  $k$  for type of activity  $j$  during year  $i$ .

#### Equation 8-12 Calculation of correction factor for fixed process emissions to take into account the new GWP values

$$C_{FP\ jk} = av \left[ \frac{GHG_{FP\ 2013\ jk} (new\ GWP)}{GHG_{FP\ 2013\ jk} (old\ GWP)}; \frac{GHG_{FP\ 2014\ jk} (new\ GWP)}{GHG_{FP\ 2014\ jk} (old\ GWP)}; \frac{GHG_{FP\ 2015\ jk} (new\ GWP)}{GHG_{FP\ 2015\ jk} (old\ GWP)} \right]$$

Where:

$C_{FP\ jk}$  = Correction factor for the intensity of fixed process emissions for type of activity  $j$  at establishment  $k$ ;

$j$  = Type of activity;

$k$  = Covered establishment in the lime sector;

$av$  = Average of fixed process emissions for the years 2013, 2014 and 2015;

$GHG_{FP\ jk}$  = Fixed process emissions for type of activity  $j$  at establishment  $k$  for the years 2013, 2014 and 2015, calculated using the old GWP values, determined in Schedule A.1 to the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere (chapter Q-2, r. 15) or the new GWP values, in metric tonnes CO<sub>2</sub> equivalent, excluding years that are not usable.

**Equation 8-13 Calculation of the standard intensity of combustion emissions by type of activity at an establishment in the lime sector**

$$I_{C\ stan\ j} = R_s \cdot \min\{0.95 \cdot I_{C\ stan\ min\ j}; 0.90 \cdot I_{C\ stan\ av\ j}\}$$

Where:

$I_{C\ stan\ j}$  = Standard intensity of combustion emissions in the lime sector for the period 2021-2023 for type of activity  $j$ ;

$j$  = Type of activity;

$R_s$  = Sectoral intensity multiplication factor for combustion emissions calculated using equations 3-4 and 3-5;

min = Minimum value between the 2 calculated elements;

0.95 = Proportion corresponding to 95% of the minimum intensity of combustion emissions;

$I_{C\ stan\ min\ j}$  = Minimum annual intensity of combustion emissions for type of activity  $j$  for the years 2007-2010, calculated using equation 8-14, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

0.90 = Proportion corresponding to 90% of the average intensity of combustion emissions;

$I_{C\ stan\ av\ j}$  = Average intensity of combustion emissions for type of activity  $j$  for the years 2007-2010, calculated using equation 8-15, in metric tonnes CO<sub>2</sub> equivalent per reference unit.

**Equation 8-14 Calculation of the minimum intensity of combustion emissions by type of activity at an establishment in the lime sector**

$$I_{C\ ref\ min\ j} = \min \left[ \frac{\sum_{k=1}^l C_{C\ jk} \cdot GHG_{C\ 2007\ jk}}{\sum_{k=1}^l P_{R\ 2007\ jk}}; \frac{\sum_{k=1}^l C_{C\ jk} \cdot GHG_{C\ 2008\ jk}}{\sum_{k=1}^l P_{R\ 2008\ jk}}; \frac{\sum_{k=1}^l C_{C\ jk} \cdot GHG_{C\ 2009\ jk}}{\sum_{k=1}^l P_{R\ 2009\ jk}}; \frac{\sum_{k=1}^l C_{C\ jk} \cdot GHG_{C\ 2010\ jk}}{\sum_{k=1}^l P_{R\ 2010\ jk}} \right]$$

Where:

$I_{C \text{ ref min } j}$  = Minimum annual intensity of combustion emissions for type of activity  $j$  for the years 2007-2010, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$j$  = Type of activity;

$\text{min}$  = Minimum value of annual intensities of combustion emissions for the years 2007-2010;

$k$  = Covered establishment in the lime sector;

$l$  = Number of covered establishments from 2013 in the lime sector;

$C_{C \text{ jk}}$  = Correction factor for the intensity of combustion emissions for type of activity  $j$  at establishment  $k$ , calculated using equation 8-16;

$GHG_{C \text{ jk}}$  = Combustion emissions for type of activity  $j$  of establishment  $k$  during years 2007 à 2010, in metric tonnes CO<sub>2</sub> equivalent;

$P_{R \text{ jk}}$  = Total quantity of reference units produced or used by establishment  $k$  for type of activity  $j$  during years 2007 to 2010.

**Equation 8-15 Calculation of the average intensity of combustion emissions by type of activity at an establishment in the lime sector**

$$I_{C \text{ stan av } j} = \frac{\sum_{i=2007}^{2010} \sum_{k=1}^l C_{C \text{ jk}} \cdot GHG_{C \text{ jk}}}{\sum_{i=2007}^{2010} \sum_{k=1}^l P_{R \text{ jk}}}$$

Where:

$I_{C \text{ stan av } j}$  = Average intensity of combustion emissions for type of activity  $j$  for the years 2007-2010, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$j$  = Type of activity;

$i$  = Each year included in the period 2007-2010;

$k$  = Covered establishment in the lime sector;

$l$  = Number of covered establishments from 2013 in the lime sector;

$C_{C \text{ jk}}$  = Correction factor for the intensity of combustion emissions for type of activity  $j$  at establishment  $k$ , calculated using equation 8-16;

$GHG_{C\ ij k}$  = Combustion emissions for type of activity  $j$  at establishment  $k$  during year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$P_{R\ ij k}$  = Total quantity of reference units produced or used by establishment  $k$  for type of activity  $j$  during year  $i$ .

**Equation 8-16 Calculation of the correction factor for combustion emissions by type of activity to take into account the new GWP values**

$$C_{C\ jk} = av \left[ \frac{GHG_{C\ 2013\ jk} (new\ GWP)}{GHG_{C\ 2013\ jk} (old\ GWP)}; \frac{GHG_{C\ 2014\ jk} (new\ GWP)}{GHG_{C\ 2014\ jk} (old\ GWP)}; \frac{GHG_{C\ 2015\ jk} (new\ GWP)}{GHG_{C\ 2015\ jk} (old\ GWP)} \right]$$

Where:

$C_{C\ jk}$  = Correction factor for the intensity of combustion emissions for type of activity  $j$  of establishment  $k$ ;

$j$  = Type of activity;

$k$  = Covered establishment in the lime sector;

$av$  = Average of the combustion emissions for the years 2013, 2014 and 2015;

$GHG_{C\ jk}$  = Combustion emissions for type of activity  $j$  at establishment  $k$  for the years 2013, 2014 and 2015, calculated using the old GWP values, determined in Schedule A.1 to the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere (chapter Q-2, r. 15) or the new GWP values, in metric tonnes CO<sub>2</sub> equivalent, excluding years that are not usable.

**Equation 8-17 Calculation of the standard intensity of other emissions by type of activity at an establishment in the lime sector**

$$I_{O\ stan\ j} = \min\{0.95 \cdot I_{O\ stan\ min\ j}; 0.90 \cdot I_{O\ stan\ av\ j}\}$$

Where:

$I_{O\ stan\ j}$  = Standard intensity of other emissions in the lime sector for the period 2021-2023 for type of activity  $j$ ;

$j$  = Type of activity;

$R_s$  = Sectoral intensity multiplication factor of other emissions calculated using equations 3-4 and 3-5;

$min$  = Minimum value between the 2 calculated elements;

0.95 = Proportion corresponding to 95% of the minimum intensity of other emissions;

$I_{O\ stan\ min\ j}$  = Minimum annual intensity of other emissions for type of activity  $j$  for the years 2007-2010, calculated using equation 8-18, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

0.90 = Proportion corresponding to 90% of the average intensity of other emissions;

$I_{O\ stan\ av\ j}$  = Average intensity of other emissions for type of activity  $j$  for the years 2007-2010, calculated using equation 8-19, in metric tonnes CO<sub>2</sub> equivalent per reference unit.

**Equation 8-18 Calculation of the minimum intensity of other emissions by type of activity at an establishment in the lime sector**

$$I_{O\ stan\ min\ j} = \min \left[ \frac{\sum_{k=1}^l C_{O\ jk} \cdot GHG_{O\ 2007\ jk}}{\sum_{k=1}^l P_{2007\ jk}}, \frac{\sum_{k=1}^l C_{O\ jk} \cdot GHG_{O\ 2008\ jk}}{\sum_{k=1}^l P_{2008\ jk}}, \frac{\sum_{k=1}^l C_{O\ jk} \cdot GHG_{O\ 2009\ jk}}{\sum_{k=1}^l P_{2009\ jk}}, \frac{\sum_{k=1}^l C_{O\ jk} \cdot GHG_{O\ 2010\ jk}}{\sum_{k=1}^l P_{2010\ jk}} \right]$$

Where:

$I_{O\ stan\ min\ j}$  = Minimum annual intensity of other emissions for type of activity  $j$  for the years 2007-2010, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$j$  = Type of activity;

min = Minimum value of annual intensities of other emissions for the years 2007-2010;

$k$  = Covered establishment in the lime sector;

$l$  = Number of covered establishments from 2013 in the lime sector;

$C_{O\ jk}$  = Correction factor for the intensity of other emissions for type of activity  $j$  at establishment  $k$ , calculated using equation 8-20;

$GHG_{O\ jk}$  = Other emissions for type of activity  $j$  at establishment  $k$  during years 2007 to 2010, in metric tonnes CO<sub>2</sub> equivalent;

$P_{R\ jk}$  = Total quantity of reference units produced or used by establishment  $k$  for type of activity  $j$  during years 2007 to 2010.

**Equation 8-19 Calculation of the average intensity of other emissions by type of activity at an establishment in the lime sector**

$$I_{O\ stan\ av\ j} = \frac{\sum_{i=2007}^{2010} \sum_{k=1}^l C_{O\ k} \cdot GHG_{O\ ijk}}{\sum_{i=0}^n \sum_{i=0}^n P_{R\ ijk}}$$

Where:

$I_{O\ stan\ av\ j}$  = Average intensity of other emissions for type of activity  $j$  for the years 2007-2010, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$j$  = Type of activity;

$i$  = Each year included in the period 2007-2010;

$k$  = Covered establishment in the lime sector;

$l$  = Number of covered establishments from 2013 in the lime sector;

$C_{O\ jk}$  = Correction factor for the intensity of other emissions for type of activity  $j$  of establishment  $k$ , calculated using equation 8-20;

$GHG_{O\ ijk}$  = Other emissions for type of activity  $j$  at establishment  $k$  during year  $i$  in metric tonnes CO<sub>2</sub> equivalent;

$P_{R\ ijk}$  = Total quantity of reference units produced or used by establishment  $k$  for type of activity  $j$  during year  $i$ .

**Equation 8-20 Calculation of the correction factor for other emissions by type of activity to take into account new GWP values**

$$C_{O\ jk} = av \left[ \frac{GHG_{O\ 2013\ jk} (new\ GWP)}{GHG_{O\ 2013\ jk} (old\ GWP)}; \frac{GHG_{O\ 2014\ jk} (new\ GWP)}{GHG_{O\ 2014\ jk} (old\ GWP)}; \frac{GHG_{O\ 2015\ jk} (new\ GWP)}{GHG_{O\ 2015\ jk} (old\ GWP)} \right]$$

Where:

$C_{O\ jk}$  = Correction factor for the intensity of other emissions for type of activity  $j$  at establishment  $k$ ;

$j$  = Type of activity;

$k$  = Covered establishment in the lime sector;

$av$  = Average of the other emissions for the years 2013, 2014 and 2015;

$GHG_{O\ jk}$  = Other emissions for type of activity  $j$  at establishment  $k$  for the years 2013, 2014 and 2015, calculated using the old GWP values, determined in Schedule A.1 to the Regulation respecting mandatory reporting of certain emissions of contaminants into the atmosphere (chapter Q-2, r. 15) or the new GWP values, in metric tonnes CO<sub>2</sub> equivalent, excluding years that are not usable.

**9. Establishment producing cement, prebaked anodes or aluminum by using a prebaked anode technology other than the side-worked technology, covered prior to 2021 that is considered on a sectoral basis for the years 2021 to 2023**

**Equation 9-1 Calculation of the number of GHG emission units allocated without charge by type of activity at an establishment producing cement, prebaked anodes or aluminum using a prebaked anode technology other than the side-worked technology, covered prior to 2021 that is considered on a sectoral basis for the years 2021 to 2023**

$$A_{i,j} = I_{(S)i,j} \times P_{R i,j} \times AF_{i,j}$$

Where:

$A_{i,j}$  = Total number of GHG emission units allocated without charge by type of activity  $j$  at an establishment for year  $i$ ;

$i$  = Each year included in the period 2021 to 2023;

$j$  = Type of activity;

$I_{(S) i,j}$  = Intensity of GHG emissions attributable to type of activity  $j$  in the sector for year  $i$ , determined in accordance with Tables 1 and 2 of this Appendix, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$P_{R i,j}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ ;

$AF_{i,j}$  = Assistance factor for type of activity  $j$  for year  $i$ , as defined in Table 7 of this Appendix.

**9.1. Sectoral intensities in the aluminum sector**

**Table 1: Sectoral intensities in the aluminum sector**

Year	Intensity of GHG emissions for liquid aluminum production using a prebaked anode technology other than the side-worked technology (leaving the electrolysis hall)	Intensity of GHG emissions for the production of baked anodes removed from furnace
2021	1.787	0.3129
2022	1.777	0.3102
2023	1.767	0.3074

## 9.2. Sectoral intensities in the cement sector

**Table 2: Sectoral intensities in the cement sector**

Year	Intensity of GHG emissions for the production of clinker and the mineral additives added to the clinker produced
2021	0.7814
2022	0.7767
2023	0.7721

**10. Covered establishment as of 2021 that is not considered on a sectoral basis and that possesses all the GHG emissions data for years  $d-2$  to  $d$**

**Equation 10-1 Calculation of the number of GHG emission units allocated without charge by type of activity at a covered establishment as of 2021 that is not considered on a sectoral basis for the years 2021 to 2023 and that possesses GHG emissions data for years  $d-2$  to  $d$**

$$A_{ij} = [I_{FP\ dep\ j} \times a_{FP,i} + I_{C\ dep\ j} \times a_{C,i} + I_{O\ dep\ j} \times a_{O,i}] \times P_{Rij} \times AF_{i,j}$$

Where:

$A_{ij}$  = Total number of GHG emission units allocated without charge by type of activity  $j$  at an establishment for year  $i$ ;

$i$  = Each year in the period 2021-2023 for which the emitter is required to cover its GHG emissions;

$j$  = Type of activity;

$I_{FP\ dep\ j}$  = Average intensity of fixed process emissions attributable to type of activity  $j$  at the establishment for years  $d-2$  to  $d$ , calculated using equation 10-2, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$d$  = First year for which the GHG emissions of the establishment are equal to or exceed the emissions threshold;

$a_{FP,i}$  = Cap adjustment factor for the allocation of fixed process emissions for year  $i$  for establishments covered between 2021 and 2023, as defined in Table 6 of this Appendix, where  $n=i-(d+2)$ ;

$I_{C\ dep\ j}$  = Average intensity of GHG combustion emissions attributable to type of activity  $j$  at the establishment for years  $d-2$  to  $d$ , calculated using equation 10-3, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$a_{c,i}$  = Cap adjustment factor for the allocation of combustion emissions for year  $i$  for establishments covered between 2021 and 2023, as defined in Table 6 of this Appendix, where  $n=i-(d+2)$ ;

$I_{o\ dep\ j}$  = Average intensity of other emissions attributable to type of activity  $j$  at the establishment for years  $d-2$  to  $d$ , calculated using equation 10-4, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$a_{o,i}$  = Cap adjustment factor for the allocation of other emissions for year  $i$  for establishments covered between 2021 and 2023, as defined in Table 6 of this Appendix, where  $n=i-(d+2)$ ;

$P_{Ri\ j}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ ;

$AF_{i,j}$  = Assistance factor for type of activity  $j$  for year  $i$ , as defined in Table 7 of this Appendix.

**Equation 10-2 Calculation of the intensity of fixed process emissions by type of activity at a covered establishment as of 2021 that is not considered on a sectoral basis**

$$I_{FP\ dep\ j} = \frac{\sum_{i=(d-2)}^d GHG\ FP_{ij}}{\sum_{i=(d-2)}^d P_{Rij}}$$

Where:

$I_{FP\ dep\ j}$  = Average intensity of fixed process emissions attributable to type of activity  $j$  at the establishment for years  $d-2$  to  $d$ , in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$j$  = Type of activity;

$d$  = First year for which the GHG emissions of the establishment are equal to or exceed the emissions threshold;

$i$  = Years  $d-2$ ,  $d-1$  and  $d$ ;

$GHG\ FP_{ij}$  = Fixed process emissions attributable to type of activity  $j$  at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$P_{Ri\ j}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ .

**Equation 10-3 Calculation of the intensity of combustion emissions by type of activity at a covered establishment as of 2021 that is not considered on a sectoral basis**

$$I_{C\ dep\ j} = \frac{\sum_{i=(d-2)}^d GHG\ C_{ij}}{\sum_{i=(d-2)}^d P_{Rij}}$$

Where:

$I_{C\ dep\ j}$  = Average intensity of combustion emissions attributable to type of activity  $j$  at the establishment for years  $d-2$  to  $d$ , in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$j$  = Type of activity;

$d$  = First year for which the GHG emissions of the establishment are equal to or exceed the emissions threshold;

$i$  = Years  $d-2$ ,  $d-1$  and  $d$ ;

$GHG\ C_{ij}$  = Combustion emissions attributable to type of activity  $j$  at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$P_{Rij}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ .

**Equation 10-4 Calculation of the intensity of other emissions by type of activity at a covered establishment as of 2021 that is not considered on a sectoral basis**

$$I_{O\ dep\ j} = \frac{\sum_{i=(d-2)}^d GHG\ O_{ij}}{\sum_{i=(d-2)}^d P_{Rij}}$$

Where:

$I_{O\ dep\ j}$  = Average intensity of other emissions attributable to type of activity  $j$  at the establishment for years  $d-2$  to  $d$ , in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$j$  = Type of activity;

$d$  = First year for which the GHG emissions of the establishment are equal to or exceed the emissions threshold;

$i$  = Years  $d-2$ ,  $d-1$  and  $d$ ;

GHG  $O_{i,j}$  = Other emissions attributable to type of activity  $j$  at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$P_{Ri,j}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ .

**11. Covered establishment as of 2021 that is not considered on a sectoral basis and that does not possess all the GHG emissions data for years  $d-2$  to  $d$**

The total quantity of GHG emission units allocated without charge to an emitter is calculated in accordance with the following methods:

(1) in the case of an establishment for which the GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, are all available, using equation 11-1;

(2) in the case of an establishment for which the GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, are not all available, using equation 11-5.

**Equation 11-1 Calculation of the number of GHG emission units allocated without charge by type of activity at a covered establishment as of 2021 that is not considered on a sectoral basis for the years 2021 to 2023 and that does not possess all the GHG emissions data for years  $d-2$  to  $d$**

$$A_{ij} = [I_{FP,dep,j} \times a_{FP,i} + I_{C,dep,j} \times a_{C,i} + I_{O,dep,j} \times a_{O,i}] \times P_{Ri,j} \times AF_{i,j}$$

Where:

$A_{ij}$  = Total number of GHG emission units allocated without charge by type of activity  $j$  at an establishment for year  $i$ ;

$i$  = Each year in the period 2021-2023 for which the emitter is required to cover its GHG emissions;

$j$  = Type of activity;

$I_{FP,dep,j}$  = Average intensity of fixed process emissions attributable to type of activity  $j$  at the establishment for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, calculated using equation 11-2, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$d$  = First year for which the GHG emissions of the establishment are equal to or exceed the emissions threshold;

$a_{FP,i}$  = Cap adjustment factor for the allocation of fixed process emissions for year  $i$  for establishments covered between 2021 and 2023, as defined in Table 6 of this Appendix, where  $n=i-(d+2)$ ;

$I_{C\ dep\ j}$  = Average intensity of combustion emissions attributable to type of activity  $j$  at the establishment for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, calculated using equation 11-3, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$a_{C,i}$  = Cap adjustment factor for the allocation of combustion emissions for year  $i$  for establishments covered between 2021 and 2023, as defined in Table 6 of this Appendix, where  $n=i-(d+2)$ ;

$I_{O\ dep\ j}$  = Average intensity of other emissions attributable to type of activity  $j$  at the establishment for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, calculated using equation 11-4, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$a_{O,i}$  = Cap adjustment factor for the allocation of other emissions for year  $i$  for establishments covered between 2021 and 2023, as defined in Table 6 of this Appendix, where  $n=i-(d+2)$ ;

$P_{Ri\ j}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ ;

$AF_{i,j}$  Assistance factor for type of activity  $j$  for year  $i$ , as defined in Table 7 of this Appendix.

**Equation 11-2 Calculation of the intensity of fixed process emissions by type of activity at a covered establishment as of 2021 that is not considered on a sectoral basis and that does not possess all the GHG emissions data for years  $d-2$  to  $d$**

$$I_{FP\ dep\ j} = \frac{\sum_{i=(d)}^{d+2} GHG\ FP_{ij}}{\sum_{i=(d)}^{d+2} P_{Rij}}$$

Or

$$I_{FP\ dep\ j} = \frac{\sum_{i=(d+1)}^{d+3} GHG\ FP_{ij}}{\sum_{i=(d+1)}^{d+3} P_{Rij}}$$

Where:

$I_{FP\ dep\ j}$  = Average intensity of fixed process emissions attributable to type of activity  $j$  at the establishment for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$j$  = Type of activity;

$d$  = First year for which the GHG emissions of the establishment are equal to or exceed the emissions threshold;

$i$  = Years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational;

GHG FP <sub>$i$</sub>  $j$  = Fixed process emissions attributable to type of activity  $j$  at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$P_{Ri\ j}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ .

**Equation 11-3 Calculation of the intensity of combustion emissions by type of activity at a covered establishment as of 2021 that is not considered on a sectoral basis and that does not possess all the GHG emissions data for years  $d-2$  to  $d$**

$$I_{C\ dep\ j} = \frac{\sum_{i=(d)}^{d+2} GHG\ C_{ij}}{\sum_{i=(d)}^{d+2} P_{Rij}}$$

Or

$$I_{C\ dep\ j} = \frac{\sum_{i=(d+1)}^{d+3} GHG\ C_{ij}}{\sum_{i=(d+1)}^{d+3} P_{Rij}}$$

Where:

$I_{C\ dep\ j}$  = Average intensity of GHG combustion emissions attributable to type of activity  $j$  at the establishment for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$j$  = Type of activity;

$d$  = First year for which the GHG emissions of the establishment are equal to or exceed the emissions threshold;

$i$  = Years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational;

GHG  $C_{ij}$  = Combustion emissions attributable to type of activity  $j$  at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$P_{Rij}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ .

**Equation 11-4 Calculation of the intensity of other emissions by type of activity at a covered establishment as of 2021 that is not considered on a sectoral basis and that does not possess all the GHG emissions data for years  $d-2$  to  $d$**

$$I_{O\ dep\ j} = \frac{\sum_{i=(d)}^{d+2} GHG\ O_{ij}}{\sum_{i=(d)}^{d+2} P_{Rij}}$$

Or

$$I_{O\ dep\ j} = \frac{\sum_{i=(d+1)}^{d+3} GHG\ O_{ij}}{\sum_{i=(d+1)}^{d+3} P_{Rij}}$$

Where:

$I_{O\ dep\ j}$  = Average intensity of other emissions attributable to type of activity  $j$  at the establishment for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$j$  = Type of activity;

$d$  = First year for which the GHG emissions of the establishment are equal to or exceed the emissions threshold;

$i$  = Years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational;

GHG  $O_{ij}$  = Other emissions attributable to type of activity  $j$  at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$P_{Rij}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ .

**Equation 11-5 Calculation of the number of GHG emission units allocated without charge for a covered establishment as of 2021 that is not considered on a sectoral basis for the years 2021 to 2023 and that does not possess all the GHG emissions data for the years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational**

$$A_i = \left( (EC_{TOTAL\ i} \times EF \times a_{C,i}) + (GHG_{FP\ i} \times a_{FP,i}) + (GHG_{O\ i} \times a_{O,i}) \right) \times AF_{i,j}$$

Where:

$A_i$  = Total number of GHG emission units allocated without charge for year  $i$ ;

$i$  = Each year in the period 2021-2023 for which the emitter is required to cover its GHG emissions;

$EC_{TOTAL\ i}$  = Energy consumption in year  $i$ , calculated using equation 11-6, in GJ;

$EF$  = Emission factor for natural gas, in metric tonnes CO<sub>2</sub> equivalent/GJ, calculated using equation 4-21.1;

$a_{C,i}$  = Cap adjustment factor for the allocation of combustion emissions for year  $i$  for establishments covered between 2021 and 2023, as defined in Table 6 of this Appendix, where  $n=i-(d+2)$ ;

$GHG_{FP\ i}$  = Fixed process emissions at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$a_{FP,i}$  = Cap adjustment factor for the allocation of fixed process emissions for year  $i$  for establishments covered between 2021 and 2023, as defined in Table 6 of this Appendix, where  $n=i-(d+2)$ ;

$GHG_{O\ i}$  = Other emissions at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$a_{O,i}$  = Cap adjustment factor for the allocation of other emissions for year  $i$  for establishments covered between 2021 and 2023, as defined in Table 6 of this Appendix, where  $n=i-(d+2)$ ;

$AF_{i,j}$  = Assistance factor for type of activity  $j$  for year  $i$ , as defined in Table 7 of this Appendix.

**Equation 11-6 Calculation of energy consumption for a year at a covered establishment as of 2021 that is not considered on a sectoral basis and that does not possess all the GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational**

$$EC_{TOTAL\ i} = \sum_{k=1}^n (Fuel_k \times HHV_k)$$

Where:

$EC_{TOTAL\ i}$  = Energy consumption in year  $i$ , in GJ;

$n$  = Total number of types of fuel used;

$k$  = Type of fuel;

$Fuel_k$  = Mass or volume of fuel burned:

(a) in dry metric tonnes, where the quantity is expressed as a mass;

(b) in thousands of cubic metres at standard conditions, where the quantity is expressed as a volume of gas;

(c) in kilolitres, where the quantity is expressed as a volume of liquid;

$HHV_k$  = High heat value for measurement period  $i$ , expressed

(a) in GJ per dry metric tonne, in the case of fuels whose quantity is expressed as a mass;

(b) in GJ per thousand cubic metres, in the case of fuels whose quantity is expressed as a volume of gas;

(c) in GJ per kilolitre, in the case of fuels whose quantity is expressed as a volume of liquid.

## **12. Covered establishment as of 2021 that is not considered on a sectoral basis and that does not possess a determined reference unit**

The total quantity of GHG emission units allocated without charge to an emitter is calculated in accordance with the following methods:

(1) in the case of an establishment for which the GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, are all available, using equation 12-1;

(2) in the case of an establishment for which the GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, are not all available, using equation 11-5.

**Equation 12-1 Calculation of the number of GHG emission units allocated without charge for an establishment covered as of 2021 that is not considered on a sectoral basis for the years 2021 to 2023, that does not possess a determined reference unit and that possesses all the GHG emissions data for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational**

$$A_i = \left[ \left( EC_{TOTAL,av} \times EF \times a_{C,i} \right) + \left( GHG_{FP,av} \times a_{FP,i} \right) + \left( GHG_{O,av} \times a_{O,i} \right) \right] \times AF_{ij}$$

Where:

$A_i$  = Total number of GHG emission units allocated without charge for year  $i$ ;

$i$  = Each year in the period 2021-2023 for which the emitter is required to cover its GHG emissions;

$d$  = First year for which the GHG emissions of the establishment are equal to or exceed the emissions threshold;

$EC_{TOTAL,av}$  = Average energy consumption for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, calculated using equation 12-2 in GJ;

$EF$  = Emission factor for natural gas, in metric tonnes CO<sub>2</sub> equivalent/GJ, calculated using equation 4-21.1;

$a_{C,i}$  = Cap adjustment factor for the allocation of combustion emissions for year  $i$  for establishments covered between 2021 and 2023, as defined in Table 6 of this Appendix, where  $n=i-(d+2)$ ;

$GHG_{FP,av}$  = Average fixed process emissions at the establishment for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, in metric tonnes CO<sub>2</sub> equivalent;

$a_{FP,i}$  = Cap adjustment factor for the allocation of fixed process emissions for year  $i$  for establishments covered between 2021 and 2023, as defined in Table 6 of this Appendix, where  $n=i-(d+2)$ ;

$GHG_{O,av}$  = Average other emissions at the establishment for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, in metric tonnes CO<sub>2</sub> equivalent;

$a_{0,i}$  = Cap adjustment factor for the allocation of other emissions for year  $i$  for establishments covered between 2021 and 2023, as defined in Table 6 of this Appendix, where  $n=i-(d+2)$ ;

$AF_{ij}$  = Maximum of assistance factors for each type of activity  $j$  at the establishment for year  $i$ , as defined in Table 7 of this Appendix.

**Equation 12-2 Calculation of average energy consumption for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, at a covered establishment as of 2021 that is not considered on a sectoral basis and that possesses all the GHG emissions data for those years**

$$EC_{TOTAL,av} = \sum_d^{d+2} \left( \sum_{k=1}^n Fuel_k \times HHV_k \right) \div 3$$

Or

$$EC_{TOTAL,av} = \sum_{d+1}^{d+3} \left( \sum_{k=1}^n Fuel_k \times HHV_k \right) \div 3$$

Where:

$EC_{TOTAL,av}$  = Average energy consumption for years  $d$  to  $d+2$ , or  $d+1$  to  $d+3$  where  $d$  is the year in which the establishment became operational, in GJ;

$d$  = First year for which the GHG emissions of the establishment are equal to or exceed the emissions threshold;

$k$  = Type of fuel;

$n$  = Total number of types of fuel used;

$Fuel_k$  = Mass or volume of fuel burned:

(a) in dry metric tonnes, where the quantity is expressed as a mass;

(b) in thousands of cubic metres at standard conditions, where the quantity is expressed as a volume of gas;

(c) in kilolitres, where the quantity is expressed as a volume of liquid;

$HHV_k$  = High heat value for measurement period  $i$ , expressed

(a) in GJ per dry metric tonne, in the case of fuels whose quantity is expressed as a mass;

(b) in GJ per thousand cubic metres, in the case of fuels whose quantity is expressed as a volume of gas;

(c) in GJ per kilolitre, in the case of fuels whose quantity is expressed as a volume of liquid.

**13. Covered establishment referred to in section 2.1 that is not considered on a sectoral basis for which the GHG emissions data for years e-3 to e-1 are all available**

**Equation 13-1 Calculation of the number of GHG emission units allocated without charge by type of activity for year 2021 to 2023 at an establishment that is not considered on a sectoral basis and for which the GHG emissions data for years e-3 to e-1 are all available**

$$A_{ij} = [I_{FP\ dep\ j} \times a_{FP,i} + I_{C\ dep\ j} \times a_{C,i} + I_{O\ dep\ j} \times a_{O,i}] \times P_{Ri\ j} \times AF_{i,j}$$

Where:

$A_{ij}$  = Total number of GHG emission units allocated without charge by type of activity  $j$  at an establishment for year  $i$ ;

$i$  = Each year in the period 2021-2023 for which the emitter is required to cover its GHG emissions;

$j$  = Type of activity;

$I_{FP\ dep\ j}$  = Average intensity of fixed process emissions attributable to type of activity  $j$  at the establishment for years e-3 to e-1, calculated using equation 13-2, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$e$  = Year of application for registration for the system;

$a_{FP,i}$  = Cap adjustment factor for the allocation of fixed process emissions for year  $i$  for establishments covered between 2021 and 2023, as defined in Table 6 of this Appendix, where  $n=i-(e+1)$ ;

$I_{C\ dep\ j}$  = Average intensity of combustion emissions attributable to type of activity  $j$  at the establishment for years e-3 to e-1, calculated using equation 13-3, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$a_{C,i}$  = Cap adjustment factor for the allocation of combustion emissions for year  $i$  for establishments covered between 2021 and 2023, as defined in Table 6 of this Appendix, where  $n=i-(e+1)$ ;

$I_{O\ dep\ j}$  = Average intensity of other emissions attributable to type of activity  $j$  at the establishment for years e-3 to e-1, calculated using equation 13-4, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$a_{0,i}$  = Cap adjustment factor for the allocation of other emissions for year  $i$  for establishments covered between 2021 and 2023, as defined in Table 6 of this Appendix, where  $n=i-(e+1)$ ;

$P_{Ri j}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ ;

$AF_{i,j}$  = Assistance factor for type of activity  $j$  for year  $i$ , as defined in Table 7 of this Appendix.

**Equation 13-2 Calculation of the intensity of fixed process emissions by type of activity at a covered establishment referred to in section 2.1 that is not considered on a sectoral basis and for which the GHG emissions data for years e-3 to e-1 are all available**

$$I_{FP\ dep\ j} = \frac{\sum_{i=(e-3)}^{e-1} GHG\ FP_{ij}}{\sum_{i=(e-3)}^{e-1} P_{Rij}}$$

Where:

$I_{FP\ dep\ j}$  = Average intensity of fixed process emissions attributable to type of activity  $j$  at the establishment for years e-3 to e-1, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$j$  = Type of activity;

$e$  = Year of application for registration for the system;

$i$  = Years e-3, e-2 and e-1;

$GHG\ FP_{ij}$  = Fixed process emissions attributable to type of activity  $j$  at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$P_{Ri j}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ .

**Equation 13-3 Calculation of the intensity of combustion emissions for a covered establishment referred to in section 2.1 that is not considered on a sectoral basis and for which the GHG emissions data for years e-3 to e-1 are all available**

$$I_{C\ dep\ j} = \frac{\sum_{i=(e-3)}^{e-1} GHG\ C_{ij}}{\sum_{i=(e-3)}^{e-1} P_{Rij}}$$

Where:

$I_{C\ dep\ j}$  = Average intensity of combustion emissions attributable to type of activity  $j$  at the establishment for years  $e-3$  to  $e-1$ , in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$j$  = Type of activity;

$e$  = Year of application for registration for the system;

$i$  = Years  $e-3$ ,  $e-2$  and  $e-1$ ;

$GHG\ C_{i\ j}$  = Combustion emissions attributable to type of activity  $j$  at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$P_{Ri\ j}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ .

**Equation 13-4 Calculation of the intensity of other emissions for a covered establishment referred to in section 2.1 that is not considered on a sectoral basis and for which the GHG emissions data for years  $e-3$  to  $e-1$  are all available**

$$I_{O\ dep\ j} = \frac{\sum_{i=(e-3)}^{e-1} GHG\ O_{ij}}{\sum_{i=(e-3)}^{e-1} P_{Rij}}$$

Where:

$I_{O\ dep\ j}$  = Average intensity of other emissions attributable to type of activity  $j$  at the establishment for years  $e-3$  to  $e-1$ , in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$j$  = Type of activity;

$e$  = Year of application for registration for the system;

$i$  = Years  $e-3$ ,  $e-2$  and  $e-1$ ;

$GHG\ O_{i\ j}$  = Other emissions attributable to type of activity  $j$  at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$P_{Ri\ j}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ .

**14. Covered establishment referred to in section 2.1 that is not considered on a sectoral basis and for which the GHG emissions data for years e-3 to e-1 are not all available**

The total quantity of GHG emission units allocated without charge to an emitter is calculated in accordance with the following methods:

(1) in the case of an establishment for which the GHG emissions data for years e-1 to e+1, or e to e+2 where e-1 is the year in which the establishment became operational, are all available, using equation 14-1;

(2) in the case of an establishment for which the GHG emissions data for years e-1 to e+1, or e to e+2 where e-1 is the year in which the establishment became operational, are not all available, using equation 14-5.

**Equation 14-1 Calculation of the number of GHG emission units allocated without charge by type of activity at a covered establishment referred to in section 2.1 that is not considered on a sectoral basis for the years 2021 to 2023 and for which the GHG emissions data for years e-3 to e-1 are not all available**

$$A_{ij} = [I_{FP\ dep\ j} \times a_{FP,i} + I_{C\ dep\ j} \times a_{C,i} + I_{O\ dep\ j} \times a_{O,i}] \times P_{Ri\ j} \times AF_{i,j}$$

Where:

$A_{ij}$  = Total number of GHG emission units allocated without charge by type of activity  $j$  at an establishment for year  $i$ ;

$i$  = Each year in the period 2021-2023 for which the emitter is required to cover its GHG emissions;

$j$  = Type of activity;

$I_{FP\ dep\ j}$  = Average intensity of fixed process emissions attributable to type of activity  $j$  at the establishment for years e-1 to e+1, or e to e+2 where e-1 is the year in which the establishment became operational, calculated using equation 14-2, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$e$  = Year of application for registration for the system;

$a_{FP,i}$  = Cap adjustment factor for the allocation of fixed process emissions for year  $i$  for establishments covered between 2021 and 2023, as defined in Table 6 of this Appendix, where  $n = i - (e + 1)$ ;

$I_{C\ dep\ j}$  = Average intensity of combustion emissions attributable to type of activity  $j$  at the establishment for years e-1 to e+1, or e to e+2 where e-1 is the year in which the establishment became operational, calculated using equation 14-3, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$a_{c,i}$  = Cap adjustment factor for the allocation of combustion emissions for year  $i$  for establishments covered between 2021 and 2023, as defined in Table 6 of this Appendix, where  $n=i-(e+1)$ ;

$I_{o\ dep\ j}$  = Average intensity of other emissions attributable to type of activity  $j$  at the establishment for years  $e-1$  to  $e+1$ , or  $e$  to  $e+2$  where  $e-1$  is the year in which the establishment became operational, calculated using equation 14-4, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$a_{o,i}$  = Cap adjustment factor for the allocation of other emissions for year  $i$  for establishments covered between 2021 and 2023, as defined in Table 6 of this Appendix, where  $n=i-(e+1)$ ;

$P_{Ri\ j}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ ;

$AF_{i,j}$  = Assistance factor for type of activity  $j$  for year  $i$ , as defined in Table 7 of this Appendix.

**Equation 14-2 Calculation of the intensity of fixed process emissions by type of activity at a covered establishment referred to in section 2.1 that is not considered on a sectoral basis and for which the GHG emissions data for years e-3 to e-1 are not all available**

$$I_{FP\ dep\ j} = \frac{\sum_{i=(e-1)}^{e+1} GHG\ FP_{ij}}{\sum_{i=(e-1)}^{e+1} P_{Rij}}$$

Or

$$I_{FP\ dep\ j} = \frac{\sum_{i=(e)}^{e+2} GHG\ FP_{ij}}{\sum_{i=(e)}^{e+2} P_{Rij}}$$

Where:

$I_{FP\ dep\ j}$  = Average intensity of fixed process emissions attributable to type of activity  $j$  at the establishment for years  $e-1$  to  $e+1$ , or  $e$  to  $e+2$  where  $e-1$  is the year in which the establishment became operational, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$j$  = Type of activity;

$e$  = Year of application for registration for the system;

$i$  = Years  $e-1$  to  $e+1$ , or  $e$  to  $e+2$  where  $e-1$  is the year in which the establishment became operational;

GHG  $FP_{ij}$  = Fixed process emissions attributable to type of activity  $j$  at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$PR_{ij}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ .

**Equation 14-3 Calculation of the intensity of combustion emissions by type of activity at a covered establishment referred to in section 2.1 that is not considered on a sectoral basis and for which the GHG emissions data for years  $e-3$  to  $e-1$  are not all available**

$$I_{C\ dep\ j} = \frac{\sum_{i=(e-1)}^{e+1} GHG\ C_{ij}}{\sum_{i=(e-1)}^{e+1} P_{Rij}}$$

Or

$$I_{C\ dep\ j} = \frac{\sum_{i=(e)}^{e+2} GHG\ C_{ij}}{\sum_{i=(e)}^{e+2} P_{Rij}}$$

Where:

$I_{C\ dep\ j}$  = Average intensity of GHG combustion emissions attributable to type of activity  $j$  at the establishment for years  $e-1$  to  $e+1$ , or  $e$  to  $e+2$  where  $e-1$  is the year in which the establishment became operational, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$j$  = Type of activity;

$e$  = Year of application for registration for the system;

$i$  = Years  $e-1$  to  $e+1$ , or  $e$  to  $e+2$  where  $e-1$  is the year in which the establishment became operational;

GHG  $C_{ij}$  = Combustion emissions attributable to type of activity  $j$  at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$PR_{ij}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ .

**Equation 14-4 Calculation of the intensity of other emissions by type of activity at a covered establishment referred to in section 2.1 that is not considered on a sectoral basis and for which the GHG emissions data for years e-3 to e-1 are not all available**

$$I_{O\ dep\ j} = \frac{\sum_{i=(e-1)}^{e+1} GHG\ O_{ij}}{\sum_{i=(e-1)}^{e+1} P_{Rij}}$$

Or

$$I_{O\ dep\ j} = \frac{\sum_{i=(e)}^{e+2} GHG\ O_{ij}}{\sum_{i=(e)}^{e+2} P_{Rij}}$$

Where:

$I_{O\ dep\ j}$  = Average intensity of other emissions attributable to type of activity  $j$  at the establishment for years e-1 to e+1, or e to e+2 where e-1 is the year in which the establishment became operational, in metric tonnes CO<sub>2</sub> equivalent per reference unit;

$j$  = Type of activity;

$e$  = Year of application for registration for the system;

$i$  = Years e-1 to e+1, or e to e+2 where e-1 is the year in which the establishment became operational;

$GHG\ O_{ij}$  = Other emissions attributable to type of activity  $j$  at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$P_{Rij}$  = Total quantity of reference units produced or used at the establishment for type of activity  $j$  during year  $i$ .

**Equation 14-5 Calculation of the number of GHG emission units allocated without charge for a covered establishment referred to in section 2.1 that is not considered on a sectoral basis for the years 2021 to 2023 and for which the GHG emissions data for years e-1 to e+1, or e to e+2 where e-1 is the year in which the establishment became operational, are not all available**

$$A_i = \left( (EC_{TOTAL\ i} \times EF \times a_{C,i}) + (GHG_{FP\ i} \times a_{FP,i}) + (GHG_{O\ i} \times a_{O,i}) \right) \times AF_{i,j}$$

Where:

$A_i$  = Total number of GHG emission units allocated without charge for year  $i$ ;

$i$  = Each year in the period 2021-2023 for which the emitter is required to cover its GHG emissions;

$EC_{TOTAL\ i}$  = Energy consumption in year  $i$ , calculated using equation 14-6, in GJ;

$EF$  = Emission factor for natural gas, in metric tonnes CO<sub>2</sub> equivalent/GJ, calculated using equation 4-21.1;

$a_{c,i}$  = Cap adjustment factor for the allocation of combustion emissions for year  $i$  for establishments covered between 2021 and 2023, as defined in Table 6 of this Appendix, where  $n=i-(e+1)$ ;

$e$  = Year of application for registration for the system;

$GHG_{FP\ i}$  = Fixed process emissions at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$a_{FP,i}$  = Cap adjustment factor for the allocation of fixed process emissions for year  $i$  for establishments covered between 2021 and 2023, as defined in Table 6 of this Appendix, where  $n=i-(e+1)$ ;

$GHG_{O\ i}$  = Other emissions at the establishment for year  $i$ , in metric tonnes CO<sub>2</sub> equivalent;

$a_{O,i}$  = Cap adjustment factor for the allocation of other emissions for year  $i$  for establishments covered between 2021 and 2023, as defined in Table 6 of this Appendix, where  $n=i-(e+1)$ ;

$AF_{i,j}$  = Assistance factor for type of activity  $j$  for year  $i$ , as defined in Table 7 of this Appendix.

**Equation 14-6 Calculation of energy consumption in year  $i$  for a covered establishment referred to in section 2.1 that is not considered on a sectoral basis and for which the GHG emissions data for years  $e-1$  to  $e+1$ , or  $e$  to  $e+2$  where  $e-1$  is the year in which the establishment became operational, are not all available**

$$EC_{TOTAL\ i} = \sum_{k=1}^n (Fuel_k \times HHV_k)$$

Where:

$EC_{TOTAL\ i}$  = Energy consumption in year  $i$ , in GJ;

$n$  = Total number of types of fuel used;

$k$  = Type of fuel;

$Fuel_k$  = Mass or volume of fuel burned:

(a) in dry metric tonnes, where the quantity is expressed as a mass;

(b) in thousands of cubic metres at standard conditions, where the quantity is expressed as a volume of gas;

(c) in kilolitres, where the quantity is expressed as a volume of liquid;

$HHV_k$  = High heat value for measurement period  $i$ , expressed

(a) in GJ per dry metric tonne, in the case of fuels whose quantity is expressed as a mass;

(b) in GJ per thousand cubic metres, in the case of fuels whose quantity is expressed as a volume of gas;

(c) in GJ per kilolitre, in the case of fuels whose quantity is expressed as a volume of liquid.

**15. Covered establishment referred to in section 2.1 that is not considered on a sectoral basis and that does not possess a determined reference unit**

The total quantity of GHG emission units allocated without charge to an emitter is calculated in accordance with the following methods:

(1) in the case of an establishment for which the GHG emissions data for years  $e-1$  to  $e+1$ , or  $e$  to  $e+2$  where  $e-1$  is the year in which the establishment became operational, are all available, using equation 15-1;

(2) in the case of an establishment for which the GHG emissions data for years  $e-1$  to  $e+1$ , or  $e$  to  $e+2$  where  $e-1$  is the year in which the establishment became operational, are not all available, using equation 14-5.

**Equation 15-1 Calculation of the number of GHG emission units allocated without charge for a covered establishment referred to in section 2.1 that is not considered on a sectoral basis for the years 2021 to 2023, that does not possess a determined reference unit and for which the GHG emissions data for years e-1 to e+1, or e to e+2 where e-1 is the year in which the establishment became operational, are all available**

$$A_i = \left[ (EC_{TOTAL,av} \times EF \times a_{C,i}) + (GHG_{FP,av} \times a_{FP,i}) + (GHG_{O,av} \times a_{O,i}) \right] \times AF_{i,j}$$

Where:

$A_i$  = Total number of GHG emission units allocated without charge for year  $i$ ;

$i$  = Each year in the period 2021-2023 for which the emitter is required to cover its GHG emissions;

$EC_{TOTAL,av}$  = Average energy consumption for years e-1 to e+1, or e to e+2 where e-1 is the year in which the establishment became operational, calculated using equation 15-2, in GJ;

e = Year of application for registration for the system;

EF = Emission factor for natural gas, in metric tonnes CO<sub>2</sub> equivalent/GJ, calculated using equation 4-21.1;

$a_{C,i}$  = Cap adjustment factor for the allocation of combustion emissions for year  $i$  for establishments covered between 2021 and 2023, as defined in Table 6 of this Appendix, where  $n=i-(e+1)$ ;

$GHG_{FP,av}$  = Average fixed process emissions at the establishment for years e-1 to e+1, or e to e+2 where e-1 is the year in which the establishment became operational, in metric tonnes CO<sub>2</sub> equivalent;

$a_{FP,i}$  = Cap adjustment factor for the allocation of fixed process emissions for year  $i$  for establishments covered between 2021 and 2023, as defined in Table 6 of this Appendix, where  $n=i-(e+1)$ ;

$GHG_{O,av}$  = Average other emissions at the establishment for years e-1 to e+1, or e to e+2 where e-1 is the year in which the establishment became operational, in metric tonnes CO<sub>2</sub> equivalent;

$a_{0,i}$  = Cap adjustment factor for the allocation of other emissions for year  $i$  for establishments covered between 2021 and 2023, as defined in Table 6 of this Appendix, where  $n=i-(e+1)$ ;

$AF_{i,j}$  = Maximum of assistance factors for each type of activity  $j$  at the establishment for year  $i$ , as defined in Table 7 of this Appendix.

**Equation 15-2 Calculation of average energy consumption for a covered establishment referred to in section 2.1 that is not considered on a sectoral basis, that does not possess a determined reference unit and for which the GHG emissions data for years e-1 to e+1, or e to e+2 where e-1 is the year in which the establishment became operational, are all available**

$$EC_{TOTAL,av} = \sum_{e-1}^{e+1} \left( \sum_{k=1}^n Fuel_k \times HHV_k \right) \div 3$$

Or

$$EC_{TOTAL,av} = \sum_e^{e+2} \left( \sum_{k=1}^n Fuel_k \times HHV_k \right) \div 3$$

Where:

$EC_{TOTAL,av}$  = Average energy consumption for years e-1 to e+1, or e to e+2 where e-1 is the year in which the establishment became operational, in GJ;

e = Year of application for registration for the system;

n = Total number of types of fuel used;

k = Type of fuel;

Fuel<sub>k</sub> = Mass or volume of fuel burned:

(a) in dry metric tonnes, where the quantity is expressed as a mass;

(b) in thousands of cubic metres at standard conditions, where the quantity is expressed as a volume of gas;

(c) in kilolitres, where the quantity is expressed as a volume of liquid;

HHV<sub>k</sub> = High heat value for measurement period  $i$ , expressed

(a) in GJ per dry metric tonne, in the case of fuels whose quantity is expressed as a mass;

(b) in GJ per thousand cubic metres, in the case of fuels whose quantity is expressed as a volume of gas;

(c) in GJ per kilolitre, in the case of fuels whose quantity is expressed as a volume of liquid.

## 16. Allocation cap adjustment factors

### 16.1. Covered establishment as of 2018 for the period 2018-2020

**Table 4: Allocation cap adjustment factors for a covered establishment as of 2018 for the period 2018-2020**

Year $i$	$A_{FP,i}$	$A_{c,i}$	$a_{o,i}$
2018	1.00	$(0.99)^n$	$(0.99)^n$
2019	1.00	$(0.99)^n$	$(0.99)^n$
2020	1.00	$(0.99)^n$	$(0.99)^n$

### 16.2. Establishment covered prior to 2021 for the period 2021-2023

**Table 5: Allocation cap adjustment factors for an establishment covered prior to 2021 for the period 2021-2023**

Year $i$	$A_{FP,i}$	$A_{c,i}$	$a_{o,i}$
2021	0.995	0.985	0.970
2022	0.990	0.970	0.940
2023	0.985	0.955	0.910

### 16.3. Covered establishment as of 2021 for the period 2021-2023

**Table 6: Allocation cap adjustment factors for a covered establishment as of 2021 for the period 2021-2023**

Year $i$	$A_{FP,i}$	$A_{c,i}$	$a_{o,i}$
2021	$1-(0.005*n)$	$1-(0.015*n)$	$1-(0.03*n)$
2022	$1-(0.005*n)$	$1-(0.015*n)$	$1-(0.03*n)$
2023	$1-(0.005*n)$	$1-(0.015*n)$	$1-(0.03*n)$

## 17. Assistance factors

**Table 7: Assistance factor defined for a reference unit by compliance period**

Sector	Reference unit	Assistance factor 2021-2023
Aluminum	metric tonne of liquid aluminum (leaving the electrolysis hall)	1.00
	metric tonne of baked anodes removed from furnace	1.00
	metric tonne of baked cathodes removed from furnace	1.00
	metric tonne of calcinated coke	1.00
	metric tonne of aluminum hydroxide expressed as Al <sub>2</sub> O <sub>3</sub> equivalent calculated at the precipitation stage	1.00
Other	metric tonne of sugar	1.00
	metric tonne of glass	1.00
	metric tonne of processed oilseeds	1.00
	metric tonne of carbon dioxide	1.00
	cubic metre of gypsum products	1.00
Lime	metric tonne of calcic lime and metric tonne of calcic lime kiln dust sold	1.00
	metric tonne of dolomitic lime and metric tonne of dolomitic lime kiln dust sold	1.00
Chemical	board foot of rigid insulation	0.95
	metric tonne of xylene and toluene	1.00
	metric tonne of steam sold to a third person	1.00
	metric tonne of titanium pigment equivalent (raw material)	1.00
	metric tonne of PTA	1.00
	metric tonne of LAB	1.00
	kilolitre of ethanol	1.00
	metric tonne of hydrogen	1.00
kilolitre of alcohol	0.90	

Sector	Reference unit	Assistance factor 2021-2023
	metric tonne of catalyzer (including additives)	1.00
	metric tonne of tires	0.90
Cement	metric tonne of clinker and metric tonne of additives (gypsum and limestone) added to the clinker produced	1.00
Electricity	megawatt-hour	0.60
	metric tonne of steam	0.60
Metallurgy	metric tonne of reduced iron pellets	1.00
	metric tonne of steel (slabs, pellets or ingots)	1.00
	metric tonne of rolled steel	1.00
	metric tonne of Ti O <sub>2</sub> slag cast at the reduction furnaces	1.00
	metric tonne of silicon metal	1.00
	metric tonne of ferrosilicon (50% and 75% concentration)	1.00
	metric tonne of copper anodes	1.00
	metric tonne of recycled secondary materials	1.00
	metric tonne of copper cathodes	1.00
	metric tonne of lead	1.00
	metric tonne of wrought steel	1.00
	metric tonne of iron powder and steel powder at bagging, after additives	1.00
	metric tonne of cathodic zinc	0.95
	metric tonne of iron load	0.95
Mining and pelletization	metric tonne of flux pellets	1.00
	metric tonne of low silica flux pellets	1.00
	metric tonne of direct reduction pellets	1.00
	metric tonne of blast furnace pellets	1.00
	metric tonne of intermediate pellets	1.00
	metric tonne of nickel produced	1.00
	metric tonne of nickel and copper produced	1.00

Sector	Reference unit	Assistance factor 2021-2023
	metric tonne of iron concentrate	1.00
	metric tonne of standard pellets	1.00
Pulp and paper	metric tonne of various air-dried saleable products	1.00
	metric tonne of various saleable air-dried products of each of the establishments common to a steam network	1.00
Refining	kilolitre of total crude oil refinery load	1.00
	reference unit not determined elsewhere in the table	0.90

**64.** Appendix D is amended

(1) in Protocol 2, in Part I:

(a) by adding “biological oxidation for landfills whose concentration in CH<sub>4</sub> is less than or equal to 20%” after “are” in the third paragraph of point 1;

(b) in Division 6.1

(i) by striking out the second paragraph;

(ii) by replacing the definition of “OX” in Equation 3 by the following:

“OX = Factor for the oxidation of CH<sub>4</sub> by soil bacteria, using the value established for each of the cases provided for in subparagraphs 1, 2 and 3 below;”

(iii) by inserting the following after the definition of the factor “DF” in Equation 3:

“The factor for the oxidation of CH<sub>4</sub> by soil bacteria is established as follows:

(1) for closed landfill sites with a geomembrane covering the entire area of the landfill, the promoter must use a CH<sub>4</sub> oxidation rate of zero (0%) and show, in the first project report, that the landfill site has a geomembrane that meets the requirements of the Regulation respecting the landfilling and incineration of residual materials (chapter Q-2, r. 19);

(2) for landfills in operation, part of which is filled and covered by a geomembrane, the promoter must use a CH<sub>4</sub> oxidation rate of zero (0%) for the area covered by a geomembrane and a CH<sub>4</sub> oxidation rate of 10% for the area not covered by a geomembrane, and must pro-rate the CH<sub>4</sub> oxidation factor based on areas which are covered and uncovered by a geomembrane using Equation 3.1 (with areas measured in m<sup>2</sup>);

(3) for all other landfill sites, the promoter must use a CH<sub>4</sub> oxidation factor of 10%.

