

AUGUST 2023 MONTH IN REVIEW

Québec

LAWS & ANNOUNCEMENTS

Payroll

Jul 1: Tax rate reductions for the first 2 taxable income brackets will affect income tax source deductions on remuneration paid after June 30, 2023. Specifically, the rate for taxable income up to \$49,275 falls from 15% to 14% and for taxable income over \$49,275 to \$98,540 falls from 20% to 19%.

Payroll

Jul 1: The income tax rate for bonuses or retroactive payments to employees whose estimated remuneration doesn't exceed \$17,183 for 2023 decreases from 8% to 7%, effective for income tax source deductions on remuneration paid after June 30, 2023.

Payroll

Jul 1: The income tax source deduction rate for a single payment not exceeding \$5,000 that doesn't come from an RRIF or RRSP decreases from 15% to 14%; if the payment is above \$5,000, the rate drops from 20% to 19%.

Health & Safety

Jul 3: Québec proposed a 3-year [action plan](#) listing 22 measures to improve the safety of workers or roadwork sites via training, signage, traffic and restraint devices, monitoring of vehicle speeds and reducing exposure of traffic flaggers.

CASES

Drugs & Alcohol: Automatically Firing Alcoholic for Drunk Driving Violates Duty to Accommodate

A company figured it had just cause to terminate an employee arrested by the police for driving a heavy truck with a blood alcohol content well above the legal limit, especially since the driver admitted she was drinking beer and the collective agreement provided for termination as the penalty for impaired driving, even if it was a first offence. The legal sticking point was the driver's admission to having an alcohol abuse problem, a disability under human rights law. A pre-determined penalty in a collective agreement doesn't trump the employee's right to reasonable accommodations to the point of undue hardship, the Québec arbitrator reasoned. Upon learning of the employee's alcohol problem, the company should have activated the accommodations process before deciding to end her employment [*Teamsters Quebec, Local 106 c 1641-9749 Quebec inc.*, 2023 CanLII 66780 (QC SAT), July 18, 2023].

Action Point: Find out how to [effectively control substance abuse](#) at your workplace

Social Media: Employee Fired for Posting “Child Pornography” on Marketplace Gets Reinstated

A health and social services center fired an employee for posting a silicone sex doll that looked like a little boy for sale on “Marketplace,” claiming that the ad was child pornography that violated the center's social media policy and compromised its reputation. The union insisted that the employee did nothing wrong. The Québec arbitrator agreed and ordered the center to reinstate him. First of all, calling the ad and accompanying photos child porn was an overreaction. The social media policy didn't apply because the employee posted the ad from his own Facebook account while at home and it had no connection to his work. And there was