In the cases referred to in subparagraphs 1 and 2, the promoter must show, in the project reports, that the landfill site has a geomembrane that meets the requirements of the Regulation respecting the landfilling and incineration of residual materials (chapter Q-2, r. 19). In the case referred to in subparagraph 2, the project report must include the manner used to determine the covered and uncovered areas.

### Equation 3.1

$$OX = \frac{(0\% \times AC) + (10\% \times ANC)}{AC + ANC}$$

Where:

OX = Factor for the oxidation of CH<sub>4</sub> by soil bacteria, for the case provided for in subparagraph 2;

AC = Area, in m<sup>2</sup>, of the area of the landfill site that is filled and covered by a geomembrane;

ANC = Area, in m<sup>2</sup>, of the area of the landfill site that is operating and not covered by the geomembrane under final cover at the start of the reporting period.”;

(iv) by adding “or using equation 5.1 for the destruction by biological oxidation” at the end of the definition of variable “DE”;

(v) by adding the following after equation 5:

### Equation 5.1

$$DE_i = (T_{CH_4} - T_{dest-CH_4}) / T_{CH_4}$$

Where:

$DE_i$  = CH<sub>4</sub> destruction efficiency of biological oxidation destruction device, in cubic metres of CH<sub>4</sub> per cubic metre of LFG;

$T_{CH_4}$  = Average CH<sub>4</sub> fraction of the gas that entered the destruction device during the project reporting period, determined using a continuous CH<sub>4</sub> analyzer, in cubic metres of CH<sub>4</sub> per cubic metre of LFG;

$T_{dest - CH_4}$  = Average CH<sub>4</sub> fraction of the gas at the outlet of the destruction device during the project reporting period, determined using a continuous CH<sub>4</sub> analyzer, in cubic metres of CH<sub>4</sub> per cubic metre of LFG.

(c) by adding the following 2 lines at the end of point 7.2 in Figure 7.1:

Parameter	Factor used in equations	Unit of measurement	Method	Frequency of measurement
CH <sub>4</sub> fraction at the inlet of the destruction device	$T_{CH_4}$	In cubic metres of CH <sub>4</sub> per cubic metre of LFG	Measured continuously	Continuous
CH <sub>4</sub> fraction at the outlet of the destruction device	$T_{dest - CH_4}$	In cubic metres of CH <sub>4</sub> per cubic metre of LFG	Measured continuously	Continuous

(d) in Division 7.3, by replacing subparagraph 3 of the first paragraph by the following:

“(3) calibrated by the manufacturer or by a third person certified for that purpose by the manufacturer, at the intervals prescribed by the manufacturer or, if the intervals are greater than 5 years, every 5 years.”;

(2) in Protocol 2, in Part II, by inserting in the text following the heading of the Part, after “Table 1”, “or must use the destruction efficiency calculated using equation 5.1 if the CH<sub>4</sub> is destroyed by biological oxidation”;

(3) in Protocol 3, in Part I,

(a) by replacing “second” in the first paragraph of Division 2 by “third”;

(b) by replacing “second” in the first paragraph of Division 8.1 by “first”;

(c) by replacing the third paragraph of Division 9.4 by the following:

“If the moisture content determined under subparagraph 3 of the second paragraph is above 75% of the saturation point for the ODS, the promoter must dry the ODS mixture, conduct the circulation again in accordance with the method provided for in Division 9.2 in the case of mixed ODS, take the sample again and analyze it in accordance with the method in Divisions 9.3 and 9.4, or deduct the weight of the water, which includes the weight of the layer of free water floating on the ODS and the amount of dissolved water in the ODS.”;

(4) in Protocol 4, in Division 2 of Part I, by replacing “second” in the first paragraph by “third”;

(5) in Protocol 5, in Division 2 of Part I, by replacing “second” in the first paragraph by “third”.

**65.** The Regulation, including its appendices, is amended by replacing “project reporting period”, wherever it occurs, by “issuance period”.

**66.** This Regulation comes into force on the date of its publication in the *Gazette officielle du Québec*, with the exception of section 59, which comes into force on the later date between 1 January 2018 and the date of publication in the *Gazette officielle du Québec* of an order concerning the ratification of an agreement with California and Ontario entered into pursuant to section 46.14 of the Environment Quality Act (chapter Q-2).

Gouvernement du Québec

**O.C. 1126-2017, 22 November 2017**

Environment Quality Act  
(chapter Q-2)

Determination of annual caps on greenhouse gas emission units relating to the cap-and-trade system for greenhouse gas emission allowances for the 2021-2030 period

WHEREAS, under the first paragraph of section 46.4 of the Environment Quality Act (chapter Q-2), to fight global warming and climate change, the Government sets, by order, an overall greenhouse gas reduction target for Québec for each period it determines, using 1990 emissions as the baseline;

WHEREAS, by Décret 1018-2015 dated 18 November 2015, the Government set the greenhouse gas emission reduction target at 37.5% for 2030 under the level of 1990;

WHEREAS, under the first paragraph of section 46.7 of the Environment Quality Act, in light of the targets set, the Government, by order, sets a cap on the emission units that may be granted by the Minister of Sustainable Development, the Environment and the Fight Against Climate Change for each period referred to in the regulation of the Government;

WHEREAS, under subparagraph 1 of the first paragraph of section 46.8 of the Act, subject to the conditions determined by regulation of the Government, the Minister may grant the available emission units, either by allocating them without charge to emitters required to cover their greenhouse gas emissions, or by selling them at auction or by agreement to persons or municipalities determined by regulation of the Government;

WHEREAS paragraph 12 of section 3 of the Regulation respecting a cap-and-trade system for greenhouse gas emission allowances (chapter Q-2, r. 46.1) defines the compliance periods for which an emitter is required to cover its greenhouse gas emissions, in particular the period starting on 1 January 2021 and ending on 31 December 2023, and the periods after 3 calendar years;

WHEREAS, by Order in Council 1185-2012 dated 12 December 2012, the Government set the caps on emission units for each of the years covering the 2013-2020 period;

WHEREAS it is necessary to set the caps on emission units for each of the years covering the 2021-2030 period, in particular for future sales at auction;

WHEREAS, in accordance with the third paragraph of section 46.7 of the Environment Quality Act, a notice of the annual caps on greenhouse gas emission units relating to the cap-and-trade system for greenhouse gas emission allowances for the 2021-2030 period was published in the *Gazette officielle du Québec* of 31 August 2017 with a notice that the Order in Council may be made by the Government on the expiry of 60 days following that publication;

WHEREAS it is expedient to set these caps without amendment;

IT IS ORDERED, therefore, on the recommendation of the Minister of Sustainable Development, the Environment and the Fight Against Climate Change:

THAT the caps on the emission units that may be granted by the Minister of Sustainable Development, the Environment and the Fight Against Climate Change, within the cap-and-trade system for greenhouse gas emission allowances, for each year covering the 2021-2030 period are set at,

— for the year 2021, 55.26 million emission units;

— for the year 2022, 54.02 million emission units;

— for the year 2023, 52.79 million emission units;

— for the year 2024, 51.55 million emission units;

— for the year 2025, 50.31 million emission units;

— for the year 2026, 49.08 million emission units;

— for the year 2027, 47.84 million emission units;

— for the year 2028, 46.61 million emission units;

— for the year 2029, 45.37 million emission units;

— for the year 2030, 44.14 million emission units.

JUAN ROBERTO IGLESIAS,  
*Clerk of the Conseil exécutif*

103198

**M.O., 2017-09**

**Order number V-1.1-2017-09 of the Minister of Finance dated 20 November 2017**

Securities Act  
(chapter V-1.1)

CONCERNING the Regulation to amend Regulation 31-103 respecting Registration Requirements, Exemptions and Ongoing Registrant Obligations and the Regulation to amend Regulation 33-109 respecting Registration Information

WHEREAS subparagraphs 1, 3, 4.1, 8, 9, 11, 26, 27 and 34 of section 331.1 of the Securities Act (chapter V-1.1) stipulate that the *Autorité des marchés financiers* may make regulations concerning the matters referred to in those paragraphs;

WHEREAS the third and fourth paragraphs of section 331.2 of the said Act stipulate that a draft regulation shall be published in the Bulletin of the Authority, accompanied with the notice required under section 10 of the Regulations Act (chapter R-18.1) and may not be submitted for approval or be made before 30 days have elapsed since its publication;

WHEREAS the first and fifth paragraphs of the said section stipulate that every regulation made under section 331.1 must be approved, with or without amendment, by the Minister of Finance and the Economy and comes into force on the date of its publication in the *Gazette officielle du Québec* or any later date specified in the regulation;

WHEREAS the Regulation 31-103 respecting Registration Requirements, Exemptions and Ongoing Registrant Obligations was made by ministerial order 2009-04 dated September 9, 2009 (2009, *G.O.* 2, 3309A);

WHEREAS the Regulation 33-109 respecting Registration Information has been approved by ministerial order no. 2009-05 dated September 9, 2009 (2009, *G.O.* 2, 3362A);

WHEREAS there is cause to amend those regulations;

WHEREAS the draft Regulation to amend Regulation 31-103 respecting Registration Requirements, Exemptions and Ongoing Registrant Obligations and the draft Regulation to amend Regulation 33-109 respecting Registration Information were published in the *Bulletin de l'Autorité des marchés financiers*, volume 13, no. 27 of July 7, 2016;

WHEREAS the Authority made, on October 25, 2017, by the decision no. 2017-PDG-0124, Regulation to amend Regulation 31-103 respecting Registration Requirements, Exemptions and Ongoing Registrant Obligations and, by the decision no. 2017-PDG-0125, Regulation to amend Regulation 33-109 respecting Registration Information;

WHEREAS there is cause to approve this regulation without amendment;

CONSEQUENTLY, the Minister of Finance approves without amendment Regulation to amend Regulation 31-103 respecting Registration Requirements, Exemptions and Ongoing Registrant Obligations and Regulation to amend Regulation 33-109 respecting Registration Information appended hereto.

November 20, 2017

CARLOS LEITÃO,  
*Minister of Finance*

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**REGULATION TO AMEND REGULATION 31-103 RESPECTING  
REGISTRATION REQUIREMENTS, EXEMPTIONS AND ONGOING  
REGISTRANT OBLIGATIONS**

Securities Act

(chapter V-1.1, s. 331.1, par. (1), (3), (4.1), (8), (9), (11), (26) and (34))

**1.** Section 1.1 of Regulation 31-103 respecting Registration Requirements, Exemptions and Ongoing Registrant Obligations (chapter V-1.1, r. 10) is amended:

(1) by inserting, after the definition of the expression “book cost”, the following:

““Canadian custodian” means any of the following:

(a) a bank listed in Schedule I, II or III of the Bank Act (S.C., 1991, c. 46);

(b) a trust company that is incorporated under the laws of Canada or a jurisdiction of Canada and licensed or registered under the laws of Canada or a jurisdiction of Canada, and that has equity, as reported in its most recent audited financial statements, of not less than \$10,000,000;

(c) a company that is incorporated under the laws of Canada or a jurisdiction of Canada, and that is an affiliate of a bank or trust company referred to in paragraph (a) or (b), if either of the following applies:

(i) the company has equity, as reported in its most recent audited financial statements, of not less than \$10,000,000;

(ii) the bank or trust company has assumed responsibility for all of the custodial obligations of the company for the cash and securities the company holds for a client or investment fund;

(d) an investment dealer that is a member of IIROC and that is permitted under the rules of IIROC, as amended from time to time, to hold the cash and securities of a client or investment fund;”;

(2) by inserting, after the definition of the expression “exempt market dealer”, the following:

““foreign custodian” means any of the following:

(a) an entity that

(i) is incorporated or organized under the laws of a country, or a political subdivision of a country, other than Canada,

(ii) is regulated as a banking institution or trust company by the government, or an agency of the government, of the country under the laws of which it is incorporated or organized, or a political subdivision of that country, and

(iii) has equity, as reported in its most recent audited financial statements, of not less than the equivalent of \$100,000,000;

(b) an affiliate of an entity referred to in paragraph (a), (b) or (c) of the definition of “Canadian custodian”, or paragraph (a) of this definition, if either of the following applies:

(i) the affiliate has equity, as reported in its most recent audited financial statements, of not less than the equivalent of \$100,000,000;

(ii) the entity referred to in paragraph (a), (b) or (c) of the definition of “Canadian custodian”, or paragraph (a) of this definition, has assumed responsibility for all of the custodial obligations of the affiliate for the cash and securities the affiliate holds for a client or investment fund;”;

(3) by inserting, after the definition of the expression “principal regulator”, the following:

““qualified custodian” means a Canadian custodian or a foreign custodian;”.

2. Section 1.2 of the Regulation is replaced with the following:

**“1.2. Interpretation of “securities” in Alberta, British Columbia, New Brunswick, Nova Scotia and Saskatchewan**

(1) Subject to sections 8.2 and 8.26, in British Columbia, a reference to “securities” in this Regulation includes “exchange contracts”, unless the context otherwise requires.

(2) Subject to sections 8.2 and 8.26, in Alberta, New Brunswick, Nova Scotia and Saskatchewan, a reference to “securities” in this Regulation includes “derivatives”, unless the context otherwise requires.”.

3. Section 1.2 of the Regulation, as amended by section 2 of this Regulation, is amended by replacing, in paragraphs (1) and (2), “8.2 and 8.26” with “8.2, 8.26 and 14.5.1”.

4. Section 3.16 of the Regulation is amended:

(1) by inserting, in paragraphs (1) and (1.1) and after the words “a dealing representative of”, the words “an investment dealer that is”;

(2) by inserting, in paragraphs (2) and (2.1) and after the words “a dealing representative of”, the words “a mutual fund dealer that is”.

5. Section 7.1 of the Regulation is amended:

(1) in subparagraph (d) of paragraph (2):

(a) by deleting, in subparagraph (i), the words “whether or not a prospectus was filed in respect of the distribution,”;

(b) by replacing subparagraph (ii) with the following:

“(ii) act as a dealer by trading a security if all of the following apply:

(A) the trade is not a distribution;

(B) an exemption from the prospectus requirement would be available to the seller if the trade were a distribution;

(C) the class of security is not listed, quoted or traded on a marketplace, or”;

(2) by repealing paragraph (5).

6. Section 8.6 of the Regulation is amended, in paragraph (1):

(1) by replacing, in the part preceding subparagraph (a), the words “both of the following apply” with the words “all of the following apply”;

(2) by replacing subparagraph (a) with the following:

“(a) the adviser or an affiliate of the adviser acts as the fund’s adviser;”;

(3) by inserting, after subparagraph (a), the following:

“(a.1) the adviser or an affiliate of the adviser acts as the fund’s investment fund manager;”.

7. Section 8.12 of the Regulation is amended by inserting, in paragraph (3) and after the word “Manitoba,”, the words “New Brunswick,”.

8. Section 8.18 of the Regulation is amended by replacing subparagraph (b) of paragraph (2) with the following:

“(b) a trade in a debt security with a permitted client if the debt security

(i) is denominated in a currency other than the Canadian dollar, or

(ii) is or was originally offered primarily in a foreign jurisdiction and a prospectus has not been filed with a Canadian securities regulatory authority for the distribution;”.

**9.** Section 8.24 of the Regulation is amended by inserting, after the words “account if the registered dealer”, the words “is an investment dealer that”.

**10.** Section 8.26 of the Regulation is amended by replacing paragraph (3) with the following:

“(3) The adviser registration requirement does not apply to a person if either of the following applies:

(a) the person provides advice on a foreign security to a permitted client that is not registered under the securities legislation of a jurisdiction of Canada as an adviser or dealer;

(b) the person provides advice on a security that is not a foreign security and the advice is incidental to the advice referred to in paragraph (a).”

**11.** Section 9.3 of the Regulation is amended:

(1) in paragraph (1):

(a) by replacing, in the part preceding subparagraph (a), the words “a registered firm” with the words “an investment dealer”;

(b) by replacing subparagraph (m) with the following:

“(m) subsections 14.2(2) to (6);”;

(c) by inserting, after paragraph (m), the following:

“(m.1) section 14.2.1;”;

(d) by inserting, after subparagraph (m.1), the following:

“(m.2) section 14.5.2;

“(m.3) section 14.5.3;”;

(e) by inserting, after subparagraph (n), the following:

“(n.1) section 14.6.1;

“(n.2) section 14.6.2;”;

(f) by deleting subparagraphs (o) and (p);

(g) by inserting, after subparagraph (p), the following:

“(p.1) section 14.11.1;”;

- (h) by adding, after subparagraph (q), the following:
  - “(r) section 14.14;
  - “(s) section 14.14.1;
  - “(t) section 14.14.2;
  - “(u) section 14.17;
  - “(v) section 14.18;
  - “(w) section 14.19;
  - “(x) section 14.20.”;
- (2) by replacing, in paragraph (1.1), “(q)” with “(x)”;
- (3) in paragraph (2):
  - (a) by replacing, in the part preceding subparagraph (a), the words “a registered firm” with the words “an investment dealer”;
  - (b) by replacing subparagraph (i) with the following:
    - “(i) subsections 14.2(2) to (6).”;
  - (c) by inserting, after subparagraph (i), the following:
    - “(i.1) section 14.2.1.”;
  - (d) by inserting, after subparagraph (i.1) the following:
    - “(i.2) section 14.5.2;
    - “(i.3) section 14.5.3.”;
  - (e) by inserting, after subparagraph (j), the following:
    - “(j.1) section 14.6.1;
    - “(j.2) section 14.6.2.”;
  - (f) by deleting subparagraphs (k) and (l);
  - (g) by inserting, after subparagraph (l), the following:
    - “(l.1) section 14.11.1.”;
  - (h) by adding, after subparagraph (m), the following:

“(n) section 14.17;

“(o) section 14.18;

“(p) section 14.19;

“(q) section 14.20.”;

(4) by replacing, in paragraph (2.1), “(m)” with “(q)”.

**12.** Section 9.4 of the Regulation is amended:

(1) in paragraph (1):

(a) by replacing, in the part preceding subparagraph (a), the words “a registered firm” with the words “a mutual fund dealer”;

(b) by replacing subparagraph (m) with the following:

“(m) subsections 14.2(2), (3) and (5.1);”;

(c) by inserting, after subparagraph (m), the following:

“(m.1) section 14.2.1;”;

(d) by inserting, after subparagraph (m.1), the following:

“(m.2) section 14.5.2;

“(m.3) section 14.5.3;”;

(e) by inserting, after subparagraph (n), the following:

“(n.1) section 14.6.1;

“(n.2) section 14.6.2;”;

(f) by deleting subparagraphs (o) and (p);

(g) by inserting, after subparagraph (p), the following:

“(p.1) section 14.11.1;”;

(h) by inserting, after subparagraph (q), the following:

“(r) section 14.14;

“(s) section 14.14.1;

- “(t) section 14.14.2;
  - “(u) section 14.17;
  - “(v) section 14.18;
  - “(w) section 14.19;
  - “(x) section 14.20.”;
- (2) by replacing, in paragraph (1.1), “(q)” with “(x)”;
- (3) in paragraph (2):
- (a) by inserting, in the part preceding subparagraph (a) and after the words “If a registered firm”, the words “is a mutual fund dealer that”;
  - (b) by replacing paragraph (g) with the following:
    - “(g) subsections 14.2(2), (3) and (5.1);”;
  - (c) by inserting, after subparagraph (g), the following:
    - “(g.1) section 14.2.1;”;
  - (d) by inserting, after subparagraph (g.1), the following:
    - “(g.2) section 14.5.2;
    - “(g.3) section 14.5.3;”;
  - (e) by inserting, after subparagraph (h), the following:
    - “(h.1) section 14.6.1;
    - “(h.2) section 14.6.2;”;
  - (f) by deleting subparagraphs (i) and (j);
  - (g) by inserting, after subparagraph (j), the following:
    - “(j.1) section 14.11.1;”;
  - (h) by adding, after subparagraph (k), the following:
    - “(l) section 14.17;
    - “(m) section 14.18;

“(n) section 14.19;

“(o) section 14.20.”;

(4) by replacing, in paragraph (2.1), “(k)” with “(o)”;

(5) by inserting, in paragraph (4) and after “subsection (1)”, “, other than paragraph (1)(h),”.

**13.** Section 12.1 of the Regulation is amended by replacing, in the part preceding subparagraph (a) of paragraph (5), the words “a registered firm” with the words “an investment dealer”.

**14.** Section 12.12 is amended:

(1) by inserting, in the part preceding subparagraph (a) of paragraph (2.1) and after the words “If a registered firm”, the words “is a mutual fund dealer that”;

(2) by adding, after paragraph (3), the following:

“(4) Despite paragraph (1)(b), in Québec, a firm registered only in that jurisdiction and only in the category of mutual fund dealer may deliver to the securities regulatory authority, no later than the 90th day after the end of its financial year, the Monthly Report on Net Free Capital provided in Appendix I of the Regulation respecting the trust accounts and financial resources of securities firms approved under Order-in-Council no. 1123-99 dated September 29, 1999 (1999, G.O. 2, 4972), as that Appendix read on September 27, 2009, that shows the calculation of the firm’s net free capital as at the end of its financial year and as at the end of the immediately preceding financial year, if any.

“(5) Despite paragraph (2)(b), in Québec, a firm registered only in that jurisdiction and only in the category of mutual fund dealer may deliver to the securities regulatory authority, no later than the 30th day after the end of the first, second and third interim period of its financial year, the Monthly Report on Net Free Capital provided in Appendix I of the Regulation respecting the trust accounts and financial resources of securities firms, as that Appendix read on September 27, 2009, that shows the calculation of the firm’s net free capital as at the end of the interim period and as at the end of the immediately preceding interim period, if any.”.

**15.** Section 12.14 of the Regulation is amended:

(1) by inserting, in the part preceding subparagraph (a) of paragraph (4) and after the words “If a registered firm”, the words “is an investment dealer that”;

(2) by inserting, in the part preceding subparagraph (a) of paragraph (5) and after the words “If a registered firm”, the words “is a mutual fund dealer that”.

**16.** Section 13.9 of the Regulation is amended, in the French text, by replacing, in the title, the words “des qualités” with the words “de la qualification” and by replacing the words “les qualités requises” with the words “la qualification requise”.

17. Section 13.17 of the Regulation is amended by adding, after subparagraph (f) of paragraph (1), the following:

“(g) section 14.14.1;

“(h) section 14.14.2;

“(i) section 14.17;

“(j) section 14.18.”.

18. Section 14.1 of the Regulation is amended by replacing “section 14.1.1, section 14.6,” with “sections 14.1.1, 14.5.1, 14.5.2, 14.5.3, 14.6, 14.6.1 and 14.6.2,”.

19. Section 14.1.1 of the Regulation is replaced with the following:

**“14.1.1. Duty to provide information**

A registered investment fund manager of an investment fund must, within a reasonable period of time, provide a registered dealer or a registered adviser that has a client that owns securities of the investment fund with the information that is required by the dealer or adviser in order for the dealer or adviser to comply with paragraph 14.12(1)(c), subsections 14.14(4) and (5), 14.14.1(2) and 14.14.2(1) and paragraph 14.17(1)(h).”.

20. Section 14.2 of the Regulation is amended, in paragraph (2):

(1) by inserting, in the part preceding subparagraph (a) and after the words “the information delivered”, the words “to a client”;

(2) by inserting, after subparagraph (a), the following:

“(a.1) in the case of a registered firm that holds the client’s assets, or directs or arranges which custodian will hold the client’s assets, disclosure of the location where, and a general description of the manner in which, the client’s assets are held, and a description of the risks and benefits to the client arising from the assets being held at that location and in that manner;

“(a.2) in the case of a registered firm that has access to the client’s assets

(i) disclosure of the location where, and a general description of the manner in which, the client’s assets are held, and a description of the risks and benefits to the client arising from the assets being held in that location and in that manner, and

(ii) a description of the manner in which the client’s assets are accessible by the registered firm, and a description of the risks and benefits to the client arising from having access to the assets in that manner;”.

21. The Regulation is amended by replacing the title of division 3 of part 14 with the following:

**“DIVISION 3 Client assets and investment fund assets”.**

22. The Regulation is amended by inserting, before section 14.6, the following:

**“14.5.1. Definition of “securities” in Alberta, British Columbia, New Brunswick, Nova Scotia and Saskatchewan**

Despite section 1.2, in Alberta, British Columbia, New Brunswick, Nova Scotia and Saskatchewan, a reference to “securities” in this Division excludes “exchange contracts”.

**“14.5.2. Restriction on self-custody and qualified custodian requirement**

(1) A registered firm must not be a custodian or sub-custodian for a client of the firm or for an investment fund in respect of the client’s or investment fund’s cash or securities unless the registered firm

(a) is a Canadian custodian under paragraph (a), (b) or (d) of the definition of “Canadian custodian”, and

(b) has established and maintains a system of controls and supervision that a reasonable person would conclude is sufficient to manage the risks to the client or investment fund associated with the custody of the client’s or investment fund’s cash or securities.

(2) A registered firm must ensure that any custodian for a client of the firm or for an investment fund managed by the firm in respect of the client’s or investment fund’s cash or securities is a Canadian custodian if the firm

(a) directs or arranges which custodian will hold the cash or securities of the client or investment fund, or

(b) holds or has access to the cash or securities of the client or investment fund.

(3) Despite the requirement to use a Canadian custodian in subsection (2), a foreign custodian may be a custodian of the cash or securities of the client or investment fund if a reasonable person would conclude, considering all of the relevant circumstances, including, for greater certainty, the nature of the regulation and the sufficiency of the equity of the foreign custodian, that using the foreign custodian is more beneficial to the client or investment fund than using a Canadian custodian.

(4) Despite the requirement to use a Canadian custodian in subsection (2), a Canadian financial institution may be a custodian of the cash of the client or investment fund.

(5) For the purposes of subsections (2) and (3), the registered firm must ensure that the qualified custodian is functionally independent of the registered firm unless

(a) the qualified custodian is a Canadian custodian under paragraph (a), (b) or (d) of the definition of “Canadian custodian”, and

(b) the registered firm ensures that the qualified custodian has established and maintains a system of controls and supervision that a reasonable person would conclude is sufficient to manage the risks to the client or investment fund associated with the custody of the client’s or investment fund’s cash or securities.

(6) For the purpose of subsection (4), the registered firm must ensure that the Canadian financial institution is functionally independent of the registered firm.

(7) This section does not apply to a registered firm in respect of any of the following:

(a) an investment fund that is subject to Regulation 81-102 respecting Investment Funds (chapter V-1.1, r. 39);

(b) an investment fund that is subject to Regulation 41-101 respecting General Prospectus Requirements (chapter V-1.1, r. 14);

(c) a security that is recorded on the books of the security’s issuer, or the transfer agent of the security’s issuer, only in the name of the client or investment fund;

(d) cash or securities of a permitted client, if the permitted client

(i) is not an individual or an investment fund, and

(ii) has acknowledged in writing that the permitted client is aware that the requirements in this section that would otherwise apply to the registered firm do not apply;

(e) customer collateral subject to custodial requirements under Regulation 94-102 respecting Derivatives: Customer Clearing and Protection of Customer Collateral and Positions (chapter I-14.01, r. 0.001);

(f) a security that evidences a debt obligation secured by a mortgage registered or published against the title of real estate if

(i) the mortgage is registered or published in the name of the client or investment fund as mortgagee, or

(ii) in the case of a syndicated mortgage, the mortgage is registered or published in the name of either of the following as mortgagee:

(A) a person that is registered or licensed under mortgage brokerage, mortgage administrators or mortgage dealer legislation of a jurisdiction of Canada if that mortgage is held in trust for the client or investment fund, as applicable;

(B) each investor that is a mortgagee in respect of that mortgage.

**“14.5.3. Cash and securities held by a qualified custodian**

A registered firm that is subject to subsection 14.5.2(2), (3) or (4) must take reasonable steps to ensure that cash and securities of a client or an investment fund,

(a) except as provided in paragraphs (b) and (c), are held by the qualified custodian or, in respect of cash, the Canadian financial institution using an account number or other designation in the records of the qualified custodian or the Canadian financial institution, as applicable, sufficient to show that the beneficial ownership of the cash or securities of the client or investment fund is vested in that client or investment fund,

(b) in the case of cash held in an account in the name of the registered firm, is held separate and apart from the registered firm’s own property and held by the qualified custodian, or the Canadian financial institution, in a designated trust account in trust for clients or investment funds, or

(c) in the case of cash or securities held for the purpose of bulk trading, are held in the name of the registered firm in trust for its clients or investment funds if the cash or securities are transferred to the client’s or investment fund’s account held by that client’s or investment fund’s qualified custodian or, in respect of cash, Canadian financial institution as soon as possible following a trade.”.

23. Section 14.6 of the Regulation is replaced with the following:

**“14.6. Client and investment fund assets held by a registered firm in trust**

(1) If a registered firm holds client assets or investment fund assets other than cash or securities, or if a registered firm holds cash or securities of a client or an investment fund as permitted by section 14.5.2, the registered firm must hold the assets

(a) separate and apart from its own property,

(b) in trust for the client or investment fund, and

(c) in the case of cash, in a designated trust account with a Canadian custodian or Canadian financial institution.

(2) Despite paragraph (1)(c), a foreign custodian may be a custodian for the cash of the client or investment fund if a reasonable person would conclude, considering all of the relevant circumstances, including, for greater certainty, the nature of the regulation and the sufficiency of the equity of the foreign custodian, that using the foreign custodian is more beneficial to the client or investment fund than using a Canadian custodian or a Canadian financial institution.

**“14.6.1. Custodial provisions relating to certain margin or security interests**

(1) In this section, “clearing corporation option”, “futures exchange”, “option on futures”, “specified derivative” and “standardized future” have the same meaning as in section 1.1 of Regulation 81-102 respecting Investment Funds (chapter V-1.1, r. 39).

(2) Subsection 14.5.2(2) does not apply to a registered firm in respect of cash or securities of a client or investment fund deposited with a dealer as margin for transactions outside of Canada involving clearing corporation options, options on futures or standardized futures if

(a) in the case of standardized futures and options on futures, the dealer is a member of a futures exchange or, in the case of clearing corporation options, is a member of a stock exchange, and, as a result in either case, is subject to a regulatory audit,

(b) the dealer has a net worth, determined from its most recent audited financial statements, in excess of \$50 million, and

(c) a reasonable person would conclude that using the dealer is more beneficial to the client or investment fund than using a Canadian custodian.

(3) Subsection 14.5.2(2) does not apply to a registered firm in respect of cash or securities of a client or investment fund deposited with the client’s or investment fund’s counterparty over which the client or investment fund has granted a security interest in connection with a particular specified derivatives transaction.

(4) The registered firm must take reasonable steps to ensure that any agreement by which cash or securities of a client or investment fund are deposited in accordance with subsection (2) or (3) requires the person holding the cash or securities to ensure that its records show that the client or investment fund is the beneficial owner of the cash or securities.

**“14.6.2. Custodial provisions relating to short sales**

Subsection 14.5.2(2) does not apply to a registered firm in respect of cash or securities of a client or investment fund deposited as security in connection with a short sale of securities with a dealer outside of Canada if

(a) the dealer is a member of a stock exchange and is subject to a regulatory audit,

(b) the dealer has a net worth, determined from its most recent audited financial statements, in excess of \$50 million, and

(c) a reasonable person would conclude that using the dealer is more beneficial to the client or investment fund than using a Canadian custodian.”.

**24.** Sections 14.7 to 14.9 of the Regulation are repealed.

**25.** Section 14.11.1 of the Regulation is amended:

(1) by replacing, in the French text of subparagraph (i) of subparagraph (b) of paragraph (1), the words “position en compte” with the words “position acheteur” and the words “position à découvert” with the words “position vendeur”;

(2) by replacing paragraph (3) with the following:

“(3) If a registered firm reasonably believes that it cannot determine the market value of a security in accordance with subsection (1), the market value of the security must be reported in a statement delivered under section 14.14, 14.14.1, 14.14.2, 14.15 or 14.16 as not determinable, and the market value of the security must be excluded from the total market value referred to in paragraphs 14.14(5)(e), 14.14.1(2)(e) and 14.14.2(5)(c).”.

**26.** Section 14.12 of the Regulation is amended by adding, after paragraph (6), the following:

(7) In Newfoundland and Labrador, Ontario and Saskatchewan, a registered dealer that complies with the requirements of this section in respect of a purchase or sale of a security is not subject to any of subsections 37(1), (2) or (3) of the Securities Act (R.S.N.L. 1990, chapter S-13) of Newfoundland and Labrador, subsection 36(1) of the Securities Act (R.S.O. 1990, chapter S.5) of Ontario and subsection 42(1) of The Securities Act, 1988 (S.S. 1988-89, c. S-42.2) of Saskatchewan.”.

**27.** Section 14.14 of the Regulation is amended:

(1) by inserting, in subparagraph (d) of paragraph (4) and after the words “the number of securities”, the words “purchased, sold or transferred”;

(2) by replacing, in subparagraph (f) of paragraph (5), the word “covered” with the words “eligible for coverage”.

**28.** Section 14.14.1 of the Regulation is amended:

(1) by replacing subparagraphs (f) and (g) of paragraph (2) with the following:

“(f) disclosure in respect of the party that holds or controls each security and a description of the way it is held;

“(g) whether the securities are, or the account is, eligible for coverage under an investor protection fund approved or recognized by the securities regulatory authority;”;

(2) by inserting, after paragraph (2), the following:

“(2.1) Paragraph (2)(g) does not apply if the party referred to in paragraph (2)(f) is required under section 14.14, or under an IIROC provision or MFDA provision, to deliver a statement to the client in respect of the securities or the account referred to in subsection (1) of this section.”.

29. Section 14.14.2 of the Regulation is amended:

(1) by replacing, in the title, the words “**Position cost information**” with the words “**Security position cost information**”;

(2) by replacing subparagraphs (a) and (b) of paragraph (2) with the following:

“(a) for each security position, in the statement, opened on or after July 15, 2015, presented on an average cost per unit or share basis or an aggregate basis,

(i) the cost of the security position, determined as at the end of the period for which the information referred to in subsection 14.14(5) or 14.14.1(2) is provided, or

(ii) if the security position was transferred from another registered firm, the information referred to in subparagraph (i) or the market value of the security position as at the date of the transfer of the security position;

“(b) for each security position, in the statement, opened before July 15, 2015, presented on an average cost per unit or share basis or an aggregate basis,

(i) the cost of the security position, determined as at the end of the period for which the information referred to in subsection 14.14(5) or 14.14.1(2) is provided, or

(ii) the market value of the security position on

(A) December 31, 2015, or

(B) a date that is earlier than December 31, 2015 if the registered firm reasonably believes accurate, recorded historical position cost information is available for the client’s account, and it would not be misleading to the client to provide that information as at the earlier date;”;

(3) by inserting, after paragraph (2), the following:

“(2.1) If a registered firm reports one or more security positions of a client using the market value determined as at the date referred to in subparagraph (2)(a)(ii) or (2)(b)(ii), the firm must disclose in the statement that it is providing the market value of the security position as at the relevant date, instead of the cost of the security position.”.

**30.** Section 14.18 of the Regulation is amended by replacing paragraph (6) with the following:

“(6) Despite subsection (1), a registered firm is not required to deliver a report to a client for a 12-month period referred to in that subsection if the firm reasonably believes

(a) there are no securities of the client with respect to which information is required to be reported under subsection 14.14(5) or subsection 14.14.1(1), or

(b) no market value can be determined for any securities of the client in respect to which information is required to be reported under subsection 14.14(5) or 14.14.1(1).”.

**31.** Section 14.19 of the Regulation is amended:

(1) in paragraph (1):

(a) by replacing subparagraph (d) with the following:

“(d) the market values determined under subsection (1.1);”;

(b) by deleting subparagraph (e);

(c) by replacing, in subparagraph (g), “paragraph (h)” with “subsection (1.2)”;

(d) by deleting subparagraph (h);

(2) by inserting, after paragraph (1), the following:

“(1.1) For the purposes of paragraph (1)(d), the investment performance report must include the following, as applicable:

(a) if the client’s account was opened on or after July 15, 2015, the market value of all deposits and transfers of cash and securities into the client’s account, and the market value of all withdrawals and transfers of cash and securities out of the account, since opening the account;

(b) if the client's account was opened before July 15, 2015, and the firm has not delivered an investment performance report for the 12-month period ending December 31, 2016,

(i) the market value of all cash and securities in the client's account as at

(A) July 15, 2015, or

(B) a date that is earlier than July 15, 2015 if the registered firm reasonably believes accurate, recorded historical market value information is available for the client's account, and it would not be misleading to the client to provide that information as at the earlier date, and

(ii) the market value of all deposits and transfers of cash and securities into the account, and the market value of all withdrawals and transfers of cash and securities out of the account, since the date referred to in clause (i)(A) or (B), as applicable;

(c) if the client's account was opened before July 15, 2015, and the firm delivered an investment performance report for the 12-month period ending December 31, 2016,

(i) the market value of all cash and securities in the client's account as at

(A) January 1, 2016, or

(B) a date that is earlier than January 1, 2016 if the registered firm reasonably believes accurate, recorded historical market value information is available for the client's account, and it would not be misleading to the client to provide that information as at the earlier date, and

(ii) the market value of all deposits and transfers of cash and securities into the account, and the market value of all withdrawals and transfers of cash and securities out of the account, since the date referred to in clause (i)(A) or (B), as applicable.

“(1.2) Paragraph (1)(g) does not apply if the client’s account was opened before July 15, 2015 and the registered firm includes in the investment performance report the cumulative change in the market value of the account determined using the following formula, instead of the formula in paragraph (g):

$$A - G - H + I$$

where

A = the market value of all cash and securities in the account as at the end of the 12-month period covered by the investment performance report;

G = the market value of all cash and securities in the account determined as follows:

(a) if the firm has not delivered an investment performance report for the 12-month period ending December 31, 2016, the market value of all cash and securities in the client’s account as at

(i) July 15, 2015, or

(ii) a date that is earlier than July 15, 2015 if the registered firm reasonably believes accurate, recorded historical market value information is available for the client’s account, and it would not be misleading to the client to provide that information as at the earlier date,

(b) if the has firm delivered an investment performance report for the 12-month period ending December 31, 2016, the market value of all cash and securities in the client’s account as at

(i) January 1, 2016, or

(ii) a date that is earlier than January 1, 2016 if the registered firm reasonably believes accurate, recorded historical market value information is available for the client’s account, and it would not be misleading to the client to provide that information as at the earlier date;

H = the market value of all deposits and transfers of cash and securities into the account since the date used for the purposes of the definition of “G”; and

I = the market value of all withdrawals and transfers of cash and securities out of the account since the date used for the purposes of the definition of “G”.”;

(3) in paragraph (2):

(a) by replacing subparagraph (e) with the following:

“(e) subject to subsection (3.1), the period since the client’s account was opened if the account has been open for more than one year before the date of the report or, if the account was opened before July 15, 2015, the period since

(i) July 15, 2015, or

(ii) a date that is earlier than July 15, 2015 if the registered firm reasonably believes accurate, recorded annualized total percentage return information is available for the client’s account, and it would not be misleading to the client to provide that information as at the earlier date.”;

(4) by inserting, after paragraph (3), the following:

“(3.1) Paragraph (2)(e) does not apply to a registered firm that delivered an investment performance report for the 12-month period ending December 31, 2016 if the firm provides, in the report, the annualized total percentage return information referred to in that paragraph for the period since

(a) January 1, 2016, or

(b) a date that is earlier than January 1, 2016 if the registered firm reasonably believes accurate, recorded annualized total percentage return information is available for the client’s account, and it would not be misleading to the client to provide that information as at the earlier date.”.

**32.** Section 15.1 of the Regulation is amended by inserting, in paragraph (3) and after the words “Except in”, the words “Alberta and”.

**33.** Form 31-103F1 of the Regulation is amended:

(1) by inserting, in line 10 of the column of the table entitled “**Component**” and after “Regulation 31-103 respecting Registration Requirements, Exemptions and Ongoing Registrant Obligations (chapter V-1.1, r. 10)”, “or, in Québec, for a firm registered only in that jurisdiction and solely in the category of mutual fund dealer, less the deductible under the liability insurance required under section 193 of the Securities Regulation (chapter V-1.1, r. 50)”;

(2) by replacing, in the French text of paragraphs (i) and (ii) of the notes pertaining to line 12, the words “positions à découvert” with the words “positions vendeur”;

(3) in Schedule 1:

(a) by replacing, in subparagraph (i) of paragraph (a), “Aaa or AAA by Moody’s Canada Inc. or its DRO affiliate or Standard & Poor’s Rating Services (Canada) or its DRO affiliate, respectively” with “Aaa or AAA, or the short-term ratings equivalent of either of those ratings, by a designated rating organization or its DRO affiliate”;

(b) by replacing, in the French text of subparagraph (i) of paragraph (e), the words “Positions à découvert” with the words “Position vendeur”.

34. Appendix G of the Regulation is replaced with the following:

**“APPENDIX G  
EXEMPTIONS FROM CERTAIN REQUIREMENTS FOR IIROC  
MEMBERS  
(Section 9.3)**

<b>Regulation 31-103 Provision</b>	<b>IIROC Provision</b>
section 12.1 [ <i>capital requirements</i> ]	1. Dealer Member Rule 17.1; and 2. Form 1
section 12.2 [ <i>subordination agreement</i> ]	1. Dealer Member Rule 5.2; and 2. Dealer Member Rule 5.2A
section 12.3 [ <i>insurance – dealer</i> ]	1. Dealer Member Rule 17.5 ; 2. Dealer Member Rule 400.2 [ <i>Financial Institution Bond</i> ]; 3. Dealer Member Rule 400.4 [ <i>Amounts Required</i> ]; and 4. Dealer Member Rule 400.5 [ <i>Provisos with respect to Dealer Member Rules 400.2, 400.3 and 400.4</i> ]
section 12.6 [ <i>global bonding or insurance</i> ]	1. Dealer Member Rule 400.7 [ <i>Global Financial Institution Bonds</i> ]
section 12.7 [ <i>notifying the regulator of a change, claim or cancellation</i> ]	1. Dealer Member Rule 17.6; 2. Dealer Member Rule 400.3 [ <i>Notice of Termination</i> ]; and 3. Dealer Member Rule 400.3B [ <i>Termination or Cancellation</i> ]
section 12.10 [ <i>annual financial statements</i> ]	1. Dealer Member Rule 16.2 [ <i>Dealer Member Filing Requirements</i> ]; and 2. Form 1
section 12.11 [ <i>interim financial information</i> ]	1. Dealer Member Rule 16.2 [ <i>Dealer Member Filing Requirements</i> ]; and 2. Form 1
section 12.12 [ <i>delivering financial information – dealer</i> ]	1. Dealer Member Rule 16.2 [ <i>Dealer Member Filing Requirements</i> ]

subsection 13.2(3) [ <i>know your client</i> ]	<ol style="list-style-type: none"> <li>1. Dealer Member Rule 1300.1(a)-(n) [<i>Identity and Creditworthiness</i>];</li> <li>2. Dealer Member Rule 1300.2;</li> <li>3. Dealer Member Rule 2500, Part II [<i>Opening New Accounts</i>];</li> <li>4. Dealer Member Rule 2700, Part II [<i>New Account Documentation and Approval</i>]; and</li> <li>5. Form 2 <i>New Client Application Form</i></li> </ol>
section 13.3 [ <i>suitability</i> ]	<ol style="list-style-type: none"> <li>1. Dealer Member Rule 1300.1(o) [<i>Business Conduct</i>];</li> <li>2. Dealer Member Rule 1300.1(p) [<i>Suitability determination required when accepting order</i>];</li> <li>3. Dealer Member Rule 1300.1(q) [<i>Suitability determination required when recommendation provided</i>];</li> <li>4. Dealer Member Rule 1300.1(r) [<i>Suitability determination required for account positions held when certain events occur</i>];</li> <li>5. Dealer Member Rule 1300.1(s) [<i>Suitability of investments in client accounts</i>];</li> <li>6. Dealer Member Rule 1300.1(t) – (v) [<i>Exemptions from the suitability assessment requirements</i>];</li> <li>7. Dealer Member Rule 1300.1(w) [<i>Corporation approval</i>];</li> <li>8. Dealer Member Rule 2700, Part I [<i>Customer Suitability</i>]; and</li> <li>9. Dealer Member Rule 3200 [<i>Minimum requirements for Dealer Members seeking approval under Rule 1300.1(t) to offer an order-execution only service</i>]</li> </ol>
section 13.12 [ <i>restriction on lending to clients</i> ]	<ol style="list-style-type: none"> <li>1. Dealer Member Rule 17.11; and</li> <li>2. Dealer Member Rule 100 [<i>Margin Requirements</i>]</li> </ol>
section 13.13 [ <i>disclosure when recommending the use of borrowed money</i> ]	<ol style="list-style-type: none"> <li>1. Dealer Member Rule 29.26</li> </ol>
section 13.15 [ <i>handling complaints</i> ]	<ol style="list-style-type: none"> <li>1. Dealer Member Rule 2500, Part VIII [<i>Client Complaints</i>]; and</li> <li>2. Dealer Member Rule 2500B [<i>Client Complaint Handling</i>]</li> </ol>
subsection 14.2(2) [ <i>relationship disclosure information</i> ]	<ol style="list-style-type: none"> <li>1. Dealer Member Rule 3500.5 [<i>Content of relationship disclosure</i>]</li> </ol>
subsection 14.2(3) [ <i>relationship disclosure information</i> ]	<ol style="list-style-type: none"> <li>1. Dealer Member Rule 3500.4 [<i>Format of relationship disclosure</i>]</li> </ol>

subsection 14.2(4) [relationship disclosure information]	1. Dealer Member Rule 3500.1 [ <i>Objective of relationship disclosure requirements</i> ]
subsection 14.2(5.1) [relationship disclosure information]	1. Dealer Member Rule 29.8
subsection 14.2(6) [relationship disclosure information]	1. Dealer Member Rule 3500.1 [ <i>Objective of relationship disclosure requirements</i> ]
section 14.2.1 [pre-trade disclosure of charges]	1. Dealer Member Rule 29.9
section 14.6 [holding client assets in trust]	1. Dealer Member Rule 17.3
section 14.8 [securities subject to a safekeeping agreement]	1. Dealer Member Rule 17.2A 2. Dealer Member Rule 2600 – Internal Control Policy Statement 5 [ <i>Safekeeping of Clients' Securities</i> ]
section 14.9 [securities not subject to a safekeeping agreement]	1. Dealer Member Rule 17.3; 2. Dealer Member Rule 17.3A; and 3. Dealer Member Rule 200.1(c)
section 14.11.1 [determining market value]	1. Dealer Member Rule 200.1(c); and 2. Definition (g) of the General Notes and Definitions to Form 1
section 14.12 [content and delivery of trade confirmation]	1. Dealer Member Rule 200.2(l) [ <i>Trade confirmations</i> ]
section 14.14 [account statements]	1. Dealer Member Rule 200.2(d) [ <i>Client account statements</i> ]; and 2. “Guide to Interpretation of Rule 200.2”, Item (d)
section 14.14.1 [additional statements]	1. Dealer Member Rule 200.2(e) [ <i>Report on client positions held outside of the Dealer Member</i> ]; 2. Dealer Member Rule 200.4 [ <i>Timing of sending documents to clients</i> ]; and 3. “Guide to Interpretation of Rule 200.2”, Item (e)
section 14.14.2 [security position cost information]	1. Dealer Member Rule 200.1(a); 2. Dealer Member Rule 200.1(b); 3. Dealer Member Rule 200.1(e); 4. Dealer Member Rule 200.2(d)(ii)(F) and (H); and 5. Dealer Member Rule 200.2(e)(ii)(C) and (E)

section 14.17 [ <i>report on charges and other compensation</i> ]	<ol style="list-style-type: none"> <li>1. Dealer Member Rule 200.2(g) [<i>Fee/ charge report</i>]; and</li> <li>2. “Guide to Interpretation of Rule 200.2”, Item (g)</li> </ol>
section 14.18 [ <i>investment performance report</i> ]	<ol style="list-style-type: none"> <li>1. Dealer Member Rule 200.2(f) [<i>Performance report</i>]; and</li> <li>2. “Guide to Interpretation of Rule 200.2”, Item (f)</li> </ol>
section 14.19 [ <i>content of investment performance report</i> ]	<ol style="list-style-type: none"> <li>1. Dealer Member Rule 200.2(f) [<i>Performance report</i>]; and</li> <li>2. “Guide to Interpretation of Rule 200.2”, Item (f)</li> </ol>
section 14.20 [ <i>delivery of report on charges and other compensation and investment performance report</i> ]	<ol style="list-style-type: none"> <li>1. Dealer Member Rule 200.4 [<i>Timing of the sending of documents to clients</i>]</li> </ol>

”.

35. Appendix G of the Regulation, as amended by section 34 of this Regulation, is amended by inserting, after the line pertaining to section 14.2.1, the following:

“

section 14.5.2 [ <i>restriction on self-custody and qualified custodian requirement</i> ]	<ol style="list-style-type: none"> <li>1. Dealer Member Rule 17.2A;</li> <li>2. Dealer Member Rules 17.3, 17.3A, 17.3B and 2000 [<i>Segregation Requirements</i>];</li> <li>3. Dealer Member Rule 2600 – Internal Control Policy Statement 4 [<i>Segregation of Clients’ Securities</i>];</li> <li>4. Dealer Member Rule 2600 - Internal Control Policy Statement 5 [<i>Safekeeping of Clients’ Securities</i>];</li> <li>5. Dealer Member Rule 2600 - Internal Control Policy Statement 6 [<i>Safeguarding of Securities and Cash</i>]; and</li> <li>6. Definition of “acceptable securities locations”, General Notes and Definitions to Form 1</li> </ol>
section 14.5.3 [ <i>cash and securities held by a qualified custodian</i> ]	<ol style="list-style-type: none"> <li>1. Dealer Member Rule 200 [<i>Minimum Records</i>]</li> </ol>

”.

36. Appendix G of the Regulation, as amended by section 34 of this Regulation, is amended by replacing, in the line pertaining to section 14.6, “[*holding client assets in trust*]” with “[*client and investment fund assets held by a registered firm in trust*]”.

37. Appendix G of the Regulation, as amended by section 34 of this Regulation, is amended by inserting, after the line pertaining to section 14.6, the following:

“

<p>section 14.6.1 [<i>custodial provisions relating to certain margin or security interests</i>]</p>	<ol style="list-style-type: none"> <li>1. Dealer Member Rules 17.2, 17.2A, 17.3, 17.3A, 17.3B, 17.11 and 2000 [<i>Segregation Requirements</i>];</li> <li>2. Dealer Member Rule 100 [<i>Margin Requirements</i>];</li> <li>3. Dealer Member Rule 2200 [<i>Cash and Securities Loan Transactions</i>];</li> <li>4. Dealer Member Rule 2600 – Internal Control Policy Statement 4 [<i>Segregation of Clients’ Securities</i>];</li> <li>5. Dealer Member Rule 2600 - Internal Control Policy Statement 5 [<i>Safekeeping of Clients’ Securities</i>];</li> <li>6. Dealer Member Rule 2600 - Internal Control Policy Statement 6 [<i>Safeguarding of Securities and Cash</i>]; and</li> <li>7. Definitions of “acceptable counterparties”, “acceptable institutions”, “acceptable securities locations”, “regulated entities”, General Notes and Definitions to Form 1</li> </ol>
<p>section 14.6.2 [<i>custodial provisions relating to short sales</i>]</p>	<ol style="list-style-type: none"> <li>1. Dealer Member Rule 100 [<i>Margin Requirements</i>];</li> <li>2. Dealer Member Rule 2200 [<i>Cash and Securities Loan Transactions</i>];</li> <li>3. Dealer Member Rule 2600 - Internal Control Policy Statement 6 [<i>Safeguarding of Securities and Cash</i>]; and</li> <li>4. Definitions of “acceptable counterparties”, “acceptable institutions”, “acceptable securities locations”, “regulated entities”, General Notes and Definitions to Form 1</li> </ol>

”.

**38.** Appendix G of the Regulation, as amended by section 34 of this Regulation, is amended by deleting the lines pertaining to sections 14.8 and 14.9.

**39.** Appendix H of the Regulation is replaced with the following:

**“APPENDIX H  
EXEMPTIONS FROM CERTAIN REQUIREMENTS FOR MFDA  
MEMBERS  
(Section 9.4)**

<b>Regulation 31-103 Provision</b>	<b>MFDA Provision</b>
section 12.1 [ <i>capital requirements</i> ]	<ol style="list-style-type: none"> <li>1. Rule 3.1.1 [<i>Minimum Levels</i>];</li> <li>2. Rule 3.1.2 [<i>Notice</i>];</li> <li>3. Rule 3.2.2 [<i>Member Capital</i>];</li> <li>4. Form 1; and</li> <li>5. Policy No. 4 [<i>Internal Control Policy Statements – Policy Statement 2: Capital Adequacy</i>]</li> </ol>
section 12.2 [ <i>subordination agreement</i> ]	<ol style="list-style-type: none"> <li>1. Form 1, Statement F [<i>Statement of Changes in Subordinated Loans</i>]; and</li> <li>2. Membership Application Package – Schedule I (Subordinated Loan Agreement)</li> </ol>
section 12.3 [ <i>insurance – dealer</i> ]	<ol style="list-style-type: none"> <li>1. Rule 4.1 [<i>Financial Institution Bond</i>];</li> <li>2. Rule 4.4 [<i>Amounts Required</i>];</li> <li>3. Rule 4.5 [<i>Provisos</i>];</li> <li>4. Rule 4.6 [<i>Qualified Carriers</i>]; and</li> <li>5. Policy No. 4 [<i>Internal Control Policy Statements – Policy Statement 3: Insurance</i>]</li> </ol>
section 12.6 [ <i>global bonding or insurance</i> ]	<ol style="list-style-type: none"> <li>1. Rule 4.7 [<i>Global Financial Institution Bonds</i>]</li> </ol>
section 12.7 [ <i>notifying the regulator of a change, claim or cancellation</i> ]	<ol style="list-style-type: none"> <li>1. Rule 4.2 [<i>Notice of Termination</i>]; and</li> <li>2. Rule 4.3 [<i>Termination or Cancellation</i>]</li> </ol>
section 12.10 [ <i>annual financial statements</i> ]	<ol style="list-style-type: none"> <li>1. Rule 3.5.1 [<i>Monthly and Annual</i>];</li> <li>2. Rule 3.5.2 [<i>Combined Financial Statements</i>]; and</li> <li>3. Form 1</li> </ol>
section 12.11 [ <i>interim financial information</i> ]	<ol style="list-style-type: none"> <li>1. Rule 3.5.1 [<i>Monthly and Annual</i>];</li> <li>2. Rule 3.5.2 [<i>Combined Financial Statements</i>]; and</li> <li>3. Form 1</li> </ol>
section 12.12 [ <i>delivering financial information – dealer</i> ]	<ol style="list-style-type: none"> <li>1. Rule 3.5.1 [<i>Monthly and Annual</i>]</li> </ol>
section 13.3 [ <i>suitability</i> ]	<ol style="list-style-type: none"> <li>1. Rule 2.2.1 [<i>“Know-Your-Client”</i>]; and</li> <li>2. Policy No. 2 [<i>Minimum Standards for Account Supervision</i>]</li> </ol>
section 13.12 [ <i>restriction on lending to clients</i> ]	<ol style="list-style-type: none"> <li>1. Rule 3.2.1 [<i>Client Lending and Margin</i>]; and</li> <li>2. Rule 3.2.3 [<i>Advancing Mutual Fund Redemption Proceeds</i>]</li> </ol>

section 13.13 [ <i>disclosure when recommending the use of borrowed money</i> ]	1. Rule 2.6 [ <i>Borrowing for Securities Purchases</i> ]
section 13.15 [ <i>handling complaints</i> ]	1. Rule 2.11 [ <i>Complaints</i> ]; 2. Policy No. 3 [ <i>Complaint Handling, Supervisory Investigations and Internal Discipline</i> ]; and 3. Policy No. 6 [ <i>Information Reporting Requirements</i> ]
subsections 14.2(2), (3) and (5.1) [ <i>relationship disclosure information</i> ]	1. Rule 2.2.5 [ <i>Relationship Disclosure</i> ]; and 2. Rule 2.4.3 [ <i>Operating Charges</i> ]
section 14.2.1 [ <i>pre-trade disclosure of charges</i> ]	1. Rule 2.4.4 [ <i>Transaction Fees or Charges</i> ]
section 14.6 [ <i>holding client assets in trust</i> ]	1. Rule 3.3.1 [ <i>General</i> ]; 2. Rule 3.3.2 [ <i>Cash</i> ]; and 3. Policy No. 4 [ <i>Internal Control Policy Statements – Policy Statement 4: Cash and Securities, and Policy Statement 5: Segregation of Clients’ Securities</i> ]
section 14.8 [ <i>securities subject to a safekeeping agreement</i> ]	1. Rule 3.3.3 [ <i>Securities</i> ]; and 2. Policy No. 4 [ <i>Internal Control Policy Statements – Policy Statement 4: Cash and Securities, and Policy Statement 5: Segregation of Clients’ Securities</i> ]
section 14.9 [ <i>securities not subject to a safekeeping agreement</i> ]	1. Rule 3.3.3 [ <i>Securities</i> ]
section 14.11.1 [ <i>determining market value</i> ]	1. Rule 5.3(1)(f) [ <i>definition of “market value”</i> ]; and 2. Definitions to Form 1 [ <i>definition of “market value of a security”</i> ]
section 14.12 [ <i>content and delivery of trade confirmation</i> ]	1. Rule 5.4.1 [ <i>Delivery of Confirmations</i> ]; 2. Rule 5.4.2 [ <i>Automatic Plans</i> ]; and 3. Rule 5.4.3 [ <i>Content</i> ]
section 14.14 [ <i>account statements</i> ]	1. Rule 5.3.1 [ <i>Delivery of Account Statement</i> ]; and 2. Rule 5.3.2 [ <i>Content of Account Statement</i> ]
section 14.14.1 [ <i>additional statements</i> ]	1. Rule 5.3.1 [ <i>Delivery of Account Statement</i> ]; and 2. Rule 5.3.2 [ <i>Content of Account Statement</i> ]
section 14.14.2 [ <i>security position cost information</i> ]	1. Rule 5.3(1)(a) [ <i>definition of “book cost”</i> ]; 2. Rule 5.3(1)(c) [ <i>definition of “cost”</i> ]; and 3. Rule 5.3.2(c) [ <i>Content of Account Statement – Market Value and Cost Reporting</i> ]

section 14.17 [ <i>report on charges and other compensation</i> ]	1. Rule 5.3.3 [ <i>Report on Charges and Other Compensation</i> ]
section 14.18 [ <i>investment performance report</i> ]	1. Rule 5.3.4 [ <i>Performance Report</i> ]; and 2. Policy No. 7 <i>Performance Reporting</i>
section 14.19 [ <i>content of investment performance report</i> ]	1. Rule 5.3.4 [ <i>Performance Report</i> ]; and 2. Policy No. 7 <i>Performance Reporting</i>
section 14.20 [ <i>delivery of report on charges and other compensation and investment performance report</i> ]	1. Rule 5.3.5 [ <i>Delivery of Report on Charges and Other Compensation and Performance Report</i> ]

”.

40. Appendix H of the Regulation, as amended by section 39 of this Regulation, is amended by inserting, after the line pertaining to section 14.2.1, the following:

“

section 14.5.2 [ <i>restriction on self-custody and qualified custodian requirement</i> ]	1. Rule 3.3.1 [ <i>General</i> ]; 2. Rule 3.3.2 [ <i>Cash</i> ]; 3. Rule 3.3.3 [ <i>Securities</i> ]; and 4. Policy No. 4 [ <i>Internal Control Policy Statements – Policy Statement 4: Cash and Securities, and Policy Statement 5: Segregation of Clients’ Securities</i> ]
section 14.5.3 [ <i>cash and securities held by a qualified custodian</i> ]	1. Policy No. 4 [ <i>Internal Control Policy Statements – Policy Statement 4: Cash and Securities, and Policy Statement 5: Segregation of Clients’ Securities</i> ]

”.

41. Appendix H of the Regulation, as amended by section 39 of this Regulation, is amended by replacing the line pertaining to section 14.6 with the following:

“

section 14.6 [ <i>client and investment fund assets held by a registered firm in trust</i> ]	1. Rule 3.3.1 [ <i>General</i> ]; 2. Rule 3.3.2 [ <i>Cash</i> ]; 3. Rule 3.3.3 [ <i>Securities</i> ]; and 4. Policy No. 4 [ <i>Internal Control Policy Statements – Policy Statement 4: Cash and Securities, and Policy Statement 5: Segregation of Clients’ Securities</i> ]
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”.

42. Appendix H of the Regulation, as amended by section 39 of this Regulation, is amended by inserting, after the line pertaining to section 14.6, the following:

“

section 14.6.1 [ <i>custodial provisions relating to certain margin or security interests</i> ]	1. Rule 3.2.1 [ <i>Client Lending and Margin</i> ]
section 14.6.2 [ <i>custodial provisions relating to short sales</i> ]	1. Rule 3.2.1 [ <i>Client Lending and Margin</i> ]

”.

43. Appendix H of the Regulation, as amended by section 39 of this Regulation, is amended by deleting the lines pertaining to sections 14.8 and 14.9.

44. The Regulation is amended by replacing, wherever it occurs in the French text of sections 2.2 and 8.30, the word “loyauté” with the word “équité”.

45. This Regulation comes into force on December 4, 2017.

46. Despite section 45, the following provisions of this Regulation come into force on June 4, 2018:

- (1) section 1;
- (2) section 3;
- (3) subparagraphs (d), (e) and (f) of paragraphs (1) and (3) of section 11;
- (4) subparagraphs (d), (e) and (f) of paragraphs (1) and (3) of section 12;
- (5) section 18;
- (6) paragraph (2) of section 20;
- (7) sections 21 to 24, 35 to 38 and 40 to 43.

## REGULATION TO AMEND REGULATION 33-109 RESPECTING REGISTRATION INFORMATION

Securities Act

(chapter V-1.1, s. 331.1, par. (1), (3), (26) and (27))

1. Section 2.3 of Regulation 33-109 respecting Registration Information (chapter V-1.1, r. 12) is amended, in subparagraph (i) of subparagraph (c) of paragraph (2), by replacing “Item 13.3(c)” with “Item 13.3(a)”.

2. Section 7.1 of the Regulation is amended by inserting, in paragraph (3) and after the words “Except in”, the words “Alberta and”.

3. Form 33-109F2 of the Regulation is amended, in Schedule B:

(1) by replacing, under “**Prince Edward Island**”, the words “Deputy Registrar of Securities” with the words “Superintendent of Securities”;

(2) by replacing, under “**New Brunswick**”, the words “Director of Securities” with the word “Registration”.

4. Form 33-109F3 of the Regulation is amended, in Schedule A:

(1) by replacing, under “**Prince Edward Island**”, the words “Deputy Registrar of Securities” with the words “Superintendent of Securities”;

(2) by replacing, under “**New Brunswick**”, the words “Director of Securities” with the word “Registration”.

5. Form 33-109F4 of the Regulation is amended:

(1) by replacing, in the first paragraph of the general instructions, the words “regulator(s) or in Québec,” with the words “regulator(s) or, in Québec,”;

(2) by replacing, in item 22 and under the subheadings “**Individual**” and “**Authorized partner or officer of the firm**”, the words “regulator, or in Québec” with the words “regulator or, in Québec,”;

(3) by inserting, in Schedule C and under the heading “**Individual categories and permitted activities**” and after “Permitted Individual”, “as described in paragraph (c) of the definition of “permitted individual” in section 1.1 of Regulation 33-109 respecting Registration Information”;

(4) in Schedule O:

(a) by replacing, under “**Prince Edward Island**”, the words “Deputy Registrar of Securities” with the words “Superintendent of Securities”;

(b) by replacing, under “**New Brunswick**”, the words “Director of Securities” with the word “Registration”.

6. Form 33-109F5 of the Regulation is amended, in Schedule A:

(1) by replacing, under “**Prince Edward Island**”, the words “Deputy Registrar of Securities” with the words “Superintendent of Securities”;

(2) by replacing, under “**New Brunswick**”, the words “Director of Securities” with the word “Registration”.

7. Form 33-109F6 of the Regulation is amended:

(1) by inserting, in item 4.2 and after the words “trade or advise in securities or derivatives”, “(other than those exemptions with respect to which the firm has already notified the securities regulator or, in Québec, the securities regulatory authority in accordance with the applicable exemption)”;

(2) in Schedule A:

(a) by replacing, under “**Prince Edward Island**”, the words “Deputy Registrar of Securities” with the words “Superintendent of Securities”;

(b) by replacing, under “**New Brunswick**”, the words “Director of Securities” with the word “Registration”.

(3) in Schedule C:

(a) by inserting, in line 10 in the column of the table entitled “**Component**” and after “Regulation 31-103 respecting Registration Requirements, Exemptions and Ongoing Registrant Obligations”, “or, in Québec, for a firm registered only in that jurisdiction and solely in the category of mutual fund dealer, less the deductible under the liability insurance required under section 193 of the Securities Regulation (chapter V-1.1, r. 50)”;

(b) by replacing, in the French text of paragraphs (i) and (ii) of the notes pertaining to line 12, the words “positions à découvert” with the words “positions vendeur”;

(c) in Schedule 1:

(i) by replacing, in subparagraph (i) of paragraph (a), “Aaa or AAA by Moody’s Canada Inc. or its DRO affiliate, or Standard & Poor’s Rating Services (Canada) or its DRO affiliate, respectively” with “Aaa or AAA, or the short-term ratings equivalent of either of those ratings, by a designated rating organization or its DRO affiliate”;

(ii) by replacing, in the French text of subparagraph (i) of paragraph (e), the words “Positions à découvert” with the words “Position vendeur”.

8. Form 33-109F7 of the Regulation is amended:

(1) in the general instructions:

(a) by replacing, in the first paragraph of the general instructions, the words “regulator(s) or in Québec,” with the words “regulator(s) or, in Québec,”;

(b) by replacing, in paragraph (2), “Item 13.3(c)” with “Item 13.3(a)”;

(2) by replacing, in paragraph (1) of item 9, “Item 13.3(c)” with “Item 13.3(a)”;

(3) by replacing, in paragraph (2) of item 12 and under the subheadings “**Individual**” and “**Authorized partner or officer of the new sponsoring firm**”, the words “regulator, or in Québec” with “regulator or, in Québec,”;

(4) by inserting, in Schedule B and under the heading “**Individual categories and permitted activities**” and after “Permitted Individual”, “as described in paragraph (c) of the definition of “permitted individual” in section 1.1 of Regulation 33-109 respecting Registration Information”;

(5) in Schedule F:

(a) by replacing, under “**Prince Edward Island**”, the words “Deputy Registrar of Securities” with the words “Superintendent of Securities”;

(b) by replacing, under “**New Brunswick**”, the words “Director of Securities” with the word “Registration”.

9. This Regulation comes into force on December 4, 2017.

103199

**M.O., 2017-10**

**Order number I-14.01-2017-10 of the Minister of Finance dated 20 November 2017**

Derivatives Act  
(chapter I-14.01)

CONCERNING the Regulation to amend the Derivatives Regulation

WHEREAS subparagraphs 2, 16 and 22 of section 175 of paragraph 1 of the Derivatives Act (chapter I-14.01) stipulates that the *Autorité des marchés financiers* may make regulations concerning the matters referred to in those paragraphs;

WHEREAS the fourth and fifth paragraphs of section 175 of the said Act stipulate that a draft regulation shall be published in the *Bulletin de l’Autorité des marchés financiers*, accompanied with the notice required under section 10 of the Regulations Act (chapter R-18.1) and may not be submitted for approval or be made before 30 days have elapsed since its publication;

WHEREAS the second and sixth paragraphs of the said section stipulate that every regulation made under section 175 must be submitted to the Minister of Finance for approval with or without amendment and comes into force on the date of its publication in the *Gazette officielle du Québec* or any later date specified in the regulation;

WHEREAS the Derivatives Regulation has been approved by ministerial order no. 2009-01 dated January 15, 2009 (2009, G.O. 2, 33A);

WHEREAS there is cause to amend this regulation;

WHEREAS the draft Regulation to amend the Derivatives Regulation was published in the *Bulletin de l'Autorité des marchés financiers*, volume 13, no. 27 of July 7, 2016;

WHEREAS the Authority made, on October 25, 2017, by the decision no. 2017-PDG-0126, Regulation to amend the Derivatives Regulation;

WHEREAS there is cause to approve this regulation without amendment;

CONSEQUENTLY, the Minister of Finance approves without amendment Regulation to amend the Derivatives Regulation appended hereto.

November 20, 2017

CARLOS LEITÃO,  
*Minister of Finance*

## Regulation to amend the Derivatives Regulation

Derivatives Act  
(chapter I-14.01, s. 175, par. 1, subpar. (2), (16) and (22))

**1.** Section 11.1 of the Derivatives Regulation (chapter I-14.01, r. 1.1) is amended by replacing, in the fifth line, “14.2 to 14.4” with “14.2 to 14.5 and 14.10 to 14.14”.

**2.** Section 11.36 of the Regulation is amended by replacing, in paragraph (1), “Canadian GAAP applicable to publicly accountable enterprises” with “accounting principles as defined in section 1.1 of Regulation 52-107 respecting Acceptable Accounting Principles and Auditing Standards (chapter V-1.1, r. 25)”.

**3.** This Regulation comes into force on December 4, 2017.

103200

## Notice

An Act respecting industrial accidents and occupational diseases  
(chapter A-3.001)

### Table of gross annual income from suitable employments for 2018

Notice is hereby given that the Commission des normes, de l'équité, de la santé et de la sécurité du travail, at its meeting of 16 November 2017, adopted the Regulation respecting the table of gross annual income from suitable employments for 2018.

In accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), the draft regulation was published on page 1940 in the *Gazette officielle du Québec* of 28 June 2017 with a notice that it could be adopted by the Commission, with or without amendments, upon the expiry of 45 days following the publication of that notice.

MANUELLE OUDAR,  
*Chair of the board and  
chief executive officer of the  
Commission des normes, de l'équité,  
de la santé et de la sécurité du travail*

## Regulation respecting the table of gross annual income from suitable employments for 2018

An Act respecting industrial accidents and occupational diseases  
(chapter A-3.001, s. 50)

**1.** The table of gross annual income from suitable employments for the year 2018 is as follows:

Bracket		Lower limit		Higher limit
1.	from	\$23,463	to less than	\$24,000
2.	”	\$24,000	”	\$26,000
3.	”	\$26,000	”	\$29,000
4.	”	\$29,000	”	\$32,000
5.	”	\$32,000	”	\$35,000
6.	”	\$35,000	”	\$38,000
7.	”	\$38,000	”	\$41,000

Bracket		Lower limit		Higher limit
8.	”	\$41,000	”	\$44,000
9.	”	\$44,000	”	\$47,000
10.	”	\$47,000	”	\$50,000
11.	”	\$50,000	”	\$53,000
12.	”	\$53,000	”	\$56,000
13.	”	\$56,000	”	\$59,000
14.	”	\$59,000	”	\$62,000
15.	”	\$62,000	”	\$65,000
16.	”	\$65,000	”	\$68,000
17.	”	\$68,000	”	\$71,000
18.	”	\$71,000	”	\$74,000
19.	”	\$74,000	or more	

**2.** This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

103181

## Notice

An Act respecting industrial accidents and occupational diseases  
(chapter A-3.001)

Workers' Compensation Act  
(chapter A-3)

### Table of income replacement indemnities payable under the Act respecting industrial accidents and occupational diseases and of indemnities payable under the Workers' Compensation Act for 2018

Notice is hereby given that the Commission des normes, de l'équité, de la santé et de la sécurité du travail, at its meeting of 16 November 2017, adopted the Regulation respecting the table of income replacement indemnities payable under the Act respecting industrial accidents and occupational diseases and of indemnities payable under the Workers' Compensation Act for 2018.

In accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), the draft regulation was published on page 1941 in the *Gazette officielle du Québec* of 28 June 2017 with a notice that it could be adopted by the Commission, with or without amendments, upon the expiry of 45 days following the publication of that notice.

MANUELLE OUDAR,  
*Chair of the board and  
chief executive officer of the  
Commission des normes, de l'équité,  
de la santé et de la sécurité du travail*

### Regulation respecting the table of income replacement indemnities payable under the Act respecting industrial accidents and occupational diseases and of indemnities payable under the Workers' Compensation Act for 2018

An Act respecting industrial accidents and occupational diseases  
(chapter A-3.001, s. 63)

Workers' Compensation Act  
(chapter A-3, s. 124 par. d)

**1.** For 2018, for the purposes of calculating the weighted net income of a worker applied in establishing the income replacement indemnity payable under the Act respecting industrial accidents and occupational diseases as of the fifteenth day following the commencement of his disability and the indemnity payable under the Workers' Compensation Act, family situations shall be determined as follows:

- (1) Single or single parent family:
  - (a) Worker with no dependents of full age:
    - i. Worker with no minor dependents;
    - ii. Worker with 1 or more minor dependent;
  - (b) Worker with 1 dependent of full age:
    - i. Worker with no minor dependents
    - ii. Worker with 1 or more minor dependent;
  - (c) Worker with 2 dependents of full age:
    - i. Worker with no minor dependents;
    - ii. Worker with 1 or more minor dependent;

- (d) Worker with 3 dependents of full age:
  - i. Worker with no minor dependents;
  - ii. Worker with 1 or more minor dependent;
- (e) Worker with 4 or more dependents of full age:
  - i. Worker with no minor dependents;
  - ii. Worker with 1 or more minor dependent;
- (2) Worker with dependent spouse:
  - (a) Worker with no dependents of full age:
    - i. Worker with no minor dependents;
    - ii. Worker with 1 or more minor dependent;
  - (b) Worker with 1 dependent of full age:
    - i. Worker with no minor dependents;
    - ii. Worker with 1 or more minor dependent;
  - (c) Worker with 2 dependents of full age:
    - i. Worker with no minor dependents;
    - ii. Worker with 1 or more minor dependent;
  - (d) Worker with 3 dependents of full age:
    - i. Worker with no minor dependents;
    - ii. Worker with 1 or more minor dependent;
  - (e) Worker with 4 or more dependents of full age:
    - i. Worker with no minor dependents;
    - ii. Worker with 1 or more minor dependent;
- (3) Worker with non-dependent spouse:
  - (a) Worker with no dependents of full age:
    - i. Worker with no minor dependents;
    - ii. Worker with 1 or more minor dependent;
  - (b) Worker with 1 dependent of full age:
    - i. Worker with no minor dependents;
    - ii. Worker with 1 or more minor dependent;
  - (c) Worker with 2 dependents of full age:
    - i. Worker with no minor dependents;
    - ii. Worker with 1 or more minor dependent;

- (d) Worker with 3 dependents of full age:
  - i. Worker with no minor dependents;
  - ii. Worker with 1 or more minor dependent;
- (e) Worker with 4 or more dependents of full age:
  - i. Worker with no minor dependents;
  - ii. Worker with 1 or more minor dependent;

**2.** For the purpose of establishing income replacement indemnities payable to a worker under the Act respecting industrial accidents and occupational diseases as of the fifteenth day following the commencement of his disability or establishing indemnities payable under the Workers' Compensation Act, a worker's gross income shall be taken into consideration up to the maximum yearly insurable earnings for 2018, namely \$74,000.

**3.** For 2018, Schedule A provides the gross income brackets considered in calculating a worker's weighted net income and, for each family situation, the amounts representing the income replacement indemnity payable under the Act respecting industrial accidents and occupational diseases as of the fifteenth day following the commencement of his disability or the indemnity payable under the Workers' Compensation Act.

**4.** Where a worker's gross income falls between two income brackets, his indemnity shall be determined on the basis of the higher bracket.

**5.** This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

**Schedule A**

(s. 3)

**Income replacement indemnity or indemnity payable under  
the Workers' Compensation Act for 2018  
(90% of weighted net income for 2018)**





**Income replacement indemnity or indemnity payable under the Workers' Compensation Act  
for the year 2018 (90 % of weighted net income for 2018)**

Annual gross income	Single worker or single parent family Number of full age dependents									
	None		1		2		3		4 or more	
	0	1 or more	0	1 or more	0	1 or more	0	1 or more	0	1 or more
10,100	8,601.26	8,601.26	8,601.26	8,601.26	8,601.26	8,601.26	8,601.26	8,601.26	8,601.26	8,601.26
10,200	8,684.73	8,684.73	8,684.73	8,684.73	8,684.73	8,684.73	8,684.73	8,684.73	8,684.73	8,684.73
10,300	8,768.21	8,768.21	8,768.21	8,768.21	8,768.21	8,768.21	8,768.21	8,768.21	8,768.21	8,768.21
10,400	8,851.69	8,851.69	8,851.69	8,851.69	8,851.69	8,851.69	8,851.69	8,851.69	8,851.69	8,851.69
10,500	8,935.16	8,935.16	8,935.16	8,935.16	8,935.16	8,935.16	8,935.16	8,935.16	8,935.16	8,935.16
10,600	9,018.64	9,018.64	9,018.64	9,018.64	9,018.64	9,018.64	9,018.64	9,018.64	9,018.64	9,018.64
10,700	9,102.12	9,102.12	9,102.12	9,102.12	9,102.12	9,102.12	9,102.12	9,102.12	9,102.12	9,102.12
10,800	9,185.59	9,185.59	9,185.59	9,185.59	9,185.59	9,185.59	9,185.59	9,185.59	9,185.59	9,185.59
10,900	9,269.07	9,269.07	9,269.07	9,269.07	9,269.07	9,269.07	9,269.07	9,269.07	9,269.07	9,269.07
11,000	9,352.55	9,352.55	9,352.55	9,352.55	9,352.55	9,352.55	9,352.55	9,352.55	9,352.55	9,352.55
11,100	9,436.02	9,436.02	9,436.02	9,436.02	9,436.02	9,436.02	9,436.02	9,436.02	9,436.02	9,436.02
11,200	9,519.50	9,519.50	9,519.50	9,519.50	9,519.50	9,519.50	9,519.50	9,519.50	9,519.50	9,519.50
11,300	9,602.98	9,602.98	9,602.98	9,602.98	9,602.98	9,602.98	9,602.98	9,602.98	9,602.98	9,602.98
11,400	9,686.46	9,686.46	9,686.46	9,686.46	9,686.46	9,686.46	9,686.46	9,686.46	9,686.46	9,686.46
11,500	9,769.93	9,769.93	9,769.93	9,769.93	9,769.93	9,769.93	9,769.93	9,769.93	9,769.93	9,769.93
11,600	9,853.41	9,853.41	9,853.41	9,853.41	9,853.41	9,853.41	9,853.41	9,853.41	9,853.41	9,853.41
11,700	9,936.89	9,936.89	9,936.89	9,936.89	9,936.89	9,936.89	9,936.89	9,936.89	9,936.89	9,936.89
11,800	10,020.36	10,020.36	10,020.36	10,020.36	10,020.36	10,020.36	10,020.36	10,020.36	10,020.36	10,020.36
11,900	10,103.84	10,103.84	10,103.84	10,103.84	10,103.84	10,103.84	10,103.84	10,103.84	10,103.84	10,103.84
12,000	10,187.32	10,187.32	10,187.32	10,187.32	10,187.32	10,187.32	10,187.32	10,187.32	10,187.32	10,187.32
12,100	10,270.79	10,270.79	10,270.79	10,270.79	10,270.79	10,270.79	10,270.79	10,270.79	10,270.79	10,270.79
12,200	10,354.27	10,354.27	10,354.27	10,354.27	10,354.27	10,354.27	10,354.27	10,354.27	10,354.27	10,354.27
12,300	10,437.75	10,437.75	10,437.75	10,437.75	10,437.75	10,437.75	10,437.75	10,437.75	10,437.75	10,437.75
12,400	10,521.22	10,521.22	10,521.22	10,521.22	10,521.22	10,521.22	10,521.22	10,521.22	10,521.22	10,521.22
12,500	10,604.70	10,604.70	10,604.70	10,604.70	10,604.70	10,604.70	10,604.70	10,604.70	10,604.70	10,604.70
12,600	10,688.18	10,688.18	10,688.18	10,688.18	10,688.18	10,688.18	10,688.18	10,688.18	10,688.18	10,688.18
12,700	10,771.65	10,771.65	10,771.65	10,771.65	10,771.65	10,771.65	10,771.65	10,771.65	10,771.65	10,771.65
12,800	10,855.13	10,855.13	10,855.13	10,855.13	10,855.13	10,855.13	10,855.13	10,855.13	10,855.13	10,855.13
12,900	10,938.61	10,938.61	10,938.61	10,938.61	10,938.61	10,938.61	10,938.61	10,938.61	10,938.61	10,938.61
13,000	11,022.08	11,022.08	11,022.08	11,022.08	11,022.08	11,022.08	11,022.08	11,022.08	11,022.08	11,022.08
13,100	11,105.56	11,105.56	11,105.56	11,105.56	11,105.56	11,105.56	11,105.56	11,105.56	11,105.56	11,105.56
13,200	11,189.04	11,189.04	11,189.04	11,189.04	11,189.04	11,189.04	11,189.04	11,189.04	11,189.04	11,189.04
13,300	11,272.51	11,272.51	11,272.51	11,272.51	11,272.51	11,272.51	11,272.51	11,272.51	11,272.51	11,272.51
13,400	11,355.99	11,355.99	11,355.99	11,355.99	11,355.99	11,355.99	11,355.99	11,355.99	11,355.99	11,355.99
13,500	11,439.47	11,439.47	11,439.47	11,439.47	11,439.47	11,439.47	11,439.47	11,439.47	11,439.47	11,439.47
13,600	11,522.94	11,522.94	11,522.94	11,522.94	11,522.94	11,522.94	11,522.94	11,522.94	11,522.94	11,522.94
13,700	11,606.42	11,606.42	11,606.42	11,606.42	11,606.42	11,606.42	11,606.42	11,606.42	11,606.42	11,606.42
13,800	11,689.90	11,689.90	11,689.90	11,689.90	11,689.90	11,689.90	11,689.90	11,689.90	11,689.90	11,689.90
13,900	11,764.75	11,773.38	11,764.75	11,773.38	11,764.75	11,773.38	11,764.75	11,773.38	11,764.75	11,773.38
14,000	11,837.77	11,856.85	11,837.77	11,856.85	11,837.77	11,856.85	11,837.77	11,856.85	11,837.77	11,856.85
14,100	11,910.79	11,940.33	11,910.79	11,940.33	11,910.79	11,940.33	11,910.79	11,940.33	11,910.79	11,940.33
14,200	11,983.81	12,023.81	11,983.81	12,023.81	11,983.81	12,023.81	11,983.81	12,023.81	11,983.81	12,023.81
14,300	12,056.83	12,107.28	12,056.83	12,107.28	12,056.83	12,107.28	12,056.83	12,107.28	12,056.83	12,107.28
14,400	12,129.86	12,190.76	12,129.86	12,190.76	12,129.86	12,190.76	12,129.86	12,190.76	12,129.86	12,190.76
14,500	12,202.88	12,274.24	12,202.88	12,274.24	12,202.88	12,274.24	12,202.88	12,274.24	12,202.88	12,274.24
14,600	12,275.90	12,357.71	12,275.90	12,357.71	12,275.90	12,357.71	12,275.90	12,357.71	12,275.90	12,357.71
14,700	12,348.92	12,441.19	12,348.92	12,441.19	12,348.92	12,441.19	12,348.92	12,441.19	12,348.92	12,441.19
14,800	12,421.94	12,524.67	12,421.94	12,524.67	12,421.94	12,524.67	12,421.94	12,524.67	12,421.94	12,524.67
14,900	12,494.96	12,608.14	12,494.96	12,608.14	12,494.96	12,608.14	12,494.96	12,608.14	12,494.96	12,608.14
15,000	12,567.98	12,691.62	12,567.98	12,691.62	12,567.98	12,691.62	12,567.98	12,691.62	12,567.98	12,691.62

**Income replacement indemnity or indemnity payable under the Workers' Compensation Act  
for the year 2018 (90 % of weighted net income for 2018)**

Annual gross income	Single worker or single parent family Number of full age dependents									
	None		1		2		3		4 or more	
	0	1 or more	0	1 or more	0	1 or more	0	1 or more	0	1 or more
15,100	12,641.00	12,775.10	12,641.00	12,775.10	12,641.00	12,775.10	12,641.00	12,775.10	12,641.00	12,775.10
15,200	12,714.03	12,858.57	12,714.03	12,858.57	12,714.03	12,858.57	12,714.03	12,858.57	12,714.03	12,858.57
15,300	12,787.05	12,942.05	12,787.05	12,942.05	12,787.05	12,942.05	12,787.05	12,942.05	12,787.05	12,942.05
15,400	12,860.07	13,025.53	12,860.07	13,025.53	12,860.07	13,025.53	12,860.07	13,025.53	12,860.07	13,025.53
15,500	12,933.09	13,109.00	12,933.09	13,109.00	12,933.09	13,109.00	12,933.09	13,109.00	12,933.09	13,109.00
15,600	13,006.11	13,192.48	13,006.11	13,192.48	13,006.11	13,192.48	13,006.11	13,192.48	13,006.11	13,192.48
15,700	13,079.13	13,275.96	13,079.13	13,275.96	13,079.13	13,275.96	13,079.13	13,275.96	13,079.13	13,275.96
15,800	13,152.15	13,359.43	13,152.15	13,359.43	13,152.15	13,359.43	13,152.15	13,359.43	13,152.15	13,359.43
15,900	13,225.18	13,442.91	13,225.18	13,442.91	13,225.18	13,442.91	13,225.18	13,442.91	13,225.18	13,442.91
16,000	13,298.20	13,526.39	13,298.20	13,526.39	13,298.20	13,526.39	13,298.20	13,526.39	13,298.20	13,526.39
16,100	13,371.22	13,609.86	13,371.22	13,609.86	13,371.22	13,609.86	13,371.22	13,609.86	13,371.22	13,609.86
16,200	13,444.24	13,693.34	13,444.24	13,693.34	13,444.24	13,693.34	13,444.24	13,693.34	13,444.24	13,693.34
16,300	13,517.26	13,776.82	13,517.26	13,776.82	13,517.26	13,776.82	13,517.26	13,776.82	13,517.26	13,776.82
16,400	13,590.28	13,860.30	13,590.28	13,860.30	13,590.28	13,860.30	13,590.28	13,860.30	13,590.28	13,860.30
16,500	13,663.30	13,943.77	13,663.30	13,943.77	13,663.30	13,943.77	13,663.30	13,943.77	13,663.30	13,943.77
16,600	13,736.32	14,027.25	13,736.32	14,027.25	13,736.32	14,027.25	13,736.32	14,027.25	13,736.32	14,027.25
16,700	13,809.35	14,110.73	13,809.35	14,110.73	13,809.35	14,110.73	13,809.35	14,110.73	13,809.35	14,110.73
16,800	13,882.37	14,194.20	13,882.37	14,194.20	13,882.37	14,194.20	13,882.37	14,194.20	13,882.37	14,194.20
16,900	13,955.39	14,277.68	13,955.39	14,277.68	13,955.39	14,277.68	13,955.39	14,277.68	13,955.39	14,277.68
17,000	14,028.41	14,361.16	14,028.41	14,361.16	14,028.41	14,361.16	14,028.41	14,361.16	14,028.41	14,361.16
17,100	14,101.43	14,444.63	14,101.43	14,444.63	14,101.43	14,444.63	14,101.43	14,444.63	14,101.43	14,444.63
17,200	14,174.45	14,528.11	14,174.45	14,528.11	14,174.45	14,528.11	14,174.45	14,528.11	14,174.45	14,528.11
17,300	14,247.47	14,611.59	14,247.47	14,611.59	14,247.47	14,611.59	14,247.47	14,611.59	14,247.47	14,611.59
17,400	14,320.50	14,695.06	14,320.50	14,695.06	14,320.50	14,695.06	14,320.50	14,695.06	14,320.50	14,695.06
17,500	14,393.52	14,778.54	14,393.52	14,778.54	14,393.52	14,778.54	14,393.52	14,778.54	14,393.52	14,778.54
17,600	14,466.54	14,862.02	14,466.54	14,862.02	14,466.54	14,862.02	14,466.54	14,862.02	14,466.54	14,862.02
17,700	14,539.56	14,945.49	14,539.56	14,945.49	14,539.56	14,945.49	14,539.56	14,945.49	14,539.56	14,945.49
17,800	14,612.58	15,028.97	14,612.58	15,028.97	14,612.58	15,028.97	14,612.58	15,028.97	14,612.58	15,028.97
17,900	14,672.21	15,099.06	14,685.60	15,112.45	14,685.60	15,112.45	14,685.60	15,112.45	14,685.60	15,112.45
18,000	14,731.70	15,169.00	14,758.62	15,195.92	14,758.62	15,195.92	14,758.62	15,195.92	14,758.62	15,195.92
18,100	14,791.18	15,238.94	14,831.64	15,279.40	14,831.64	15,279.40	14,831.64	15,279.40	14,831.64	15,279.40
18,200	14,850.67	15,308.88	14,904.67	15,362.88	14,904.67	15,362.88	14,904.67	15,362.88	14,904.67	15,362.88
18,300	14,910.15	15,378.82	14,977.69	15,446.35	14,977.69	15,446.35	14,977.69	15,446.35	14,977.69	15,446.35
18,400	14,969.64	15,448.76	15,050.71	15,529.83	15,050.71	15,529.83	15,050.71	15,529.83	15,050.71	15,529.83
18,500	15,029.12	15,518.70	15,123.73	15,613.31	15,123.73	15,613.31	15,123.73	15,613.31	15,123.73	15,613.31
18,600	15,088.61	15,588.64	15,196.75	15,696.78	15,196.75	15,696.78	15,196.75	15,696.78	15,196.75	15,696.78
18,700	15,148.09	15,658.58	15,269.77	15,780.26	15,269.77	15,780.26	15,269.77	15,780.26	15,269.77	15,780.26
18,800	15,207.58	15,728.52	15,342.79	15,863.74	15,342.79	15,863.74	15,342.79	15,863.74	15,342.79	15,863.74
18,900	15,267.06	15,798.46	15,415.82	15,947.22	15,415.82	15,947.22	15,415.82	15,947.22	15,415.82	15,947.22
19,000	15,326.55	15,868.40	15,488.84	16,030.69	15,488.84	16,030.69	15,488.84	16,030.69	15,488.84	16,030.69
19,100	15,386.03	15,938.34	15,561.86	16,114.17	15,561.86	16,114.17	15,561.86	16,114.17	15,561.86	16,114.17
19,200	15,445.23	16,008.00	15,634.88	16,197.65	15,634.88	16,197.65	15,634.88	16,197.65	15,634.88	16,197.65
19,300	15,503.85	16,077.07	15,707.90	16,281.12	15,707.90	16,281.12	15,707.90	16,281.12	15,707.90	16,281.12
19,400	15,562.47	16,146.15	15,780.92	16,364.60	15,780.92	16,364.60	15,780.92	16,364.60	15,780.92	16,364.60
19,500	15,621.10	16,215.23	15,853.94	16,448.08	15,853.94	16,448.08	15,853.94	16,448.08	15,853.94	16,448.08
19,600	15,679.72	16,284.30	15,926.96	16,531.55	15,926.96	16,531.55	15,926.96	16,531.55	15,926.96	16,531.55
19,700	15,738.34	16,353.38	15,999.99	16,615.03	15,999.99	16,615.03	15,999.99	16,615.03	15,999.99	16,615.03
19,800	15,796.96	16,422.46	16,073.01	16,698.51	16,073.01	16,698.51	16,073.01	16,698.51	16,073.01	16,698.51
19,900	15,855.58	16,491.54	16,146.03	16,781.98	16,146.03	16,781.98	16,146.03	16,781.98	16,146.03	16,781.98
20,000	15,914.20	16,560.61	16,219.05	16,865.46	16,219.05	16,865.46	16,219.05	16,865.46	16,219.05	16,865.46

**Income replacement indemnity or indemnity payable under the Workers' Compensation Act  
for the year 2018 (90 % of weighted net income for 2018)**

Annual gross income	Single worker or single parent family Number of full age dependents									
	None		1		2		3		4 or more	
	0	1 or more	0	1 or more	0	1 or more	0	1 or more	0	1 or more
20,100	15,972.82	16,629.69	16,292.07	16,948.94	16,292.07	16,948.94	16,292.07	16,948.94	16,292.07	16,948.94
20,200	16,031.44	16,698.77	16,365.09	17,032.41	16,365.09	17,032.41	16,365.09	17,032.41	16,365.09	17,032.41
20,300	16,090.07	16,767.84	16,438.11	17,115.89	16,438.11	17,115.89	16,438.11	17,115.89	16,438.11	17,115.89
20,400	16,148.69	16,836.92	16,511.14	17,191.95	16,511.14	17,199.37	16,511.14	17,199.37	16,511.14	17,199.37
20,500	16,207.31	16,906.00	16,584.16	17,261.03	16,584.16	17,282.84	16,584.16	17,282.84	16,584.16	17,282.84
20,600	16,265.93	16,975.07	16,657.18	17,330.10	16,657.18	17,366.32	16,657.18	17,366.32	16,657.18	17,366.32
20,700	16,324.55	17,044.15	16,730.20	17,399.18	16,730.20	17,449.80	16,730.20	17,449.80	16,730.20	17,449.80
20,800	16,383.17	17,113.23	16,803.22	17,468.26	16,803.22	17,533.27	16,803.22	17,533.27	16,803.22	17,533.27
20,900	16,441.79	17,182.30	16,876.24	17,537.34	16,876.24	17,616.75	16,876.24	17,616.75	16,876.24	17,616.75
21,000	16,500.42	17,251.38	16,949.26	17,606.41	16,949.26	17,700.23	16,949.26	17,700.23	16,949.26	17,700.23
21,100	16,559.04	17,320.46	17,022.28	17,675.49	17,022.28	17,783.70	17,022.28	17,783.70	17,022.28	17,783.70
21,200	16,617.66	17,389.53	17,095.31	17,744.57	17,095.31	17,867.18	17,095.31	17,867.18	17,095.31	17,867.18
21,300	16,676.28	17,458.61	17,168.33	17,813.64	17,168.33	17,950.66	17,168.33	17,950.66	17,168.33	17,950.66
21,400	16,734.90	17,527.69	17,241.35	17,882.72	17,241.35	18,034.14	17,241.35	18,034.14	17,241.35	18,034.14
21,500	16,793.52	17,596.76	17,314.37	17,951.80	17,314.37	18,117.61	17,314.37	18,117.61	17,314.37	18,117.61
21,600	16,852.14	17,665.84	17,387.39	18,020.87	17,387.39	18,201.09	17,387.39	18,201.09	17,387.39	18,201.09
21,700	16,910.76	17,734.92	17,460.41	18,089.95	17,460.41	18,284.57	17,460.41	18,284.57	17,460.41	18,284.57
21,800	16,969.39	17,803.99	17,533.43	18,159.03	17,533.43	18,368.04	17,533.43	18,368.04	17,533.43	18,368.04
21,900	17,028.01	17,873.07	17,606.46	18,228.10	17,606.46	18,451.52	17,606.46	18,451.52	17,606.46	18,451.52
22,000	17,086.63	17,942.15	17,679.48	18,297.18	17,679.48	18,535.00	17,679.48	18,535.00	17,679.48	18,535.00
22,100	17,145.25	18,011.22	17,752.50	18,366.26	17,752.50	18,618.47	17,752.50	18,618.47	17,752.50	18,618.47
22,200	17,203.87	18,080.30	17,825.52	18,435.33	17,825.52	18,701.95	17,825.52	18,701.95	17,825.52	18,701.95
22,300	17,262.49	18,149.38	17,898.54	18,504.41	17,898.54	18,785.43	17,898.54	18,785.43	17,898.54	18,785.43
22,400	17,321.11	18,218.46	17,971.56	18,573.49	17,971.56	18,868.90	17,971.56	18,868.90	17,971.56	18,868.90
22,500	17,379.74	18,287.53	18,040.62	18,642.56	18,044.58	18,952.38	18,044.58	18,952.38	18,044.58	18,952.38
22,600	17,438.36	18,356.61	18,099.24	18,711.64	18,117.60	19,035.86	18,117.60	19,035.86	18,117.60	19,035.86
22,700	17,496.98	18,425.69	18,157.87	18,780.72	18,190.63	19,119.33	18,190.63	19,119.33	18,190.63	19,119.33
22,800	17,555.60	18,494.76	18,216.49	18,849.79	18,263.65	19,202.81	18,263.65	19,202.81	18,263.65	19,202.81
22,900	17,614.22	18,563.84	18,275.11	18,918.87	18,336.67	19,273.90	18,336.67	19,286.29	18,336.67	19,286.29
23,000	17,672.84	18,632.92	18,333.73	18,987.95	18,409.69	19,342.98	18,409.69	19,369.76	18,409.69	19,369.76
23,100	17,731.46	18,701.99	18,392.35	19,057.02	18,482.71	19,412.06	18,482.71	19,453.24	18,482.71	19,453.24
23,200	17,790.08	18,771.07	18,450.97	19,126.10	18,555.73	19,481.13	18,555.73	19,536.72	18,555.73	19,536.72
23,300	17,848.71	18,840.15	18,509.59	19,195.18	18,628.75	19,550.21	18,628.75	19,620.19	18,628.75	19,620.19
23,400	17,907.33	18,909.22	18,568.22	19,264.26	18,701.78	19,619.29	18,701.78	19,703.67	18,701.78	19,703.67
23,500	17,965.95	18,978.30	18,626.84	19,333.33	18,774.80	19,688.36	18,774.80	19,787.15	18,774.80	19,787.15
23,600	18,024.57	19,047.38	18,685.46	19,402.41	18,847.82	19,757.44	18,847.82	19,870.62	18,847.82	19,870.62
23,700	18,083.19	19,116.45	18,744.08	19,471.49	18,920.84	19,826.52	18,920.84	19,954.10	18,920.84	19,954.10
23,800	18,141.81	19,185.53	18,802.70	19,540.56	18,993.86	19,895.59	18,993.86	20,037.58	18,993.86	20,037.58
23,900	18,200.43	19,254.61	18,861.32	19,609.64	19,066.88	19,964.67	19,066.88	20,121.06	19,066.88	20,121.06
24,000	18,259.05	19,323.68	18,919.94	19,678.72	19,139.90	20,033.75	19,139.90	20,204.53	19,139.90	20,204.53
24,100	18,317.68	19,392.76	18,978.56	19,747.79	19,212.92	20,102.82	19,212.92	20,288.01	19,212.92	20,288.01
24,200	18,376.30	19,461.84	19,037.19	19,816.87	19,285.95	20,171.90	19,285.95	20,371.49	19,285.95	20,371.49
24,300	18,434.92	19,530.91	19,095.81	19,885.95	19,358.97	20,240.98	19,358.97	20,454.96	19,358.97	20,454.96
24,400	18,493.54	19,599.99	19,154.43	19,955.02	19,431.99	20,310.06	19,431.99	20,538.44	19,431.99	20,538.44
24,500	18,552.16	19,669.07	19,213.05	20,024.10	19,505.01	20,379.13	19,505.01	20,621.92	19,505.01	20,621.92
24,600	18,610.78	19,738.14	19,271.67	20,093.18	19,578.03	20,448.21	19,578.03	20,705.39	19,578.03	20,705.39
24,700	18,669.40	19,807.22	19,330.29	20,162.25	19,651.05	20,517.29	19,651.05	20,788.87	19,651.05	20,788.87
24,800	18,728.03	19,876.30	19,388.91	20,231.33	19,724.07	20,586.36	19,724.07	20,872.35	19,724.07	20,872.35
24,900	18,786.65	19,945.38	19,447.53	20,300.41	19,797.09	20,655.44	19,797.09	20,955.82	19,797.09	20,955.82
25,000	18,845.27	20,014.45	19,506.16	20,369.48	19,861.19	20,724.52	19,870.12	21,039.30	19,870.12	21,039.30

**Income replacement indemnity or indemnity payable under the Workers' Compensation Act  
for the year 2018 (90 % of weighted net income for 2018)**

**Single worker or single parent family**

**Number of full age dependents**

Annual gross income	None		1		2		3		4 or more	
	Number of minor dependents									
	0	1 or more	0	1 or more	0	1 or more	0	1 or more	0	1 or more
25,100	18,903.89	20,083.53	19,564.78	20,438.56	19,919.81	20,793.59	19,943.14	21,122.78	19,943.14	21,122.78
25,200	18,962.51	20,152.61	19,623.40	20,507.64	19,978.43	20,862.67	20,016.16	21,206.25	20,016.16	21,206.25
25,300	19,021.13	20,221.68	19,682.02	20,576.71	20,037.05	20,931.75	20,089.18	21,286.78	20,089.18	21,289.73
25,400	19,079.75	20,290.76	19,740.64	20,645.79	20,095.67	21,000.82	20,162.20	21,355.86	20,162.20	21,373.21
25,500	19,138.37	20,359.84	19,799.26	20,714.87	20,154.29	21,069.90	20,235.22	21,424.93	20,235.22	21,456.68
25,600	19,197.00	20,428.91	19,857.88	20,783.94	20,212.92	21,138.98	20,308.24	21,494.01	20,308.24	21,540.16
25,700	19,255.62	20,497.99	19,916.51	20,853.02	20,271.54	21,208.05	20,381.27	21,563.09	20,381.27	21,623.64
25,800	19,314.24	20,567.07	19,975.13	20,922.10	20,330.16	21,277.13	20,454.29	21,632.16	20,454.29	21,707.11
25,900	19,372.86	20,636.14	20,033.75	20,991.18	20,388.78	21,346.21	20,527.31	21,701.24	20,527.31	21,790.59
26,000	19,431.48	20,705.22	20,092.37	21,060.25	20,447.40	21,415.28	20,600.33	21,770.32	20,600.33	21,874.07
26,100	19,490.10	20,774.30	20,150.99	21,129.33	20,506.02	21,484.36	20,673.35	21,839.39	20,673.35	21,957.54
26,200	19,548.72	20,843.37	20,209.61	21,198.41	20,564.64	21,553.44	20,746.37	21,908.47	20,746.37	22,041.02
26,300	19,607.35	20,912.45	20,268.23	21,267.48	20,623.27	21,622.51	20,819.39	21,977.55	20,819.39	22,124.50
26,400	19,665.97	20,981.53	20,326.85	21,336.56	20,681.89	21,691.59	20,892.41	22,046.62	20,892.41	22,207.98
26,500	19,724.59	21,050.60	20,385.48	21,405.64	20,740.51	21,760.67	20,965.44	22,115.70	20,965.44	22,291.45
26,600	19,783.21	21,114.49	20,444.10	21,469.52	20,799.13	21,824.56	21,038.46	22,179.59	21,038.46	22,369.74
26,700	19,841.83	21,173.11	20,502.72	21,528.15	20,857.75	21,883.18	21,111.48	22,238.21	21,111.48	22,442.76
26,800	19,900.45	21,231.73	20,561.34	21,586.77	20,916.37	21,941.80	21,184.50	22,296.83	21,184.50	22,515.78
26,900	19,959.07	21,290.36	20,619.96	21,645.39	20,974.99	22,000.42	21,257.52	22,355.45	21,257.52	22,588.80
27,000	20,017.69	21,348.98	20,678.58	21,704.01	21,033.61	22,059.04	21,330.54	22,414.07	21,330.54	22,661.83
27,100	20,076.32	21,407.60	20,737.20	21,762.63	21,092.24	22,117.66	21,403.56	22,472.69	21,403.56	22,734.85
27,200	20,134.94	21,466.22	20,795.83	21,821.25	21,150.86	22,176.28	21,476.59	22,531.32	21,476.59	22,807.87
27,300	20,193.56	21,524.84	20,854.45	21,879.87	21,209.48	22,234.91	21,549.61	22,589.94	21,549.61	22,880.89
27,400	20,252.18	21,583.46	20,913.07	21,938.49	21,268.10	22,293.53	21,622.63	22,648.56	21,622.63	22,953.91
27,500	20,310.80	21,642.08	20,971.69	21,997.12	21,326.72	22,352.15	21,681.75	22,707.18	21,681.75	23,026.93
27,600	20,369.42	21,700.71	21,030.31	22,055.74	21,385.34	22,410.77	21,740.37	22,765.80	21,740.37	23,099.95
27,700	20,428.04	21,759.33	21,088.93	22,114.36	21,443.96	22,469.39	21,799.00	22,824.42	21,841.69	23,172.97
27,800	20,486.67	21,817.95	21,147.55	22,172.98	21,502.59	22,528.01	21,857.62	22,883.04	21,914.71	23,238.08
27,900	20,545.29	21,876.57	21,206.17	22,231.60	21,561.21	22,586.63	21,916.24	22,941.67	21,987.73	23,296.70
28,000	20,603.91	21,935.19	21,264.80	22,290.22	21,619.83	22,645.25	21,974.86	23,000.29	22,060.76	23,355.32
28,100	20,662.53	21,993.81	21,323.42	22,348.84	21,678.45	22,703.88	22,033.48	23,058.91	22,133.78	23,413.94
28,200	20,721.15	22,052.43	21,382.04	22,407.47	21,737.07	22,762.50	22,092.10	23,117.53	22,206.80	23,472.56
28,300	20,779.77	22,111.05	21,440.66	22,466.09	21,795.69	22,821.12	22,150.72	23,176.15	22,279.82	23,531.18
28,400	20,838.39	22,169.68	21,499.28	22,524.71	21,854.31	22,879.74	22,209.35	23,234.77	22,352.84	23,589.80
28,500	20,897.01	22,228.30	21,557.90	22,583.33	21,912.93	22,938.36	22,267.97	23,293.39	22,425.86	23,648.43
28,600	20,955.64	22,286.92	21,616.52	22,641.95	21,971.56	22,996.98	22,326.59	23,352.01	22,498.88	23,707.05
28,700	21,014.26	22,345.54	21,675.15	22,700.57	22,030.18	23,055.60	22,385.21	23,410.64	22,571.91	23,765.67
28,800	21,072.88	22,404.16	21,733.77	22,759.19	22,088.80	23,114.23	22,443.83	23,469.26	22,644.93	23,824.29
28,900	21,131.50	22,462.78	21,792.39	22,817.81	22,147.42	23,172.85	22,502.45	23,527.88	22,717.95	23,882.91
29,000	21,190.12	22,521.40	21,851.01	22,876.44	22,206.04	23,231.47	22,561.07	23,586.50	22,790.97	23,941.53
29,100	21,248.74	22,580.03	21,909.63	22,935.06	22,264.66	23,290.09	22,619.69	23,645.12	22,863.99	24,000.15
29,200	21,307.36	22,638.65	21,968.25	22,993.68	22,323.28	23,348.71	22,678.32	23,703.74	22,937.01	24,058.77
29,300	21,365.99	22,697.27	22,026.87	23,052.30	22,381.91	23,407.33	22,736.94	23,762.36	23,010.03	24,117.40
29,400	21,424.61	22,755.89	22,085.49	23,110.92	22,440.53	23,465.95	22,795.56	23,820.99	23,083.05	24,176.02
29,500	21,483.23	22,814.51	22,144.12	23,169.54	22,499.15	23,524.57	22,854.18	23,879.61	23,156.08	24,234.64
29,600	21,541.85	22,873.13	22,202.74	23,228.16	22,557.77	23,583.20	22,912.80	23,938.23	23,229.10	24,293.26
29,700	21,600.47	22,931.75	22,261.36	23,286.79	22,616.39	23,641.82	22,971.42	23,996.85	23,302.12	24,351.88
29,800	21,659.09	22,990.37	22,319.98	23,345.41	22,675.01	23,700.44	23,030.04	24,055.47	23,375.14	24,410.50
29,900	21,717.71	23,049.00	22,378.60	23,404.03	22,733.63	23,759.06	23,088.67	24,114.09	23,443.70	24,469.12
30,000	21,776.33	23,107.62	22,437.22	23,462.65	22,792.25	23,817.68	23,147.29	24,172.71	23,502.32	24,527.75

**Income replacement indemnity or indemnity payable under the Workers' Compensation Act  
for the year 2018 (90 % of weighted net income for 2018)**

Annual gross income	Single worker or single parent family Number of full age dependents									
	None		1		2		3		4 or more	
	0	1 or more	0	1 or more	0	1 or more	0	1 or more	0	1 or more
30,100	21,834.96	23,166.24	22,495.84	23,521.27	22,850.88	23,876.30	23,205.91	24,231.33	23,560.94	24,586.37
30,200	21,893.58	23,224.86	22,554.47	23,579.89	22,909.50	23,934.92	23,264.53	24,289.96	23,619.56	24,644.99
30,300	21,952.20	23,283.48	22,613.09	23,638.51	22,968.12	23,993.55	23,323.15	24,348.58	23,678.18	24,703.61
30,400	22,010.82	23,342.10	22,671.71	23,697.13	23,026.74	24,052.17	23,381.77	24,407.20	23,736.80	24,762.23
30,500	22,069.44	23,400.72	22,730.33	23,755.76	23,085.36	24,110.79	23,440.39	24,465.82	23,795.43	24,820.85
30,600	22,128.06	23,459.35	22,788.95	23,814.38	23,143.98	24,169.41	23,499.01	24,524.44	23,854.05	24,879.47
30,700	22,186.68	23,517.97	22,847.57	23,873.00	23,202.60	24,228.03	23,557.64	24,583.06	23,912.67	24,938.09
30,800	22,245.31	23,576.59	22,906.19	23,931.62	23,261.23	24,286.65	23,616.26	24,641.68	23,971.29	24,996.72
30,900	22,303.93	23,635.21	22,964.81	23,990.24	23,319.85	24,345.27	23,674.88	24,700.31	24,029.91	25,055.34
31,000	22,362.55	23,693.83	23,023.44	24,048.86	23,378.47	24,403.89	23,733.50	24,758.93	24,088.53	25,113.96
31,100	22,421.17	23,752.45	23,082.06	24,107.48	23,437.09	24,462.52	23,792.12	24,817.55	24,147.15	25,172.58
31,200	22,479.79	23,811.07	23,140.68	24,166.11	23,495.71	24,521.14	23,850.74	24,876.17	24,205.77	25,231.20
31,300	22,538.41	23,869.69	23,199.30	24,224.73	23,554.33	24,579.76	23,909.36	24,934.79	24,264.40	25,289.82
31,400	22,597.03	23,928.32	23,257.92	24,283.35	23,612.95	24,638.38	23,967.99	24,993.41	24,323.02	25,348.44
31,500	22,655.65	23,986.94	23,316.54	24,341.97	23,671.57	24,697.00	24,026.61	25,052.03	24,381.64	25,407.07
31,600	22,714.28	24,045.56	23,375.16	24,400.59	23,730.20	24,755.62	24,085.23	25,110.65	24,440.26	25,465.69
31,700	22,772.90	24,104.18	23,433.79	24,459.21	23,788.82	24,814.24	24,143.85	25,169.28	24,498.88	25,524.31
31,800	22,831.52	24,162.80	23,492.41	24,517.83	23,847.44	24,872.87	24,202.47	25,227.90	24,557.50	25,582.93
31,900	22,890.14	24,221.42	23,551.03	24,576.45	23,906.06	24,931.49	24,261.09	25,286.52	24,616.12	25,641.55
32,000	22,948.76	24,280.04	23,609.65	24,635.08	23,964.68	24,990.11	24,319.71	25,345.14	24,674.75	25,700.17
32,100	23,007.38	24,338.67	23,668.27	24,693.70	24,023.30	25,048.73	24,378.33	25,403.76	24,733.37	25,758.79
32,200	23,066.00	24,397.29	23,726.89	24,752.32	24,081.92	25,107.35	24,436.96	25,462.38	24,791.99	25,817.41
32,300	23,124.63	24,455.91	23,785.51	24,810.94	24,140.55	25,165.97	24,495.58	25,521.00	24,850.61	25,876.04
32,400	23,183.25	24,514.53	23,844.13	24,869.56	24,199.17	25,224.59	24,554.20	25,579.63	24,909.23	25,934.66
32,500	23,241.87	24,573.15	23,902.76	24,928.18	24,257.79	25,283.21	24,612.82	25,638.25	24,967.85	25,993.28
32,600	23,300.49	24,631.77	23,961.38	24,986.80	24,316.41	25,341.84	24,671.44	25,696.87	25,026.47	26,051.90
32,700	23,359.11	24,690.39	24,020.00	25,045.43	24,375.03	25,400.46	24,730.06	25,755.49	25,085.09	26,110.52
32,800	23,417.73	24,749.01	24,078.62	25,104.05	24,433.65	25,459.08	24,788.68	25,814.11	25,143.72	26,169.14
32,900	23,476.35	24,807.64	24,137.24	25,162.67	24,492.27	25,517.70	24,847.31	25,872.73	25,202.34	26,227.76
33,000	23,534.97	24,866.26	24,195.86	25,221.29	24,550.89	25,576.32	24,905.93	25,931.35	25,260.96	26,286.39
33,100	23,593.60	24,924.88	24,254.48	25,279.91	24,609.52	25,634.94	24,964.55	25,989.97	25,319.58	26,345.01
33,200	23,652.22	24,983.50	24,313.11	25,338.53	24,668.14	25,693.56	25,023.17	26,048.60	25,378.20	26,403.63
33,300	23,710.84	25,042.12	24,371.73	25,397.15	24,726.76	25,752.19	25,081.79	26,107.22	25,436.82	26,462.25
33,400	23,769.46	25,100.74	24,430.35	25,455.77	24,785.38	25,810.81	25,140.41	26,165.84	25,495.44	26,520.87
33,500	23,828.08	25,159.36	24,488.97	25,514.40	24,844.00	25,869.43	25,199.03	26,224.46	25,554.07	26,579.49
33,600	23,886.70	25,217.98	24,547.59	25,573.02	24,902.62	25,928.05	25,257.65	26,283.08	25,612.69	26,638.11
33,700	23,945.32	25,276.61	24,606.21	25,631.64	24,961.24	25,986.67	25,316.28	26,341.70	25,671.31	26,696.73
33,800	24,003.95	25,335.23	24,664.83	25,690.26	25,019.87	26,045.29	25,374.90	26,400.32	25,729.93	26,755.36
33,900	24,062.57	25,393.85	24,723.45	25,748.88	25,078.49	26,103.91	25,433.52	26,458.94	25,788.55	26,813.98
34,000	24,121.19	25,452.47	24,782.08	25,807.50	25,137.11	26,162.53	25,492.14	26,517.57	25,847.17	26,872.60
34,100	24,179.81	25,511.09	24,840.70	25,866.12	25,195.73	26,221.16	25,550.76	26,576.19	25,905.79	26,931.22
34,200	24,238.43	25,569.71	24,899.32	25,924.74	25,254.35	26,279.78	25,609.38	26,634.81	25,964.41	26,989.84
34,300	24,297.05	25,628.33	24,957.94	25,983.37	25,312.97	26,338.40	25,668.00	26,693.43	26,023.04	27,048.46
34,400	24,355.67	25,686.96	25,016.56	26,041.99	25,371.59	26,397.02	25,726.63	26,752.05	26,081.66	27,107.08
34,500	24,414.29	25,745.58	25,075.18	26,100.61	25,430.21	26,455.64	25,785.25	26,810.67	26,140.28	27,165.70
34,600	24,472.92	25,804.20	25,133.80	26,159.23	25,488.84	26,514.26	25,843.87	26,869.29	26,198.90	27,224.33
34,700	24,531.54	25,862.82	25,192.43	26,217.85	25,547.46	26,572.88	25,902.49	26,927.92	26,257.52	27,282.95
34,800	24,590.16	25,921.44	25,251.05	26,276.47	25,606.08	26,631.50	25,961.11	26,986.54	26,316.14	27,341.57
34,900	24,648.78	25,980.06	25,309.67	26,335.09	25,664.70	26,690.13	26,019.73	27,045.16	26,374.76	27,400.19
35,000	24,707.40	26,038.68	25,368.29	26,393.72	25,723.32	26,748.75	26,078.35	27,103.78	26,433.39	27,458.81

**Income replacement indemnity or indemnity payable under the Workers' Compensation Act  
for the year 2018 (90 % of weighted net income for 2018)**

**Single worker or single parent family  
Number of full age dependents**

Annual gross income	None		1		2		3		4 or more	
	Number of minor dependents									
	0	1 or more	0	1 or more	0	1 or more	0	1 or more	0	1 or more
35,100	24,766.02	26,097.30	25,426.91	26,452.34	25,781.94	26,807.37	26,136.97	27,162.40	26,492.01	27,517.43
35,200	24,824.10	26,155.39	25,484.99	26,510.42	25,840.02	26,865.45	26,195.06	27,220.48	26,550.09	27,575.51
35,300	24,880.03	26,211.31	25,540.91	26,566.34	25,895.95	26,921.37	26,250.98	27,276.40	26,606.01	27,631.44
35,400	24,935.95	26,267.23	25,596.83	26,622.26	25,951.87	26,977.29	26,306.90	27,332.32	26,661.93	27,687.36
35,500	24,991.87	26,323.15	25,652.76	26,678.18	26,007.79	27,033.21	26,362.82	27,388.25	26,717.85	27,743.28
35,600	25,047.79	26,379.07	25,708.68	26,734.10	26,063.71	27,089.14	26,418.74	27,444.17	26,773.77	27,799.20
35,700	25,103.71	26,434.99	25,764.60	26,790.02	26,119.63	27,145.06	26,474.66	27,500.09	26,829.69	27,855.12
35,800	25,159.63	26,490.91	25,820.52	26,845.95	26,175.55	27,200.98	26,530.58	27,556.01	26,885.62	27,911.04
35,900	25,215.55	26,546.84	25,876.44	26,901.87	26,231.47	27,256.90	26,586.51	27,611.93	26,941.54	27,966.96
36,000	25,271.47	26,602.76	25,932.36	26,957.79	26,287.39	27,312.82	26,642.43	27,667.85	26,997.46	28,022.88
36,100	25,327.40	26,658.68	25,988.28	27,013.71	26,343.32	27,368.74	26,698.35	27,723.77	27,053.38	28,078.81
36,200	25,383.32	26,714.60	26,044.21	27,069.63	26,399.24	27,424.66	26,754.27	27,779.70	27,109.30	28,134.73
36,300	25,439.24	26,770.52	26,100.13	27,125.55	26,455.16	27,480.58	26,810.19	27,835.62	27,165.22	28,190.65
36,400	25,495.16	26,826.44	26,156.05	27,181.47	26,511.08	27,536.51	26,866.11	27,891.54	27,221.14	28,246.57
36,500	25,551.08	26,882.36	26,211.97	27,237.40	26,567.00	27,592.43	26,922.03	27,947.46	27,277.07	28,302.49
36,600	25,607.00	26,938.28	26,267.89	27,293.32	26,622.92	27,648.35	26,977.95	28,003.38	27,332.99	28,358.41
36,700	25,662.92	26,994.21	26,323.81	27,349.24	26,678.84	27,704.27	27,033.88	28,059.30	27,388.91	28,414.33
36,800	25,718.85	27,050.13	26,379.73	27,405.16	26,734.77	27,760.19	27,089.80	28,115.22	27,444.83	28,470.26
36,900	25,774.77	27,106.05	26,435.65	27,461.08	26,790.69	27,816.11	27,145.72	28,171.14	27,500.75	28,526.18
37,000	25,830.69	27,161.97	26,491.58	27,517.00	26,846.61	27,872.03	27,201.64	28,227.07	27,556.67	28,582.10
37,100	25,886.61	27,217.89	26,547.50	27,572.92	26,902.53	27,927.96	27,257.56	28,282.99	27,612.59	28,638.02
37,200	25,942.53	27,273.81	26,603.42	27,628.84	26,958.45	27,983.88	27,313.48	28,338.91	27,668.51	28,693.94
37,300	25,998.45	27,329.73	26,659.34	27,684.77	27,014.37	28,039.80	27,369.40	28,394.83	27,724.44	28,749.86
37,400	26,054.37	27,385.66	26,715.26	27,740.69	27,070.29	28,095.72	27,425.33	28,450.75	27,780.36	28,805.78
37,500	26,110.29	27,441.58	26,771.18	27,796.61	27,126.21	28,151.64	27,481.25	28,506.67	27,836.28	28,861.70
37,600	26,166.22	27,497.50	26,827.10	27,852.53	27,182.14	28,207.56	27,537.17	28,562.59	27,892.20	28,917.63
37,700	26,222.14	27,553.42	26,883.03	27,908.45	27,238.06	28,263.48	27,593.09	28,618.52	27,948.12	28,973.55
37,800	26,278.06	27,609.34	26,938.95	27,964.37	27,293.98	28,319.40	27,649.01	28,674.44	28,004.04	29,029.47
37,900	26,333.98	27,665.26	26,994.87	28,020.29	27,349.90	28,375.33	27,704.93	28,730.36	28,059.96	29,085.39
38,000	26,389.90	27,721.18	27,050.79	28,076.22	27,405.82	28,431.25	27,760.85	28,786.28	28,115.89	29,141.31
38,100	26,445.82	27,777.10	27,106.71	28,132.14	27,461.74	28,487.17	27,816.77	28,842.20	28,171.81	29,197.23
38,200	26,501.74	27,833.03	27,162.63	28,188.06	27,517.66	28,543.09	27,872.70	28,898.12	28,227.73	29,253.15
38,300	26,557.67	27,888.95	27,218.55	28,243.98	27,573.59	28,599.01	27,928.62	28,954.04	28,283.65	29,309.08
38,400	26,613.59	27,944.87	27,274.47	28,299.90	27,629.51	28,654.93	27,984.54	29,009.96	28,339.57	29,365.00
38,500	26,669.51	28,000.79	27,330.40	28,355.82	27,685.43	28,710.85	28,040.46	29,065.89	28,395.49	29,420.92
38,600	26,725.43	28,056.71	27,386.32	28,411.74	27,741.35	28,766.78	28,096.38	29,121.81	28,451.41	29,476.84
38,700	26,781.35	28,112.63	27,442.24	28,467.66	27,797.27	28,822.70	28,152.30	29,177.73	28,507.33	29,532.76
38,800	26,837.27	28,168.55	27,498.16	28,523.59	27,853.19	28,878.62	28,208.22	29,233.65	28,563.26	29,588.68
38,900	26,893.19	28,224.48	27,554.08	28,579.51	27,909.11	28,934.54	28,264.15	29,289.57	28,619.18	29,644.60
39,000	26,949.11	28,280.40	27,610.00	28,635.43	27,965.03	28,990.46	28,320.07	29,345.49	28,675.10	29,700.52
39,100	27,005.04	28,336.32	27,665.92	28,691.35	28,020.96	29,046.38	28,375.99	29,401.41	28,731.02	29,756.45
39,200	27,060.96	28,392.24	27,721.85	28,747.27	28,076.88	29,102.30	28,431.91	29,457.34	28,786.94	29,812.37
39,300	27,116.88	28,448.16	27,777.77	28,803.19	28,132.80	29,158.22	28,487.83	29,513.26	28,842.86	29,868.29
39,400	27,172.80	28,504.08	27,833.69	28,859.11	28,188.72	29,214.15	28,543.75	29,569.18	28,898.78	29,924.21
39,500	27,228.72	28,560.00	27,889.61	28,915.04	28,244.64	29,270.07	28,599.67	29,625.10	28,954.71	29,980.13
39,600	27,284.64	28,615.92	27,945.53	28,970.96	28,300.56	29,325.99	28,655.59	29,681.02	29,010.63	30,036.05
39,700	27,340.56	28,671.85	28,001.45	29,026.88	28,356.48	29,381.91	28,711.52	29,736.94	29,066.55	30,091.97
39,800	27,396.49	28,727.77	28,057.37	29,082.80	28,412.41	29,437.83	28,767.44	29,792.86	29,122.47	30,147.90
39,900	27,452.41	28,783.69	28,113.29	29,138.72	28,468.33	29,493.75	28,823.36	29,848.78	29,178.39	30,203.82
40,000	27,508.33	28,839.61	28,169.22	29,194.64	28,524.25	29,549.67	28,879.28	29,904.71	29,234.31	30,259.74

**Income replacement indemnity or indemnity payable under the Workers' Compensation Act  
for the year 2018 (90 % of weighted net income for 2018)**

Annual gross income	Single worker or single parent family Number of full age dependents									
	None		1		2		3		4 or more	
	0	1 or more	0	1 or more	0	1 or more	0	1 or more	0	1 or more
40,100	27,564.25	28,895.53	28,225.14	29,250.56	28,580.17	29,605.60	28,935.20	29,960.63	29,290.23	30,315.66
40,200	27,620.17	28,951.45	28,281.06	29,306.48	28,636.09	29,661.52	28,991.12	30,016.55	29,346.15	30,371.58
40,300	27,676.09	29,007.37	28,336.98	29,362.41	28,692.01	29,717.44	29,047.04	30,072.47	29,402.08	30,427.50
40,400	27,732.01	29,063.30	28,392.90	29,418.33	28,747.93	29,773.36	29,102.97	30,128.39	29,458.00	30,483.42
40,500	27,787.93	29,119.22	28,448.82	29,474.25	28,803.85	29,829.28	29,158.89	30,184.31	29,513.92	30,539.34
40,600	27,843.86	29,175.14	28,504.74	29,530.17	28,859.78	29,885.20	29,214.81	30,240.23	29,569.84	30,595.27
40,700	27,899.78	29,231.06	28,560.67	29,586.09	28,915.70	29,941.12	29,270.73	30,296.16	29,625.76	30,651.19
40,800	27,955.70	29,286.98	28,616.59	29,642.01	28,971.62	29,997.04	29,326.65	30,352.08	29,681.68	30,707.11
40,900	28,011.62	29,342.90	28,672.51	29,697.93	29,027.54	30,052.97	29,382.57	30,408.00	29,737.60	30,763.03
41,000	28,067.54	29,398.82	28,728.43	29,753.86	29,083.46	30,108.89	29,438.49	30,463.92	29,793.53	30,818.95
41,100	28,123.46	29,454.74	28,784.35	29,809.78	29,139.38	30,164.81	29,494.41	30,519.84	29,849.45	30,874.87
41,200	28,179.38	29,510.67	28,840.27	29,865.70	29,195.30	30,220.73	29,550.34	30,575.76	29,905.37	30,930.79
41,300	28,235.31	29,566.59	28,896.19	29,921.62	29,251.23	30,276.65	29,606.26	30,631.68	29,961.29	30,986.72
41,400	28,291.23	29,622.51	28,952.11	29,977.54	29,307.15	30,332.57	29,662.18	30,687.60	30,017.21	31,042.64
41,500	28,347.15	29,678.43	29,008.04	30,033.46	29,363.07	30,388.49	29,718.10	30,743.53	30,073.13	31,098.56
41,600	28,403.07	29,734.35	29,063.96	30,089.38	29,418.99	30,444.42	29,774.02	30,799.45	30,129.05	31,154.48
41,700	28,458.99	29,790.27	29,119.88	30,145.30	29,474.91	30,500.34	29,829.94	30,855.37	30,184.97	31,210.40
41,800	28,514.91	29,846.19	29,175.80	30,201.23	29,530.83	30,556.26	29,885.86	30,911.29	30,240.90	31,266.32
41,900	28,570.83	29,902.12	29,231.72	30,257.15	29,586.75	30,612.18	29,941.79	30,967.21	30,296.82	31,322.24
42,000	28,626.75	29,958.04	29,287.64	30,313.07	29,642.67	30,668.10	29,997.71	31,023.13	30,352.74	31,378.16
42,100	28,682.68	30,013.96	29,343.56	30,368.99	29,698.60	30,724.02	30,053.63	31,079.05	30,408.66	31,434.09
42,200	28,738.60	30,069.88	29,399.49	30,424.91	29,754.52	30,779.94	30,109.55	31,134.98	30,464.58	31,490.01
42,300	28,794.52	30,125.80	29,455.41	30,480.83	29,810.44	30,835.86	30,165.47	31,190.90	30,520.50	31,545.93
42,400	28,850.44	30,181.72	29,511.33	30,536.75	29,866.36	30,891.79	30,221.39	31,246.82	30,576.42	31,601.85
42,500	28,906.36	30,237.64	29,567.25	30,592.68	29,922.28	30,947.71	30,277.31	31,302.74	30,632.35	31,657.77
42,600	28,962.28	30,293.56	29,623.17	30,648.60	29,978.20	31,003.63	30,333.23	31,358.66	30,688.27	31,713.69
42,700	29,018.20	30,349.49	29,679.09	30,704.52	30,034.12	31,059.55	30,389.16	31,414.58	30,744.19	31,769.61
42,800	29,074.13	30,405.41	29,735.01	30,760.44	30,090.05	31,115.47	30,445.08	31,470.50	30,800.11	31,825.54
42,900	29,130.05	30,461.33	29,790.93	30,816.36	30,145.97	31,171.39	30,501.00	31,526.42	30,856.03	31,881.46
43,000	29,185.97	30,517.25	29,846.86	30,872.28	30,201.89	31,227.31	30,556.92	31,582.35	30,911.95	31,937.38
43,100	29,241.89	30,573.17	29,902.78	30,928.20	30,257.81	31,283.24	30,612.84	31,638.27	30,967.87	31,993.30
43,200	29,297.81	30,629.09	29,958.70	30,984.12	30,313.73	31,339.16	30,668.76	31,694.19	31,023.79	32,049.22
43,300	29,353.73	30,685.01	30,014.62	31,040.05	30,369.65	31,395.08	30,724.68	31,750.11	31,079.72	32,105.14
43,400	29,409.65	30,740.94	30,070.54	31,095.97	30,425.57	31,451.00	30,780.61	31,806.03	31,135.64	32,161.06
43,500	29,465.57	30,796.86	30,126.46	31,151.89	30,481.49	31,506.92	30,836.53	31,861.95	31,191.56	32,216.98
43,600	29,521.50	30,852.78	30,182.38	31,207.81	30,537.42	31,562.84	30,892.45	31,917.87	31,247.48	32,272.91
43,700	29,577.42	30,908.70	30,238.31	31,263.73	30,593.34	31,618.76	30,948.37	31,973.80	31,303.40	32,328.83
43,800	29,633.34	30,964.62	30,294.23	31,319.65	30,649.26	31,674.68	31,004.29	32,029.72	31,359.32	32,384.75
43,900	29,689.26	31,020.54	30,350.15	31,375.57	30,705.18	31,730.61	31,060.21	32,085.64	31,415.24	32,440.67
44,000	29,745.18	31,076.46	30,406.07	31,431.50	30,761.10	31,786.53	31,116.13	32,141.56	31,471.17	32,496.59
44,100	29,801.10	31,132.38	30,461.99	31,487.42	30,817.02	31,842.45	31,172.05	32,197.48	31,527.09	32,552.51
44,200	29,857.02	31,188.31	30,517.91	31,543.34	30,872.94	31,898.37	31,227.98	32,253.40	31,583.01	32,608.43
44,300	29,909.53	31,240.81	30,570.41	31,595.84	30,925.45	31,950.87	31,280.48	32,305.90	31,635.51	32,660.94
44,400	29,962.96	31,294.24	30,622.73	31,649.28	30,977.77	32,004.31	31,332.80	32,359.34	31,687.83	32,714.37
44,500	30,017.98	31,349.27	30,675.06	31,704.30	31,030.09	32,059.33	31,385.12	32,414.36	31,740.15	32,769.39
44,600	30,073.01	31,404.29	30,727.38	31,759.32	31,082.41	32,114.35	31,437.44	32,469.38	31,792.47	32,824.42
44,700	30,128.03	31,459.31	30,779.70	31,814.34	31,134.73	32,169.37	31,489.76	32,524.40	31,844.79	32,879.44
44,800	30,183.05	31,514.33	30,832.02	31,869.36	31,187.05	32,224.39	31,542.08	32,579.43	31,897.12	32,934.46
44,900	30,238.07	31,569.35	30,884.34	31,924.38	31,239.37	32,279.42	31,594.41	32,634.45	31,949.44	32,989.48
45,000	30,293.09	31,624.37	30,936.66	31,979.40	31,291.69	32,334.44	31,646.73	32,689.47	32,001.76	33,044.50

**Income replacement indemnity or indemnity payable under the Workers' Compensation Act  
for the year 2018 (90 % of weighted net income for 2018)**

**Single worker or single parent family**

**Number of full age dependents**

Annual gross income	None		1		2		3		4 or more	
	Number of minor dependents									
	0	1 or more	0	1 or more	0	1 or more	0	1 or more	0	1 or more
45,100	30,348.11	31,679.39	30,988.98	32,034.43	31,344.02	32,389.46	31,699.05	32,744.49	32,054.08	33,099.52
45,200	30,403.13	31,734.42	31,041.31	32,089.45	31,396.34	32,444.48	31,751.37	32,799.51	32,106.40	33,154.54
45,300	30,458.15	31,789.44	31,093.63	32,144.47	31,448.66	32,499.50	31,803.69	32,854.53	32,158.72	33,209.56
45,400	30,513.18	31,844.46	31,145.95	32,199.49	31,500.98	32,554.52	31,856.01	32,909.55	32,211.04	33,264.59
45,500	30,568.20	31,899.48	31,198.27	32,254.51	31,553.30	32,609.54	31,908.33	32,964.58	32,263.37	33,319.61
45,600	30,623.22	31,954.50	31,250.59	32,309.53	31,605.62	32,664.56	31,960.65	33,019.60	32,315.69	33,374.63
45,700	30,678.24	32,009.52	31,302.91	32,364.55	31,657.94	32,719.59	32,012.98	33,074.62	32,368.01	33,429.65
45,800	30,733.26	32,064.54	31,355.23	32,419.58	31,710.27	32,774.61	32,065.30	33,129.64	32,420.33	33,484.67
45,900	30,788.28	32,119.56	31,407.55	32,474.60	31,762.59	32,829.63	32,117.62	33,184.66	32,472.65	33,539.69
46,000	30,843.30	32,174.59	31,459.88	32,529.62	31,814.91	32,884.65	32,169.94	33,239.68	32,524.97	33,594.71
46,100	30,898.33	32,229.61	31,512.20	32,584.64	31,867.23	32,939.67	32,222.26	33,294.70	32,577.29	33,649.74
46,200	30,953.35	32,284.63	31,564.52	32,639.66	31,919.55	32,994.69	32,274.58	33,349.72	32,629.61	33,704.76
46,300	31,008.37	32,339.65	31,616.84	32,694.68	31,971.87	33,049.71	32,326.90	33,404.75	32,681.94	33,759.78
46,400	31,063.39	32,394.67	31,669.16	32,749.70	32,024.19	33,104.74	32,379.23	33,459.77	32,734.26	33,814.80
46,500	31,118.41	32,449.69	31,721.48	32,804.72	32,076.51	33,159.76	32,431.55	33,514.79	32,786.58	33,869.82
46,600	31,173.43	32,504.71	31,773.80	32,859.75	32,128.84	33,214.78	32,483.87	33,569.81	32,838.90	33,924.84
46,700	31,224.49	32,555.77	31,822.16	32,910.80	32,177.19	33,265.83	32,532.22	33,620.86	32,887.25	33,975.90
46,800	31,275.37	32,606.66	31,870.35	32,961.69	32,225.38	33,316.72	32,580.41	33,671.75	32,935.44	34,026.78
46,900	31,326.26	32,657.54	31,918.53	33,012.58	32,273.57	33,367.61	32,628.60	33,722.64	32,983.63	34,077.67
47,000	31,377.15	32,708.43	31,966.72	33,063.46	32,321.75	33,418.50	32,676.79	33,773.53	33,031.82	34,128.56
47,100	31,428.04	32,759.32	32,014.91	33,114.35	32,369.94	33,469.38	32,724.97	33,824.42	33,080.01	34,179.45
47,200	31,478.93	32,810.21	32,063.10	33,165.24	32,418.13	33,520.27	32,773.16	33,875.30	33,128.19	34,230.34
47,300	31,529.81	32,861.10	32,111.29	33,216.13	32,466.32	33,571.16	32,821.35	33,926.19	33,176.38	34,281.22
47,400	31,580.70	32,911.98	32,159.47	33,267.02	32,514.51	33,622.05	32,869.54	33,977.08	33,224.57	34,332.11
47,500	31,631.59	32,962.87	32,207.66	33,317.90	32,562.69	33,672.94	32,917.73	34,027.97	33,272.76	34,383.00
47,600	31,682.48	33,013.76	32,255.85	33,368.79	32,610.88	33,723.82	32,965.91	34,078.86	33,320.95	34,433.89
47,700	31,733.37	33,064.65	32,304.04	33,419.68	32,659.07	33,774.71	33,014.10	34,129.74	33,369.13	34,484.78
47,800	31,784.25	33,115.54	32,352.23	33,470.57	32,707.26	33,825.60	33,062.29	34,180.63	33,417.32	34,535.66
47,900	31,835.14	33,166.42	32,400.41	33,521.46	32,755.45	33,876.49	33,110.48	34,231.52	33,465.51	34,586.55
48,000	31,886.03	33,217.31	32,448.60	33,572.34	32,803.63	33,927.38	33,158.67	34,282.41	33,513.70	34,637.44
48,100	31,936.92	33,268.20	32,496.79	33,623.23	32,851.82	33,978.26	33,206.85	34,333.30	33,561.89	34,688.33
48,200	31,987.81	33,319.09	32,544.98	33,674.12	32,900.01	34,029.15	33,255.04	34,384.18	33,610.07	34,739.22
48,300	32,038.69	33,369.98	32,593.17	33,725.01	32,948.20	34,080.04	33,303.23	34,435.07	33,658.26	34,790.10
48,400	32,089.58	33,420.86	32,641.35	33,775.90	32,996.39	34,130.93	33,351.42	34,485.96	33,706.45	34,840.99
48,500	32,140.47	33,471.75	32,689.54	33,826.78	33,044.57	34,181.82	33,399.61	34,536.85	33,754.64	34,891.88
48,600	32,191.36	33,522.64	32,737.73	33,877.67	33,092.76	34,232.70	33,447.79	34,587.74	33,802.83	34,942.77
48,700	32,242.25	33,573.53	32,785.92	33,928.56	33,140.95	34,283.59	33,495.98	34,638.63	33,851.01	34,993.66
48,800	32,293.13	33,624.42	32,834.11	33,979.45	33,189.14	34,334.48	33,544.17	34,689.51	33,899.20	35,044.55
48,900	32,344.02	33,675.31	32,882.29	34,030.34	33,237.33	34,385.37	33,592.36	34,740.40	33,947.39	35,095.43
49,000	32,394.91	33,726.19	32,930.48	34,081.23	33,285.52	34,436.26	33,640.55	34,791.29	33,995.58	35,146.32
49,100	32,445.80	33,777.08	32,978.67	34,132.11	33,333.70	34,487.15	33,688.74	34,842.18	34,043.77	35,197.21
49,200	32,496.69	33,827.97	33,026.86	34,183.00	33,381.89	34,538.03	33,736.92	34,893.07	34,091.96	35,248.10
49,300	32,547.58	33,878.86	33,075.05	34,233.89	33,430.08	34,588.92	33,785.11	34,943.95	34,140.14	35,298.99
49,400	32,598.46	33,929.75	33,123.24	34,284.78	33,478.27	34,639.81	33,833.30	34,994.84	34,188.33	35,349.87
49,500	32,649.35	33,980.63	33,171.42	34,335.67	33,526.46	34,690.70	33,881.49	35,045.73	34,236.52	35,400.76
49,600	32,700.24	34,031.52	33,219.61	34,386.55	33,574.64	34,741.59	33,929.68	35,096.62	34,284.71	35,451.65
49,700	32,751.13	34,082.41	33,267.80	34,437.44	33,622.83	34,792.47	33,977.86	35,147.51	34,332.90	35,502.54
49,800	32,802.02	34,133.30	33,315.99	34,488.33	33,671.02	34,843.36	34,026.05	35,198.39	34,381.08	35,553.43
49,900	32,852.90	34,184.19	33,364.18	34,539.22	33,719.21	34,894.25	34,074.24	35,249.28	34,429.27	35,604.31
50,000	32,903.79	34,235.07	33,412.36	34,590.11	33,767.40	34,945.14	34,122.43	35,300.17	34,477.46	35,655.20

**Income replacement indemnity or indemnity payable under the Workers' Compensation Act  
for the year 2018 (90 % of weighted net income for 2018)**

Annual gross income	Single worker or single parent family Number of full age dependents									
	None		1		2		3		4 or more	
	0	1 or more	0	1 or more	0	1 or more	0	1 or more	0	1 or more
50,100	32,954.68	34,285.96	33,460.55	34,640.99	33,815.58	34,996.03	34,170.62	35,351.06	34,525.65	35,706.09
50,200	33,005.57	34,336.85	33,508.74	34,691.88	33,863.77	35,046.91	34,218.80	35,401.95	34,573.84	35,756.98
50,300	33,056.46	34,387.74	33,556.93	34,742.77	33,911.96	35,097.80	34,266.99	35,452.83	34,622.02	35,807.87
50,400	33,107.34	34,438.63	33,605.12	34,793.66	33,960.15	35,148.69	34,315.18	35,503.72	34,670.21	35,858.75
50,500	33,158.23	34,489.51	33,653.30	34,844.55	34,008.34	35,199.58	34,363.37	35,554.61	34,718.40	35,909.64
50,600	33,209.12	34,540.40	33,701.49	34,895.43	34,056.52	35,250.47	34,411.56	35,605.50	34,766.59	35,960.53
50,700	33,260.01	34,591.29	33,749.68	34,946.32	34,104.71	35,301.35	34,459.74	35,656.39	34,814.78	36,011.42
50,800	33,310.90	34,642.18	33,797.87	34,997.21	34,152.90	35,352.24	34,507.93	35,707.27	34,862.96	36,062.31
50,900	33,361.78	34,693.07	33,846.06	35,048.10	34,201.09	35,403.13	34,556.12	35,758.16	34,911.15	36,113.19
51,000	33,412.67	34,743.95	33,894.24	35,098.99	34,249.28	35,454.02	34,604.31	35,809.05	34,959.34	36,164.08
51,100	33,463.56	34,794.84	33,942.43	35,149.87	34,297.46	35,504.91	34,652.50	35,859.94	35,007.53	36,214.97
51,200	33,514.45	34,845.73	33,990.62	35,200.76	34,345.65	35,555.80	34,700.68	35,910.83	35,055.72	36,265.86
51,300	33,565.34	34,896.62	34,038.81	35,251.65	34,393.84	35,606.68	34,748.87	35,961.72	35,103.90	36,316.75
51,400	33,616.22	34,947.51	34,087.00	35,302.54	34,442.03	35,657.57	34,797.06	36,012.60	35,152.09	36,367.64
51,500	33,667.11	34,998.40	34,135.19	35,353.43	34,490.22	35,708.46	34,845.25	36,063.49	35,200.28	36,418.52
51,600	33,718.00	35,049.28	34,183.37	35,404.32	34,538.41	35,759.35	34,893.44	36,114.38	35,248.47	36,469.41
51,700	33,768.89	35,100.17	34,231.56	35,455.20	34,586.59	35,810.24	34,941.63	36,165.27	35,296.66	36,520.30
51,800	33,820.80	35,152.08	34,280.77	35,507.11	34,635.80	35,862.15	34,990.84	36,217.18	35,345.87	36,572.21
51,900	33,872.71	35,203.99	34,329.98	35,559.03	34,685.02	35,914.06	35,040.05	36,269.09	35,395.08	36,624.12
52,000	33,924.62	35,255.91	34,379.20	35,610.94	34,734.23	35,965.97	35,089.26	36,321.00	35,444.29	36,676.03
52,100	33,976.54	35,307.82	34,428.41	35,662.85	34,783.44	36,017.88	35,138.47	36,372.91	35,493.50	36,727.95
52,200	34,028.45	35,359.73	34,477.62	35,714.76	34,832.65	36,069.79	35,187.68	36,424.83	35,542.71	36,779.86
52,300	34,080.36	35,411.64	34,526.83	35,766.67	34,881.86	36,121.70	35,236.89	36,476.74	35,591.93	36,831.77
52,400	34,132.27	35,463.55	34,576.04	35,818.58	34,931.07	36,173.62	35,286.11	36,528.65	35,641.14	36,883.68
52,500	34,184.18	35,515.46	34,625.25	35,870.50	34,980.29	36,225.53	35,335.32	36,580.56	35,690.35	36,935.59
52,600	34,236.09	35,567.38	34,674.47	35,922.41	35,029.50	36,277.44	35,384.53	36,632.47	35,739.56	36,987.50
52,700	34,288.00	35,619.29	34,723.68	35,974.32	35,078.71	36,329.35	35,433.74	36,684.38	35,788.77	37,039.41
52,800	34,339.92	35,671.20	34,772.89	36,026.23	35,127.92	36,381.26	35,482.95	36,736.29	35,837.98	37,091.33
52,900	34,391.83	35,723.11	34,822.10	36,078.14	35,177.13	36,433.17	35,532.16	36,788.21	35,887.20	37,143.24
53,000	34,443.74	35,775.02	34,871.31	36,130.05	35,226.34	36,485.09	35,581.38	36,840.12	35,936.41	37,195.15
53,100	34,495.65	35,826.93	34,920.52	36,181.96	35,275.55	36,537.00	35,630.59	36,892.03	35,985.62	37,247.06
53,200	34,547.56	35,878.84	34,969.73	36,233.88	35,324.77	36,588.91	35,679.80	36,943.94	36,034.83	37,298.97
53,300	34,599.47	35,930.76	35,018.95	36,285.79	35,373.98	36,640.82	35,729.01	36,995.85	36,084.04	37,350.88
53,400	34,651.39	35,982.67	35,068.16	36,337.70	35,423.19	36,692.73	35,778.22	37,047.76	36,133.25	37,402.80
53,500	34,703.30	36,034.58	35,117.37	36,389.61	35,472.40	36,744.64	35,827.43	37,099.68	36,182.46	37,454.71
53,600	34,755.21	36,086.49	35,166.58	36,441.52	35,521.61	36,796.55	35,876.64	37,151.59	36,231.68	37,506.62
53,700	34,807.12	36,138.40	35,215.79	36,493.43	35,570.82	36,848.47	35,925.86	37,203.50	36,280.89	37,558.53
53,800	34,859.03	36,190.31	35,265.00	36,545.35	35,620.04	36,900.38	35,975.07	37,255.41	36,330.10	37,610.44
53,900	34,910.94	36,242.23	35,314.22	36,597.26	35,669.25	36,952.29	36,024.28	37,307.32	36,379.31	37,662.35
54,000	34,962.85	36,294.14	35,363.43	36,649.17	35,718.46	37,004.20	36,073.49	37,359.23	36,428.52	37,714.26
54,100	35,014.77	36,346.05	35,412.64	36,701.08	35,767.67	37,056.11	36,122.70	37,411.14	36,477.73	37,766.18
54,200	35,066.68	36,397.96	35,461.85	36,752.99	35,816.88	37,108.02	36,171.91	37,463.06	36,526.95	37,818.09
54,300	35,118.59	36,449.87	35,511.06	36,804.90	35,866.09	37,159.94	36,221.13	37,514.97	36,576.16	37,870.00
54,400	35,170.50	36,501.78	35,560.27	36,856.81	35,915.30	37,211.85	36,270.34	37,566.88	36,625.37	37,921.91
54,500	35,222.41	36,553.69	35,609.48	36,908.73	35,964.52	37,263.76	36,319.55	37,618.79	36,674.58	37,973.82
54,600	35,274.32	36,605.61	35,658.70	36,960.64	36,013.73	37,315.67	36,368.76	37,670.70	36,723.79	38,025.73
54,700	35,326.24	36,657.52	35,707.91	37,012.55	36,062.94	37,367.58	36,417.97	37,722.61	36,773.00	38,077.65
54,800	35,378.15	36,709.43	35,757.12	37,064.46	36,112.15	37,419.49	36,467.18	37,774.53	36,822.21	38,129.56
54,900	35,430.06	36,761.34	35,806.33	37,116.37	36,161.36	37,471.40	36,516.39	37,826.44	36,871.43	38,181.47
55,000	35,481.97	36,813.25	35,855.54	37,168.28	36,210.57	37,523.32	36,565.61	37,878.35	36,920.64	38,233.38

**Income replacement indemnity or indemnity payable under the Workers' Compensation Act  
for the year 2018 (90 % of weighted net income for 2018)**

**Single worker or single parent family  
Number of full age dependents**

Annual gross income	None		1		2		3		4 or more	
	Number of minor dependents									
	0	1 or more	0	1 or more	0	1 or more	0	1 or more	0	1 or more
55,100	35,533.88	36,865.16	35,904.75	37,220.20	36,259.79	37,575.23	36,614.82	37,930.26	36,969.85	38,285.29
55,200	35,585.79	36,917.08	35,953.97	37,272.11	36,309.00	37,627.14	36,664.03	37,982.17	37,019.06	38,337.20
55,300	35,637.70	36,968.99	36,003.18	37,324.02	36,358.21	37,679.05	36,713.24	38,034.08	37,068.27	38,389.11
55,400	35,689.62	37,020.90	36,052.39	37,375.93	36,407.42	37,730.96	36,762.45	38,085.99	37,117.48	38,441.03
55,500	35,741.53	37,072.81	36,101.60	37,427.84	36,456.63	37,782.87	36,811.66	38,137.91	37,166.70	38,492.94
55,600	35,793.44	37,124.72	36,150.81	37,479.75	36,505.84	37,834.79	36,860.88	38,189.82	37,215.91	38,544.85
55,700	35,845.35	37,176.63	36,200.38	37,531.66	36,555.41	37,886.70	36,910.45	38,241.73	37,265.48	38,596.76
55,800	35,897.26	37,228.54	36,252.29	37,583.58	36,607.33	37,938.61	36,962.36	38,293.64	37,317.39	38,648.67
55,900	35,949.17	37,280.46	36,304.21	37,635.49	36,659.24	37,990.52	37,014.27	38,345.55	37,369.30	38,700.58
56,000	36,005.34	37,336.62	36,360.37	37,691.65	36,715.40	38,046.68	37,070.43	38,401.71	37,425.46	38,756.75
56,100	36,061.50	37,392.78	36,416.53	37,747.81	36,771.56	38,102.85	37,126.60	38,457.88	37,481.63	38,812.91
56,200	36,117.66	37,448.94	36,472.69	37,803.98	36,827.73	38,159.01	37,182.76	38,514.04	37,537.79	38,869.07
56,300	36,173.83	37,505.11	36,528.86	37,860.14	36,883.89	38,215.17	37,238.92	38,570.20	37,593.95	38,925.24
56,400	36,229.99	37,561.27	36,585.02	37,916.30	36,940.05	38,271.33	37,295.08	38,626.37	37,650.12	38,981.40
56,500	36,286.15	37,617.43	36,641.18	37,972.47	36,996.21	38,327.50	37,351.25	38,682.53	37,706.28	39,037.56
56,600	36,342.31	37,673.60	36,697.35	38,028.63	37,052.38	38,383.66	37,407.41	38,738.69	37,762.44	39,093.72
56,700	36,398.48	37,729.76	36,753.51	38,084.79	37,108.54	38,439.82	37,463.57	38,794.85	37,818.60	39,149.89
56,800	36,454.64	37,785.92	36,809.67	38,140.95	37,164.70	38,495.99	37,519.74	38,851.02	37,874.77	39,206.05
56,900	36,510.80	37,842.08	36,865.83	38,197.12	37,220.87	38,552.15	37,575.90	38,907.18	37,930.93	39,262.21
57,000	36,566.96	37,898.25	36,922.00	38,253.28	37,277.03	38,608.31	37,632.06	38,963.34	37,987.09	39,318.38
57,100	36,623.13	37,954.41	36,978.16	38,309.44	37,333.19	38,664.47	37,688.22	39,019.51	38,043.26	39,374.54
57,200	36,679.29	38,010.57	37,034.32	38,365.60	37,389.35	38,720.64	37,744.39	39,075.67	38,099.42	39,430.70
57,300	36,735.45	38,066.74	37,090.49	38,421.77	37,445.52	38,776.80	37,800.55	39,131.83	38,155.58	39,486.86
57,400	36,791.62	38,122.90	37,146.65	38,477.93	37,501.68	38,832.96	37,856.71	39,187.99	38,211.74	39,543.03
57,500	36,847.78	38,179.06	37,202.81	38,534.09	37,557.84	38,889.13	37,912.87	39,244.16	38,267.91	39,599.19
57,600	36,903.94	38,235.22	37,258.97	38,590.26	37,614.01	38,945.29	37,969.04	39,300.32	38,324.07	39,655.35
57,700	36,960.10	38,291.39	37,315.14	38,646.42	37,670.17	39,001.45	38,025.20	39,356.48	38,380.23	39,711.51
57,800	37,016.27	38,347.55	37,371.30	38,702.58	37,726.33	39,057.61	38,081.36	39,412.65	38,436.40	39,767.68
57,900	37,072.43	38,403.71	37,427.46	38,758.74	37,782.49	39,113.78	38,137.53	39,468.81	38,492.56	39,823.84
58,000	37,128.59	38,459.88	37,483.63	38,814.91	37,838.66	39,169.94	38,193.69	39,524.97	38,548.72	39,880.00
58,100	37,184.76	38,516.04	37,539.79	38,871.07	37,894.82	39,226.10	38,249.85	39,581.13	38,604.88	39,936.17
58,200	37,240.92	38,572.20	37,595.95	38,927.23	37,950.98	39,282.26	38,306.01	39,637.30	38,661.05	39,992.33
58,300	37,297.08	38,628.36	37,652.11	38,983.40	38,007.15	39,338.43	38,362.18	39,693.46	38,717.21	40,048.49
58,400	37,353.24	38,684.53	37,708.28	39,039.56	38,063.31	39,394.59	38,418.34	39,749.62	38,773.37	40,104.65
58,500	37,409.41	38,740.69	37,764.44	39,095.72	38,119.47	39,450.75	38,474.50	39,805.79	38,829.54	40,160.82
58,600	37,465.57	38,796.85	37,820.60	39,151.88	38,175.63	39,506.92	38,530.67	39,861.95	38,885.70	40,216.98
58,700	37,521.73	38,853.02	37,876.76	39,208.05	38,231.80	39,563.08	38,586.83	39,918.11	38,941.86	40,273.14
58,800	37,577.90	38,909.18	37,932.93	39,264.21	38,287.96	39,619.24	38,642.99	39,974.27	38,998.02	40,329.31
58,900	37,634.06	38,965.34	37,989.09	39,320.37	38,344.12	39,675.40	38,699.15	40,030.44	39,054.19	40,385.47
59,000	37,690.22	39,021.50	38,045.25	39,376.54	38,400.29	39,731.57	38,755.32	40,086.60	39,110.35	40,441.63
59,100	37,746.38	39,077.67	38,101.42	39,432.70	38,456.45	39,787.73	38,811.48	40,142.76	39,166.51	40,497.79
59,200	37,802.55	39,133.83	38,157.58	39,488.86	38,512.61	39,843.89	38,867.64	40,198.93	39,222.67	40,553.96
59,300	37,858.71	39,189.99	38,213.74	39,545.02	38,568.77	39,900.06	38,923.81	40,255.09	39,278.84	40,610.12
59,400	37,914.87	39,246.15	38,269.90	39,601.19	38,624.94	39,956.22	38,979.97	40,311.25	39,335.00	40,666.28
59,500	37,971.04	39,302.32	38,326.07	39,657.35	38,681.10	40,012.38	39,036.13	40,367.41	39,391.16	40,722.45
59,600	38,027.20	39,358.48	38,382.23	39,713.51	38,737.26	40,068.54	39,092.29	40,423.58	39,447.33	40,778.61
59,700	38,083.36	39,414.64	38,438.39	39,769.68	38,793.43	40,124.71	39,148.46	40,479.74	39,503.49	40,834.77
59,800	38,139.52	39,470.81	38,494.56	39,825.84	38,849.59	40,180.87	39,204.62	40,535.90	39,559.65	40,890.93
59,900	38,195.69	39,526.97	38,550.72	39,882.00	38,905.75	40,237.03	39,260.78	40,592.06	39,615.81	40,947.10
60,000	38,251.85	39,583.13	38,606.88	39,938.16	38,961.91	40,293.20	39,316.95	40,648.23	39,671.98	41,003.26

**Income replacement indemnity or indemnity payable under the Workers' Compensation Act  
for the year 2018 (90 % of weighted net income for 2018)**

Annual gross income	Single worker or single parent family Number of full age dependents									
	None		1		2		3		4 or more	
	0	1 or more	0	1 or more	0	1 or more	0	1 or more	0	1 or more
60,100	38,308.01	39,639.29	38,663.04	39,994.33	39,018.08	40,349.36	39,373.11	40,704.39	39,728.14	41,059.42
60,200	38,364.18	39,695.46	38,719.21	40,050.49	39,074.24	40,405.52	39,429.27	40,760.55	39,784.30	41,115.59
60,300	38,420.34	39,751.62	38,775.37	40,106.65	39,130.40	40,461.68	39,485.43	40,816.72	39,840.47	41,171.75
60,400	38,476.50	39,807.78	38,831.53	40,162.82	39,186.56	40,517.85	39,541.60	40,872.88	39,896.63	41,227.91
60,500	38,532.66	39,863.95	38,887.70	40,218.98	39,242.73	40,574.01	39,597.76	40,929.04	39,952.79	41,284.07
60,600	38,588.83	39,920.11	38,943.86	40,275.14	39,298.89	40,630.17	39,653.92	40,985.20	40,008.95	41,340.24
60,700	38,644.99	39,976.27	39,000.02	40,331.30	39,355.05	40,686.34	39,710.09	41,041.37	40,065.12	41,396.40
60,800	38,701.15	40,032.43	39,056.18	40,387.47	39,411.22	40,742.50	39,766.25	41,097.53	40,121.28	41,452.56
60,900	38,757.31	40,088.60	39,112.35	40,443.63	39,467.38	40,798.66	39,822.41	41,153.69	40,177.44	41,508.73
61,000	38,813.48	40,144.76	39,168.51	40,499.79	39,523.54	40,854.82	39,878.57	41,209.86	40,233.61	41,564.89
61,100	38,869.64	40,200.92	39,224.67	40,555.95	39,579.70	40,910.99	39,934.74	41,266.02	40,289.77	41,621.05
61,200	38,925.80	40,257.09	39,280.84	40,612.12	39,635.87	40,967.15	39,990.90	41,322.18	40,345.93	41,677.21
61,300	38,981.97	40,313.25	39,337.00	40,668.28	39,692.03	41,023.31	40,047.06	41,378.34	40,402.09	41,733.38
61,400	39,038.13	40,369.41	39,393.16	40,724.44	39,748.19	41,079.48	40,103.23	41,434.51	40,458.26	41,789.54
61,500	39,094.29	40,425.57	39,449.32	40,780.61	39,804.36	41,135.64	40,159.39	41,490.67	40,514.42	41,845.70
61,600	39,150.45	40,481.74	39,505.49	40,836.77	39,860.52	41,191.80	40,215.55	41,546.83	40,570.58	41,901.86
61,700	39,206.62	40,537.90	39,561.65	40,892.93	39,916.68	41,247.96	40,271.71	41,603.00	40,626.75	41,958.03
61,800	39,262.78	40,594.06	39,617.81	40,949.09	39,972.84	41,304.13	40,327.88	41,659.16	40,682.91	42,014.19
61,900	39,318.94	40,650.23	39,673.98	41,005.26	40,029.01	41,360.29	40,384.04	41,715.32	40,739.07	42,070.35
62,000	39,375.11	40,706.39	39,730.14	41,061.42	40,085.17	41,416.45	40,440.20	41,771.48	40,795.23	42,126.52
62,100	39,431.27	40,762.55	39,786.30	41,117.58	40,141.33	41,472.62	40,496.36	41,827.65	40,851.40	42,182.68
62,200	39,487.43	40,818.71	39,842.46	41,173.75	40,197.50	41,528.78	40,552.53	41,883.81	40,907.56	42,238.84
62,300	39,543.59	40,874.88	39,898.63	41,229.91	40,253.66	41,584.94	40,608.69	41,939.97	40,963.72	42,295.00
62,400	39,599.76	40,931.04	39,954.79	41,286.07	40,309.82	41,641.10	40,664.85	41,996.14	41,019.89	42,351.17
62,500	39,655.92	40,987.20	40,010.95	41,342.23	40,365.98	41,697.27	40,721.02	42,052.30	41,076.05	42,407.33
62,600	39,712.08	41,043.37	40,067.11	41,398.40	40,422.15	41,753.43	40,777.18	42,108.46	41,132.21	42,463.49
62,700	39,768.25	41,099.53	40,123.28	41,454.56	40,478.31	41,809.59	40,833.34	42,164.62	41,188.37	42,519.66
62,800	39,824.41	41,155.69	40,179.44	41,510.72	40,534.47	41,865.75	40,889.50	42,220.79	41,244.54	42,575.82
62,900	39,880.57	41,211.85	40,235.60	41,566.89	40,590.64	41,921.92	40,945.67	42,276.95	41,300.70	42,631.98
63,000	39,936.73	41,268.02	40,291.77	41,623.05	40,646.80	41,978.08	41,001.83	42,333.11	41,356.86	42,688.14
63,100	39,992.90	41,324.18	40,347.93	41,679.21	40,702.96	42,034.24	41,057.99	42,389.28	41,413.03	42,744.31
63,200	40,049.06	41,380.34	40,404.09	41,735.37	40,759.12	42,090.41	41,114.16	42,445.44	41,469.19	42,800.47
63,300	40,105.22	41,436.50	40,460.25	41,791.54	40,815.29	42,146.57	41,170.32	42,501.60	41,525.35	42,856.63
63,400	40,161.39	41,492.67	40,516.42	41,847.70	40,871.45	42,202.73	41,226.48	42,557.76	41,581.51	42,912.80
63,500	40,217.55	41,548.83	40,572.58	41,903.86	40,927.61	42,258.89	41,282.64	42,613.93	41,637.68	42,968.96
63,600	40,273.71	41,604.99	40,628.74	41,960.03	40,983.78	42,315.06	41,338.81	42,670.09	41,693.84	43,025.12
63,700	40,329.87	41,661.16	40,684.91	42,016.19	41,039.94	42,371.22	41,394.97	42,726.25	41,750.00	43,081.28
63,800	40,386.04	41,717.32	40,741.07	42,072.35	41,096.10	42,427.38	41,451.13	42,782.42	41,806.16	43,137.45
63,900	40,442.20	41,773.48	40,797.23	42,128.51	41,152.26	42,483.55	41,507.30	42,838.58	41,862.33	43,193.61
64,000	40,498.36	41,829.64	40,853.39	42,184.68	41,208.43	42,539.71	41,563.46	42,894.74	41,918.49	43,249.77
64,100	40,554.53	41,885.81	40,909.56	42,240.84	41,264.59	42,595.87	41,619.62	42,950.90	41,974.65	43,305.94
64,200	40,610.69	41,941.97	40,965.72	42,297.00	41,320.75	42,652.03	41,675.78	43,007.07	42,030.82	43,362.10
64,300	40,666.85	41,998.13	41,021.88	42,353.17	41,376.91	42,708.20	41,731.95	43,063.23	42,086.98	43,418.26
64,400	40,723.01	42,054.30	41,078.05	42,409.33	41,433.08	42,764.36	41,788.11	43,119.39	42,143.14	43,474.42
64,500	40,779.18	42,110.46	41,134.21	42,465.49	41,489.24	42,820.52	41,844.27	43,175.55	42,199.30	43,530.59
64,600	40,835.34	42,166.62	41,190.37	42,521.65	41,545.40	42,876.69	41,900.44	43,231.72	42,255.47	43,586.75
64,700	40,891.50	42,222.78	41,246.53	42,577.82	41,601.57	42,932.85	41,956.60	43,287.88	42,311.63	43,642.91
64,800	40,947.67	42,278.95	41,302.70	42,633.98	41,657.73	42,989.01	42,012.76	43,344.04	42,367.79	43,699.08
64,900	41,003.83	42,335.11	41,358.86	42,690.14	41,713.89	43,045.17	42,068.92	43,400.21	42,423.96	43,755.24
65,000	41,059.99	42,391.27	41,415.02	42,746.30	41,770.05	43,101.34	42,125.09	43,456.37	42,480.12	43,811.40

**Income replacement indemnity or indemnity payable under the Workers' Compensation Act  
for the year 2018 (90 % of weighted net income for 2018)**

Annual gross income	Single worker or single parent family Number of full age dependents									
	None		1		2		3		4 or more	
	0	1 or more	0	1 or more	0	1 or more	0	1 or more	0	1 or more
65,100	41,116.15	42,447.44	41,471.19	42,802.47	41,826.22	43,157.50	42,181.25	43,512.53	42,536.28	43,867.56
65,200	41,172.32	42,503.60	41,527.35	42,858.63	41,882.38	43,213.66	42,237.41	43,568.69	42,592.44	43,923.73
65,300	41,228.48	42,559.76	41,583.51	42,914.79	41,938.54	43,269.83	42,293.58	43,624.86	42,648.61	43,979.89
65,400	41,284.64	42,615.92	41,639.67	42,970.96	41,994.71	43,325.99	42,349.74	43,681.02	42,704.77	44,036.05
65,500	41,340.80	42,672.09	41,695.84	43,027.12	42,050.87	43,382.15	42,405.90	43,737.18	42,760.93	44,092.22
65,600	41,396.97	42,728.25	41,752.00	43,083.28	42,107.03	43,438.31	42,462.06	43,793.35	42,817.10	44,148.38
65,700	41,453.13	42,784.41	41,808.16	43,139.44	42,163.19	43,494.48	42,518.23	43,849.51	42,873.26	44,204.54
65,800	41,509.29	42,840.58	41,864.33	43,195.61	42,219.36	43,550.64	42,574.39	43,905.67	42,929.42	44,260.70
65,900	41,565.46	42,896.74	41,920.49	43,251.77	42,275.52	43,606.80	42,630.55	43,961.83	42,985.58	44,316.87
66,000	41,621.62	42,952.90	41,976.65	43,307.93	42,331.68	43,662.97	42,686.71	44,018.00	43,041.75	44,373.03
66,100	41,677.78	43,009.06	42,032.81	43,364.10	42,387.85	43,719.13	42,742.88	44,074.16	43,097.91	44,429.19
66,200	41,733.94	43,065.23	42,088.98	43,420.26	42,444.01	43,775.29	42,799.04	44,130.32	43,154.07	44,485.35
66,300	41,790.11	43,121.39	42,145.14	43,476.42	42,500.17	43,831.45	42,855.20	44,186.49	43,210.24	44,541.52
66,400	41,846.27	43,177.55	42,201.30	43,532.58	42,556.33	43,887.62	42,911.37	44,242.65	43,266.40	44,597.68
66,500	41,902.43	43,233.72	42,257.47	43,588.75	42,612.50	43,943.78	42,967.53	44,298.81	43,322.56	44,653.84
66,600	41,958.60	43,289.88	42,313.63	43,644.91	42,668.66	43,999.94	43,023.69	44,354.97	43,378.72	44,710.01
66,700	42,014.76	43,346.04	42,369.79	43,701.07	42,724.82	44,056.10	43,079.85	44,411.14	43,434.89	44,766.17
66,800	42,070.92	43,402.20	42,425.95	43,757.24	42,780.99	44,112.27	43,136.02	44,467.30	43,491.05	44,822.33
66,900	42,127.08	43,458.37	42,482.12	43,813.40	42,837.15	44,168.43	43,192.18	44,523.46	43,547.21	44,878.49
67,000	42,183.25	43,514.53	42,538.28	43,869.56	42,893.31	44,224.59	43,248.34	44,579.63	43,603.38	44,934.66
67,100	42,239.41	43,570.69	42,594.44	43,925.72	42,949.47	44,280.76	43,304.51	44,635.79	43,659.54	44,990.82
67,200	42,295.57	43,626.86	42,650.60	43,981.89	43,005.64	44,336.92	43,360.67	44,691.95	43,715.70	45,046.98
67,300	42,351.74	43,683.02	42,706.77	44,038.05	43,061.80	44,393.08	43,416.83	44,748.11	43,771.86	45,103.15
67,400	42,407.90	43,739.18	42,762.93	44,094.21	43,117.96	44,449.24	43,472.99	44,804.28	43,828.03	45,159.31
67,500	42,464.06	43,795.34	42,819.09	44,150.38	43,174.13	44,505.41	43,529.16	44,860.44	43,884.19	45,215.47
67,600	42,520.22	43,851.51	42,875.26	44,206.54	43,230.29	44,561.57	43,585.32	44,916.60	43,940.35	45,271.63
67,700	42,576.39	43,907.67	42,931.42	44,262.70	43,286.45	44,617.73	43,641.48	44,972.77	43,996.51	45,327.80
67,800	42,632.55	43,963.83	42,987.58	44,318.86	43,342.61	44,673.90	43,697.65	45,028.93	44,052.68	45,383.96
67,900	42,688.71	44,019.99	43,043.74	44,375.03	43,398.78	44,730.06	43,753.81	45,085.09	44,108.84	45,440.12
68,000	42,744.88	44,076.16	43,099.91	44,431.19	43,454.94	44,786.22	43,809.97	45,141.25	44,165.00	45,496.29
68,100	42,801.04	44,132.32	43,156.07	44,487.35	43,511.10	44,842.38	43,866.13	45,197.42	44,221.17	45,552.45
68,200	42,857.20	44,188.48	43,212.23	44,543.52	43,567.27	44,898.55	43,922.30	45,253.58	44,277.33	45,608.61
68,300	42,913.36	44,244.65	43,268.40	44,599.68	43,623.43	44,954.71	43,978.46	45,309.74	44,333.49	45,664.77
68,400	42,969.53	44,300.81	43,324.56	44,655.84	43,679.59	45,010.87	44,034.62	45,365.90	44,389.65	45,720.94
68,500	43,025.69	44,356.97	43,380.72	44,712.00	43,735.75	45,067.04	44,090.79	45,422.07	44,445.82	45,777.10
68,600	43,081.85	44,413.13	43,436.88	44,768.17	43,791.92	45,123.20	44,146.95	45,478.23	44,501.98	45,833.26
68,700	43,138.02	44,469.30	43,493.05	44,824.33	43,848.08	45,179.36	44,203.11	45,534.39	44,558.14	45,889.43
68,800	43,194.18	44,525.46	43,549.21	44,880.49	43,904.24	45,235.52	44,259.27	45,590.56	44,614.31	45,945.59
68,900	43,250.34	44,581.62	43,605.37	44,936.66	43,960.40	45,291.69	44,315.44	45,646.72	44,670.47	46,001.75
69,000	43,306.50	44,637.79	43,661.54	44,992.82	44,016.57	45,347.85	44,371.60	45,702.88	44,726.63	46,057.91
69,100	43,362.67	44,693.95	43,717.70	45,048.98	44,072.73	45,404.01	44,427.76	45,759.04	44,782.79	46,114.08
69,200	43,418.83	44,750.11	43,773.86	45,105.14	44,128.89	45,460.18	44,483.93	45,815.21	44,838.96	46,170.24
69,300	43,474.99	44,806.27	43,830.02	45,161.31	44,185.06	45,516.34	44,540.09	45,871.37	44,895.12	46,226.40
69,400	43,531.15	44,862.44	43,886.19	45,217.47	44,241.22	45,572.50	44,596.25	45,927.53	44,951.28	46,282.57
69,500	43,587.32	44,918.60	43,942.35	45,273.63	44,297.38	45,628.66	44,652.41	45,983.70	45,007.45	46,338.73
69,600	43,643.48	44,974.76	43,998.51	45,329.79	44,353.54	45,684.83	44,708.58	46,039.86	45,063.61	46,394.89
69,700	43,699.64	45,030.93	44,054.68	45,385.96	44,409.71	45,740.99	44,764.74	46,096.02	45,119.77	46,451.05
69,800	43,755.81	45,087.09	44,110.84	45,442.12	44,465.87	45,797.15	44,820.90	46,152.18	45,175.93	46,507.22
69,900	43,811.97	45,143.25	44,167.00	45,498.28	44,522.03	45,853.32	44,877.07	46,208.35	45,232.10	46,563.38
70,000	43,868.13	45,199.41	44,223.16	45,554.45	44,578.20	45,909.48	44,933.23	46,264.51	45,288.26	46,619.54

**Income replacement indemnity or indemnity payable under the Workers' Compensation Act  
for the year 2018 (90 % of weighted net income for 2018)**

Annual gross income	Single worker or single parent family Number of full age dependents									
	None		1		2		3		4 or more	
	0	1 or more	0	1 or more	0	1 or more	0	1 or more	0	1 or more
70,100	43,924.29	45,255.58	44,279.33	45,610.61	44,634.36	45,965.64	44,989.39	46,320.67	45,344.42	46,675.70
70,200	43,980.46	45,311.74	44,335.49	45,666.77	44,690.52	46,021.80	45,045.55	46,376.84	45,400.59	46,731.87
70,300	44,036.62	45,367.90	44,391.65	45,722.93	44,746.68	46,077.97	45,101.72	46,433.00	45,456.75	46,788.03
70,400	44,092.78	45,424.07	44,447.82	45,779.10	44,802.85	46,134.13	45,157.88	46,489.16	45,512.91	46,844.19
70,500	44,148.95	45,480.23	44,503.98	45,835.26	44,859.01	46,190.29	45,214.04	46,545.32	45,569.07	46,900.36
70,600	44,205.11	45,536.39	44,560.14	45,891.42	44,915.17	46,246.46	45,270.20	46,601.49	45,625.24	46,956.52
70,700	44,261.27	45,592.55	44,616.30	45,947.59	44,971.34	46,302.62	45,326.37	46,657.65	45,681.40	47,012.68
70,800	44,317.43	45,648.72	44,672.47	46,003.75	45,027.50	46,358.78	45,382.53	46,713.81	45,737.56	47,068.84
70,900	44,373.60	45,704.88	44,728.63	46,059.91	45,083.66	46,414.94	45,438.69	46,769.98	45,793.73	47,125.01
71,000	44,429.76	45,761.04	44,784.79	46,116.07	45,139.82	46,471.11	45,494.86	46,826.14	45,849.89	47,181.17
71,100	44,485.92	45,817.21	44,840.95	46,172.24	45,195.99	46,527.27	45,551.02	46,882.30	45,906.05	47,237.33
71,200	44,542.09	45,873.37	44,897.12	46,228.40	45,252.15	46,583.43	45,607.18	46,938.46	45,962.21	47,293.50
71,300	44,598.25	45,929.53	44,953.28	46,284.56	45,308.31	46,639.59	45,663.34	46,994.63	46,018.38	47,349.66
71,400	44,654.41	45,985.69	45,009.44	46,340.73	45,364.48	46,695.76	45,719.51	47,050.79	46,074.54	47,405.82
71,500	44,710.57	46,041.86	45,065.61	46,396.89	45,420.64	46,751.92	45,775.67	47,106.95	46,130.70	47,461.98
71,600	44,766.74	46,098.02	45,121.77	46,453.05	45,476.80	46,808.08	45,831.83	47,163.12	46,186.87	47,518.15
71,700	44,822.90	46,154.18	45,177.93	46,509.21	45,532.96	46,864.25	45,888.00	47,219.28	46,243.03	47,574.31
71,800	44,879.06	46,210.34	45,234.09	46,565.38	45,589.13	46,920.41	45,944.16	47,275.44	46,299.19	47,630.47
71,900	44,935.23	46,266.51	45,290.26	46,621.54	45,645.29	46,976.57	46,000.32	47,331.60	46,355.35	47,686.64
72,000	44,991.39	46,322.67	45,346.42	46,677.70	45,701.45	47,032.73	46,056.48	47,387.77	46,411.52	47,742.80
72,100	45,047.55	46,378.83	45,402.58	46,733.87	45,757.62	47,088.90	46,112.65	47,443.93	46,467.68	47,798.96
72,200	45,103.71	46,435.00	45,458.75	46,790.03	45,813.78	47,145.06	46,168.81	47,500.09	46,523.84	47,855.12
72,300	45,159.88	46,491.16	45,514.91	46,846.19	45,869.94	47,201.22	46,224.97	47,556.26	46,580.00	47,911.29
72,400	45,216.04	46,547.32	45,571.07	46,902.35	45,926.10	47,257.39	46,281.14	47,612.42	46,636.17	47,967.45
72,500	45,272.20	46,603.48	45,627.23	46,958.52	45,982.27	47,313.55	46,337.30	47,668.58	46,692.33	48,023.61
72,600	45,328.37	46,659.65	45,683.40	47,014.68	46,038.43	47,369.71	46,393.46	47,724.74	46,748.49	48,079.78
72,700	45,384.53	46,715.81	45,739.56	47,070.84	46,094.59	47,425.87	46,449.62	47,780.91	46,804.66	48,135.94
72,800	45,440.69	46,771.97	45,795.72	47,127.01	46,150.75	47,482.04	46,505.79	47,837.07	46,860.82	48,192.10
72,900	45,496.85	46,828.14	45,851.89	47,183.17	46,206.92	47,538.20	46,561.95	47,893.23	46,916.98	48,248.26
73,000	45,553.02	46,884.30	45,908.05	47,239.33	46,263.08	47,594.36	46,618.11	47,949.39	46,973.14	48,304.43
73,100	45,609.18	46,940.46	45,964.21	47,295.49	46,319.24	47,650.53	46,674.28	48,005.56	47,029.31	48,360.59
73,200	45,665.34	46,996.62	46,020.37	47,351.66	46,375.41	47,706.69	46,730.44	48,061.72	47,085.47	48,416.75
73,300	45,721.51	47,052.79	46,076.54	47,407.82	46,431.57	47,762.85	46,786.60	48,117.88	47,141.63	48,472.92
73,400	45,777.67	47,108.95	46,132.70	47,463.98	46,487.73	47,819.01	46,842.76	48,174.05	47,197.80	48,529.08
73,500	45,833.83	47,165.11	46,188.86	47,520.14	46,543.89	47,875.18	46,898.93	48,230.21	47,253.96	48,585.24
73,600	45,889.99	47,221.28	46,245.03	47,576.31	46,600.06	47,931.34	46,955.09	48,286.37	47,310.12	48,641.40
73,700	45,946.16	47,277.44	46,301.19	47,632.47	46,656.22	47,987.50	47,011.25	48,342.53	47,366.28	48,697.57
73,800	46,002.32	47,333.60	46,357.35	47,688.63	46,712.38	48,043.67	47,067.42	48,398.70	47,422.45	48,753.73
73,900	46,058.48	47,389.76	46,413.51	47,744.80	46,768.55	48,099.83	47,123.58	48,454.86	47,478.61	48,809.89
74,000	46,114.64	47,445.93	46,469.68	47,800.96	46,824.71	48,155.99	47,179.74	48,511.02	47,534.77	48,866.06















**Income replacement indemnity or indemnity payable under the Workers' Compensation Act  
for the year 2018 (90 % of weighted net income for 2018)**

Annual gross income	Worker with dependent spouse Number of full age dependents									
	None		1		2		3		4 or more	
	0	1 or more	0	1 or more	0	1 or more	0	1 or more	0	1 or more
35,100	28,011.21	28,011.21	28,366.24	28,366.24	28,576.55	28,576.55	28,576.55	28,576.55	28,576.55	28,576.55
35,200	28,069.83	28,069.83	28,424.86	28,424.86	28,649.57	28,649.57	28,649.57	28,649.57	28,649.57	28,649.57
35,300	28,128.45	28,128.45	28,483.48	28,483.48	28,722.60	28,722.60	28,722.60	28,722.60	28,722.60	28,722.60
35,400	28,187.07	28,187.07	28,542.10	28,542.10	28,795.62	28,795.62	28,795.62	28,795.62	28,795.62	28,795.62
35,500	28,245.69	28,245.69	28,600.73	28,600.73	28,868.64	28,868.64	28,868.64	28,868.64	28,868.64	28,868.64
35,600	28,304.32	28,304.32	28,659.35	28,659.35	28,941.66	28,941.66	28,941.66	28,941.66	28,941.66	28,941.66
35,700	28,362.94	28,362.94	28,717.97	28,717.97	29,014.68	29,014.68	29,014.68	29,014.68	29,014.68	29,014.68
35,800	28,421.56	28,421.56	28,776.59	28,776.59	29,087.70	29,087.70	29,087.70	29,087.70	29,087.70	29,087.70
35,900	28,480.18	28,480.18	28,835.21	28,835.21	29,160.72	29,160.72	29,160.72	29,160.72	29,160.72	29,160.72
36,000	28,538.80	28,538.80	28,893.83	28,893.83	29,233.74	29,233.74	29,233.74	29,233.74	29,233.74	29,233.74
36,100	28,597.42	28,597.42	28,952.45	28,952.45	29,306.77	29,306.77	29,306.77	29,306.77	29,306.77	29,306.77
36,200	28,656.04	28,656.04	29,011.08	29,011.08	29,366.11	29,366.11	29,379.79	29,379.79	29,379.79	29,379.79
36,300	28,714.66	28,714.66	29,069.70	29,069.70	29,424.73	29,424.73	29,452.81	29,452.81	29,452.81	29,452.81
36,400	28,773.29	28,773.29	29,128.32	29,128.32	29,483.35	29,483.35	29,525.83	29,525.83	29,525.83	29,525.83
36,500	28,831.91	28,831.91	29,186.94	29,186.94	29,541.97	29,541.97	29,598.85	29,598.85	29,598.85	29,598.85
36,600	28,890.53	28,890.53	29,245.56	29,245.56	29,600.59	29,600.59	29,671.87	29,671.87	29,671.87	29,671.87
36,700	28,949.15	28,949.15	29,304.18	29,304.18	29,659.21	29,659.21	29,744.89	29,744.89	29,744.89	29,744.89
36,800	29,007.77	29,007.77	29,362.80	29,362.80	29,717.84	29,717.84	29,817.92	29,817.92	29,817.92	29,817.92
36,900	29,066.39	29,066.39	29,421.42	29,421.42	29,776.46	29,776.46	29,890.94	29,890.94	29,890.94	29,890.94
37,000	29,125.01	29,125.01	29,480.05	29,480.05	29,835.08	29,835.08	29,963.96	29,963.96	29,963.96	29,963.96
37,100	29,183.64	29,183.64	29,538.67	29,538.67	29,893.70	29,893.70	30,036.98	30,036.98	30,036.98	30,036.98
37,200	29,242.26	29,242.26	29,597.29	29,597.29	29,952.32	29,952.32	30,110.00	30,110.00	30,110.00	30,110.00
37,300	29,300.88	29,300.88	29,655.91	29,655.91	30,010.94	30,010.94	30,183.02	30,183.02	30,183.02	30,183.02
37,400	29,359.50	29,359.50	29,714.53	29,714.53	30,069.56	30,069.56	30,256.04	30,256.04	30,256.04	30,256.04
37,500	29,418.12	29,418.12	29,773.15	29,773.15	30,128.18	30,128.18	30,329.06	30,329.06	30,329.06	30,329.06
37,600	29,476.74	29,476.74	29,831.77	29,831.77	30,186.81	30,186.81	30,402.09	30,402.09	30,402.09	30,402.09
37,700	29,535.36	29,535.36	29,890.40	29,890.40	30,245.43	30,245.43	30,475.11	30,475.11	30,475.11	30,475.11
37,800	29,593.98	29,593.98	29,949.02	29,949.02	30,304.05	30,304.05	30,548.13	30,548.13	30,548.13	30,548.13
37,900	29,652.61	29,652.61	30,007.64	30,007.64	30,362.67	30,362.67	30,621.15	30,621.15	30,621.15	30,621.15
38,000	29,711.23	29,711.23	30,066.26	30,066.26	30,421.29	30,421.29	30,694.17	30,694.17	30,694.17	30,694.17
38,100	29,769.85	29,769.85	30,124.88	30,124.88	30,479.91	30,479.91	30,767.19	30,767.19	30,767.19	30,767.19
38,200	29,828.47	29,828.47	30,183.50	30,183.50	30,538.53	30,538.53	30,840.21	30,840.21	30,840.21	30,840.21
38,300	29,887.09	29,887.09	30,242.12	30,242.12	30,597.16	30,597.16	30,913.24	30,913.24	30,913.24	30,913.24
38,400	29,945.71	29,945.71	30,300.74	30,300.74	30,655.78	30,655.78	30,986.26	30,986.26	30,986.26	30,986.26
38,500	30,004.33	30,004.33	30,359.37	30,359.37	30,714.40	30,714.40	31,059.28	31,059.28	31,059.28	31,059.28
38,600	30,062.96	30,062.96	30,417.99	30,417.99	30,773.02	30,773.02	31,128.05	31,128.05	31,132.30	31,132.30
38,700	30,121.58	30,121.58	30,476.61	30,476.61	30,831.64	30,831.64	31,186.67	31,186.67	31,205.32	31,205.32
38,800	30,180.20	30,180.20	30,535.23	30,535.23	30,890.26	30,890.26	31,245.29	31,245.29	31,278.34	31,278.34
38,900	30,238.82	30,238.82	30,593.85	30,593.85	30,948.88	30,948.88	31,303.92	31,303.92	31,351.36	31,351.36
39,000	30,297.44	30,297.44	30,652.47	30,652.47	31,007.50	31,007.50	31,362.54	31,362.54	31,424.38	31,424.38
39,100	30,356.06	30,356.06	30,711.09	30,711.09	31,066.13	31,066.13	31,421.16	31,421.16	31,497.41	31,497.41
39,200	30,414.68	30,414.68	30,769.72	30,769.72	31,124.75	31,124.75	31,479.78	31,479.78	31,570.43	31,570.43
39,300	30,473.30	30,473.30	30,828.34	30,828.34	31,183.37	31,183.37	31,538.40	31,538.40	31,643.45	31,643.45
39,400	30,531.93	30,531.93	30,886.96	30,886.96	31,241.99	31,241.99	31,597.02	31,597.02	31,716.47	31,716.47
39,500	30,590.55	30,590.55	30,945.58	30,945.58	31,300.61	31,300.61	31,655.64	31,655.64	31,789.49	31,789.49
39,600	30,649.17	30,649.17	31,004.20	31,004.20	31,359.23	31,359.23	31,714.26	31,714.26	31,862.51	31,862.51
39,700	30,707.79	30,707.79	31,062.82	31,062.82	31,417.85	31,417.85	31,772.89	31,772.89	31,935.53	31,935.53
39,800	30,766.41	30,766.41	31,121.44	31,121.44	31,476.48	31,476.48	31,831.51	31,831.51	32,008.56	32,008.56
39,900	30,825.03	30,825.03	31,180.06	31,180.06	31,535.10	31,535.10	31,890.13	31,890.13	32,081.58	32,081.58
40,000	30,883.65	30,883.65	31,238.69	31,238.69	31,593.72	31,593.72	31,948.75	31,948.75	32,154.60	32,154.60

**Income replacement indemnity or indemnity payable under the Workers' Compensation Act  
for the year 2018 (90 % of weighted net income for 2018)**

**Worker with dependent spouse  
Number of full age dependents**

Annual gross income	None		1		2		3		4 or more	
					Number of minor dependents					
	0	1 or more	0	1 or more	0	1 or more	0	1 or more	0	1 or more
40,100	30,942.28	30,942.28	31,297.31	31,297.31	31,652.34	31,652.34	32,007.37	32,007.37	32,227.62	32,227.62
40,200	31,000.90	31,000.90	31,355.93	31,355.93	31,710.96	31,710.96	32,065.99	32,065.99	32,300.64	32,300.64
40,300	31,059.52	31,059.52	31,414.55	31,414.55	31,769.58	31,769.58	32,124.61	32,124.61	32,373.66	32,373.66
40,400	31,118.14	31,118.14	31,473.17	31,473.17	31,828.20	31,828.20	32,183.24	32,183.24	32,446.68	32,446.68
40,500	31,176.76	31,176.76	31,531.79	31,531.79	31,886.82	31,886.82	32,241.86	32,241.86	32,519.70	32,519.70
40,600	31,235.38	31,235.38	31,590.41	31,590.41	31,945.45	31,945.45	32,300.48	32,300.48	32,592.73	32,592.73
40,700	31,294.00	31,294.00	31,649.04	31,649.04	32,004.07	32,004.07	32,359.10	32,359.10	32,665.75	32,665.75
40,800	31,352.62	31,352.62	31,707.66	31,707.66	32,062.69	32,062.69	32,417.72	32,417.72	32,738.77	32,738.77
40,900	31,411.25	31,411.25	31,766.28	31,766.28	32,121.31	32,121.31	32,476.34	32,476.34	32,811.79	32,811.79
41,000	31,469.87	31,469.87	31,824.90	31,824.90	32,179.93	32,179.93	32,534.96	32,534.96	32,884.81	32,884.81
41,100	31,528.49	31,528.49	31,883.52	31,883.52	32,238.55	32,238.55	32,593.58	32,593.58	32,948.62	32,948.62
41,200	31,587.11	31,587.11	31,942.14	31,942.14	32,297.17	32,297.17	32,652.21	32,652.21	33,007.24	33,007.24
41,300	31,645.73	31,645.73	32,000.76	32,000.76	32,355.80	32,355.80	32,710.83	32,710.83	33,065.86	33,065.86
41,400	31,704.35	31,704.35	32,059.38	32,059.38	32,414.42	32,414.42	32,769.45	32,769.45	33,124.48	33,124.48
41,500	31,762.97	31,762.97	32,118.01	32,118.01	32,473.04	32,473.04	32,828.07	32,828.07	33,183.10	33,183.10
41,600	31,821.60	31,821.60	32,176.63	32,176.63	32,531.66	32,531.66	32,886.69	32,886.69	33,241.72	33,241.72
41,700	31,880.22	31,880.22	32,235.25	32,235.25	32,590.28	32,590.28	32,945.31	32,945.31	33,300.34	33,300.34
41,800	31,938.84	31,938.84	32,293.87	32,293.87	32,648.90	32,648.90	33,003.93	33,003.93	33,358.97	33,358.97
41,900	31,997.46	31,997.46	32,352.49	32,352.49	32,707.52	32,707.52	33,062.56	33,062.56	33,417.59	33,417.59
42,000	32,056.08	32,056.08	32,411.11	32,411.11	32,766.14	32,766.14	33,121.18	33,121.18	33,476.21	33,476.21
42,100	32,114.70	32,114.70	32,469.73	32,469.73	32,824.77	32,824.77	33,179.80	33,179.80	33,534.83	33,534.83
42,200	32,173.32	32,173.32	32,528.36	32,528.36	32,883.39	32,883.39	33,238.42	33,238.42	33,593.45	33,593.45
42,300	32,231.94	32,231.94	32,586.98	32,586.98	32,942.01	32,942.01	33,297.04	33,297.04	33,652.07	33,652.07
42,400	32,290.57	32,290.57	32,645.60	32,645.60	33,000.63	33,000.63	33,355.66	33,355.66	33,710.69	33,710.69
42,500	32,349.19	32,349.19	32,704.22	32,704.22	33,059.25	33,059.25	33,414.28	33,414.28	33,769.32	33,769.32
42,600	32,407.81	32,407.81	32,762.84	32,762.84	33,117.87	33,117.87	33,472.90	33,472.90	33,827.94	33,827.94
42,700	32,466.43	32,466.43	32,821.46	32,821.46	33,176.49	33,176.49	33,531.53	33,531.53	33,886.56	33,886.56
42,800	32,525.05	32,525.05	32,880.08	32,880.08	33,235.12	33,235.12	33,590.15	33,590.15	33,945.18	33,945.18
42,900	32,583.67	32,583.67	32,938.70	32,938.70	33,293.74	33,293.74	33,648.77	33,648.77	34,003.80	34,003.80
43,000	32,642.29	32,642.29	32,997.33	32,997.33	33,352.36	33,352.36	33,707.39	33,707.39	34,062.42	34,062.42
43,100	32,700.92	32,700.92	33,055.95	33,055.95	33,410.98	33,410.98	33,766.01	33,766.01	34,121.04	34,121.04
43,200	32,759.54	32,759.54	33,114.57	33,114.57	33,469.60	33,469.60	33,824.63	33,824.63	34,179.66	34,179.66
43,300	32,818.16	32,818.16	33,173.19	33,173.19	33,528.22	33,528.22	33,883.25	33,883.25	34,238.29	34,238.29
43,400	32,876.78	32,876.78	33,231.81	33,231.81	33,586.84	33,586.84	33,941.88	33,941.88	34,296.91	34,296.91
43,500	32,935.40	32,935.40	33,290.43	33,290.43	33,645.46	33,645.46	34,000.50	34,000.50	34,355.53	34,355.53
43,600	32,994.02	32,994.02	33,349.05	33,349.05	33,704.09	33,704.09	34,059.12	34,059.12	34,414.15	34,414.15
43,700	33,052.64	33,052.64	33,407.68	33,407.68	33,762.71	33,762.71	34,117.74	34,117.74	34,472.77	34,472.77
43,800	33,111.26	33,111.26	33,466.30	33,466.30	33,821.33	33,821.33	34,176.36	34,176.36	34,531.39	34,531.39
43,900	33,169.89	33,169.89	33,524.92	33,524.92	33,879.95	33,879.95	34,234.98	34,234.98	34,590.01	34,590.01
44,000	33,228.51	33,228.51	33,583.54	33,583.54	33,938.57	33,938.57	34,293.60	34,293.60	34,648.64	34,648.64
44,100	33,287.13	33,287.13	33,642.16	33,642.16	33,997.19	33,997.19	34,352.22	34,352.22	34,707.26	34,707.26
44,200	33,345.75	33,345.75	33,700.78	33,700.78	34,055.81	34,055.81	34,410.85	34,410.85	34,765.88	34,765.88
44,300	33,404.37	33,404.37	33,759.40	33,759.40	34,114.43	34,114.43	34,469.47	34,469.47	34,824.10	34,824.10
44,400	33,462.99	33,462.99	33,818.02	33,818.02	34,173.05	34,173.05	34,528.10	34,528.10	34,882.72	34,882.72
44,500	33,521.61	33,521.61	33,876.64	33,876.64	34,231.67	34,231.67	34,586.72	34,586.72	34,941.34	34,941.34
44,600	33,580.23	33,580.23	33,935.26	33,935.26	34,285.29	34,285.29	34,645.34	34,645.34	35,000.00	35,000.00
44,700	33,638.85	33,638.85	33,993.88	33,993.88	34,338.91	34,338.91	34,703.96	34,703.96	35,058.62	35,058.62
44,800	33,697.47	33,697.47	34,052.50	34,052.50	34,392.53	34,392.53	34,762.58	34,762.58	35,117.24	35,117.24
44,900	33,756.09	33,756.09	34,111.12	34,111.12	34,446.15	34,446.15	34,821.20	34,821.20	35,175.86	35,175.86
45,000	33,814.71	33,814.71	34,169.74	34,169.74	34,504.77	34,504.77	34,880.82	34,880.82	35,234.48	35,234.48

**Income replacement indemnity or indemnity payable under the Workers' Compensation Act  
for the year 2018 (90 % of weighted net income for 2018)**

Annual gross income	Worker with dependent spouse Number of full age dependents									
	None		1		2		3		4 or more	
	0	1 or more	0	1 or more	0	1 or more	0	1 or more	0	1 or more
45,100	33,841.12	33,841.12	34,196.15	34,196.15	34,551.19	34,551.19	34,906.22	34,906.22	35,261.25	35,261.25
45,200	33,896.14	33,896.14	34,251.18	34,251.18	34,606.21	34,606.21	34,961.24	34,961.24	35,316.27	35,316.27
45,300	33,951.16	33,951.16	34,306.20	34,306.20	34,661.23	34,661.23	35,016.26	35,016.26	35,371.29	35,371.29
45,400	34,006.19	34,006.19	34,361.22	34,361.22	34,716.25	34,716.25	35,071.28	35,071.28	35,426.31	35,426.31
45,500	34,061.21	34,061.21	34,416.24	34,416.24	34,771.27	34,771.27	35,126.30	35,126.30	35,481.34	35,481.34
45,600	34,116.23	34,116.23	34,471.26	34,471.26	34,826.29	34,826.29	35,181.32	35,181.32	35,536.36	35,536.36
45,700	34,171.25	34,171.25	34,526.28	34,526.28	34,881.31	34,881.31	35,236.35	35,236.35	35,591.38	35,591.38
45,800	34,226.27	34,226.27	34,581.30	34,581.30	34,936.34	34,936.34	35,291.37	35,291.37	35,646.40	35,646.40
45,900	34,281.29	34,281.29	34,636.32	34,636.32	34,991.36	34,991.36	35,346.39	35,346.39	35,701.42	35,701.42
46,000	34,336.31	34,336.31	34,691.35	34,691.35	35,046.38	35,046.38	35,401.41	35,401.41	35,756.44	35,756.44
46,100	34,391.34	34,391.34	34,746.37	34,746.37	35,101.40	35,101.40	35,456.43	35,456.43	35,811.46	35,811.46
46,200	34,446.36	34,446.36	34,801.39	34,801.39	35,156.42	35,156.42	35,511.45	35,511.45	35,866.48	35,866.48
46,300	34,501.38	34,501.38	34,856.41	34,856.41	35,211.44	35,211.44	35,566.47	35,566.47	35,921.51	35,921.51
46,400	34,556.40	34,556.40	34,911.43	34,911.43	35,266.46	35,266.46	35,621.50	35,621.50	35,976.53	35,976.53
46,500	34,611.42	34,611.42	34,966.45	34,966.45	35,321.48	35,321.48	35,676.52	35,676.52	36,031.55	36,031.55
46,600	34,666.44	34,666.44	35,021.47	35,021.47	35,376.51	35,376.51	35,731.54	35,731.54	36,086.57	36,086.57
46,700	34,717.50	34,717.50	35,072.53	35,072.53	35,427.56	35,427.56	35,782.59	35,782.59	36,137.62	36,137.62
46,800	34,768.38	34,768.38	35,123.42	35,123.42	35,478.45	35,478.45	35,833.48	35,833.48	36,188.51	36,188.51
46,900	34,819.27	34,819.27	35,174.30	35,174.30	35,529.34	35,529.34	35,884.37	35,884.37	36,239.40	36,239.40
47,000	34,870.16	34,870.16	35,225.19	35,225.19	35,580.22	35,580.22	35,935.26	35,935.26	36,290.29	36,290.29
47,100	34,921.05	34,921.05	35,276.08	35,276.08	35,631.11	35,631.11	35,986.14	35,986.14	36,341.18	36,341.18
47,200	34,971.94	34,971.94	35,326.97	35,326.97	35,682.00	35,682.00	36,037.03	36,037.03	36,392.06	36,392.06
47,300	35,022.82	35,022.82	35,377.86	35,377.86	35,732.89	35,732.89	36,087.92	36,087.92	36,442.95	36,442.95
47,400	35,073.71	35,073.71	35,428.74	35,428.74	35,783.78	35,783.78	36,138.81	36,138.81	36,493.84	36,493.84
47,500	35,124.60	35,124.60	35,479.63	35,479.63	35,834.66	35,834.66	36,189.70	36,189.70	36,544.73	36,544.73
47,600	35,175.49	35,175.49	35,530.52	35,530.52	35,885.55	35,885.55	36,240.58	36,240.58	36,595.62	36,595.62
47,700	35,226.38	35,226.38	35,581.41	35,581.41	35,936.44	35,936.44	36,291.47	36,291.47	36,646.50	36,646.50
47,800	35,277.26	35,277.26	35,632.30	35,632.30	35,987.33	35,987.33	36,342.36	36,342.36	36,697.39	36,697.39
47,900	35,328.15	35,328.15	35,683.18	35,683.18	36,038.22	36,038.22	36,393.25	36,393.25	36,748.28	36,748.28
48,000	35,379.04	35,379.04	35,734.07	35,734.07	36,089.10	36,089.10	36,444.14	36,444.14	36,799.17	36,799.17
48,100	35,429.93	35,429.93	35,784.96	35,784.96	36,139.99	36,139.99	36,495.02	36,495.02	36,850.06	36,850.06
48,200	35,480.82	35,480.82	35,835.85	35,835.85	36,190.88	36,190.88	36,545.91	36,545.91	36,900.94	36,900.94
48,300	35,531.70	35,531.70	35,886.74	35,886.74	36,241.77	36,241.77	36,596.80	36,596.80	36,951.83	36,951.83
48,400	35,582.59	35,582.59	35,937.62	35,937.62	36,292.66	36,292.66	36,647.69	36,647.69	37,002.72	37,002.72
48,500	35,633.48	35,633.48	35,988.51	35,988.51	36,343.54	36,343.54	36,698.58	36,698.58	37,053.61	37,053.61
48,600	35,684.37	35,684.37	36,039.40	36,039.40	36,394.43	36,394.43	36,749.46	36,749.46	37,104.50	37,104.50
48,700	35,735.26	35,735.26	36,090.29	36,090.29	36,445.32	36,445.32	36,800.35	36,800.35	37,155.39	37,155.39
48,800	35,786.15	35,786.15	36,141.18	36,141.18	36,496.21	36,496.21	36,851.24	36,851.24	37,206.27	37,206.27
48,900	35,837.03	35,837.03	36,192.07	36,192.07	36,547.10	36,547.10	36,902.13	36,902.13	37,257.16	37,257.16
49,000	35,887.92	35,887.92	36,242.95	36,242.95	36,597.99	36,597.99	36,953.02	36,953.02	37,308.05	37,308.05
49,100	35,938.81	35,938.81	36,293.84	36,293.84	36,648.87	36,648.87	37,003.91	37,003.91	37,358.94	37,358.94
49,200	35,989.70	35,989.70	36,344.73	36,344.73	36,699.76	36,699.76	37,054.79	37,054.79	37,409.83	37,409.83
49,300	36,040.59	36,040.59	36,395.62	36,395.62	36,750.65	36,750.65	37,105.68	37,105.68	37,460.71	37,460.71
49,400	36,091.47	36,091.47	36,446.51	36,446.51	36,801.54	36,801.54	37,156.57	37,156.57	37,511.60	37,511.60
49,500	36,142.36	36,142.36	36,497.39	36,497.39	36,852.43	36,852.43	37,207.46	37,207.46	37,562.49	37,562.49
49,600	36,193.25	36,193.25	36,548.28	36,548.28	36,903.31	36,903.31	37,258.35	37,258.35	37,613.38	37,613.38
49,700	36,244.14	36,244.14	36,599.17	36,599.17	36,954.20	36,954.20	37,309.23	37,309.23	37,664.27	37,664.27
49,800	36,295.03	36,295.03	36,650.06	36,650.06	37,005.09	37,005.09	37,360.12	37,360.12	37,715.15	37,715.15
49,900	36,345.91	36,345.91	36,700.95	36,700.95	37,055.98	37,055.98	37,411.01	37,411.01	37,766.04	37,766.04
50,000	36,396.80	36,396.80	36,751.83	36,751.83	37,106.87	37,106.87	37,461.90	37,461.90	37,816.93	37,816.93

**Income replacement indemnity or indemnity payable under the Workers' Compensation Act  
for the year 2018 (90 % of weighted net income for 2018)**

Annual gross income	Worker with dependent spouse Number of full age dependents									
	None		1		2		3		4 or more	
	0	1 or more	0	1 or more	0	1 or more	0	1 or more	0	1 or more
50,100	36,447.69	36,447.69	36,802.72	36,802.72	37,157.75	37,157.75	37,512.79	37,512.79	37,867.82	37,867.82
50,200	36,498.58	36,498.58	36,853.61	36,853.61	37,208.64	37,208.64	37,563.67	37,563.67	37,918.71	37,918.71
50,300	36,549.47	36,549.47	36,904.50	36,904.50	37,259.53	37,259.53	37,614.56	37,614.56	37,969.59	37,969.59
50,400	36,600.35	36,600.35	36,955.39	36,955.39	37,310.42	37,310.42	37,665.45	37,665.45	38,020.48	38,020.48
50,500	36,651.24	36,651.24	37,006.27	37,006.27	37,361.31	37,361.31	37,716.34	37,716.34	38,071.37	38,071.37
50,600	36,702.13	36,702.13	37,057.16	37,057.16	37,412.19	37,412.19	37,767.23	37,767.23	38,122.26	38,122.26
50,700	36,753.02	36,753.02	37,108.05	37,108.05	37,463.08	37,463.08	37,818.11	37,818.11	38,173.15	38,173.15
50,800	36,803.91	36,803.91	37,158.94	37,158.94	37,513.97	37,513.97	37,869.00	37,869.00	38,224.03	38,224.03
50,900	36,854.79	36,854.79	37,209.83	37,209.83	37,564.86	37,564.86	37,919.89	37,919.89	38,274.92	38,274.92
51,000	36,905.68	36,905.68	37,260.71	37,260.71	37,615.75	37,615.75	37,970.78	37,970.78	38,325.81	38,325.81
51,100	36,956.57	36,956.57	37,311.60	37,311.60	37,666.63	37,666.63	38,021.67	38,021.67	38,376.70	38,376.70
51,200	37,007.46	37,007.46	37,362.49	37,362.49	37,717.52	37,717.52	38,072.56	38,072.56	38,427.59	38,427.59
51,300	37,058.35	37,058.35	37,413.38	37,413.38	37,768.41	37,768.41	38,123.44	38,123.44	38,478.48	38,478.48
51,400	37,109.24	37,109.24	37,464.27	37,464.27	37,819.30	37,819.30	38,174.33	38,174.33	38,529.36	38,529.36
51,500	37,160.12	37,160.12	37,515.16	37,515.16	37,870.19	37,870.19	38,225.22	38,225.22	38,580.25	38,580.25
51,600	37,211.01	37,211.01	37,566.04	37,566.04	37,921.08	37,921.08	38,276.11	38,276.11	38,631.14	38,631.14
51,700	37,261.90	37,261.90	37,616.93	37,616.93	37,971.96	37,971.96	38,327.00	38,327.00	38,682.03	38,682.03
51,800	37,313.81	37,313.81	37,668.84	37,668.84	38,023.87	38,023.87	38,378.91	38,378.91	38,733.94	38,733.94
51,900	37,365.72	37,365.72	37,720.75	37,720.75	38,075.79	38,075.79	38,430.82	38,430.82	38,785.85	38,785.85
52,000	37,417.63	37,417.63	37,772.67	37,772.67	38,127.70	38,127.70	38,482.73	38,482.73	38,837.76	38,837.76
52,100	37,469.55	37,469.55	37,824.58	37,824.58	38,179.61	38,179.61	38,534.64	38,534.64	38,889.67	38,889.67
52,200	37,521.46	37,521.46	37,876.49	37,876.49	38,231.52	38,231.52	38,586.55	38,586.55	38,941.59	38,941.59
52,300	37,573.37	37,573.37	37,928.40	37,928.40	38,283.43	38,283.43	38,638.46	38,638.46	38,993.50	38,993.50
52,400	37,625.28	37,625.28	37,980.31	37,980.31	38,335.34	38,335.34	38,690.38	38,690.38	39,045.41	39,045.41
52,500	37,677.19	37,677.19	38,032.22	38,032.22	38,387.26	38,387.26	38,742.29	38,742.29	39,097.32	39,097.32
52,600	37,729.10	37,729.10	38,084.14	38,084.14	38,439.17	38,439.17	38,794.20	38,794.20	39,149.23	39,149.23
52,700	37,781.01	37,781.01	38,136.05	38,136.05	38,491.08	38,491.08	38,846.11	38,846.11	39,201.14	39,201.14
52,800	37,832.93	37,832.93	38,187.96	38,187.96	38,542.99	38,542.99	38,898.02	38,898.02	39,253.05	39,253.05
52,900	37,884.84	37,884.84	38,239.87	38,239.87	38,594.90	38,594.90	38,949.93	38,949.93	39,304.97	39,304.97
53,000	37,936.75	37,936.75	38,291.78	38,291.78	38,646.81	38,646.81	39,001.85	39,001.85	39,356.88	39,356.88
53,100	37,988.66	37,988.66	38,343.69	38,343.69	38,698.72	38,698.72	39,053.76	39,053.76	39,408.79	39,408.79
53,200	38,040.57	38,040.57	38,395.60	38,395.60	38,750.64	38,750.64	39,105.67	39,105.67	39,460.70	39,460.70
53,300	38,092.48	38,092.48	38,447.52	38,447.52	38,802.55	38,802.55	39,157.58	39,157.58	39,512.61	39,512.61
53,400	38,144.40	38,144.40	38,499.43	38,499.43	38,854.46	38,854.46	39,209.49	39,209.49	39,564.52	39,564.52
53,500	38,196.31	38,196.31	38,551.34	38,551.34	38,906.37	38,906.37	39,261.40	39,261.40	39,616.44	39,616.44
53,600	38,248.22	38,248.22	38,603.25	38,603.25	38,958.28	38,958.28	39,313.31	39,313.31	39,668.35	39,668.35
53,700	38,300.13	38,300.13	38,655.16	38,655.16	39,010.19	39,010.19	39,365.23	39,365.23	39,720.26	39,720.26
53,800	38,352.04	38,352.04	38,707.07	38,707.07	39,062.11	39,062.11	39,417.14	39,417.14	39,772.17	39,772.17
53,900	38,403.95	38,403.95	38,758.99	38,758.99	39,114.02	39,114.02	39,469.05	39,469.05	39,824.08	39,824.08
54,000	38,455.86	38,455.86	38,810.90	38,810.90	39,165.93	39,165.93	39,520.96	39,520.96	39,875.99	39,875.99
54,100	38,507.78	38,507.78	38,862.81	38,862.81	39,217.84	39,217.84	39,572.87	39,572.87	39,927.90	39,927.90
54,200	38,559.69	38,559.69	38,914.72	38,914.72	39,269.75	39,269.75	39,624.78	39,624.78	39,979.82	39,979.82
54,300	38,611.60	38,611.60	38,966.63	38,966.63	39,321.66	39,321.66	39,676.70	39,676.70	40,031.73	40,031.73
54,400	38,663.51	38,663.51	39,018.54	39,018.54	39,373.57	39,373.57	39,728.61	39,728.61	40,083.64	40,083.64
54,500	38,715.42	38,715.42	39,070.45	39,070.45	39,425.49	39,425.49	39,780.52	39,780.52	40,135.55	40,135.55
54,600	38,767.33	38,767.33	39,122.37	39,122.37	39,477.40	39,477.40	39,832.43	39,832.43	40,187.46	40,187.46
54,700	38,819.25	38,819.25	39,174.28	39,174.28	39,529.31	39,529.31	39,884.34	39,884.34	40,239.37	40,239.37
54,800	38,871.16	38,871.16	39,226.19	39,226.19	39,581.22	39,581.22	39,936.25	39,936.25	40,291.29	40,291.29
54,900	38,923.07	38,923.07	39,278.10	39,278.10	39,633.13	39,633.13	39,988.16	39,988.16	40,343.20	40,343.20
55,000	38,974.98	38,974.98	39,330.01	39,330.01	39,685.04	39,685.04	40,040.08	40,040.08	40,395.11	40,395.11

**Income replacement indemnity or indemnity payable under the Workers' Compensation Act  
for the year 2018 (90 % of weighted net income for 2018)**

Annual gross income	Worker with dependent spouse Number of full age dependents									
	None		1		2		3		4 or more	
	0	1 or more	0	1 or more	0	1 or more	0	1 or more	0	1 or more
55,100	39,026.89	39,026.89	39,381.92	39,381.92	39,736.96	39,736.96	40,091.99	40,091.99	40,447.02	40,447.02
55,200	39,078.80	39,078.80	39,433.84	39,433.84	39,788.87	39,788.87	40,143.90	40,143.90	40,498.93	40,498.93
55,300	39,130.71	39,130.71	39,485.75	39,485.75	39,840.78	39,840.78	40,195.81	40,195.81	40,550.84	40,550.84
55,400	39,182.63	39,182.63	39,537.66	39,537.66	39,892.69	39,892.69	40,247.72	40,247.72	40,602.75	40,602.75
55,500	39,234.54	39,234.54	39,589.57	39,589.57	39,944.60	39,944.60	40,299.63	40,299.63	40,654.67	40,654.67
55,600	39,286.45	39,286.45	39,641.48	39,641.48	39,996.51	39,996.51	40,351.55	40,351.55	40,706.58	40,706.58
55,700	39,338.36	39,338.36	39,693.39	39,693.39	40,048.42	40,048.42	40,403.46	40,403.46	40,758.49	40,758.49
55,800	39,390.27	39,390.27	39,745.30	39,745.30	40,100.34	40,100.34	40,455.37	40,455.37	40,810.40	40,810.40
55,900	39,442.18	39,442.18	39,797.22	39,797.22	40,152.25	40,152.25	40,507.28	40,507.28	40,862.31	40,862.31
56,000	39,498.35	39,498.35	39,853.38	39,853.38	40,208.41	40,208.41	40,563.44	40,563.44	40,918.47	40,918.47
56,100	39,554.51	39,554.51	39,909.54	39,909.54	40,264.57	40,264.57	40,619.61	40,619.61	40,974.64	40,974.64
56,200	39,610.67	39,610.67	39,965.70	39,965.70	40,320.74	40,320.74	40,675.77	40,675.77	41,030.80	41,030.80
56,300	39,666.84	39,666.84	40,021.87	40,021.87	40,376.90	40,376.90	40,731.93	40,731.93	41,086.96	41,086.96
56,400	39,723.00	39,723.00	40,078.03	40,078.03	40,433.06	40,433.06	40,788.09	40,788.09	41,143.13	41,143.13
56,500	39,779.16	39,779.16	40,134.19	40,134.19	40,489.23	40,489.23	40,844.26	40,844.26	41,199.29	41,199.29
56,600	39,835.32	39,835.32	40,190.36	40,190.36	40,545.39	40,545.39	40,900.42	40,900.42	41,255.45	41,255.45
56,700	39,891.49	39,891.49	40,246.52	40,246.52	40,601.55	40,601.55	40,956.58	40,956.58	41,311.61	41,311.61
56,800	39,947.65	39,947.65	40,302.68	40,302.68	40,657.71	40,657.71	41,012.75	41,012.75	41,367.78	41,367.78
56,900	40,003.81	40,003.81	40,358.84	40,358.84	40,713.88	40,713.88	41,068.91	41,068.91	41,423.94	41,423.94
57,000	40,059.98	40,059.98	40,415.01	40,415.01	40,770.04	40,770.04	41,125.07	41,125.07	41,480.10	41,480.10
57,100	40,116.14	40,116.14	40,471.17	40,471.17	40,826.20	40,826.20	41,181.23	41,181.23	41,536.27	41,536.27
57,200	40,172.30	40,172.30	40,527.33	40,527.33	40,882.36	40,882.36	41,237.40	41,237.40	41,592.43	41,592.43
57,300	40,228.46	40,228.46	40,583.50	40,583.50	40,938.53	40,938.53	41,293.56	41,293.56	41,648.59	41,648.59
57,400	40,284.63	40,284.63	40,639.66	40,639.66	40,994.69	40,994.69	41,349.72	41,349.72	41,704.75	41,704.75
57,500	40,340.79	40,340.79	40,695.82	40,695.82	41,050.85	41,050.85	41,405.89	41,405.89	41,760.92	41,760.92
57,600	40,396.95	40,396.95	40,751.98	40,751.98	41,107.02	41,107.02	41,462.05	41,462.05	41,817.08	41,817.08
57,700	40,453.11	40,453.11	40,808.15	40,808.15	41,163.18	41,163.18	41,518.21	41,518.21	41,873.24	41,873.24
57,800	40,509.28	40,509.28	40,864.31	40,864.31	41,219.34	41,219.34	41,574.37	41,574.37	41,929.41	41,929.41
57,900	40,565.44	40,565.44	40,920.47	40,920.47	41,275.50	41,275.50	41,630.54	41,630.54	41,985.57	41,985.57
58,000	40,621.60	40,621.60	40,976.64	40,976.64	41,331.67	41,331.67	41,686.70	41,686.70	42,041.73	42,041.73
58,100	40,677.77	40,677.77	41,032.80	41,032.80	41,387.83	41,387.83	41,742.86	41,742.86	42,097.89	42,097.89
58,200	40,733.93	40,733.93	41,088.96	41,088.96	41,443.99	41,443.99	41,799.02	41,799.02	42,154.06	42,154.06
58,300	40,790.09	40,790.09	41,145.12	41,145.12	41,500.16	41,500.16	41,855.19	41,855.19	42,210.22	42,210.22
58,400	40,846.25	40,846.25	41,201.29	41,201.29	41,556.32	41,556.32	41,911.35	41,911.35	42,266.38	42,266.38
58,500	40,902.42	40,902.42	41,257.45	41,257.45	41,612.48	41,612.48	41,967.51	41,967.51	42,322.55	42,322.55
58,600	40,958.58	40,958.58	41,313.61	41,313.61	41,668.64	41,668.64	42,023.68	42,023.68	42,378.71	42,378.71
58,700	41,014.74	41,014.74	41,369.78	41,369.78	41,724.81	41,724.81	42,079.84	42,079.84	42,434.87	42,434.87
58,800	41,070.91	41,070.91	41,425.94	41,425.94	41,780.97	41,780.97	42,136.00	42,136.00	42,491.03	42,491.03
58,900	41,127.07	41,127.07	41,482.10	41,482.10	41,837.13	41,837.13	42,192.16	42,192.16	42,547.20	42,547.20
59,000	41,183.23	41,183.23	41,538.26	41,538.26	41,893.30	41,893.30	42,248.33	42,248.33	42,603.36	42,603.36
59,100	41,239.39	41,239.39	41,594.43	41,594.43	41,949.46	41,949.46	42,304.49	42,304.49	42,659.52	42,659.52
59,200	41,295.56	41,295.56	41,650.59	41,650.59	42,005.62	42,005.62	42,360.65	42,360.65	42,715.69	42,715.69
59,300	41,351.72	41,351.72	41,706.75	41,706.75	42,061.78	42,061.78	42,416.82	42,416.82	42,771.85	42,771.85
59,400	41,407.88	41,407.88	41,762.91	41,762.91	42,117.95	42,117.95	42,472.98	42,472.98	42,828.01	42,828.01
59,500	41,464.05	41,464.05	41,819.08	41,819.08	42,174.11	42,174.11	42,529.14	42,529.14	42,884.17	42,884.17
59,600	41,520.21	41,520.21	41,875.24	41,875.24	42,230.27	42,230.27	42,585.30	42,585.30	42,940.34	42,940.34
59,700	41,576.37	41,576.37	41,931.40	41,931.40	42,286.44	42,286.44	42,641.47	42,641.47	42,996.50	42,996.50
59,800	41,632.53	41,632.53	41,987.57	41,987.57	42,342.60	42,342.60	42,697.63	42,697.63	43,052.66	43,052.66
59,900	41,688.70	41,688.70	42,043.73	42,043.73	42,398.76	42,398.76	42,753.79	42,753.79	43,108.82	43,108.82
60,000	41,744.86	41,744.86	42,099.89	42,099.89	42,454.92	42,454.92	42,809.96	42,809.96	43,164.99	43,164.99

**Income replacement indemnity or indemnity payable under the Workers' Compensation Act  
for the year 2018 (90 % of weighted net income for 2018)**

**Worker with dependent spouse  
Number of full age dependents**

Annual gross income	None		1		2		3		4 or more	
	Number of minor dependents									
	0	1 or more	0	1 or more	0	1 or more	0	1 or more	0	1 or more
60,100	41,801.02	41,801.02	42,156.05	42,156.05	42,511.09	42,511.09	42,866.12	42,866.12	43,221.15	43,221.15
60,200	41,857.19	41,857.19	42,212.22	42,212.22	42,567.25	42,567.25	42,922.28	42,922.28	43,277.31	43,277.31
60,300	41,913.35	41,913.35	42,268.38	42,268.38	42,623.41	42,623.41	42,978.44	42,978.44	43,333.48	43,333.48
60,400	41,969.51	41,969.51	42,324.54	42,324.54	42,679.58	42,679.58	43,034.61	43,034.61	43,389.64	43,389.64
60,500	42,025.67	42,025.67	42,380.71	42,380.71	42,735.74	42,735.74	43,090.77	43,090.77	43,445.80	43,445.80
60,600	42,081.84	42,081.84	42,436.87	42,436.87	42,791.90	42,791.90	43,146.93	43,146.93	43,501.96	43,501.96
60,700	42,138.00	42,138.00	42,493.03	42,493.03	42,848.06	42,848.06	43,203.10	43,203.10	43,558.13	43,558.13
60,800	42,194.16	42,194.16	42,549.19	42,549.19	42,904.23	42,904.23	43,259.26	43,259.26	43,614.29	43,614.29
60,900	42,250.33	42,250.33	42,605.36	42,605.36	42,960.39	42,960.39	43,315.42	43,315.42	43,670.45	43,670.45
61,000	42,306.49	42,306.49	42,661.52	42,661.52	43,016.55	43,016.55	43,371.58	43,371.58	43,726.62	43,726.62
61,100	42,362.65	42,362.65	42,717.68	42,717.68	43,072.71	43,072.71	43,427.75	43,427.75	43,782.78	43,782.78
61,200	42,418.81	42,418.81	42,773.85	42,773.85	43,128.88	43,128.88	43,483.91	43,483.91	43,838.94	43,838.94
61,300	42,474.98	42,474.98	42,830.01	42,830.01	43,185.04	43,185.04	43,540.07	43,540.07	43,895.10	43,895.10
61,400	42,531.14	42,531.14	42,886.17	42,886.17	43,241.20	43,241.20	43,596.24	43,596.24	43,951.27	43,951.27
61,500	42,587.30	42,587.30	42,942.33	42,942.33	43,297.37	43,297.37	43,652.40	43,652.40	44,007.43	44,007.43
61,600	42,643.46	42,643.46	42,998.50	42,998.50	43,353.53	43,353.53	43,708.56	43,708.56	44,063.59	44,063.59
61,700	42,699.63	42,699.63	43,054.66	43,054.66	43,409.69	43,409.69	43,764.72	43,764.72	44,119.76	44,119.76
61,800	42,755.79	42,755.79	43,110.82	43,110.82	43,465.85	43,465.85	43,820.89	43,820.89	44,175.92	44,175.92
61,900	42,811.95	42,811.95	43,166.99	43,166.99	43,522.02	43,522.02	43,877.05	43,877.05	44,232.08	44,232.08
62,000	42,868.12	42,868.12	43,223.15	43,223.15	43,578.18	43,578.18	43,933.21	43,933.21	44,288.24	44,288.24
62,100	42,924.28	42,924.28	43,279.31	43,279.31	43,634.34	43,634.34	43,989.38	43,989.38	44,344.41	44,344.41
62,200	42,980.44	42,980.44	43,335.47	43,335.47	43,690.51	43,690.51	44,045.54	44,045.54	44,400.57	44,400.57
62,300	43,036.60	43,036.60	43,391.64	43,391.64	43,746.67	43,746.67	44,101.70	44,101.70	44,456.73	44,456.73
62,400	43,092.77	43,092.77	43,447.80	43,447.80	43,802.83	43,802.83	44,157.86	44,157.86	44,512.90	44,512.90
62,500	43,148.93	43,148.93	43,503.96	43,503.96	43,858.99	43,858.99	44,214.03	44,214.03	44,569.06	44,569.06
62,600	43,205.09	43,205.09	43,560.13	43,560.13	43,915.16	43,915.16	44,270.19	44,270.19	44,625.22	44,625.22
62,700	43,261.26	43,261.26	43,616.29	43,616.29	43,971.32	43,971.32	44,326.35	44,326.35	44,681.38	44,681.38
62,800	43,317.42	43,317.42	43,672.45	43,672.45	44,027.48	44,027.48	44,382.51	44,382.51	44,737.55	44,737.55
62,900	43,373.58	43,373.58	43,728.61	43,728.61	44,083.65	44,083.65	44,438.68	44,438.68	44,793.71	44,793.71
63,000	43,429.74	43,429.74	43,784.78	43,784.78	44,139.81	44,139.81	44,494.84	44,494.84	44,849.87	44,849.87
63,100	43,485.91	43,485.91	43,840.94	43,840.94	44,195.97	44,195.97	44,551.00	44,551.00	44,906.04	44,906.04
63,200	43,542.07	43,542.07	43,897.10	43,897.10	44,252.13	44,252.13	44,607.17	44,607.17	44,962.20	44,962.20
63,300	43,598.23	43,598.23	43,953.26	43,953.26	44,308.30	44,308.30	44,663.33	44,663.33	45,018.36	45,018.36
63,400	43,654.40	43,654.40	44,009.43	44,009.43	44,364.46	44,364.46	44,719.49	44,719.49	45,074.52	45,074.52
63,500	43,710.56	43,710.56	44,065.59	44,065.59	44,420.62	44,420.62	44,775.65	44,775.65	45,130.69	45,130.69
63,600	43,766.72	43,766.72	44,121.75	44,121.75	44,476.79	44,476.79	44,831.82	44,831.82	45,186.85	45,186.85
63,700	43,822.88	43,822.88	44,177.92	44,177.92	44,532.95	44,532.95	44,887.98	44,887.98	45,243.01	45,243.01
63,800	43,879.05	43,879.05	44,234.08	44,234.08	44,589.11	44,589.11	44,944.14	44,944.14	45,299.18	45,299.18
63,900	43,935.21	43,935.21	44,290.24	44,290.24	44,645.27	44,645.27	45,000.31	45,000.31	45,355.34	45,355.34
64,000	43,991.37	43,991.37	44,346.40	44,346.40	44,701.44	44,701.44	45,056.47	45,056.47	45,411.50	45,411.50
64,100	44,047.54	44,047.54	44,402.57	44,402.57	44,757.60	44,757.60	45,112.63	45,112.63	45,467.66	45,467.66
64,200	44,103.70	44,103.70	44,458.73	44,458.73	44,813.76	44,813.76	45,168.79	45,168.79	45,523.83	45,523.83
64,300	44,159.86	44,159.86	44,514.89	44,514.89	44,869.93	44,869.93	45,224.96	45,224.96	45,579.99	45,579.99
64,400	44,216.02	44,216.02	44,571.06	44,571.06	44,926.09	44,926.09	45,281.12	45,281.12	45,636.15	45,636.15
64,500	44,272.19	44,272.19	44,627.22	44,627.22	44,982.25	44,982.25	45,337.28	45,337.28	45,692.31	45,692.31
64,600	44,328.35	44,328.35	44,683.38	44,683.38	45,038.41	45,038.41	45,393.45	45,393.45	45,748.48	45,748.48
64,700	44,384.51	44,384.51	44,739.54	44,739.54	45,094.58	45,094.58	45,449.61	45,449.61	45,804.64	45,804.64
64,800	44,440.68	44,440.68	44,795.71	44,795.71	45,150.74	45,150.74	45,505.77	45,505.77	45,860.80	45,860.80
64,900	44,496.84	44,496.84	44,851.87	44,851.87	45,206.90	45,206.90	45,561.93	45,561.93	45,916.97	45,916.97
65,000	44,553.00	44,553.00	44,908.03	44,908.03	45,263.06	45,263.06	45,618.10	45,618.10	45,973.13	45,973.13

**Income replacement indemnity or indemnity payable under the Workers' Compensation Act  
for the year 2018 (90 % of weighted net income for 2018)**

Annual gross income	Worker with dependent spouse Number of full age dependents									
	None		1		2		3		4 or more	
	0	1 or more	0	1 or more	0	1 or more	0	1 or more	0	1 or more
65,100	44,609.16	44,609.16	44,964.20	44,964.20	45,319.23	45,319.23	45,674.26	45,674.26	46,029.29	46,029.29
65,200	44,665.33	44,665.33	45,020.36	45,020.36	45,375.39	45,375.39	45,730.42	45,730.42	46,085.45	46,085.45
65,300	44,721.49	44,721.49	45,076.52	45,076.52	45,431.55	45,431.55	45,786.59	45,786.59	46,141.62	46,141.62
65,400	44,777.65	44,777.65	45,132.68	45,132.68	45,487.72	45,487.72	45,842.75	45,842.75	46,197.78	46,197.78
65,500	44,833.82	44,833.82	45,188.85	45,188.85	45,543.88	45,543.88	45,898.91	45,898.91	46,253.94	46,253.94
65,600	44,889.98	44,889.98	45,245.01	45,245.01	45,600.04	45,600.04	45,955.07	45,955.07	46,310.11	46,310.11
65,700	44,946.14	44,946.14	45,301.17	45,301.17	45,656.20	45,656.20	46,011.24	46,011.24	46,366.27	46,366.27
65,800	45,002.30	45,002.30	45,357.34	45,357.34	45,712.37	45,712.37	46,067.40	46,067.40	46,422.43	46,422.43
65,900	45,058.47	45,058.47	45,413.50	45,413.50	45,768.53	45,768.53	46,123.56	46,123.56	46,478.59	46,478.59
66,000	45,114.63	45,114.63	45,469.66	45,469.66	45,824.69	45,824.69	46,179.73	46,179.73	46,534.76	46,534.76
66,100	45,170.79	45,170.79	45,525.82	45,525.82	45,880.86	45,880.86	46,235.89	46,235.89	46,590.92	46,590.92
66,200	45,226.95	45,226.95	45,581.99	45,581.99	45,937.02	45,937.02	46,292.05	46,292.05	46,647.08	46,647.08
66,300	45,283.12	45,283.12	45,638.15	45,638.15	45,993.18	45,993.18	46,348.21	46,348.21	46,703.25	46,703.25
66,400	45,339.28	45,339.28	45,694.31	45,694.31	46,049.34	46,049.34	46,404.38	46,404.38	46,759.41	46,759.41
66,500	45,395.44	45,395.44	45,750.48	45,750.48	46,105.51	46,105.51	46,460.54	46,460.54	46,815.57	46,815.57
66,600	45,451.61	45,451.61	45,806.64	45,806.64	46,161.67	46,161.67	46,516.70	46,516.70	46,871.73	46,871.73
66,700	45,507.77	45,507.77	45,862.80	45,862.80	46,217.83	46,217.83	46,572.86	46,572.86	46,927.90	46,927.90
66,800	45,563.93	45,563.93	45,918.96	45,918.96	46,274.00	46,274.00	46,629.03	46,629.03	46,984.06	46,984.06
66,900	45,620.09	45,620.09	45,975.13	45,975.13	46,330.16	46,330.16	46,685.19	46,685.19	47,040.22	47,040.22
67,000	45,676.26	45,676.26	46,031.29	46,031.29	46,386.32	46,386.32	46,741.35	46,741.35	47,096.39	47,096.39
67,100	45,732.42	45,732.42	46,087.45	46,087.45	46,442.48	46,442.48	46,797.52	46,797.52	47,152.55	47,152.55
67,200	45,788.58	45,788.58	46,143.62	46,143.62	46,498.65	46,498.65	46,853.68	46,853.68	47,208.71	47,208.71
67,300	45,844.75	45,844.75	46,199.78	46,199.78	46,554.81	46,554.81	46,909.84	46,909.84	47,264.87	47,264.87
67,400	45,900.91	45,900.91	46,255.94	46,255.94	46,610.97	46,610.97	46,966.00	46,966.00	47,321.04	47,321.04
67,500	45,957.07	45,957.07	46,312.10	46,312.10	46,667.14	46,667.14	47,022.17	47,022.17	47,377.20	47,377.20
67,600	46,013.23	46,013.23	46,368.27	46,368.27	46,723.30	46,723.30	47,078.33	47,078.33	47,433.36	47,433.36
67,700	46,069.40	46,069.40	46,424.43	46,424.43	46,779.46	46,779.46	47,134.49	47,134.49	47,489.53	47,489.53
67,800	46,125.56	46,125.56	46,480.59	46,480.59	46,835.62	46,835.62	47,190.66	47,190.66	47,545.69	47,545.69
67,900	46,181.72	46,181.72	46,536.75	46,536.75	46,891.79	46,891.79	47,246.82	47,246.82	47,601.85	47,601.85
68,000	46,237.89	46,237.89	46,592.92	46,592.92	46,947.95	46,947.95	47,302.98	47,302.98	47,658.01	47,658.01
68,100	46,294.05	46,294.05	46,649.08	46,649.08	47,004.11	47,004.11	47,359.14	47,359.14	47,714.18	47,714.18
68,200	46,350.21	46,350.21	46,705.24	46,705.24	47,060.28	47,060.28	47,415.31	47,415.31	47,770.34	47,770.34
68,300	46,406.37	46,406.37	46,761.41	46,761.41	47,116.44	47,116.44	47,471.47	47,471.47	47,826.50	47,826.50
68,400	46,462.54	46,462.54	46,817.57	46,817.57	47,172.60	47,172.60	47,527.63	47,527.63	47,882.66	47,882.66
68,500	46,518.70	46,518.70	46,873.73	46,873.73	47,228.76	47,228.76	47,583.80	47,583.80	47,938.83	47,938.83
68,600	46,574.86	46,574.86	46,929.89	46,929.89	47,284.93	47,284.93	47,639.96	47,639.96	47,994.99	47,994.99
68,700	46,631.03	46,631.03	46,986.06	46,986.06	47,341.09	47,341.09	47,696.12	47,696.12	48,051.15	48,051.15
68,800	46,687.19	46,687.19	47,042.22	47,042.22	47,397.25	47,397.25	47,752.28	47,752.28	48,107.32	48,107.32
68,900	46,743.35	46,743.35	47,098.38	47,098.38	47,453.42	47,453.42	47,808.45	47,808.45	48,163.48	48,163.48
69,000	46,799.51	46,799.51	47,154.55	47,154.55	47,509.58	47,509.58	47,864.61	47,864.61	48,219.64	48,219.64
69,100	46,855.68	46,855.68	47,210.71	47,210.71	47,565.74	47,565.74	47,920.77	47,920.77	48,275.80	48,275.80
69,200	46,911.84	46,911.84	47,266.87	47,266.87	47,621.90	47,621.90	47,976.94	47,976.94	48,331.97	48,331.97
69,300	46,968.00	46,968.00	47,323.03	47,323.03	47,678.07	47,678.07	48,033.10	48,033.10	48,388.13	48,388.13
69,400	47,024.17	47,024.17	47,379.20	47,379.20	47,734.23	47,734.23	48,089.26	48,089.26	48,444.29	48,444.29
69,500	47,080.33	47,080.33	47,435.36	47,435.36	47,790.39	47,790.39	48,145.42	48,145.42	48,500.46	48,500.46
69,600	47,136.49	47,136.49	47,491.52	47,491.52	47,846.55	47,846.55	48,201.59	48,201.59	48,556.62	48,556.62
69,700	47,192.65	47,192.65	47,547.69	47,547.69	47,902.72	47,902.72	48,257.75	48,257.75	48,612.78	48,612.78
69,800	47,248.82	47,248.82	47,603.85	47,603.85	47,958.88	47,958.88	48,313.91	48,313.91	48,668.94	48,668.94
69,900	47,304.98	47,304.98	47,660.01	47,660.01	48,015.04	48,015.04	48,370.08	48,370.08	48,725.11	48,725.11
70,000	47,361.14	47,361.14	47,716.17	47,716.17	48,071.21	48,071.21	48,426.24	48,426.24	48,781.27	48,781.27

**Income replacement indemnity or indemnity payable under the Workers' Compensation Act  
for the year 2018 (90 % of weighted net income for 2018)**

Annual gross income	Worker with dependent spouse Number of full age dependents									
	None		1		2		3		4 or more	
	0	1 or more	0	1 or more	0	1 or more	0	1 or more	0	1 or more
70,100	47,417.30	47,417.30	47,772.34	47,772.34	48,127.37	48,127.37	48,482.40	48,482.40	48,837.43	48,837.43
70,200	47,473.47	47,473.47	47,828.50	47,828.50	48,183.53	48,183.53	48,538.56	48,538.56	48,893.60	48,893.60
70,300	47,529.63	47,529.63	47,884.66	47,884.66	48,239.69	48,239.69	48,594.73	48,594.73	48,949.76	48,949.76
70,400	47,585.79	47,585.79	47,940.83	47,940.83	48,295.86	48,295.86	48,650.89	48,650.89	49,005.92	49,005.92
70,500	47,641.96	47,641.96	47,996.99	47,996.99	48,352.02	48,352.02	48,707.05	48,707.05	49,062.08	49,062.08
70,600	47,698.12	47,698.12	48,053.15	48,053.15	48,408.18	48,408.18	48,763.22	48,763.22	49,118.25	49,118.25
70,700	47,754.28	47,754.28	48,109.31	48,109.31	48,464.35	48,464.35	48,819.38	48,819.38	49,174.41	49,174.41
70,800	47,810.44	47,810.44	48,165.48	48,165.48	48,520.51	48,520.51	48,875.54	48,875.54	49,230.57	49,230.57
70,900	47,866.61	47,866.61	48,221.64	48,221.64	48,576.67	48,576.67	48,931.70	48,931.70	49,286.74	49,286.74
71,000	47,922.77	47,922.77	48,277.80	48,277.80	48,632.83	48,632.83	48,987.87	48,987.87	49,342.90	49,342.90
71,100	47,978.93	47,978.93	48,333.97	48,333.97	48,689.00	48,689.00	49,044.03	49,044.03	49,399.06	49,399.06
71,200	48,035.10	48,035.10	48,390.13	48,390.13	48,745.16	48,745.16	49,100.19	49,100.19	49,455.22	49,455.22
71,300	48,091.26	48,091.26	48,446.29	48,446.29	48,801.32	48,801.32	49,156.35	49,156.35	49,511.39	49,511.39
71,400	48,147.42	48,147.42	48,502.45	48,502.45	48,857.49	48,857.49	49,212.52	49,212.52	49,567.55	49,567.55
71,500	48,203.58	48,203.58	48,558.62	48,558.62	48,913.65	48,913.65	49,268.68	49,268.68	49,623.71	49,623.71
71,600	48,259.75	48,259.75	48,614.78	48,614.78	48,969.81	48,969.81	49,324.84	49,324.84	49,679.88	49,679.88
71,700	48,315.91	48,315.91	48,670.94	48,670.94	49,025.97	49,025.97	49,381.01	49,381.01	49,736.04	49,736.04
71,800	48,372.07	48,372.07	48,727.10	48,727.10	49,082.14	49,082.14	49,437.17	49,437.17	49,792.20	49,792.20
71,900	48,428.24	48,428.24	48,783.27	48,783.27	49,138.30	49,138.30	49,493.33	49,493.33	49,848.36	49,848.36
72,000	48,484.40	48,484.40	48,839.43	48,839.43	49,194.46	49,194.46	49,549.49	49,549.49	49,904.53	49,904.53
72,100	48,540.56	48,540.56	48,895.59	48,895.59	49,250.63	49,250.63	49,605.66	49,605.66	49,960.69	49,960.69
72,200	48,596.72	48,596.72	48,951.76	48,951.76	49,306.79	49,306.79	49,661.82	49,661.82	50,016.85	50,016.85
72,300	48,652.89	48,652.89	49,007.92	49,007.92	49,362.95	49,362.95	49,717.98	49,717.98	50,073.02	50,073.02
72,400	48,709.05	48,709.05	49,064.08	49,064.08	49,419.11	49,419.11	49,774.15	49,774.15	50,129.18	50,129.18
72,500	48,765.21	48,765.21	49,120.24	49,120.24	49,475.28	49,475.28	49,830.31	49,830.31	50,185.34	50,185.34
72,600	48,821.38	48,821.38	49,176.41	49,176.41	49,531.44	49,531.44	49,886.47	49,886.47	50,241.50	50,241.50
72,700	48,877.54	48,877.54	49,232.57	49,232.57	49,587.60	49,587.60	49,942.63	49,942.63	50,297.67	50,297.67
72,800	48,933.70	48,933.70	49,288.73	49,288.73	49,643.77	49,643.77	49,998.80	49,998.80	50,353.83	50,353.83
72,900	48,989.86	48,989.86	49,344.90	49,344.90	49,699.93	49,699.93	50,054.96	50,054.96	50,409.99	50,409.99
73,000	49,046.03	49,046.03	49,401.06	49,401.06	49,756.09	49,756.09	50,111.12	50,111.12	50,466.15	50,466.15
73,100	49,102.19	49,102.19	49,457.22	49,457.22	49,812.25	49,812.25	50,167.29	50,167.29	50,522.32	50,522.32
73,200	49,158.35	49,158.35	49,513.38	49,513.38	49,868.42	49,868.42	50,223.45	50,223.45	50,578.48	50,578.48
73,300	49,214.52	49,214.52	49,569.55	49,569.55	49,924.58	49,924.58	50,279.61	50,279.61	50,634.64	50,634.64
73,400	49,270.68	49,270.68	49,625.71	49,625.71	49,980.74	49,980.74	50,335.77	50,335.77	50,690.81	50,690.81
73,500	49,326.84	49,326.84	49,681.87	49,681.87	50,036.90	50,036.90	50,391.94	50,391.94	50,746.97	50,746.97
73,600	49,383.00	49,383.00	49,738.04	49,738.04	50,093.07	50,093.07	50,448.10	50,448.10	50,803.13	50,803.13
73,700	49,439.17	49,439.17	49,794.20	49,794.20	50,149.23	50,149.23	50,504.26	50,504.26	50,859.29	50,859.29
73,800	49,495.33	49,495.33	49,850.36	49,850.36	50,205.39	50,205.39	50,560.43	50,560.43	50,915.46	50,915.46
73,900	49,551.49	49,551.49	49,906.52	49,906.52	50,261.56	50,261.56	50,616.59	50,616.59	50,971.62	50,971.62
74,000	49,607.66	49,607.66	49,962.69	49,962.69	50,317.72	50,317.72	50,672.75	50,672.75	51,027.78	51,027.78









**Income replacement indemnity or indemnity payable under the Workers' Compensation Act  
for the year 2018 (90 % of weighted net income for 2018)**

Annual gross income	Worker with non-dependent spouse Number of full age dependents									
	None		1		2		3		4 or more	
	0	1 or more	0	1 or more	0	1 or more	0	1 or more	0	1 or more
20,100	15,725.00	15,725.00	16,080.03	16,080.03	16,292.07	16,292.07	16,292.07	16,292.07	16,292.07	16,292.07
20,200	15,783.62	15,783.62	16,138.65	16,138.65	16,365.09	16,365.09	16,365.09	16,365.09	16,365.09	16,365.09
20,300	15,842.24	15,842.24	16,197.27	16,197.27	16,438.11	16,438.11	16,438.11	16,438.11	16,438.11	16,438.11
20,400	15,900.86	15,900.86	16,255.90	16,255.90	16,511.14	16,511.14	16,511.14	16,511.14	16,511.14	16,511.14
20,500	15,959.48	15,959.48	16,314.52	16,314.52	16,584.16	16,584.16	16,584.16	16,584.16	16,584.16	16,584.16
20,600	16,018.11	16,018.11	16,373.14	16,373.14	16,657.18	16,657.18	16,657.18	16,657.18	16,657.18	16,657.18
20,700	16,076.73	16,076.73	16,431.76	16,431.76	16,730.20	16,730.20	16,730.20	16,730.20	16,730.20	16,730.20
20,800	16,135.35	16,135.35	16,490.38	16,490.38	16,803.22	16,803.22	16,803.22	16,803.22	16,803.22	16,803.22
20,900	16,193.97	16,193.97	16,549.00	16,549.00	16,876.24	16,876.24	16,876.24	16,876.24	16,876.24	16,876.24
21,000	16,252.59	16,252.59	16,607.62	16,607.62	16,949.26	16,949.26	16,949.26	16,949.26	16,949.26	16,949.26
21,100	16,311.21	16,311.21	16,666.24	16,666.24	17,021.28	17,021.28	17,022.28	17,022.28	17,022.28	17,022.28
21,200	16,369.83	16,369.83	16,724.87	16,724.87	17,079.90	17,079.90	17,095.31	17,095.31	17,095.31	17,095.31
21,300	16,428.46	16,428.46	16,783.49	16,783.49	17,138.52	17,138.52	17,168.33	17,168.33	17,168.33	17,168.33
21,400	16,487.08	16,487.08	16,842.11	16,842.11	17,197.14	17,197.14	17,241.35	17,241.35	17,241.35	17,241.35
21,500	16,545.70	16,545.70	16,900.73	16,900.73	17,255.76	17,255.76	17,314.37	17,314.37	17,314.37	17,314.37
21,600	16,604.32	16,604.32	16,959.35	16,959.35	17,314.38	17,314.38	17,387.39	17,387.39	17,387.39	17,387.39
21,700	16,662.94	16,662.94	17,017.97	17,017.97	17,373.00	17,373.00	17,460.41	17,460.41	17,460.41	17,460.41
21,800	16,721.56	16,721.56	17,076.59	17,076.59	17,431.63	17,431.63	17,533.43	17,533.43	17,533.43	17,533.43
21,900	16,780.18	16,780.18	17,135.22	17,135.22	17,490.25	17,490.25	17,606.46	17,606.46	17,606.46	17,606.46
22,000	16,838.80	16,838.80	17,193.84	17,193.84	17,548.87	17,548.87	17,679.48	17,679.48	17,679.48	17,679.48
22,100	16,897.43	16,897.43	17,252.46	17,252.46	17,607.49	17,607.49	17,752.50	17,752.50	17,752.50	17,752.50
22,200	16,956.05	16,956.05	17,311.08	17,311.08	17,666.11	17,666.11	17,825.52	17,825.52	17,825.52	17,825.52
22,300	17,014.67	17,014.67	17,369.70	17,369.70	17,724.73	17,724.73	17,898.54	17,898.54	17,898.54	17,898.54
22,400	17,073.29	17,073.29	17,428.32	17,428.32	17,783.35	17,783.35	17,971.56	17,971.56	17,971.56	17,971.56
22,500	17,131.91	17,131.91	17,486.94	17,486.94	17,841.98	17,841.98	18,044.58	18,044.58	18,044.58	18,044.58
22,600	17,190.53	17,190.53	17,545.56	17,545.56	17,900.60	17,900.60	18,117.60	18,117.60	18,117.60	18,117.60
22,700	17,249.15	17,249.15	17,604.19	17,604.19	17,959.22	17,959.22	18,190.63	18,190.63	18,190.63	18,190.63
22,800	17,307.78	17,307.78	17,662.81	17,662.81	18,017.84	18,017.84	18,263.65	18,263.65	18,263.65	18,263.65
22,900	17,366.40	17,366.40	17,721.43	17,721.43	18,076.46	18,076.46	18,336.67	18,336.67	18,336.67	18,336.67
23,000	17,425.02	17,425.02	17,780.05	17,780.05	18,135.08	18,135.08	18,409.69	18,409.69	18,409.69	18,409.69
23,100	17,483.64	17,483.64	17,838.67	17,838.67	18,193.70	18,193.70	18,482.71	18,482.71	18,482.71	18,482.71
23,200	17,542.26	17,542.26	17,897.29	17,897.29	18,252.32	18,252.32	18,555.73	18,555.73	18,555.73	18,555.73
23,300	17,600.88	17,600.88	17,955.91	17,955.91	18,310.95	18,310.95	18,628.75	18,628.75	18,628.75	18,628.75
23,400	17,659.50	17,659.50	18,014.54	18,014.54	18,369.57	18,369.57	18,701.78	18,701.78	18,701.78	18,701.78
23,500	17,718.12	17,718.12	18,073.16	18,073.16	18,428.19	18,428.19	18,774.80	18,774.80	18,774.80	18,774.80
23,600	17,776.75	17,776.75	18,131.78	18,131.78	18,486.81	18,486.81	18,841.84	18,841.84	18,847.82	18,847.82
23,700	17,835.37	17,835.37	18,190.40	18,190.40	18,545.43	18,545.43	18,900.46	18,900.46	18,920.84	18,920.84
23,800	17,893.99	17,893.99	18,249.02	18,249.02	18,604.05	18,604.05	18,959.08	18,959.08	18,993.86	18,993.86
23,900	17,952.61	17,952.61	18,307.64	18,307.64	18,662.67	18,662.67	19,017.71	19,017.71	19,066.88	19,066.88
24,000	18,011.23	18,011.23	18,366.26	18,366.26	18,721.29	18,721.29	19,076.33	19,076.33	19,139.90	19,139.90
24,100	18,069.85	18,069.85	18,424.88	18,424.88	18,779.92	18,779.92	19,134.95	19,134.95	19,212.92	19,212.92
24,200	18,128.47	18,128.47	18,483.51	18,483.51	18,838.54	18,838.54	19,193.57	19,193.57	19,285.95	19,285.95
24,300	18,187.09	18,187.09	18,542.13	18,542.13	18,897.16	18,897.16	19,252.19	19,252.19	19,358.97	19,358.97
24,400	18,245.72	18,245.72	18,600.75	18,600.75	18,955.78	18,955.78	19,310.81	19,310.81	19,431.99	19,431.99
24,500	18,304.34	18,304.34	18,659.37	18,659.37	19,014.40	19,014.40	19,369.43	19,369.43	19,505.01	19,505.01
24,600	18,362.96	18,362.96	18,717.99	18,717.99	19,073.02	19,073.02	19,428.05	19,428.05	19,578.03	19,578.03
24,700	18,421.58	18,421.58	18,776.61	18,776.61	19,131.64	19,131.64	19,486.68	19,486.68	19,651.05	19,651.05
24,800	18,480.20	18,480.20	18,835.23	18,835.23	19,190.27	19,190.27	19,545.30	19,545.30	19,724.07	19,724.07
24,900	18,538.82	18,538.82	18,893.85	18,893.85	19,248.89	19,248.89	19,603.92	19,603.92	19,797.09	19,797.09
25,000	18,597.44	18,597.44	18,952.48	18,952.48	19,307.51	19,307.51	19,662.54	19,662.54	19,870.12	19,870.12

**Income replacement indemnity or indemnity payable under the Workers' Compensation Act  
for the year 2018 (90 % of weighted net income for 2018)**

Annual gross income	Worker with non-dependent spouse Number of full age dependents									
	None		1		2		3		4 or more	
	0	1 or more	0	1 or more	0	1 or more	0	1 or more	0	1 or more
25,100	18,656.07	18,656.07	19,011.10	19,011.10	19,366.13	19,366.13	19,721.16	19,721.16	19,943.14	19,943.14
25,200	18,714.69	18,714.69	19,069.72	19,069.72	19,424.75	19,424.75	19,779.78	19,779.78	20,016.16	20,016.16
25,300	18,773.31	18,773.31	19,128.34	19,128.34	19,483.37	19,483.37	19,838.40	19,838.40	20,089.18	20,089.18
25,400	18,831.93	18,831.93	19,186.96	19,186.96	19,541.99	19,541.99	19,897.03	19,897.03	20,162.20	20,162.20
25,500	18,890.55	18,890.55	19,245.58	19,245.58	19,600.61	19,600.61	19,955.65	19,955.65	20,235.22	20,235.22
25,600	18,949.17	18,949.17	19,304.20	19,304.20	19,659.24	19,659.24	20,014.27	20,014.27	20,308.24	20,308.24
25,700	19,007.79	19,007.79	19,362.83	19,362.83	19,717.86	19,717.86	20,072.89	20,072.89	20,381.27	20,381.27
25,800	19,066.41	19,066.41	19,421.45	19,421.45	19,776.48	19,776.48	20,131.51	20,131.51	20,454.29	20,454.29
25,900	19,125.04	19,125.04	19,480.07	19,480.07	19,835.10	19,835.10	20,190.13	20,190.13	20,527.31	20,527.31
26,000	19,183.66	19,183.66	19,538.69	19,538.69	19,893.72	19,893.72	20,248.75	20,248.75	20,600.33	20,600.33
26,100	19,242.28	19,242.28	19,597.31	19,597.31	19,952.34	19,952.34	20,307.37	20,307.37	20,662.41	20,662.41
26,200	19,300.90	19,300.90	19,655.93	19,655.93	20,010.96	20,010.96	20,366.00	20,366.00	20,721.03	20,721.03
26,300	19,359.52	19,359.52	19,714.55	19,714.55	20,069.59	20,069.59	20,424.62	20,424.62	20,779.65	20,779.65
26,400	19,418.14	19,418.14	19,773.17	19,773.17	20,128.21	20,128.21	20,483.24	20,483.24	20,838.27	20,838.27
26,500	19,476.76	19,476.76	19,831.80	19,831.80	20,186.83	20,186.83	20,541.86	20,541.86	20,896.89	20,896.89
26,600	19,535.39	19,535.39	19,890.42	19,890.42	20,245.45	20,245.45	20,600.48	20,600.48	20,955.51	20,955.51
26,700	19,594.01	19,594.01	19,949.04	19,949.04	20,304.07	20,304.07	20,659.10	20,659.10	21,014.13	21,014.13
26,800	19,652.63	19,652.63	20,007.66	20,007.66	20,362.69	20,362.69	20,717.72	20,717.72	21,072.76	21,072.76
26,900	19,711.25	19,711.25	20,066.28	20,066.28	20,421.31	20,421.31	20,776.35	20,776.35	21,131.38	21,131.38
27,000	19,769.87	19,769.87	20,124.90	20,124.90	20,479.93	20,479.93	20,834.97	20,834.97	21,190.00	21,190.00
27,100	19,828.49	19,828.49	20,183.52	20,183.52	20,538.56	20,538.56	20,893.59	20,893.59	21,248.62	21,248.62
27,200	19,887.11	19,887.11	20,242.15	20,242.15	20,597.18	20,597.18	20,952.21	20,952.21	21,307.24	21,307.24
27,300	19,945.73	19,945.73	20,300.77	20,300.77	20,655.80	20,655.80	21,010.83	21,010.83	21,365.86	21,365.86
27,400	20,004.36	20,004.36	20,359.39	20,359.39	20,714.42	20,714.42	21,069.45	21,069.45	21,424.48	21,424.48
27,500	20,062.98	20,062.98	20,418.01	20,418.01	20,773.04	20,773.04	21,128.07	21,128.07	21,483.11	21,483.11
27,600	20,121.60	20,121.60	20,476.63	20,476.63	20,831.66	20,831.66	21,186.69	21,186.69	21,541.73	21,541.73
27,700	20,180.22	20,180.22	20,535.25	20,535.25	20,890.28	20,890.28	21,245.32	21,245.32	21,600.35	21,600.35
27,800	20,238.84	20,238.84	20,593.87	20,593.87	20,948.91	20,948.91	21,303.94	21,303.94	21,658.97	21,658.97
27,900	20,297.46	20,297.46	20,652.49	20,652.49	21,007.53	21,007.53	21,362.56	21,362.56	21,717.59	21,717.59
28,000	20,356.08	20,356.08	20,711.12	20,711.12	21,066.15	21,066.15	21,421.18	21,421.18	21,776.21	21,776.21
28,100	20,414.71	20,414.71	20,769.74	20,769.74	21,124.77	21,124.77	21,479.80	21,479.80	21,834.83	21,834.83
28,200	20,473.33	20,473.33	20,828.36	20,828.36	21,183.39	21,183.39	21,538.42	21,538.42	21,893.45	21,893.45
28,300	20,531.95	20,531.95	20,886.98	20,886.98	21,242.01	21,242.01	21,597.04	21,597.04	21,952.08	21,952.08
28,400	20,590.57	20,590.57	20,945.60	20,945.60	21,300.63	21,300.63	21,655.67	21,655.67	22,010.70	22,010.70
28,500	20,649.19	20,649.19	21,004.22	21,004.22	21,359.25	21,359.25	21,714.29	21,714.29	22,069.32	22,069.32
28,600	20,707.81	20,707.81	21,062.84	21,062.84	21,417.88	21,417.88	21,772.91	21,772.91	22,127.94	22,127.94
28,700	20,766.43	20,766.43	21,121.47	21,121.47	21,476.50	21,476.50	21,831.53	21,831.53	22,186.56	22,186.56
28,800	20,825.05	20,825.05	21,180.09	21,180.09	21,535.12	21,535.12	21,890.15	21,890.15	22,245.18	22,245.18
28,900	20,883.68	20,883.68	21,238.71	21,238.71	21,593.74	21,593.74	21,948.77	21,948.77	22,303.80	22,303.80
29,000	20,942.30	20,942.30	21,297.33	21,297.33	21,652.36	21,652.36	22,007.39	22,007.39	22,362.43	22,362.43
29,100	21,000.92	21,000.92	21,355.95	21,355.95	21,710.98	21,710.98	22,066.01	22,066.01	22,421.05	22,421.05
29,200	21,059.54	21,059.54	21,414.57	21,414.57	21,769.60	21,769.60	22,124.64	22,124.64	22,479.67	22,479.67
29,300	21,118.16	21,118.16	21,473.19	21,473.19	21,828.23	21,828.23	22,183.26	22,183.26	22,538.29	22,538.29
29,400	21,176.78	21,176.78	21,531.81	21,531.81	21,886.85	21,886.85	22,241.88	22,241.88	22,596.91	22,596.91
29,500	21,235.40	21,235.40	21,590.44	21,590.44	21,945.47	21,945.47	22,300.50	22,300.50	22,655.53	22,655.53
29,600	21,294.03	21,294.03	21,649.06	21,649.06	22,004.09	22,004.09	22,359.12	22,359.12	22,714.15	22,714.15
29,700	21,352.65	21,352.65	21,707.68	21,707.68	22,062.71	22,062.71	22,417.74	22,417.74	22,772.77	22,772.77
29,800	21,411.27	21,411.27	21,766.30	21,766.30	22,121.33	22,121.33	22,476.36	22,476.36	22,831.40	22,831.40
29,900	21,469.89	21,469.89	21,824.92	21,824.92	22,179.95	22,179.95	22,534.99	22,534.99	22,890.02	22,890.02
30,000	21,528.51	21,528.51	21,883.54	21,883.54	22,238.57	22,238.57	22,593.61	22,593.61	22,948.64	22,948.64

**Income replacement indemnity or indemnity payable under the Workers' Compensation Act  
for the year 2018 (90 % of weighted net income for 2018)**

Annual gross income	Worker with non-dependent spouse Number of full age dependents									
	None		1		2		3		4 or more	
	0	1 or more	0	1 or more	0	1 or more	0	1 or more	0	1 or more
30,100	21,587.13	21,587.13	21,942.16	21,942.16	22,297.20	22,297.20	22,652.23	22,652.23	23,007.26	23,007.26
30,200	21,645.75	21,645.75	22,000.79	22,000.79	22,355.82	22,355.82	22,710.85	22,710.85	23,065.88	23,065.88
30,300	21,704.37	21,704.37	22,059.41	22,059.41	22,414.44	22,414.44	22,769.47	22,769.47	23,124.50	23,124.50
30,400	21,763.00	21,763.00	22,118.03	22,118.03	22,473.06	22,473.06	22,828.09	22,828.09	23,183.12	23,183.12
30,500	21,821.62	21,821.62	22,176.65	22,176.65	22,531.68	22,531.68	22,886.71	22,886.71	23,241.75	23,241.75
30,600	21,880.24	21,880.24	22,235.27	22,235.27	22,590.30	22,590.30	22,945.33	22,945.33	23,300.37	23,300.37
30,700	21,938.86	21,938.86	22,293.89	22,293.89	22,648.92	22,648.92	23,003.96	23,003.96	23,358.99	23,358.99
30,800	21,997.48	21,997.48	22,352.51	22,352.51	22,707.55	22,707.55	23,062.58	23,062.58	23,417.61	23,417.61
30,900	22,056.10	22,056.10	22,411.13	22,411.13	22,766.17	22,766.17	23,121.20	23,121.20	23,476.23	23,476.23
31,000	22,114.72	22,114.72	22,469.76	22,469.76	22,824.79	22,824.79	23,179.82	23,179.82	23,534.85	23,534.85
31,100	22,173.35	22,173.35	22,528.38	22,528.38	22,883.41	22,883.41	23,238.44	23,238.44	23,593.47	23,593.47
31,200	22,231.97	22,231.97	22,587.00	22,587.00	22,942.03	22,942.03	23,297.06	23,297.06	23,652.09	23,652.09
31,300	22,290.59	22,290.59	22,645.62	22,645.62	23,000.65	23,000.65	23,355.68	23,355.68	23,710.72	23,710.72
31,400	22,349.21	22,349.21	22,704.24	22,704.24	23,059.27	23,059.27	23,414.31	23,414.31	23,769.34	23,769.34
31,500	22,407.83	22,407.83	22,762.86	22,762.86	23,117.89	23,117.89	23,472.93	23,472.93	23,827.96	23,827.96
31,600	22,466.45	22,466.45	22,821.48	22,821.48	23,176.52	23,176.52	23,531.55	23,531.55	23,886.58	23,886.58
31,700	22,525.07	22,525.07	22,880.11	22,880.11	23,235.14	23,235.14	23,590.17	23,590.17	23,945.20	23,945.20
31,800	22,583.69	22,583.69	22,938.73	22,938.73	23,293.76	23,293.76	23,648.79	23,648.79	24,003.82	24,003.82
31,900	22,642.32	22,642.32	22,997.35	22,997.35	23,352.38	23,352.38	23,707.41	23,707.41	24,062.44	24,062.44
32,000	22,700.94	22,700.94	23,055.97	23,055.97	23,411.00	23,411.00	23,766.03	23,766.03	24,121.07	24,121.07
32,100	22,759.56	22,759.56	23,114.59	23,114.59	23,469.62	23,469.62	23,824.65	23,824.65	24,179.69	24,179.69
32,200	22,818.18	22,818.18	23,173.21	23,173.21	23,528.24	23,528.24	23,883.28	23,883.28	24,238.31	24,238.31
32,300	22,876.80	22,876.80	23,231.83	23,231.83	23,586.87	23,586.87	23,941.90	23,941.90	24,296.93	24,296.93
32,400	22,935.42	22,935.42	23,290.45	23,290.45	23,645.49	23,645.49	24,000.52	24,000.52	24,355.55	24,355.55
32,500	22,994.04	22,994.04	23,349.08	23,349.08	23,704.11	23,704.11	24,059.14	24,059.14	24,414.17	24,414.17
32,600	23,052.67	23,052.67	23,407.70	23,407.70	23,762.73	23,762.73	24,117.76	24,117.76	24,472.79	24,472.79
32,700	23,111.29	23,111.29	23,466.32	23,466.32	23,821.35	23,821.35	24,176.38	24,176.38	24,531.41	24,531.41
32,800	23,169.91	23,169.91	23,524.94	23,524.94	23,879.97	23,879.97	24,235.00	24,235.00	24,590.04	24,590.04
32,900	23,228.53	23,228.53	23,583.56	23,583.56	23,938.59	23,938.59	24,293.63	24,293.63	24,648.66	24,648.66
33,000	23,287.15	23,287.15	23,642.18	23,642.18	23,997.21	23,997.21	24,352.25	24,352.25	24,707.28	24,707.28
33,100	23,345.77	23,345.77	23,700.80	23,700.80	24,055.84	24,055.84	24,410.87	24,410.87	24,765.90	24,765.90
33,200	23,404.39	23,404.39	23,759.43	23,759.43	24,114.46	24,114.46	24,469.49	24,469.49	24,824.52	24,824.52
33,300	23,463.01	23,463.01	23,818.05	23,818.05	24,173.08	24,173.08	24,528.11	24,528.11	24,883.14	24,883.14
33,400	23,521.64	23,521.64	23,876.67	23,876.67	24,231.70	24,231.70	24,586.73	24,586.73	24,941.76	24,941.76
33,500	23,580.26	23,580.26	23,935.29	23,935.29	24,290.32	24,290.32	24,645.35	24,645.35	25,000.39	25,000.39
33,600	23,638.88	23,638.88	23,993.91	23,993.91	24,348.94	24,348.94	24,703.97	24,703.97	25,059.01	25,059.01
33,700	23,697.50	23,697.50	24,052.53	24,052.53	24,407.56	24,407.56	24,762.60	24,762.60	25,117.63	25,117.63
33,800	23,756.12	23,756.12	24,111.15	24,111.15	24,466.19	24,466.19	24,821.22	24,821.22	25,176.25	25,176.25
33,900	23,814.74	23,814.74	24,169.77	24,169.77	24,524.81	24,524.81	24,879.84	24,879.84	25,234.87	25,234.87
34,000	23,873.36	23,873.36	24,228.40	24,228.40	24,583.43	24,583.43	24,938.46	24,938.46	25,293.49	25,293.49
34,100	23,931.99	23,931.99	24,287.02	24,287.02	24,642.05	24,642.05	24,997.08	24,997.08	25,352.11	25,352.11
34,200	23,990.61	23,990.61	24,345.64	24,345.64	24,700.67	24,700.67	25,055.70	25,055.70	25,410.73	25,410.73
34,300	24,049.23	24,049.23	24,404.26	24,404.26	24,759.29	24,759.29	25,114.32	25,114.32	25,469.36	25,469.36
34,400	24,107.85	24,107.85	24,462.88	24,462.88	24,817.91	24,817.91	25,172.95	25,172.95	25,527.98	25,527.98
34,500	24,166.47	24,166.47	24,521.50	24,521.50	24,876.53	24,876.53	25,231.57	25,231.57	25,586.60	25,586.60
34,600	24,225.09	24,225.09	24,580.12	24,580.12	24,935.16	24,935.16	25,290.19	25,290.19	25,645.22	25,645.22
34,700	24,283.71	24,283.71	24,638.75	24,638.75	24,993.78	24,993.78	25,348.81	25,348.81	25,703.84	25,703.84
34,800	24,342.33	24,342.33	24,697.37	24,697.37	25,052.40	25,052.40	25,407.43	25,407.43	25,762.46	25,762.46
34,900	24,400.96	24,400.96	24,755.99	24,755.99	25,111.02	25,111.02	25,466.05	25,466.05	25,821.08	25,821.08
35,000	24,459.58	24,459.58	24,814.61	24,814.61	25,169.64	25,169.64	25,524.67	25,524.67	25,879.71	25,879.71

**Income replacement indemnity or indemnity payable under the Workers' Compensation Act  
for the year 2018 (90 % of weighted net income for 2018)**

Annual gross income	Worker with non-dependent spouse Number of full age dependents									
	None		1		2		3		4 or more	
	0	1 or more	0	1 or more	0	1 or more	0	1 or more	0	1 or more
35,100	24,518.20	24,518.20	24,873.23	24,873.23	25,228.26	25,228.26	25,583.29	25,583.29	25,938.33	25,938.33
35,200	24,576.82	24,576.82	24,931.85	24,931.85	25,286.88	25,286.88	25,641.92	25,641.92	25,996.95	25,996.95
35,300	24,635.44	24,635.44	24,990.47	24,990.47	25,345.51	25,345.51	25,700.54	25,700.54	26,055.57	26,055.57
35,400	24,694.06	24,694.06	25,049.09	25,049.09	25,404.13	25,404.13	25,759.16	25,759.16	26,114.19	26,114.19
35,500	24,752.68	24,752.68	25,107.72	25,107.72	25,462.75	25,462.75	25,817.78	25,817.78	26,172.81	26,172.81
35,600	24,811.31	24,811.31	25,166.34	25,166.34	25,521.37	25,521.37	25,876.40	25,876.40	26,231.43	26,231.43
35,700	24,869.93	24,869.93	25,224.96	25,224.96	25,579.99	25,579.99	25,935.02	25,935.02	26,290.05	26,290.05
35,800	24,928.55	24,928.55	25,283.58	25,283.58	25,638.61	25,638.61	25,993.64	25,993.64	26,348.68	26,348.68
35,900	24,987.17	24,987.17	25,342.20	25,342.20	25,697.23	25,697.23	26,052.27	26,052.27	26,407.30	26,407.30
36,000	25,045.79	25,045.79	25,400.82	25,400.82	25,755.85	25,755.85	26,110.89	26,110.89	26,465.92	26,465.92
36,100	25,104.41	25,104.41	25,459.44	25,459.44	25,814.48	25,814.48	26,169.51	26,169.51	26,524.54	26,524.54
36,200	25,163.03	25,163.03	25,518.07	25,518.07	25,873.10	25,873.10	26,228.13	26,228.13	26,583.16	26,583.16
36,300	25,221.65	25,221.65	25,576.69	25,576.69	25,931.72	25,931.72	26,286.75	26,286.75	26,641.78	26,641.78
36,400	25,280.28	25,280.28	25,635.31	25,635.31	25,990.34	25,990.34	26,345.37	26,345.37	26,700.40	26,700.40
36,500	25,338.90	25,338.90	25,693.93	25,693.93	26,048.96	26,048.96	26,403.99	26,403.99	26,759.03	26,759.03
36,600	25,397.52	25,397.52	25,752.55	25,752.55	26,107.58	26,107.58	26,462.61	26,462.61	26,817.65	26,817.65
36,700	25,456.14	25,456.14	25,811.17	25,811.17	26,166.20	26,166.20	26,521.24	26,521.24	26,876.27	26,876.27
36,800	25,514.76	25,514.76	25,869.79	25,869.79	26,224.83	26,224.83	26,579.86	26,579.86	26,934.89	26,934.89
36,900	25,573.38	25,573.38	25,928.41	25,928.41	26,283.45	26,283.45	26,638.48	26,638.48	26,993.51	26,993.51
37,000	25,632.00	25,632.00	25,987.04	25,987.04	26,342.07	26,342.07	26,697.10	26,697.10	27,052.13	27,052.13
37,100	25,690.63	25,690.63	26,045.66	26,045.66	26,400.69	26,400.69	26,755.72	26,755.72	27,110.75	27,110.75
37,200	25,749.25	25,749.25	26,104.28	26,104.28	26,459.31	26,459.31	26,814.34	26,814.34	27,169.37	27,169.37
37,300	25,807.87	25,807.87	26,162.90	26,162.90	26,517.93	26,517.93	26,872.96	26,872.96	27,228.00	27,228.00
37,400	25,866.49	25,866.49	26,221.52	26,221.52	26,576.55	26,576.55	26,931.59	26,931.59	27,286.62	27,286.62
37,500	25,925.11	25,925.11	26,280.14	26,280.14	26,635.17	26,635.17	26,990.21	26,990.21	27,345.24	27,345.24
37,600	25,983.73	25,983.73	26,338.76	26,338.76	26,693.80	26,693.80	27,048.83	27,048.83	27,403.86	27,403.86
37,700	26,042.35	26,042.35	26,397.39	26,397.39	26,752.42	26,752.42	27,107.45	27,107.45	27,462.48	27,462.48
37,800	26,100.97	26,100.97	26,456.01	26,456.01	26,811.04	26,811.04	27,166.07	27,166.07	27,521.10	27,521.10
37,900	26,159.60	26,159.60	26,514.63	26,514.63	26,869.66	26,869.66	27,224.69	27,224.69	27,579.72	27,579.72
38,000	26,218.22	26,218.22	26,573.25	26,573.25	26,928.28	26,928.28	27,283.31	27,283.31	27,638.35	27,638.35
38,100	26,276.84	26,276.84	26,631.87	26,631.87	26,986.90	26,986.90	27,341.93	27,341.93	27,696.97	27,696.97
38,200	26,335.46	26,335.46	26,690.49	26,690.49	27,045.52	27,045.52	27,400.56	27,400.56	27,755.59	27,755.59
38,300	26,394.08	26,394.08	26,749.11	26,749.11	27,104.15	27,104.15	27,459.18	27,459.18	27,814.21	27,814.21
38,400	26,452.70	26,452.70	26,807.73	26,807.73	27,162.77	27,162.77	27,517.80	27,517.80	27,872.83	27,872.83
38,500	26,511.32	26,511.32	26,866.36	26,866.36	27,221.39	27,221.39	27,576.42	27,576.42	27,931.45	27,931.45
38,600	26,569.95	26,569.95	26,924.98	26,924.98	27,280.01	27,280.01	27,635.04	27,635.04	27,990.07	27,990.07
38,700	26,628.57	26,628.57	26,983.60	26,983.60	27,338.63	27,338.63	27,693.66	27,693.66	28,048.69	28,048.69
38,800	26,687.19	26,687.19	27,042.22	27,042.22	27,397.25	27,397.25	27,752.28	27,752.28	28,107.32	28,107.32
38,900	26,745.81	26,745.81	27,100.84	27,100.84	27,455.87	27,455.87	27,810.91	27,810.91	28,165.94	28,165.94
39,000	26,804.43	26,804.43	27,159.46	27,159.46	27,514.49	27,514.49	27,869.53	27,869.53	28,224.56	28,224.56
39,100	26,863.05	26,863.05	27,218.08	27,218.08	27,573.12	27,573.12	27,928.15	27,928.15	28,283.18	28,283.18
39,200	26,921.67	26,921.67	27,276.71	27,276.71	27,631.74	27,631.74	27,986.77	27,986.77	28,341.80	28,341.80
39,300	26,980.29	26,980.29	27,335.33	27,335.33	27,690.36	27,690.36	28,045.39	28,045.39	28,400.42	28,400.42
39,400	27,038.92	27,038.92	27,393.95	27,393.95	27,748.98	27,748.98	28,104.01	28,104.01	28,459.04	28,459.04
39,500	27,097.54	27,097.54	27,452.57	27,452.57	27,807.60	27,807.60	28,162.63	28,162.63	28,517.67	28,517.67
39,600	27,156.16	27,156.16	27,511.19	27,511.19	27,866.22	27,866.22	28,221.25	28,221.25	28,576.29	28,576.29
39,700	27,214.78	27,214.78	27,569.81	27,569.81	27,924.84	27,924.84	28,279.88	28,279.88	28,634.91	28,634.91
39,800	27,273.40	27,273.40	27,628.43	27,628.43	27,983.47	27,983.47	28,338.50	28,338.50	28,693.53	28,693.53
39,900	27,332.02	27,332.02	27,687.05	27,687.05	28,042.09	28,042.09	28,397.12	28,397.12	28,752.15	28,752.15
40,000	27,390.64	27,390.64	27,745.68	27,745.68	28,100.71	28,100.71	28,455.74	28,455.74	28,810.77	28,810.77

**Income replacement indemnity or indemnity payable under the Workers' Compensation Act  
for the year 2018 (90 % of weighted net income for 2018)**

Annual gross income	Worker with non-dependent spouse Number of full age dependents									
	None		1		2		3		4 or more	
	0	1 or more	0	1 or more	0	1 or more	0	1 or more	0	1 or more
40,100	27,449.27	27,449.27	27,804.30	27,804.30	28,159.33	28,159.33	28,514.36	28,514.36	28,869.39	28,869.39
40,200	27,507.89	27,507.89	27,862.92	27,862.92	28,217.95	28,217.95	28,572.98	28,572.98	28,928.01	28,928.01
40,300	27,566.51	27,566.51	27,921.54	27,921.54	28,276.57	28,276.57	28,631.60	28,631.60	28,986.64	28,986.64
40,400	27,625.13	27,625.13	27,980.16	27,980.16	28,335.19	28,335.19	28,690.23	28,690.23	29,045.26	29,045.26
40,500	27,683.75	27,683.75	28,038.78	28,038.78	28,393.81	28,393.81	28,748.85	28,748.85	29,103.88	29,103.88
40,600	27,742.37	27,742.37	28,097.40	28,097.40	28,452.44	28,452.44	28,807.47	28,807.47	29,162.50	29,162.50
40,700	27,800.99	27,800.99	28,156.03	28,156.03	28,511.06	28,511.06	28,866.09	28,866.09	29,221.12	29,221.12
40,800	27,859.61	27,859.61	28,214.65	28,214.65	28,569.68	28,569.68	28,924.71	28,924.71	29,279.74	29,279.74
40,900	27,918.24	27,918.24	28,273.27	28,273.27	28,628.30	28,628.30	28,983.33	28,983.33	29,338.36	29,338.36
41,000	27,976.86	27,976.86	28,331.89	28,331.89	28,686.92	28,686.92	29,041.95	29,041.95	29,396.99	29,396.99
41,100	28,035.48	28,035.48	28,390.51	28,390.51	28,745.54	28,745.54	29,100.57	29,100.57	29,455.61	29,455.61
41,200	28,094.10	28,094.10	28,449.13	28,449.13	28,804.16	28,804.16	29,159.20	29,159.20	29,514.23	29,514.23
41,300	28,152.72	28,152.72	28,507.75	28,507.75	28,862.79	28,862.79	29,217.82	29,217.82	29,572.85	29,572.85
41,400	28,211.34	28,211.34	28,566.37	28,566.37	28,921.41	28,921.41	29,276.44	29,276.44	29,631.47	29,631.47
41,500	28,269.96	28,269.96	28,625.00	28,625.00	28,980.03	28,980.03	29,335.06	29,335.06	29,690.09	29,690.09
41,600	28,328.59	28,328.59	28,683.62	28,683.62	29,038.65	29,038.65	29,393.68	29,393.68	29,748.71	29,748.71
41,700	28,387.21	28,387.21	28,742.24	28,742.24	29,097.27	29,097.27	29,452.30	29,452.30	29,807.33	29,807.33
41,800	28,445.83	28,445.83	28,800.86	28,800.86	29,155.89	29,155.89	29,510.92	29,510.92	29,865.96	29,865.96
41,900	28,504.45	28,504.45	28,859.48	28,859.48	29,214.51	29,214.51	29,569.55	29,569.55	29,924.58	29,924.58
42,000	28,563.07	28,563.07	28,918.10	28,918.10	29,273.13	29,273.13	29,628.17	29,628.17	29,983.20	29,983.20
42,100	28,621.69	28,621.69	28,976.72	28,976.72	29,331.76	29,331.76	29,686.79	29,686.79	30,041.82	30,041.82
42,200	28,680.31	28,680.31	29,035.35	29,035.35	29,390.38	29,390.38	29,745.41	29,745.41	30,100.44	30,100.44
42,300	28,738.93	28,738.93	29,093.97	29,093.97	29,449.00	29,449.00	29,804.03	29,804.03	30,159.06	30,159.06
42,400	28,797.56	28,797.56	29,152.59	29,152.59	29,507.62	29,507.62	29,862.65	29,862.65	30,217.68	30,217.68
42,500	28,856.18	28,856.18	29,211.21	29,211.21	29,566.24	29,566.24	29,921.27	29,921.27	30,276.31	30,276.31
42,600	28,914.80	28,914.80	29,269.83	29,269.83	29,624.86	29,624.86	29,979.89	29,979.89	30,334.93	30,334.93
42,700	28,973.42	28,973.42	29,328.45	29,328.45	29,683.48	29,683.48	30,038.52	30,038.52	30,393.55	30,393.55
42,800	29,032.04	29,032.04	29,387.07	29,387.07	29,742.11	29,742.11	30,097.14	30,097.14	30,452.17	30,452.17
42,900	29,090.66	29,090.66	29,445.69	29,445.69	29,800.73	29,800.73	30,155.76	30,155.76	30,510.79	30,510.79
43,000	29,149.28	29,149.28	29,504.32	29,504.32	29,859.35	29,859.35	30,214.38	30,214.38	30,569.41	30,569.41
43,100	29,207.91	29,207.91	29,562.94	29,562.94	29,917.97	29,917.97	30,273.00	30,273.00	30,628.03	30,628.03
43,200	29,266.53	29,266.53	29,621.56	29,621.56	29,976.59	29,976.59	30,331.62	30,331.62	30,686.65	30,686.65
43,300	29,325.15	29,325.15	29,680.18	29,680.18	30,035.21	30,035.21	30,390.24	30,390.24	30,745.28	30,745.28
43,400	29,383.77	29,383.77	29,738.80	29,738.80	30,093.83	30,093.83	30,448.87	30,448.87	30,803.90	30,803.90
43,500	29,442.39	29,442.39	29,797.42	29,797.42	30,152.45	30,152.45	30,507.49	30,507.49	30,862.52	30,862.52
43,600	29,501.01	29,501.01	29,856.04	29,856.04	30,211.08	30,211.08	30,566.11	30,566.11	30,921.14	30,921.14
43,700	29,559.63	29,559.63	29,914.67	29,914.67	30,269.70	30,269.70	30,624.73	30,624.73	30,979.76	30,979.76
43,800	29,618.25	29,618.25	29,973.29	29,973.29	30,328.32	30,328.32	30,683.35	30,683.35	31,038.38	31,038.38
43,900	29,676.88	29,676.88	30,031.91	30,031.91	30,386.94	30,386.94	30,741.97	30,741.97	31,097.00	31,097.00
44,000	29,735.50	29,735.50	30,090.53	30,090.53	30,445.56	30,445.56	30,800.59	30,800.59	31,155.63	31,155.63
44,100	29,794.12	29,794.12	30,149.15	30,149.15	30,504.18	30,504.18	30,859.21	30,859.21	31,214.25	31,214.25
44,200	29,852.74	29,852.74	30,207.77	30,207.77	30,562.80	30,562.80	30,917.84	30,917.84	31,272.87	31,272.87
44,300	29,907.94	29,907.94	30,262.97	30,262.97	30,618.01	30,618.01	30,973.04	30,973.04	31,328.07	31,328.07
44,400	29,962.96	29,962.96	30,317.99	30,317.99	30,673.03	30,673.03	31,028.06	31,028.06	31,383.09	31,383.09
44,500	30,017.98	30,017.98	30,373.02	30,373.02	30,728.05	30,728.05	31,083.08	31,083.08	31,438.11	31,438.11
44,600	30,073.01	30,073.01	30,428.04	30,428.04	30,783.07	30,783.07	31,138.10	31,138.10	31,493.13	31,493.13
44,700	30,128.03	30,128.03	30,483.06	30,483.06	30,838.09	30,838.09	31,193.12	31,193.12	31,548.15	31,548.15
44,800	30,183.05	30,183.05	30,538.08	30,538.08	30,893.11	30,893.11	31,248.14	31,248.14	31,603.18	31,603.18
44,900	30,238.07	30,238.07	30,593.10	30,593.10	30,948.13	30,948.13	31,303.17	31,303.17	31,658.20	31,658.20
45,000	30,293.09	30,293.09	30,648.12	30,648.12	31,003.15	31,003.15	31,358.19	31,358.19	31,713.22	31,713.22

**Income replacement indemnity or indemnity payable under the Workers' Compensation Act  
for the year 2018 (90 % of weighted net income for 2018)**

Annual gross income	Worker with non-dependent spouse Number of full age dependents									
	None		1		2		3		4 or more	
	0	1 or more	0	1 or more	0	1 or more	0	1 or more	0	1 or more
45,100	30,348.11	30,348.11	30,703.14	30,703.14	31,058.18	31,058.18	31,413.21	31,413.21	31,768.24	31,768.24
45,200	30,403.13	30,403.13	30,758.17	30,758.17	31,113.20	31,113.20	31,468.23	31,468.23	31,823.26	31,823.26
45,300	30,458.15	30,458.15	30,813.19	30,813.19	31,168.22	31,168.22	31,523.25	31,523.25	31,878.28	31,878.28
45,400	30,513.18	30,513.18	30,868.21	30,868.21	31,223.24	31,223.24	31,578.27	31,578.27	31,933.30	31,933.30
45,500	30,568.20	30,568.20	30,923.23	30,923.23	31,278.26	31,278.26	31,633.29	31,633.29	31,988.33	31,988.33
45,600	30,623.22	30,623.22	30,978.25	30,978.25	31,333.28	31,333.28	31,688.31	31,688.31	32,043.35	32,043.35
45,700	30,678.24	30,678.24	31,033.27	31,033.27	31,388.30	31,388.30	31,743.34	31,743.34	32,098.37	32,098.37
45,800	30,733.26	30,733.26	31,088.29	31,088.29	31,443.33	31,443.33	31,798.36	31,798.36	32,153.39	32,153.39
45,900	30,788.28	30,788.28	31,143.31	31,143.31	31,498.35	31,498.35	31,853.38	31,853.38	32,208.41	32,208.41
46,000	30,843.30	30,843.30	31,198.34	31,198.34	31,553.37	31,553.37	31,908.40	31,908.40	32,263.43	32,263.43
46,100	30,898.33	30,898.33	31,253.36	31,253.36	31,608.39	31,608.39	31,963.42	31,963.42	32,318.45	32,318.45
46,200	30,953.35	30,953.35	31,308.38	31,308.38	31,663.41	31,663.41	32,018.44	32,018.44	32,373.47	32,373.47
46,300	31,008.37	31,008.37	31,363.40	31,363.40	31,718.43	31,718.43	32,073.46	32,073.46	32,428.50	32,428.50
46,400	31,063.39	31,063.39	31,418.42	31,418.42	31,773.45	31,773.45	32,128.49	32,128.49	32,483.52	32,483.52
46,500	31,118.41	31,118.41	31,473.44	31,473.44	31,828.47	31,828.47	32,183.51	32,183.51	32,538.54	32,538.54
46,600	31,173.43	31,173.43	31,528.46	31,528.46	31,883.50	31,883.50	32,238.53	32,238.53	32,593.56	32,593.56
46,700	31,224.49	31,224.49	31,579.52	31,579.52	31,934.55	31,934.55	32,289.58	32,289.58	32,644.61	32,644.61
46,800	31,275.37	31,275.37	31,630.41	31,630.41	31,985.44	31,985.44	32,340.47	32,340.47	32,695.50	32,695.50
46,900	31,326.26	31,326.26	31,681.29	31,681.29	32,036.33	32,036.33	32,391.36	32,391.36	32,746.39	32,746.39
47,000	31,377.15	31,377.15	31,732.18	31,732.18	32,087.21	32,087.21	32,442.25	32,442.25	32,797.28	32,797.28
47,100	31,428.04	31,428.04	31,783.07	31,783.07	32,138.10	32,138.10	32,493.13	32,493.13	32,848.17	32,848.17
47,200	31,478.93	31,478.93	31,833.96	31,833.96	32,188.99	32,188.99	32,544.02	32,544.02	32,899.05	32,899.05
47,300	31,529.81	31,529.81	31,884.85	31,884.85	32,239.88	32,239.88	32,594.91	32,594.91	32,949.94	32,949.94
47,400	31,580.70	31,580.70	31,935.73	31,935.73	32,290.77	32,290.77	32,645.80	32,645.80	33,000.83	33,000.83
47,500	31,631.59	31,631.59	31,986.62	31,986.62	32,341.65	32,341.65	32,696.69	32,696.69	33,051.72	33,051.72
47,600	31,682.48	31,682.48	32,037.51	32,037.51	32,392.54	32,392.54	32,747.57	32,747.57	33,102.61	33,102.61
47,700	31,733.37	31,733.37	32,088.40	32,088.40	32,443.43	32,443.43	32,798.46	32,798.46	33,153.49	33,153.49
47,800	31,784.25	31,784.25	32,139.29	32,139.29	32,494.32	32,494.32	32,849.35	32,849.35	33,204.38	33,204.38
47,900	31,835.14	31,835.14	32,190.17	32,190.17	32,545.21	32,545.21	32,900.24	32,900.24	33,255.27	33,255.27
48,000	31,886.03	31,886.03	32,241.06	32,241.06	32,596.09	32,596.09	32,951.13	32,951.13	33,306.16	33,306.16
48,100	31,936.92	31,936.92	32,291.95	32,291.95	32,646.98	32,646.98	33,002.01	33,002.01	33,357.05	33,357.05
48,200	31,987.81	31,987.81	32,342.84	32,342.84	32,697.87	32,697.87	33,052.90	33,052.90	33,407.93	33,407.93
48,300	32,038.69	32,038.69	32,393.73	32,393.73	32,748.76	32,748.76	33,103.79	33,103.79	33,458.82	33,458.82
48,400	32,089.58	32,089.58	32,444.61	32,444.61	32,799.65	32,799.65	33,154.68	33,154.68	33,509.71	33,509.71
48,500	32,140.47	32,140.47	32,495.50	32,495.50	32,850.53	32,850.53	33,205.57	33,205.57	33,560.60	33,560.60
48,600	32,191.36	32,191.36	32,546.39	32,546.39	32,901.42	32,901.42	33,256.45	33,256.45	33,611.49	33,611.49
48,700	32,242.25	32,242.25	32,597.28	32,597.28	32,952.31	32,952.31	33,307.34	33,307.34	33,662.37	33,662.37
48,800	32,293.13	32,293.13	32,648.17	32,648.17	33,003.20	33,003.20	33,358.23	33,358.23	33,713.26	33,713.26
48,900	32,344.02	32,344.02	32,699.05	32,699.05	33,054.09	33,054.09	33,409.12	33,409.12	33,764.15	33,764.15
49,000	32,394.91	32,394.91	32,749.94	32,749.94	33,104.98	33,104.98	33,460.01	33,460.01	33,815.04	33,815.04
49,100	32,445.80	32,445.80	32,800.83	32,800.83	33,155.86	33,155.86	33,510.90	33,510.90	33,865.93	33,865.93
49,200	32,496.69	32,496.69	32,851.72	32,851.72	33,206.75	33,206.75	33,561.78	33,561.78	33,916.82	33,916.82
49,300	32,547.58	32,547.58	32,902.61	32,902.61	33,257.64	33,257.64	33,612.67	33,612.67	33,967.70	33,967.70
49,400	32,598.46	32,598.46	32,953.50	32,953.50	33,308.53	33,308.53	33,663.56	33,663.56	34,018.59	34,018.59
49,500	32,649.35	32,649.35	33,004.38	33,004.38	33,359.42	33,359.42	33,714.45	33,714.45	34,069.48	34,069.48
49,600	32,700.24	32,700.24	33,055.27	33,055.27	33,410.30	33,410.30	33,765.34	33,765.34	34,120.37	34,120.37
49,700	32,751.13	32,751.13	33,106.16	33,106.16	33,461.19	33,461.19	33,816.22	33,816.22	34,171.26	34,171.26
49,800	32,802.02	32,802.02	33,157.05	33,157.05	33,512.08	33,512.08	33,867.11	33,867.11	34,222.14	34,222.14
49,900	32,852.90	32,852.90	33,207.94	33,207.94	33,562.97	33,562.97	33,918.00	33,918.00	34,273.03	34,273.03
50,000	32,903.79	32,903.79	33,258.82	33,258.82	33,613.86	33,613.86	33,968.89	33,968.89	34,323.92	34,323.92

**Income replacement indemnity or indemnity payable under the Workers' Compensation Act  
for the year 2018 (90 % of weighted net income for 2018)**

Annual gross income	Worker with non-dependent spouse Number of full age dependents									
	None		1		2		3		4 or more	
	0	1 or more	0	1 or more	0	1 or more	0	1 or more	0	1 or more
50,100	32,954.68	32,954.68	33,309.71	33,309.71	33,664.74	33,664.74	34,019.78	34,019.78	34,374.81	34,374.81
50,200	33,005.57	33,005.57	33,360.60	33,360.60	33,715.63	33,715.63	34,070.66	34,070.66	34,425.70	34,425.70
50,300	33,056.46	33,056.46	33,411.49	33,411.49	33,766.52	33,766.52	34,121.55	34,121.55	34,476.58	34,476.58
50,400	33,107.34	33,107.34	33,462.38	33,462.38	33,817.41	33,817.41	34,172.44	34,172.44	34,527.47	34,527.47
50,500	33,158.23	33,158.23	33,513.26	33,513.26	33,868.30	33,868.30	34,223.33	34,223.33	34,578.36	34,578.36
50,600	33,209.12	33,209.12	33,564.15	33,564.15	33,919.18	33,919.18	34,274.22	34,274.22	34,629.25	34,629.25
50,700	33,260.01	33,260.01	33,615.04	33,615.04	33,970.07	33,970.07	34,325.10	34,325.10	34,680.14	34,680.14
50,800	33,310.90	33,310.90	33,665.93	33,665.93	34,020.96	34,020.96	34,375.99	34,375.99	34,731.02	34,731.02
50,900	33,361.78	33,361.78	33,716.82	33,716.82	34,071.85	34,071.85	34,426.88	34,426.88	34,781.91	34,781.91
51,000	33,412.67	33,412.67	33,767.70	33,767.70	34,122.74	34,122.74	34,477.77	34,477.77	34,832.80	34,832.80
51,100	33,463.56	33,463.56	33,818.59	33,818.59	34,173.62	34,173.62	34,528.66	34,528.66	34,883.69	34,883.69
51,200	33,514.45	33,514.45	33,869.48	33,869.48	34,224.51	34,224.51	34,579.54	34,579.54	34,934.58	34,934.58
51,300	33,565.34	33,565.34	33,920.37	33,920.37	34,275.40	34,275.40	34,630.43	34,630.43	34,985.46	34,985.46
51,400	33,616.22	33,616.22	33,971.26	33,971.26	34,326.29	34,326.29	34,681.32	34,681.32	35,036.35	35,036.35
51,500	33,667.11	33,667.11	34,022.15	34,022.15	34,377.18	34,377.18	34,732.21	34,732.21	35,087.24	35,087.24
51,600	33,718.00	33,718.00	34,073.03	34,073.03	34,428.07	34,428.07	34,783.10	34,783.10	35,138.13	35,138.13
51,700	33,768.89	33,768.89	34,123.92	34,123.92	34,478.95	34,478.95	34,833.99	34,833.99	35,189.02	35,189.02
51,800	33,820.80	33,820.80	34,175.83	34,175.83	34,530.86	34,530.86	34,885.90	34,885.90	35,240.93	35,240.93
51,900	33,872.71	33,872.71	34,227.74	34,227.74	34,582.78	34,582.78	34,937.81	34,937.81	35,292.84	35,292.84
52,000	33,924.62	33,924.62	34,279.66	34,279.66	34,634.69	34,634.69	34,989.72	34,989.72	35,344.75	35,344.75
52,100	33,976.54	33,976.54	34,331.57	34,331.57	34,686.60	34,686.60	35,041.63	35,041.63	35,396.66	35,396.66
52,200	34,028.45	34,028.45	34,383.48	34,383.48	34,738.51	34,738.51	35,093.54	35,093.54	35,448.57	35,448.57
52,300	34,080.36	34,080.36	34,435.39	34,435.39	34,790.42	34,790.42	35,145.45	35,145.45	35,500.49	35,500.49
52,400	34,132.27	34,132.27	34,487.30	34,487.30	34,842.33	34,842.33	35,197.37	35,197.37	35,552.40	35,552.40
52,500	34,184.18	34,184.18	34,539.21	34,539.21	34,894.25	34,894.25	35,249.28	35,249.28	35,604.31	35,604.31
52,600	34,236.09	34,236.09	34,591.13	34,591.13	34,946.16	34,946.16	35,301.19	35,301.19	35,656.22	35,656.22
52,700	34,288.00	34,288.00	34,643.04	34,643.04	34,998.07	34,998.07	35,353.10	35,353.10	35,708.13	35,708.13
52,800	34,339.92	34,339.92	34,694.95	34,694.95	35,049.98	35,049.98	35,405.01	35,405.01	35,760.04	35,760.04
52,900	34,391.83	34,391.83	34,746.86	34,746.86	35,101.89	35,101.89	35,456.92	35,456.92	35,811.96	35,811.96
53,000	34,443.74	34,443.74	34,798.77	34,798.77	35,153.80	35,153.80	35,508.84	35,508.84	35,863.87	35,863.87
53,100	34,495.65	34,495.65	34,850.68	34,850.68	35,205.71	35,205.71	35,560.75	35,560.75	35,915.78	35,915.78
53,200	34,547.56	34,547.56	34,902.59	34,902.59	35,257.63	35,257.63	35,612.66	35,612.66	35,967.69	35,967.69
53,300	34,599.47	34,599.47	34,954.51	34,954.51	35,309.54	35,309.54	35,664.57	35,664.57	36,019.60	36,019.60
53,400	34,651.39	34,651.39	35,006.42	35,006.42	35,361.45	35,361.45	35,716.48	35,716.48	36,071.51	36,071.51
53,500	34,703.30	34,703.30	35,058.33	35,058.33	35,413.36	35,413.36	35,768.39	35,768.39	36,123.42	36,123.42
53,600	34,755.21	34,755.21	35,110.24	35,110.24	35,465.27	35,465.27	35,820.30	35,820.30	36,175.34	36,175.34
53,700	34,807.12	34,807.12	35,162.15	35,162.15	35,517.18	35,517.18	35,872.22	35,872.22	36,227.25	36,227.25
53,800	34,859.03	34,859.03	35,214.06	35,214.06	35,569.10	35,569.10	35,924.13	35,924.13	36,279.16	36,279.16
53,900	34,910.94	34,910.94	35,265.98	35,265.98	35,621.01	35,621.01	35,976.04	35,976.04	36,331.07	36,331.07
54,000	34,962.85	34,962.85	35,317.89	35,317.89	35,672.92	35,672.92	36,027.95	36,027.95	36,382.98	36,382.98
54,100	35,014.77	35,014.77	35,369.80	35,369.80	35,724.83	35,724.83	36,079.86	36,079.86	36,434.89	36,434.89
54,200	35,066.68	35,066.68	35,421.71	35,421.71	35,776.74	35,776.74	36,131.77	36,131.77	36,486.81	36,486.81
54,300	35,118.59	35,118.59	35,473.62	35,473.62	35,828.65	35,828.65	36,183.69	36,183.69	36,538.72	36,538.72
54,400	35,170.50	35,170.50	35,525.53	35,525.53	35,880.56	35,880.56	36,235.60	36,235.60	36,590.63	36,590.63
54,500	35,222.41	35,222.41	35,577.44	35,577.44	35,932.48	35,932.48	36,287.51	36,287.51	36,642.54	36,642.54
54,600	35,274.32	35,274.32	35,629.36	35,629.36	35,984.39	35,984.39	36,339.42	36,339.42	36,694.45	36,694.45
54,700	35,326.24	35,326.24	35,681.27	35,681.27	36,036.30	36,036.30	36,391.33	36,391.33	36,746.36	36,746.36
54,800	35,378.15	35,378.15	35,733.18	35,733.18	36,088.21	36,088.21	36,443.24	36,443.24	36,798.27	36,798.27
54,900	35,430.06	35,430.06	35,785.09	35,785.09	36,140.12	36,140.12	36,495.15	36,495.15	36,850.19	36,850.19
55,000	35,481.97	35,481.97	35,837.00	35,837.00	36,192.03	36,192.03	36,547.07	36,547.07	36,902.10	36,902.10

**Income replacement indemnity or indemnity payable under the Workers' Compensation Act  
for the year 2018 (90 % of weighted net income for 2018)**

Annual gross income	Worker with non-dependent spouse Number of full age dependents									
	None		1		2		3		4 or more	
	0	1 or more	0	1 or more	0	1 or more	0	1 or more	0	1 or more
55,100	35,533.88	35,533.88	35,888.91	35,888.91	36,243.95	36,243.95	36,598.98	36,598.98	36,954.01	36,954.01
55,200	35,585.79	35,585.79	35,940.83	35,940.83	36,295.86	36,295.86	36,650.89	36,650.89	37,005.92	37,005.92
55,300	35,637.70	35,637.70	35,992.74	35,992.74	36,347.77	36,347.77	36,702.80	36,702.80	37,057.83	37,057.83
55,400	35,689.62	35,689.62	36,044.65	36,044.65	36,399.68	36,399.68	36,754.71	36,754.71	37,109.74	37,109.74
55,500	35,741.53	35,741.53	36,096.56	36,096.56	36,451.59	36,451.59	36,806.62	36,806.62	37,161.66	37,161.66
55,600	35,793.44	35,793.44	36,148.47	36,148.47	36,503.50	36,503.50	36,858.54	36,858.54	37,213.57	37,213.57
55,700	35,845.35	35,845.35	36,200.38	36,200.38	36,555.41	36,555.41	36,910.45	36,910.45	37,265.48	37,265.48
55,800	35,897.26	35,897.26	36,252.29	36,252.29	36,607.33	36,607.33	36,962.36	36,962.36	37,317.39	37,317.39
55,900	35,949.17	35,949.17	36,304.21	36,304.21	36,659.24	36,659.24	37,014.27	37,014.27	37,369.30	37,369.30
56,000	36,005.34	36,005.34	36,360.37	36,360.37	36,715.40	36,715.40	37,070.43	37,070.43	37,425.46	37,425.46
56,100	36,061.50	36,061.50	36,416.53	36,416.53	36,771.56	36,771.56	37,126.60	37,126.60	37,481.63	37,481.63
56,200	36,117.66	36,117.66	36,472.69	36,472.69	36,827.73	36,827.73	37,182.76	37,182.76	37,537.79	37,537.79
56,300	36,173.83	36,173.83	36,528.86	36,528.86	36,883.89	36,883.89	37,238.92	37,238.92	37,593.95	37,593.95
56,400	36,229.99	36,229.99	36,585.02	36,585.02	36,940.05	36,940.05	37,295.08	37,295.08	37,650.12	37,650.12
56,500	36,286.15	36,286.15	36,641.18	36,641.18	36,996.21	36,996.21	37,351.25	37,351.25	37,706.28	37,706.28
56,600	36,342.31	36,342.31	36,697.35	36,697.35	37,052.38	37,052.38	37,407.41	37,407.41	37,762.44	37,762.44
56,700	36,398.48	36,398.48	36,753.51	36,753.51	37,108.54	37,108.54	37,463.57	37,463.57	37,818.60	37,818.60
56,800	36,454.64	36,454.64	36,809.67	36,809.67	37,164.70	37,164.70	37,519.74	37,519.74	37,874.77	37,874.77
56,900	36,510.80	36,510.80	36,865.83	36,865.83	37,220.87	37,220.87	37,575.90	37,575.90	37,930.93	37,930.93
57,000	36,566.96	36,566.96	36,922.00	36,922.00	37,277.03	37,277.03	37,632.06	37,632.06	37,987.09	37,987.09
57,100	36,623.13	36,623.13	36,978.16	36,978.16	37,333.19	37,333.19	37,688.22	37,688.22	38,043.26	38,043.26
57,200	36,679.29	36,679.29	37,034.32	37,034.32	37,389.35	37,389.35	37,744.39	37,744.39	38,099.42	38,099.42
57,300	36,735.45	36,735.45	37,090.49	37,090.49	37,445.52	37,445.52	37,800.55	37,800.55	38,155.58	38,155.58
57,400	36,791.62	36,791.62	37,146.65	37,146.65	37,501.68	37,501.68	37,856.71	37,856.71	38,211.74	38,211.74
57,500	36,847.78	36,847.78	37,202.81	37,202.81	37,557.84	37,557.84	37,912.87	37,912.87	38,267.91	38,267.91
57,600	36,903.94	36,903.94	37,258.97	37,258.97	37,614.01	37,614.01	37,969.04	37,969.04	38,324.07	38,324.07
57,700	36,960.10	36,960.10	37,315.14	37,315.14	37,670.17	37,670.17	38,025.20	38,025.20	38,380.23	38,380.23
57,800	37,016.27	37,016.27	37,371.30	37,371.30	37,726.33	37,726.33	38,081.36	38,081.36	38,436.40	38,436.40
57,900	37,072.43	37,072.43	37,427.46	37,427.46	37,782.49	37,782.49	38,137.53	38,137.53	38,492.56	38,492.56
58,000	37,128.59	37,128.59	37,483.63	37,483.63	37,838.66	37,838.66	38,193.69	38,193.69	38,548.72	38,548.72
58,100	37,184.76	37,184.76	37,539.79	37,539.79	37,894.82	37,894.82	38,249.85	38,249.85	38,604.88	38,604.88
58,200	37,240.92	37,240.92	37,595.95	37,595.95	37,950.98	37,950.98	38,306.01	38,306.01	38,661.05	38,661.05
58,300	37,297.08	37,297.08	37,652.11	37,652.11	38,007.15	38,007.15	38,362.18	38,362.18	38,717.21	38,717.21
58,400	37,353.24	37,353.24	37,708.28	37,708.28	38,063.31	38,063.31	38,418.34	38,418.34	38,773.37	38,773.37
58,500	37,409.41	37,409.41	37,764.44	37,764.44	38,119.47	38,119.47	38,474.50	38,474.50	38,829.54	38,829.54
58,600	37,465.57	37,465.57	37,820.60	37,820.60	38,175.63	38,175.63	38,530.67	38,530.67	38,885.70	38,885.70
58,700	37,521.73	37,521.73	37,876.76	37,876.76	38,231.80	38,231.80	38,586.83	38,586.83	38,941.86	38,941.86
58,800	37,577.90	37,577.90	37,932.93	37,932.93	38,287.96	38,287.96	38,642.99	38,642.99	38,998.02	38,998.02
58,900	37,634.06	37,634.06	37,989.09	37,989.09	38,344.12	38,344.12	38,699.15	38,699.15	39,054.19	39,054.19
59,000	37,690.22	37,690.22	38,045.25	38,045.25	38,400.29	38,400.29	38,755.32	38,755.32	39,110.35	39,110.35
59,100	37,746.38	37,746.38	38,101.42	38,101.42	38,456.45	38,456.45	38,811.48	38,811.48	39,166.51	39,166.51
59,200	37,802.55	37,802.55	38,157.58	38,157.58	38,512.61	38,512.61	38,867.64	38,867.64	39,222.67	39,222.67
59,300	37,858.71	37,858.71	38,213.74	38,213.74	38,568.77	38,568.77	38,923.81	38,923.81	39,278.84	39,278.84
59,400	37,914.87	37,914.87	38,269.90	38,269.90	38,624.94	38,624.94	38,979.97	38,979.97	39,335.00	39,335.00
59,500	37,971.04	37,971.04	38,326.07	38,326.07	38,681.10	38,681.10	39,036.13	39,036.13	39,391.16	39,391.16
59,600	38,027.20	38,027.20	38,382.23	38,382.23	38,737.26	38,737.26	39,092.29	39,092.29	39,447.33	39,447.33
59,700	38,083.36	38,083.36	38,438.39	38,438.39	38,793.43	38,793.43	39,148.46	39,148.46	39,503.49	39,503.49
59,800	38,139.52	38,139.52	38,494.56	38,494.56	38,849.59	38,849.59	39,204.62	39,204.62	39,559.65	39,559.65
59,900	38,195.69	38,195.69	38,550.72	38,550.72	38,905.75	38,905.75	39,260.78	39,260.78	39,615.81	39,615.81
60,000	38,251.85	38,251.85	38,606.88	38,606.88	38,961.91	38,961.91	39,316.95	39,316.95	39,671.98	39,671.98

**Income replacement indemnity or indemnity payable under the Workers' Compensation Act  
for the year 2018 (90 % of weighted net income for 2018)**

Annual gross income	Worker with non-dependent spouse Number of full age dependents									
	None		1		2		3		4 or more	
	0	1 or more	0	1 or more	0	1 or more	0	1 or more	0	1 or more
60,100	38,308.01	38,308.01	38,663.04	38,663.04	39,018.08	39,018.08	39,373.11	39,373.11	39,728.14	39,728.14
60,200	38,364.18	38,364.18	38,719.21	38,719.21	39,074.24	39,074.24	39,429.27	39,429.27	39,784.30	39,784.30
60,300	38,420.34	38,420.34	38,775.37	38,775.37	39,130.40	39,130.40	39,485.43	39,485.43	39,840.47	39,840.47
60,400	38,476.50	38,476.50	38,831.53	38,831.53	39,186.56	39,186.56	39,541.60	39,541.60	39,896.63	39,896.63
60,500	38,532.66	38,532.66	38,887.70	38,887.70	39,242.73	39,242.73	39,597.76	39,597.76	39,952.79	39,952.79
60,600	38,588.83	38,588.83	38,943.86	38,943.86	39,298.89	39,298.89	39,653.92	39,653.92	40,008.95	40,008.95
60,700	38,644.99	38,644.99	39,000.02	39,000.02	39,355.05	39,355.05	39,710.09	39,710.09	40,065.12	40,065.12
60,800	38,701.15	38,701.15	39,056.18	39,056.18	39,411.22	39,411.22	39,766.25	39,766.25	40,121.28	40,121.28
60,900	38,757.31	38,757.31	39,112.35	39,112.35	39,467.38	39,467.38	39,822.41	39,822.41	40,177.44	40,177.44
61,000	38,813.48	38,813.48	39,168.51	39,168.51	39,523.54	39,523.54	39,878.57	39,878.57	40,233.61	40,233.61
61,100	38,869.64	38,869.64	39,224.67	39,224.67	39,579.70	39,579.70	39,934.74	39,934.74	40,289.77	40,289.77
61,200	38,925.80	38,925.80	39,280.84	39,280.84	39,635.87	39,635.87	39,990.90	39,990.90	40,345.93	40,345.93
61,300	38,981.97	38,981.97	39,337.00	39,337.00	39,692.03	39,692.03	40,047.06	40,047.06	40,402.09	40,402.09
61,400	39,038.13	39,038.13	39,393.16	39,393.16	39,748.19	39,748.19	40,103.23	40,103.23	40,458.26	40,458.26
61,500	39,094.29	39,094.29	39,449.32	39,449.32	39,804.36	39,804.36	40,159.39	40,159.39	40,514.42	40,514.42
61,600	39,150.45	39,150.45	39,505.49	39,505.49	39,860.52	39,860.52	40,215.55	40,215.55	40,570.58	40,570.58
61,700	39,206.62	39,206.62	39,561.65	39,561.65	39,916.68	39,916.68	40,271.71	40,271.71	40,626.75	40,626.75
61,800	39,262.78	39,262.78	39,617.81	39,617.81	39,972.84	39,972.84	40,327.88	40,327.88	40,682.91	40,682.91
61,900	39,318.94	39,318.94	39,673.98	39,673.98	40,029.01	40,029.01	40,384.04	40,384.04	40,739.07	40,739.07
62,000	39,375.11	39,375.11	39,730.14	39,730.14	40,085.17	40,085.17	40,440.20	40,440.20	40,795.23	40,795.23
62,100	39,431.27	39,431.27	39,786.30	39,786.30	40,141.33	40,141.33	40,496.36	40,496.36	40,851.40	40,851.40
62,200	39,487.43	39,487.43	39,842.46	39,842.46	40,197.50	40,197.50	40,552.53	40,552.53	40,907.56	40,907.56
62,300	39,543.59	39,543.59	39,898.63	39,898.63	40,253.66	40,253.66	40,608.69	40,608.69	40,963.72	40,963.72
62,400	39,599.76	39,599.76	39,954.79	39,954.79	40,309.82	40,309.82	40,664.85	40,664.85	41,019.89	41,019.89
62,500	39,655.92	39,655.92	40,010.95	40,010.95	40,365.98	40,365.98	40,721.02	40,721.02	41,076.05	41,076.05
62,600	39,712.08	39,712.08	40,067.11	40,067.11	40,422.15	40,422.15	40,777.18	40,777.18	41,132.21	41,132.21
62,700	39,768.25	39,768.25	40,123.28	40,123.28	40,478.31	40,478.31	40,833.34	40,833.34	41,188.37	41,188.37
62,800	39,824.41	39,824.41	40,179.44	40,179.44	40,534.47	40,534.47	40,889.50	40,889.50	41,244.54	41,244.54
62,900	39,880.57	39,880.57	40,235.60	40,235.60	40,590.64	40,590.64	40,945.67	40,945.67	41,300.70	41,300.70
63,000	39,936.73	39,936.73	40,291.77	40,291.77	40,646.80	40,646.80	41,001.83	41,001.83	41,356.86	41,356.86
63,100	39,992.90	39,992.90	40,347.93	40,347.93	40,702.96	40,702.96	41,057.99	41,057.99	41,413.03	41,413.03
63,200	40,049.06	40,049.06	40,404.09	40,404.09	40,759.12	40,759.12	41,114.16	41,114.16	41,469.19	41,469.19
63,300	40,105.22	40,105.22	40,460.25	40,460.25	40,815.29	40,815.29	41,170.32	41,170.32	41,525.35	41,525.35
63,400	40,161.39	40,161.39	40,516.42	40,516.42	40,871.45	40,871.45	41,226.48	41,226.48	41,581.51	41,581.51
63,500	40,217.55	40,217.55	40,572.58	40,572.58	40,927.61	40,927.61	41,282.64	41,282.64	41,637.68	41,637.68
63,600	40,273.71	40,273.71	40,628.74	40,628.74	40,983.78	40,983.78	41,338.81	41,338.81	41,693.84	41,693.84
63,700	40,329.87	40,329.87	40,684.91	40,684.91	41,039.94	41,039.94	41,394.97	41,394.97	41,750.00	41,750.00
63,800	40,386.04	40,386.04	40,741.07	40,741.07	41,096.10	41,096.10	41,451.13	41,451.13	41,806.16	41,806.16
63,900	40,442.20	40,442.20	40,797.23	40,797.23	41,152.26	41,152.26	41,507.30	41,507.30	41,862.33	41,862.33
64,000	40,498.36	40,498.36	40,853.39	40,853.39	41,208.43	41,208.43	41,563.46	41,563.46	41,918.49	41,918.49
64,100	40,554.53	40,554.53	40,909.56	40,909.56	41,264.59	41,264.59	41,619.62	41,619.62	41,974.65	41,974.65
64,200	40,610.69	40,610.69	40,965.72	40,965.72	41,320.75	41,320.75	41,675.78	41,675.78	42,030.82	42,030.82
64,300	40,666.85	40,666.85	41,021.88	41,021.88	41,376.91	41,376.91	41,731.95	41,731.95	42,086.98	42,086.98
64,400	40,723.01	40,723.01	41,078.05	41,078.05	41,433.08	41,433.08	41,788.11	41,788.11	42,143.14	42,143.14
64,500	40,779.18	40,779.18	41,134.21	41,134.21	41,489.24	41,489.24	41,844.27	41,844.27	42,199.30	42,199.30
64,600	40,835.34	40,835.34	41,190.37	41,190.37	41,545.40	41,545.40	41,900.44	41,900.44	42,255.47	42,255.47
64,700	40,891.50	40,891.50	41,246.53	41,246.53	41,601.57	41,601.57	41,956.60	41,956.60	42,311.63	42,311.63
64,800	40,947.67	40,947.67	41,302.70	41,302.70	41,657.73	41,657.73	42,012.76	42,012.76	42,367.79	42,367.79
64,900	41,003.83	41,003.83	41,358.86	41,358.86	41,713.89	41,713.89	42,068.92	42,068.92	42,423.96	42,423.96
65,000	41,059.99	41,059.99	41,415.02	41,415.02	41,770.05	41,770.05	42,125.09	42,125.09	42,480.12	42,480.12

**Income replacement indemnity or indemnity payable under the Workers' Compensation Act  
for the year 2018 (90 % of weighted net income for 2018)**

Annual gross income	Worker with non-dependent spouse Number of full age dependents									
	None		1		2		3		4 or more	
	0	1 or more	0	1 or more	0	1 or more	0	1 or more	0	1 or more
65,100	41,116.15	41,116.15	41,471.19	41,471.19	41,826.22	41,826.22	42,181.25	42,181.25	42,536.28	42,536.28
65,200	41,172.32	41,172.32	41,527.35	41,527.35	41,882.38	41,882.38	42,237.41	42,237.41	42,592.44	42,592.44
65,300	41,228.48	41,228.48	41,583.51	41,583.51	41,938.54	41,938.54	42,293.58	42,293.58	42,648.61	42,648.61
65,400	41,284.64	41,284.64	41,639.67	41,639.67	41,994.71	41,994.71	42,349.74	42,349.74	42,704.77	42,704.77
65,500	41,340.80	41,340.80	41,695.84	41,695.84	42,050.87	42,050.87	42,405.90	42,405.90	42,760.93	42,760.93
65,600	41,396.97	41,396.97	41,752.00	41,752.00	42,107.03	42,107.03	42,462.06	42,462.06	42,817.10	42,817.10
65,700	41,453.13	41,453.13	41,808.16	41,808.16	42,163.19	42,163.19	42,518.23	42,518.23	42,873.26	42,873.26
65,800	41,509.29	41,509.29	41,864.33	41,864.33	42,219.36	42,219.36	42,574.39	42,574.39	42,929.42	42,929.42
65,900	41,565.46	41,565.46	41,920.49	41,920.49	42,275.52	42,275.52	42,630.55	42,630.55	42,985.58	42,985.58
66,000	41,621.62	41,621.62	41,976.65	41,976.65	42,331.68	42,331.68	42,686.71	42,686.71	43,041.75	43,041.75
66,100	41,677.78	41,677.78	42,032.81	42,032.81	42,387.85	42,387.85	42,742.88	42,742.88	43,097.91	43,097.91
66,200	41,733.94	41,733.94	42,088.98	42,088.98	42,444.01	42,444.01	42,799.04	42,799.04	43,154.07	43,154.07
66,300	41,790.11	41,790.11	42,145.14	42,145.14	42,500.17	42,500.17	42,855.20	42,855.20	43,210.24	43,210.24
66,400	41,846.27	41,846.27	42,201.30	42,201.30	42,556.33	42,556.33	42,911.37	42,911.37	43,266.40	43,266.40
66,500	41,902.43	41,902.43	42,257.47	42,257.47	42,612.50	42,612.50	42,967.53	42,967.53	43,322.56	43,322.56
66,600	41,958.60	41,958.60	42,313.63	42,313.63	42,668.66	42,668.66	43,023.69	43,023.69	43,378.72	43,378.72
66,700	42,014.76	42,014.76	42,369.79	42,369.79	42,724.82	42,724.82	43,079.85	43,079.85	43,434.89	43,434.89
66,800	42,070.92	42,070.92	42,425.95	42,425.95	42,780.99	42,780.99	43,136.02	43,136.02	43,491.05	43,491.05
66,900	42,127.08	42,127.08	42,482.12	42,482.12	42,837.15	42,837.15	43,192.18	43,192.18	43,547.21	43,547.21
67,000	42,183.25	42,183.25	42,538.28	42,538.28	42,893.31	42,893.31	43,248.34	43,248.34	43,603.38	43,603.38
67,100	42,239.41	42,239.41	42,594.44	42,594.44	42,949.47	42,949.47	43,304.51	43,304.51	43,659.54	43,659.54
67,200	42,295.57	42,295.57	42,650.60	42,650.60	43,005.64	43,005.64	43,360.67	43,360.67	43,715.70	43,715.70
67,300	42,351.74	42,351.74	42,706.77	42,706.77	43,061.80	43,061.80	43,416.83	43,416.83	43,771.86	43,771.86
67,400	42,407.90	42,407.90	42,762.93	42,762.93	43,117.96	43,117.96	43,472.99	43,472.99	43,828.03	43,828.03
67,500	42,464.06	42,464.06	42,819.09	42,819.09	43,174.13	43,174.13	43,529.16	43,529.16	43,884.19	43,884.19
67,600	42,520.22	42,520.22	42,875.26	42,875.26	43,230.29	43,230.29	43,585.32	43,585.32	43,940.35	43,940.35
67,700	42,576.39	42,576.39	42,931.42	42,931.42	43,286.45	43,286.45	43,641.48	43,641.48	43,996.51	43,996.51
67,800	42,632.55	42,632.55	42,987.58	42,987.58	43,342.61	43,342.61	43,697.65	43,697.65	44,052.68	44,052.68
67,900	42,688.71	42,688.71	43,043.74	43,043.74	43,398.78	43,398.78	43,753.81	43,753.81	44,108.84	44,108.84
68,000	42,744.88	42,744.88	43,099.91	43,099.91	43,454.94	43,454.94	43,809.97	43,809.97	44,165.00	44,165.00
68,100	42,801.04	42,801.04	43,156.07	43,156.07	43,511.10	43,511.10	43,866.13	43,866.13	44,221.17	44,221.17
68,200	42,857.20	42,857.20	43,212.23	43,212.23	43,567.27	43,567.27	43,922.30	43,922.30	44,277.33	44,277.33
68,300	42,913.36	42,913.36	43,268.40	43,268.40	43,623.43	43,623.43	43,978.46	43,978.46	44,333.49	44,333.49
68,400	42,969.53	42,969.53	43,324.56	43,324.56	43,679.59	43,679.59	44,034.62	44,034.62	44,389.65	44,389.65
68,500	43,025.69	43,025.69	43,380.72	43,380.72	43,735.75	43,735.75	44,090.79	44,090.79	44,445.82	44,445.82
68,600	43,081.85	43,081.85	43,436.88	43,436.88	43,791.92	43,791.92	44,146.95	44,146.95	44,501.98	44,501.98
68,700	43,138.02	43,138.02	43,493.05	43,493.05	43,848.08	43,848.08	44,203.11	44,203.11	44,558.14	44,558.14
68,800	43,194.18	43,194.18	43,549.21	43,549.21	43,904.24	43,904.24	44,259.27	44,259.27	44,614.31	44,614.31
68,900	43,250.34	43,250.34	43,605.37	43,605.37	43,960.40	43,960.40	44,315.44	44,315.44	44,670.47	44,670.47
69,000	43,306.50	43,306.50	43,661.54	43,661.54	44,016.57	44,016.57	44,371.60	44,371.60	44,726.63	44,726.63
69,100	43,362.67	43,362.67	43,717.70	43,717.70	44,072.73	44,072.73	44,427.76	44,427.76	44,782.79	44,782.79
69,200	43,418.83	43,418.83	43,773.86	43,773.86	44,128.89	44,128.89	44,483.93	44,483.93	44,838.96	44,838.96
69,300	43,474.99	43,474.99	43,830.02	43,830.02	44,185.06	44,185.06	44,540.09	44,540.09	44,895.12	44,895.12
69,400	43,531.15	43,531.15	43,886.19	43,886.19	44,241.22	44,241.22	44,596.25	44,596.25	44,951.28	44,951.28
69,500	43,587.32	43,587.32	43,942.35	43,942.35	44,297.38	44,297.38	44,652.41	44,652.41	45,007.45	45,007.45
69,600	43,643.48	43,643.48	43,998.51	43,998.51	44,353.54	44,353.54	44,708.58	44,708.58	45,063.61	45,063.61
69,700	43,699.64	43,699.64	44,054.68	44,054.68	44,409.71	44,409.71	44,764.74	44,764.74	45,119.77	45,119.77
69,800	43,755.81	43,755.81	44,110.84	44,110.84	44,465.87	44,465.87	44,820.90	44,820.90	45,175.93	45,175.93
69,900	43,811.97	43,811.97	44,167.00	44,167.00	44,522.03	44,522.03	44,877.07	44,877.07	45,232.10	45,232.10
70,000	43,868.13	43,868.13	44,223.16	44,223.16	44,578.20	44,578.20	44,933.23	44,933.23	45,288.26	45,288.26

**Income replacement indemnity or indemnity payable under the Workers' Compensation Act  
for the year 2018 (90 % of weighted net income for 2018)**

Annual gross income	Worker with non-dependent spouse Number of full age dependents									
	None		1		2		3		4 or more	
	0	1 or more	0	1 or more	0	1 or more	0	1 or more	0	1 or more
70,100	43,924.29	43,924.29	44,279.33	44,279.33	44,634.36	44,634.36	44,989.39	44,989.39	45,344.42	45,344.42
70,200	43,980.46	43,980.46	44,335.49	44,335.49	44,690.52	44,690.52	45,045.55	45,045.55	45,400.59	45,400.59
70,300	44,036.62	44,036.62	44,391.65	44,391.65	44,746.68	44,746.68	45,101.72	45,101.72	45,456.75	45,456.75
70,400	44,092.78	44,092.78	44,447.82	44,447.82	44,802.85	44,802.85	45,157.88	45,157.88	45,512.91	45,512.91
70,500	44,148.95	44,148.95	44,503.98	44,503.98	44,859.01	44,859.01	45,214.04	45,214.04	45,569.07	45,569.07
70,600	44,205.11	44,205.11	44,560.14	44,560.14	44,915.17	44,915.17	45,270.20	45,270.20	45,625.24	45,625.24
70,700	44,261.27	44,261.27	44,616.30	44,616.30	44,971.34	44,971.34	45,326.37	45,326.37	45,681.40	45,681.40
70,800	44,317.43	44,317.43	44,672.47	44,672.47	45,027.50	45,027.50	45,382.53	45,382.53	45,737.56	45,737.56
70,900	44,373.60	44,373.60	44,728.63	44,728.63	45,083.66	45,083.66	45,438.69	45,438.69	45,793.73	45,793.73
71,000	44,429.76	44,429.76	44,784.79	44,784.79	45,139.82	45,139.82	45,494.86	45,494.86	45,849.89	45,849.89
71,100	44,485.92	44,485.92	44,840.95	44,840.95	45,195.99	45,195.99	45,551.02	45,551.02	45,906.05	45,906.05
71,200	44,542.09	44,542.09	44,897.12	44,897.12	45,252.15	45,252.15	45,607.18	45,607.18	45,962.21	45,962.21
71,300	44,598.25	44,598.25	44,953.28	44,953.28	45,308.31	45,308.31	45,663.34	45,663.34	46,018.38	46,018.38
71,400	44,654.41	44,654.41	45,009.44	45,009.44	45,364.48	45,364.48	45,719.51	45,719.51	46,074.54	46,074.54
71,500	44,710.57	44,710.57	45,065.61	45,065.61	45,420.64	45,420.64	45,775.67	45,775.67	46,130.70	46,130.70
71,600	44,766.74	44,766.74	45,121.77	45,121.77	45,476.80	45,476.80	45,831.83	45,831.83	46,186.87	46,186.87
71,700	44,822.90	44,822.90	45,177.93	45,177.93	45,532.96	45,532.96	45,888.00	45,888.00	46,243.03	46,243.03
71,800	44,879.06	44,879.06	45,234.09	45,234.09	45,589.13	45,589.13	45,944.16	45,944.16	46,299.19	46,299.19
71,900	44,935.23	44,935.23	45,290.26	45,290.26	45,645.29	45,645.29	46,000.32	46,000.32	46,355.35	46,355.35
72,000	44,991.39	44,991.39	45,346.42	45,346.42	45,701.45	45,701.45	46,056.48	46,056.48	46,411.52	46,411.52
72,100	45,047.55	45,047.55	45,402.58	45,402.58	45,757.62	45,757.62	46,112.65	46,112.65	46,467.68	46,467.68
72,200	45,103.71	45,103.71	45,458.75	45,458.75	45,813.78	45,813.78	46,168.81	46,168.81	46,523.84	46,523.84
72,300	45,159.88	45,159.88	45,514.91	45,514.91	45,869.94	45,869.94	46,224.97	46,224.97	46,580.00	46,580.00
72,400	45,216.04	45,216.04	45,571.07	45,571.07	45,926.10	45,926.10	46,281.14	46,281.14	46,636.17	46,636.17
72,500	45,272.20	45,272.20	45,627.23	45,627.23	45,982.27	45,982.27	46,337.30	46,337.30	46,692.33	46,692.33
72,600	45,328.37	45,328.37	45,683.40	45,683.40	46,038.43	46,038.43	46,393.46	46,393.46	46,748.49	46,748.49
72,700	45,384.53	45,384.53	45,739.56	45,739.56	46,094.59	46,094.59	46,449.62	46,449.62	46,804.66	46,804.66
72,800	45,440.69	45,440.69	45,795.72	45,795.72	46,150.75	46,150.75	46,505.79	46,505.79	46,860.82	46,860.82
72,900	45,496.85	45,496.85	45,851.89	45,851.89	46,206.92	46,206.92	46,561.95	46,561.95	46,916.98	46,916.98
73,000	45,553.02	45,553.02	45,908.05	45,908.05	46,263.08	46,263.08	46,618.11	46,618.11	46,973.14	46,973.14
73,100	45,609.18	45,609.18	45,964.21	45,964.21	46,319.24	46,319.24	46,674.28	46,674.28	47,029.31	47,029.31
73,200	45,665.34	45,665.34	46,020.37	46,020.37	46,375.41	46,375.41	46,730.44	46,730.44	47,085.47	47,085.47
73,300	45,721.51	45,721.51	46,076.54	46,076.54	46,431.57	46,431.57	46,786.60	46,786.60	47,141.63	47,141.63
73,400	45,777.67	45,777.67	46,132.70	46,132.70	46,487.73	46,487.73	46,842.76	46,842.76	47,197.80	47,197.80
73,500	45,833.83	45,833.83	46,188.86	46,188.86	46,543.89	46,543.89	46,898.93	46,898.93	47,253.96	47,253.96
73,600	45,889.99	45,889.99	46,245.03	46,245.03	46,600.06	46,600.06	46,955.09	46,955.09	47,310.12	47,310.12
73,700	45,946.16	45,946.16	46,301.19	46,301.19	46,656.22	46,656.22	47,011.25	47,011.25	47,366.28	47,366.28
73,800	46,002.32	46,002.32	46,357.35	46,357.35	46,712.38	46,712.38	47,067.42	47,067.42	47,422.45	47,422.45
73,900	46,058.48	46,058.48	46,413.51	46,413.51	46,768.55	46,768.55	47,123.58	47,123.58	47,478.61	47,478.61
74,000	46,114.64	46,114.64	46,469.68	46,469.68	46,824.71	46,824.71	47,179.74	47,179.74	47,534.77	47,534.77

## Draft Regulations

### Draft Regulation

An Act respecting the conservation and development of wildlife  
(chapter C-61.1)

#### Scale of fees and duties related to the development of wildlife

##### — Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation to amend the Regulation respecting the scale of fees and duties related to the development of wildlife, appearing below, may be made by the Minister of Forests, Wildlife and Parks on the expiry of 45 days following this publication.

The draft Regulation eliminates the duties payable for the issue of caribou hunting licences provided for in Schedule I to the Regulation respecting the scale of fees and duties related to the development of wildlife (chapter C-61.1, r. 32) and the amounts of the contribution for financing the Fondation de la faune du Québec required for those licences, which are prescribed in Schedule VI to the Regulation. That amendment is necessary because the Regulation respecting hunting (chapter C-61.1, r. 12) will be amended to abolish caribou hunting licences.

The draft Regulation also amends section 4.1 of the Regulation to specify that sport fishing licences for Atlantic salmon issued for a day will be issued for 3 days, as a consequence of the amendments that will be made to the Regulation respecting fishing licences (chapter C-61.1, r. 20.2). An amendment will also be made to provide for the fees payable for examination of an application for the issue of a licence for wildlife management purposes for activities performed in 2 non-bordering administrative regions. Lastly, section 15 of the Regulation is amended to specify that the amounts are to be indexed on 1 April of each year.

Study of the matter has shown no negative impact on enterprises, including small and medium-sized businesses.

Further information may be obtained by contacting Véronique Christophe, project manager for regulations, Ministère des Forêts, de la Faune et des Parcs, 880, chemin Sainte-Foy, Québec (Québec) G1S 4X4; telephone: 418 521-3888, extension 7277; fax: 418 646-5179; email: veronique.christophe@mffp.gouv.qc.ca

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to Julie Grignon, Associate Deputy Minister for Wildlife and Parks, Ministère des Forêts, de la Faune et des Parcs, 880, chemin Sainte-Foy, bureau RC-120, Québec (Québec) G1S 4X4.

LUC BLANCHETTE,  
*Minister of Forests,  
Wildlife and Parks*

### Regulation to amend the Regulation respecting the scale of fees and duties related to the development of wildlife

An Act respecting the conservation and development of wildlife  
(chapter C-61.1, s. 163, 1st par., subpars. 4 and 9)

**1.** The Regulation respecting the scale of fees and duties related to the development of wildlife (chapter C-61.1, r. 32) is amended in paragraph 2 of section 4.1 by replacing the term “1 day” wherever it appears by “3 consecutive days”.

**2.** Section 7.0.1 is amended by replacing “more than two non-bordering administrative regions” in paragraph *ii* by “2 non-bordering administrative regions or more”.

**3.** Section 15 is amended by inserting “, on 1 April of each year,” in the first paragraph after “annually”.

**4.** Section 1 of Schedule I is struck out.

**5.** Schedule VI is amended

(1) by striking out paragraph *a* of section 1;

(2) by striking out paragraph *a* of section 2.

**6.** This Regulation comes into force on 1 April 2018.

103202

## Draft Regulation

Professional Code  
(chapter C-26)

### Guidance counsellors — Code of ethics

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Code of ethics of guidance counsellors, made by the board of directors of the Ordre des conseillers et conseillères d'orientation du Québec, appearing below, may be submitted to the Government which may approve it, with or without amendment, on the expiry of 45 days following this publication.

The draft Regulation has been entirely reviewed by the Order to take into account the fact that the psychoeducators integrated into the Order in 2000 have been regulated, since 2010, by a separate professional order, and the new realities of the practice of the profession.

The draft Regulation has no impact on the public and on enterprises, including small and medium-sized businesses.

Further information may be obtained by contacting Martine Lacharité, Director General and Secretary, Ordre des conseillers et conseillères d'orientation du Québec, 1600, boulevard Henri-Bourassa Ouest, bureau 520, Montréal (Québec) H3M 3E2; telephone: 1 800 363-2643 or 514 737-4717; fax: 514 737-2172; email: mlacharite@orientation.qc.ca

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to the Chair of the Office des professions du Québec, 800, place D'Youville, 10<sup>e</sup> étage, Québec (Québec) G1R 5Z3. The comments will be forwarded by the Office to the Minister of Justice and may also be sent to the professional order that made the Regulation and to interested persons, departments and bodies.

JEAN PAUL DUTRISAC,  
*Chair of the Office des  
professions du Québec*

par: CHRISTIANE GAGNON,  
*Vice-présidente*

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## Code of ethics of guidance counsellors

Professional Code  
(chapter C-26, s. 87)

### DIVISION I GENERAL

**1.** This Code determines the duties and obligations that must be discharged by guidance counsellors, regardless of the context or manner in which they engage in their professional activities or the nature of their contractual relationship with clients.

The duties and obligations under the Professional Code (chapter C-26) and its regulations are not modified in any manner owing to the fact that a guidance counsellor practices within an organization, a partnership or a joint-stock company.

**2.** Guidance counsellors may not exempt themselves, even indirectly, from a duty or obligation contained in this Code.

**3.** Guidance counsellors must take reasonable measures to ensure that persons who collaborate with them in the practice of their profession and any organization, partnership or joint-stock company within which they carry on professional activities comply with the Professional Code (chapter C-26) and its regulations.

**4.** Guidance counsellors may not perform any act or behave in any manner that is contrary to what is generally admissible in the practice of the profession, or that is likely to adversely affect the honour and dignity of the profession or to compromise the public's confidence in the profession.

### DIVISION II VALUES AND ETHICAL PRINCIPLES

**5.** The foundation of the profession of guidance counsellor is based in particular on the following values and ethical principles:

(1) respect for the person's dignity and for that person's values and right to decide for themselves;

(2) professional integrity, independence, objectivity, skill, rigour and search of authenticity and honesty for the guidance counsellor and others;

(3) professional independence, professional judgment and the capacity to act based on their skills taking into account the complexity of the situations and the uniqueness of each person;

(4) social commitment and concern to engage the individual and collective skills of the members of the profession in order to take part in the collective and social well-being.

### DIVISION III

#### DUTIES AND OBLIGATIONS TOWARDS CLIENTS, THE PUBLIC AND THE PROFESSION

##### §1. *Quality of the professional relationship*

**6.** Guidance counsellors must seek to establish and maintain a relationship of mutual trust with their clients.

**7.** In their practice, guidance counsellors must show respect for the dignity and freedom of persons and refrain from any form of discrimination.

Where guidance counsellors consider that they are unable to ensure the quality of the professional relationship, they must, in the interest of the client, refer the client to another guidance counsellor.

**8.** Guidance counsellors must respect the privacy of the persons with whom they enter into a professional relationship, in particular by refraining from gathering information and exploring aspects of private life that have no relation with the professional services agreed on with the client.

**9.** Guidance counsellors must refrain from acting in any manner that may affect the physical, mental or emotional integrity of the person with whom they establish a professional relationship.

**10.** During the professional relationship, guidance counsellors must not establish friendships likely to affect the quality of the professional services, or relations of an amorous or sexual nature with a client or a relative of the client. They must refrain from making improper remarks or gestures of a sexual nature to a client or a relative of the client.

The professional relationship does not end with the last professional service provided. It continues for as long as there is a relationship of authority, vulnerability or dependence with respect to the client or a relative of the client.

For the purpose of determining the duration of the professional relationship, guidance counsellors must take into consideration, in particular, the nature of the problems to be addressed by and the duration of the professional services provided, the client's vulnerability and the likelihood of the guidance counsellors having to provide professional services to the client again.

**11.** Guidance counsellors may not refuse or cease to act on behalf of a client, without just and reasonable grounds, in particular

(1) the inability to establish or maintain a relationship of trust with their client;

(2) the client's inability to derive benefits from the professional services offered by the guidance counsellor;

(3) the likelihood that maintaining the professional services may, in the guidance counsellor's judgment, become more harmful than beneficial for the client;

(4) a real or apparent conflict of interest or in a situation in which their professional independence could be questioned;

(5) inducement by their client or a relative of the client to perform illegal acts or acts that are contrary to the provisions of this Code;

(6) non-compliance by their client with the conditions agreed on to provide services, including professional fees, and the impossibility of negotiating with the client a reasonable agreement to reinstate the conditions; and

(7) the guidance counsellor's decision to scale down his or her practice or to put an end to the practice for personal or professional reasons.

**12.** Guidance counsellors must inform their client as soon as possible of any action, taken in connection with a professional service, that may be prejudicial to the client.

**13.** Before ceasing to provide professional services to a client, guidance counsellors must so inform the client and take the steps necessary to avoid any prejudice to the client.

**14.** Guidance counsellors must at all times acknowledge their client's right to consult another professional or any other competent person.

##### §2. *Consent*

**15.** Before providing professional services, guidance counsellors must, except in an emergency, obtain the free and enlightened consent of the client, the client's legal representative or, in the case of a child under 14 years of age, the person having parental authority or the tutor.

To enable a client to give free and enlightened consent, guidance counsellors must inform the client of and ensure that the client understands

(1) the objective, nature, relevance and main terms of the professional services;

(2) the limits and constraints of the professional services;

(3) the use of information obtained;

(4) the implications of sharing information with third persons or sending a report to third persons; and

(5) the professional fees and terms of payment.

Communication of the information is adapted to the context of the professional services provided.

**16.** In providing their professional services, guidance counsellors must ensure that the consent of the client remains free and enlightened.

**17.** At all times, guidance counsellors must acknowledge the client's right to withdraw his or her consent.

### §3. Confidential information

**18.** Guidance counsellors must preserve the secrecy of all confidential information obtained in the practice of their profession. Guidance counsellors may be released from their obligation of professional secrecy only with the authorization of their client or where so ordered by law.

In order to obtain such authorization, guidance counsellors must inform their client of the possible implications of the lifting of professional secrecy.

**19.** In addition to the cases provided for in the first paragraph of section 18, guidance counsellors may communicate information that is protected by professional secrecy, in order to prevent an act of violence, including a suicide, where the guidance counsellors have reasonable cause to believe that there is a serious risk of death or serious bodily injury to a person or an identifiable group of persons and where the nature of the threat generates a sense of urgency.

The term "serious bodily injury" means any physical or psychological injury that is significantly detrimental to the physical integrity or the health or well-being of a person or an identifiable group of persons.

However, guidance counsellors may only communicate the information to the person or persons exposed to the danger or their representative, or to the persons who can come to their aid.

Guidance counsellors may only communicate such information as is necessary to achieve the purposes for which the information is communicated.

**20.** Guidance counsellors who, pursuant to section 19, communicate information protected by professional secrecy to prevent an act of violence must

(1) communicate the information immediately; and

(2) indicate during the communication

(a) his or her name and membership in the Order;

(b) that the information to be communicated is protected by the counsellor's obligation to confidentiality;

(c) the act of violence to be prevented; and

(d) the identity and, if possible, the contact information of the person or group of persons exposed to the danger where the information is communicated to the representative or to persons who can come to their aid;

(3) enter in the client's record as soon as possible

(a) the reasons supporting the decision to communicate the information; and

(b) the subject of the communication, the mode of communication, and the name of the person to whom the information was given.

**21.** For the purpose of preserving professional secrecy, guidance counsellors must

(1) refrain from any indiscreet conversation, including in social media, about a client and the professional services provided to the client;

(2) take reasonable means with respect to their colleagues and persons under their supervision;

(3) not disclose that a person has requested their professional services.

**22.** Where guidance counsellors carry on their profession with a couple, a family or a group, they must preserve the right to professional secrecy of each member of the couple, family or group.

**23.** Where guidance counsellors carry on their profession with a group, they inform the members of the group that an aspect of their private life or that of a third person may be disclosed. They must secure a commitment from the members of the group to preserve the confidentiality of the information.

**24.** Where guidance counsellors ask a client to disclose confidential information or where they allow a client to disclose such information, they must clearly inform the client of the various uses that could be made of the information.

**25.** Where guidance counsellors transmit confidential information, in particular within a multidisciplinary team or an institutional program, they must limit the transmission to information that is useful, necessary and relevant to the achievement of the objectives pursued, provided that there will be no ensuing prejudice to their client.

**26.** Before transmitting a report to a third person, guidance counsellors must obtain explicit authorization from the client after the client has been made aware of the information in the report.

**27.** Guidance counsellors may not reveal or communicate the results of an evaluation obtained with measurement and evaluation tools without the written authorization of their client, except where the object of the evaluation so requires.

**28.** Guidance counsellors may not give to a third person other than a competent professional any raw, unprocessed data from an evaluation.

**29.** When guidance counsellors cease to perform their professional duties for an employer, they must inform their employer of the confidential information contained in the records for which they were responsible and propose the necessary measures to preserve the confidentiality of such information. If the confidentiality of the information could be compromised, they must notify the secretary of the Order.

#### *§4. Accessibility and rectification of records*

**30.** Guidance counsellors must respond promptly, at the latest within 30 days of its receipt, to any request made by a client to consult or obtain a copy of documents that concern the client in any record made in his or her respect.

Guidance counsellors may charge the client reasonable fees not exceeding the cost of reproducing or transcribing documents or the cost of transmitting a copy of the documents.

Guidance counsellors who intend to charge such fees must inform the client of the approximate amount to be paid before reproducing, transcribing or transmitting the information.

**31.** Guidance counsellors must respond promptly, at the latest within 30 days of its receipt, to any request made by a client to have information that is inaccurate, incomplete, ambiguous, outdated or unjustified corrected or deleted in any document concerning the client. In addition, guidance counsellors must notify the client of the client's right to make written comments and file them in the record.

Guidance counsellors must give the client, free of charge, a duly dated copy of the document or part of the document filed in the record so that the client may verify that the information has been corrected or deleted or, as applicable, give the client an attestation stating that the client's written comments have been filed in the record.

Guidance counsellors must forward a copy, free of charge, of the corrected information or an attestation stating that the information has been deleted or, as applicable, that the written comments have been filed in the record, to every person from whom guidance counsellors received the information that was the subject of the correction, deletion or comments, and to every person to whom the information was communicated.

**32.** Guidance counsellors who deny a client access to information contained in a record established in the client's respect, or who refuse to grant a request to correct or delete information in any document concerning the client must inform the client of the reasons for the refusal and inform the client of recourses.

**33.** Guidance counsellors must respond promptly, at the latest within 30 days of its receipt, to any written request from a client to have a document returned to the client.

#### *§5. Professional independence and conflict of interest*

**34.** Guidance counsellors must act with objectivity and subordinate their personal interests or, where applicable, those of their employer, persons who cooperate with them or the partnership or joint-stock company in which they carry on professional activities, or a third person who pays fees, to those of their client.

**35.** Guidance counsellors must safeguard their professional independence at all times.

**36.** Guidance counsellors must ignore any intervention by a third person that could influence their professional judgment or the performance of their professional duties to the detriment of the client or any person with whom they have a professional relationship.

**37.** Where guidance counsellors practice their profession with several clients who may have divergent interests, they must inform them of their duty to be objective and of the specific actions that will be undertaken to provide professional services.

If the situation becomes irreconcilable with their duty to be objective, the guidance counsellors must inform their clients that they must terminate the professional relationship.

**38.** In any situation where guidance counsellors are called on to intervene in more than one role, they must clarify with the persons concerned the purpose of each of their roles and the implications in the situation.

Where the roles conflict, the guidance counsellors must take the necessary measures to avoid causing prejudice to the client.

**39.** Guidance counsellors must, except in an emergency, avoid providing professional services to persons with whom they have a relationship that is likely to affect the professional nature of the relationship and the quality of the professional services.

**40.** Guidance counsellors must not use confidential information to obtain directly or indirectly a benefit for themselves or for third persons.

**41.** Guidance counsellors must avoid any situation in which they would be in conflict of interest. Guidance counsellors are in conflict of interest particularly when they use the professional relationship for other purposes and when the interests concerned are such that

(1) they might tend to favour certain interests over those of their client;

(2) their judgment and loyalty towards their client might be adversely affected; or

(3) they could gain personal benefit therefrom, whether direct or indirect, real or possible, to the detriment of the client.

**42.** When guidance counsellors become aware that they are in a real or apparent conflict of interest, they must notify their client and take the necessary measures to ensure that the situation will not cause prejudice to the client.

**43.** Guidance counsellors must not urge anyone insidiously, pressingly or repeatedly to retain their professional services or to participate in research.

**44.** Guidance counsellors must not perform unwarranted professional acts or unnecessarily increase the number of such professional acts, and must refrain from performing acts that are inappropriate or disproportionate to the client's needs.

**45.** Guidance counsellors must not seek to obtain a contract for professional services knowing that a contract has already been given to another guidance counsellor.

**46.** Except for the remuneration to which they are entitled, guidance counsellors may not receive, pay or offer to pay any benefit, rebate or commission relating to the practice of their profession other than customary tokens of appreciation or gifts of small value.

**47.** Guidance counsellors must refrain from exerting any undue pressure or accepting or offering money or any other consideration to influence the board of directors, one of its committees or any other person acting on behalf of the Order.

#### *§6. Quality of practice*

**48.** Guidance counsellors must discharge their professional obligations with competence, integrity and diligence.

**49.** Guidance counsellors must avoid any misleading representation as to their level of competence or the scope or effectiveness of their professional services or of those generally offered by other members of their profession or, where applicable, those generally provided by persons who work with them or who carry on their activities within the same partnership or joint-stock company as them.

**50.** Guidance counsellors must practise their profession in keeping with good practice and the generally accepted standards of practice of the profession.

Guidance counsellors who practice psychotherapy, family mediation or who evaluate mental disorders do so by complying with the provisions of this Code and the specific standards relating to those types of practice.

**51.** Guidance counsellors must not, out of kindness or for any other reason, falsify or destroy part of or an entire report or record.

**52.** Guidance counsellors must ensure the quality of their professional services offered to the public, in particular,

(1) by ensuring that their level of competence is kept up to date, maintained and developed;

(2) by assessing the quality of their evaluations and actions; and

(3) by promoting education and information measures in the field in which they practise.

**53.** Before providing professional services, guidance counsellors must evaluate their proficiency, knowledge and the means at their disposal. Where they consider that they cannot act adequately for a client, they must obtain the necessary assistance after obtaining the client's consent or refuse to provide services.

**54.** Guidance counsellors must, as soon as the interest of their client so requires and after having obtained their consent, consult another guidance counsellor or another professional, or refer the client to one of those persons.

**55.** Guidance counsellors must refrain from giving opinions, recommendations or advice that are contradictory or incomplete. To that end, guidance counsellors must endeavour to gain sufficient knowledge and understanding of the facts.

**56.** Guidance counsellors who produce a written or oral report must limit its content to the interpretations, findings and recommendations based on their professional expertise and related to the practice of their profession.

**57.** Guidance counsellors must not, by any means of communication whatsoever, utter words, publish writings, distribute photographs, pictures, videos or perform any other act that is contrary to the provisions of this Code or urge any person to do so.

**58.** Guidance counsellors must refrain from practising their profession in a condition or in a state that may compromise the quality of their professional services or the dignity of the profession.

**59.** Guidance counsellors must refrain from consuming, distributing or selling psychotropic substances in the practice of their profession.

**60.** Guidance counsellors must refrain from committing an act involving collusion, corruption, malfeasance, breach of trust or influence peddling.

**61.** Guidance counsellors must take the means necessary to not compromise the validity of a test or evaluation tool and not reveal the protocol to their client.

**62.** Guidance counsellors must recognize the inherent limits of the measurement instruments they use and exercise caution in interpreting the psychometric material, in particular by taking into account

(1) the specific characteristics of the tests or of the client that may interfere with their judgment or affect the validity of their interpretation;

(2) the context of the intervention; and

(3) factors that could affect the validity of the measurement instruments or evaluation tools and necessitate changes in the administering of tests or the weighting of standards.

**63.** Guidance counsellors must assume full personal civil liability. They may not exclude, limit or attempt to exclude or limit personal civil liability, by any means whatsoever, in particular by invoking the liability of the partnership or joint-stock company within which they carry on their professional activities or that of another person practising within that partnership or joint-stock company or by requesting that their client or the client's representative renounce any recourse in case of professional negligence on their part.

#### *§7. Professional commitment and collaboration*

**64.** To the extent of their resources, qualifications and experience, guidance counsellors must participate in the development and quality of the profession in particular by accompanying students and by sharing with other guidance counsellors.

To the same extent, guidance counsellors must collaborate with the Order in fulfilling its duties, including its duty to ensure the protection of the public.

**65.** Guidance counsellors consulted by another guidance counsellor must provide their opinion and recommendations within a reasonable time. If unable to do so, they must so notify the other guidance counsellor as quickly as possible.

**66.** Guidance counsellors may not, with respect to another guidance counsellor or any person with whom they have a professional relationship, damage the person's reputation, denigrate or harass the person or breach the person's trust, voluntarily mislead the person, betray good faith or use unfair practices.

**67.** Guidance counsellors refrain from criticizing, overtly or without evidence to the public, the standard or new guidance methods, different from those they use in the practice of the profession, when the methods meet the generally recognized professional and scientific principles in guidance.

**68.** Guidance counsellors may not take credit for work not performed by them.

**69.** Guidance counsellors recognize the Order's responsibility to ensure the protection of the public and the practice of the profession by competent professionals. For that purpose, they must, in particular,

(1) inform the Order that a person is appropriating the title of guidance counsellor or carries on illegally activities reserved to them;

(2) inform the syndic that they have reason to believe in the existence of a situation likely to affect the competence or the integrity of another guidance counsellor;

(3) promptly reply to all verbal or written requests from the secretary of the Order, a syndic, a member of the review committee or the professional inspection committee, an inspector of the committee, an investigator or an expert; and

(4) respect any agreement made with any of the persons referred to in paragraph 3.

**70.** A guidance counsellor who is requested by the Order to become a member of a council for the arbitration of accounts, a disciplinary council, a review committee or a professional inspection committee must agree to serve, unless there are reasonable reasons preventing the guidance counsellor from becoming a member.

**71.** In no circumstances may a guidance counsellor, on being informed of an inquiry into the guidance counsellor's professional conduct or competence or that of persons who work with them or who carry on their activities within the same partnership or joint-stock company as them or on being served with a complaint, communicate with the person who requested the inquiry or made the complaint or with any other person involved in the inquiry or complaint, without the prior written authorization of the syndic.

**72.** Guidance counsellors must not mislead in particular the secretary of the Order, a syndic, an investigator, an expert or an inspector.

### §8. Research

**73.** Guidance counsellors who undertake, participate or collaborate in research involving persons must ensure that the project has been approved by a recognized research ethics committee. To that end, guidance counsellors must refer to and comply with the methodology approved by the committee in particular to

(1) inform each of the subjects or representative of the project's objectives and the manner in which it will be conducted and the advantages, risks or disadvantages related to the person's participation;

(2) obtain free and enlightened consent;

(3) inform the research subject or representative that the consent is revocable at any time; and

(4) ensure measures for the protection of the confidentiality of the information collected as part of the research project.

**74.** Where the carrying out of a research project is likely to cause prejudice to persons or the community, guidance counsellors who participate in the research must notify the research ethics committee or another appropriate authority.

**75.** Guidance counsellors must cease any form of participation in a research project if the disadvantages for the subjects appear to outweigh the expected benefits after having notified the research ethics committee or any other appropriate authority.

### §9. Fees

**76.** Guidance counsellors must charge and accept fair and reasonable fees. To determine their fees, guidance counsellors must consider in particular

(1) their experience or expertise;

(2) the time required to perform the professional services;

(3) the nature and complexity of the professional services; and

(4) competence or celerity necessary to provide professional services.

**77.** Guidance counsellors must produce an intelligible and detailed statement of fees to their clients and provide them with all explanations necessary to an understanding of the statement.

**78.** Guidance counsellors must claim from their client in writing their fees and administrative fees for any missed or cancelled appointment.

**79.** Guidance counsellors may, by written agreement with the client,

(1) require partial payment where they act as consultant as part of a long-term contract;

(2) require administrative fees for a missed or cancelled appointment by the client according to the conditions agreed to in advance, the fees must not exceed the amount of fees lost; and

(3) subject to the law, require fees in addition to those reimbursed by a third person.

**80.** Guidance counsellors must not issue, out of kindness or for any other reason, inaccurate receipts.

**81.** Guidance counsellors may share their fees only insofar as the sharing corresponds to the sharing of services and responsibilities and does not affect their professional independence.

**82.** Outstanding accounts of guidance counsellors bear interest at the reasonable rate agreed in writing with their client.

**83.** Before instituting legal proceedings, guidance counsellors must have exhausted all means available to recover their fees and other expenses.

**84.** Guidance counsellors who appoint a third person to collect their fees must ensure that the latter proceeds with tact, moderation and respect for the confidentiality and practices relating to the collection of accounts authorized by law.

#### *§10. Advertising*

**85.** In their advertising, guidance counsellors must not impart a mercantile character or character likely to tarnish the image of the profession.

**86.** Guidance counsellors' advertising may contain only information that will help the public to make an enlightened choice.

**87.** Guidance counsellors may not claim, in their advertising, specific qualities or skills, in particular as to their level of competence or the scope or effectiveness of their professional services, unless they can be substantiated.

**88.** Guidance counsellors may not engage in or allow advertising, by any means whatsoever including social media, that is false, deceitful, incomplete or likely to be misleading.

**89.** Guidance counsellors who advertise their fees must

(1) specify the fees required for their professional services;

(2) specify the nature and extent of the professional services included in the fees;

(3) indicate whether costs are included in the fees; and

(4) indicate whether additional services or costs which are not included in the fees might be required.

The fees advertised are to remain in effect for a minimum of 90 days after the date they were last broadcast or published.

Guidance counsellors may, however, agree with the client on rates lower than those advertised.

**90.** In any advertising involving a special price, guidance counsellors must specify the period during which the price is valid, if applicable.

**91.** In any statement or advertisement, guidance counsellors may not give more importance to a price than to the services offered.

**92.** All advertising must indicate the name and professional title of the guidance counsellor. Where there are members of various professions included in the name of a partnership or joint-stock company, the title of each professional must appear.

**93.** Guidance counsellors who reproduce the graphic symbol of the Order for advertising purposes must ensure that the symbol conforms to the original held by the secretary of the Order.

**94.** Guidance counsellors who reproduce the name of the Order in their advertising must use the following wording: "member of the Ordre des conseillers et conseillères d'orientation du Québec".

**95.** Guidance counsellors must keep a copy of every advertisement for a period of 3 years following the date on which it was last broadcast or published. The copy must be given, on request, to the syndic, an inspector or a member of the professional inspection committee.

#### **DIVISION IV** **FINAL**

**96.** This Regulation replaces the Code of ethics of the members of the Ordre des conseillers et conseillères d'orientation du Québec (chapter C-26, r. 68).

**97.** This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

## Draft Regulation

Transport Act  
(chapter T-12)

### Brokerage of bulk trucking services — Amendment

Notice is hereby given, in accordance with sections 10 and 11 of the Regulations Act (chapter R-18.1), that the Regulation to amend the Regulation respecting the brokerage of bulk trucking services, appearing below, may be made by the Government on the expiry of 45 days following this publication.

The draft Regulation makes permanent the regulation of the brokerage of bulk trucking services. It provides for a fixed term for all permits. It also provides for a process for the renewal of permits. Lastly, it makes compulsory the annual filing of audited financial statements with the Commission des transports du Québec.

The amendments provided in the draft Regulation have little impact on enterprises since they do not create new significant requirements or change the structure and adjustment mechanism of fees. The amendments do not involve major administrative burden for brokerage permit holders.

Further information may be obtained by contacting Dave Henry, Director for economic policies, Direction générale du transport routier des marchandises, 700, boulevard René-Lévesque Est, 2<sup>e</sup> étage, Québec (Québec) G1R 5H1; telephone: 418 643-6937, extension 22351; email: dave.henry@transports.gouv.qc.ca

Any person wishing to comment on the draft Regulation is requested to submit written comments within the 45-day period to the Minister of Transport, Sustainable Mobility and Transport Electrification, 700, boulevard René-Lévesque Est, 29<sup>e</sup> étage, Québec (Québec) G1R 5H1.

ANDRÉ FORTIN,  
*Minister of Transport, Sustainable Mobility  
and Transport Electrification*

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## Regulation to amend the Regulation respecting the brokerage of bulk trucking services

Transport Act  
(chapter T-12, s. 5)

**1.** The Regulation respecting the brokerage of bulk trucking services (chapter T-12, r. 4) is amended in section 5 by striking out the third paragraph.

**2.** Section 8 is replaced by the following:

“**8.** A brokerage permit may be renewed in accordance with section 37.3 of the Transport Act (chapter T-12).

A brokerage permit holder applying for renewal must comply with the conditions set out in subparagraph 1 and subparagraph *a* of subparagraph 2 of the first paragraph of section 5.

The permit holder must also submit to the Commission for approval any amendment to the by-laws referred to in section 8 of the Transport Act (chapter T-12), particularly those respecting disciplinary provisions, a description of the brokerage director’s duties and brokerage fees and the documents required under subparagraph *c* of subparagraph 2 of the first paragraph of section 5 allowing to ascertain compliance with the requirements of section 47.13.1 of the Transport Act.”

**3.** Section 9 is replaced by the following:

“**9.** The brokerage permit is issued for a period of 3 years. It expires on 31 March of the third year.”

**4.** Section 14 is amended by striking out “the first paragraph of” in subparagraph 6 of the first paragraph.

**5.** Section 17.2 is replaced by the following:

“**17.2.** Despite section 17, the operator may cancel the brokerage contract within 120 days following the coming into force of a by-law for which the brokerage permit holder obtained the approval provided for in section 8 of the Transport Act (chapter T-12) and that provides that all the permit holder’s by-laws in force concerning transport brokerage services under government contracts, and only those by-laws, also apply to contracts other than government contracts to which the permit holder is a party.”

**6.** The following is inserted after section 24:

“**24.1.** A brokerage permit holder must send to the Commission, before 31 March, audited financial statements for the preceding fiscal year ending on 31 December.

The financial statements must mention the auditing of the trust accounts and the compliance of the permit holder’s books, registers and accounts with this Regulation.”.

**7.** Sections 34 to 37.2 are revoked.

**8.** The following is inserted after section 33.1:

“**33.2.** All brokerage permits in force on 1 January 2018 expire on 31 March 2018.”.

**9.** Schedule 1 is amended by replacing the fifth and sixth paragraphs of part 1.1 by the following:

“The operator may cancel the brokerage contract within 120 days following the coming into force of a by-law for which the brokerage permit holder obtained the approval provided for in section 8 of the Transport Act and that provides that all the permit holder’s by-laws in force concerning transport brokerage services under government contracts, and only those by-laws, also apply to contracts other than government contracts to which the permit holder is a party.”.

**10.** This Regulation comes into force on the fifteenth day following the date of its publication in the *Gazette officielle du Québec*.

## Decisions

### Decision

An Act respecting elections and referendums in municipalities  
(chapter E-2.2)

#### Chief Electoral Officer

##### — Counting of advance poll ballots

Decision of the Chief Electoral Officer pursuant to the powers conferred upon him by section 90.5 of the Act respecting elections and referendums in municipalities concerning the counting of advance poll ballots

WHEREAS general municipal elections are scheduled to take place on November 5, 2017;

WHEREAS the advance poll was held on October 29, 2017 and, in certain municipalities, on October 28 and 30, 2017;

WHEREAS the number of people voting in the advance poll was very high in many municipalities;

WHEREAS section 185 of the Act respecting elections and referendums in municipalities (CQLR, chapter E-2.2) states that the deputy returning officer, assisted by the poll clerk, shall count the ballots at 8:00 p.m. on polling day;

WHEREAS in many municipalities, the counting of advance poll ballots risks being significantly delayed due to the high number of electors who exercised their advance right to vote;

WHEREAS section 90.5 of the Act respecting elections and referendums in municipalities allows the Chief Electoral Officer to adapt a provision of the Act where he observes that, subsequent to an exceptional circumstance, it does not meet the demands of the resultant situation;

WHEREAS the Chief Electoral Officer has first informed the Minister of Municipal Affairs and Land Occupancy of the decision he intends to make;

The Chief Electoral Officer, pursuant to the powers conferred upon him by section 90.5 of the Act respecting elections and referendums in municipalities, has decided to adapt sections 185 and 229 of the said Act as follows:

1. The preamble is an integral part of this decision;
2. On polling day beginning at 6:00 p.m., the returning officer is authorized to have the advance poll votes counted for ballot boxes containing more than 300 ballots and other ballot boxes deemed appropriate;
3. It is imperative that the people present in the counting room remain there until 8:00 p.m., even if the ballots are all already counted;
4. The returning officer must take all necessary measures to ensure these people have no contact with the outside before the polls close, to ensure there is no disclosure of results;
5. To this end, the returning officer must:
  - a) Arrange a closed-door location with no disruptions or traffic;
  - b) Ensure that no one present uses a mobile device or other means of communication;
  - c) Have all people present (deputy returning officers, poll clerks, representatives) swear the following oath:

“I, (first name and last name), do solemnly swear that I will not divulge the results of the advance polls to anyone before the closing of the polls.”;
6. The returning officer shall inform every party or recognized ticket, as the case may be, and every independent candidate.

This decision shall come into effect on November 1, 2017.

Québec, November 1, 2017

PIERRE REID,  
*Chief Electoral Officer*

103193

## Decision

An Act respecting elections and referendums in municipalities (chapter E-2.2)

### Chief Electoral Officer

#### — Voting by electors in the borrows of Verdun

Decision of the Chief Electoral Officer pursuant to the powers conferred upon him by section 90.5 of the Act respecting elections and referendums in municipalities concerning voting by electors in the borrows of Verdun

WHEREAS municipal elections will be held on November 5, 2017;

WHEREAS, following an agreement entered into by the Ville de Montréal, the Chief Electoral Officer and the Minister of Municipal Affairs and Land Occupancy pursuant to section 659.2 of the Act respecting elections and referendums in municipalities (chapter E-2.2), voting at the office of the returning officer is being tested at the Ville de Montréal during the general municipal elections of November 5, 2017;

WHEREAS, in accordance with sections 174 and 179 of the Act respecting elections and referendums in municipalities, as amended by the agreement entered into pursuant to section 659.2 of the said Act, voting at the office of the returning officer will take place on October 27, 30 and 31, 2017 and on November 1, 2017 from 10:00 a.m. to 8:00 p.m., except on the last of these days, when it will end at 2:00 p.m.;

WHEREAS, as a result of an error during the poll at the office of the returning officer located in the borough of Verdun, four electors from the division of Champlain-l'Île-des-Soeurs were given, for the position of city councillor, borough councillor seat 1 and borough councillor seat 2, a ballot paper for a different division;

WHEREAS, in accordance with section 233 of the Act respecting elections and referendums in municipalities, the ballot papers of the four electors concerned will be rejected during the counting of votes on polling day;

WHEREAS the returning officer of the Ville de Montréal is able to identify the electors concerned and wishes to contact them in order to invite them to come and vote for the elected position for which they were not able to vote;

WHEREAS section 90.5 of the Act respecting elections and referendums in municipalities, as amended by the agreement entered into pursuant to section 659.2 of the said Act, allows the Chief Electoral Officer to adapt a provision of the Act or of an agreement entered into

pursuant to section 659.2 where he observes that, subsequent to an error, it does not meet the needs of the resultant situation;

WHEREAS the Chief Electoral Officer has first informed the Minister of Municipal Affairs and Land Occupancy of the decision he intends to make;

The Chief Electoral Officer, by virtue of the powers conferred upon him by section 90.5 of the Act respecting elections and referendums in municipalities, as amended by the agreement entered into pursuant to section 659.2 of the said Act, has decided to adapt sections 174 and 179 of the said Act, as amended by the agreement, and subparagraph 5 of section 586, as follows:

1. The preamble is an integral part of this decision;
2. The returning officer of the Ville de Montréal is authorized to contact the electors contemplated by this decision, as quickly as possible, using all appropriate means, in order to invite them to come and vote for city or borough councillor for whom they were not able to vote
3. The returning officer of the Ville de Montréal is authorized to allow the four electors concerned by this decision to come and vote by Saturday, November 4, 2017 6:00 p.m., at the location determined by the returning officer.
4. A report of the communications entered into with each elector shall be prepared (name of the person contacted, date, and the person's response).
5. The name of every elector voting pursuant to this decision shall be entered in the poll book.
6. When opening the ballot box on polling day, and before the counting of the votes, the deputy returning officer shall remove the ballot papers contemplated by this decision without looking at the electors' votes, and shall place the ballot papers in a sealed envelope. The said ballot papers shall be deemed to be cancelled.
7. The returning officer shall inform every party and independent candidate of this decision, and shall transmit, each day, the list of electors who have availed themselves of it.

This decision is effective as of the date on which it is signed.

Québec City, November 3, 2017

PIERRE REID,  
*Chief Electoral Officer*

103194

## Decision

An Act respecting elections and referendums in municipalities  
(chapter E-2.2)

### Chief Electoral Officer — Applications to vote at a mobile polling station for voters suffering from reduced mobility in the Ville de Montréal

Decision of the Chief Electoral Officer pursuant to the powers conferred upon him by section 90.5 of the Act respecting elections and referendums in municipalities regarding applications to vote at a mobile polling station for voters suffering from reduced mobility in the Ville de Montréal

WHEREAS municipal elections will be held on November 5, 2017;

WHEREAS section 175 of the Act respecting elections and referendums in municipalities (CQLR, chapter E-2.2) stipulates that every person registered on the list of electors as a person domiciled in a private seniors' residence identified in the register created under the Act respecting health services and social services (CQLR, chapter S-4.2) or in a facility covered by the second paragraph of section 50 may vote at a mobile polling station;

WHEREAS under section 175 of the Act respecting elections and referendums in municipalities, a person wishing to vote at a mobile polling station must apply in writing to the returning officer no later than the last day set for the presentation to the board of revisors of applications for registration, striking off and corrections to the list of electors;

WHEREAS in the Ville de Montréal, the last day for applying in writing to vote at a mobile polling station was October 17, 2017, 10:00 p.m.;

WHEREAS due to an error in the delivery of mail by Canada Post, application forms for voting at a mobile polling station sent by mail were returned to the sender;

WHEREAS as a result of this special situation, some electors were prevented from being registered for the mobile poll;

WHEREAS the mobile poll in the Ville de Montréal took place on Saturday, October 28, 2017;

WHEREAS the electors in question, due to their reduced mobility, will not be able to exercise their right to vote in the municipal election on November 5, 2017;

WHEREAS section 90.5 of the Act respecting elections and referendums in municipalities allows the Chief Electoral Officer to adapt a provision of the Act where he observes that, subsequent to an error, it does not meet the demands of the resultant situation;

WHEREAS the Chief Electoral Officer has first informed the Minister of Municipal Affairs and Land Occupancy of the decision he intends to make;

The Chief Electoral Officer, pursuant to the powers conferred upon him by section 90.5 of the Act respecting elections and referendums in municipalities, has decided to adapt sections 174, 175, 178 and 219 of the said Act as follows:

1. The preamble is an integral part of this decision;
2. The returning officer of the Ville de Montréal is authorized to issue an authorization to vote for electors suffering from reduced mobility whose application to be registered to vote at a mobile polling station is not delivered by Canada Post within the time limits.
3. The returning officer of the Ville de Montréal is authorized to set up a mobile polling station on the day and at the hours that he or she determines for the purpose of applying paragraph 2.
4. The third paragraph of section 178 and the second paragraph of section 219 of the Act respecting elections and referendums in municipalities do not apply in the cases concerned under paragraph 2.
5. The returning officer shall inform every party or recognized ticket, as the case may be, and every independent candidate.

This decision is effective as of the date on which it is signed.

Québec, November 2, 2017

PIERRE REID,  
*Chief Electoral Officer*

103192



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Abbreviations: **A**: Abrogated, **N**: New, **M**: Modified

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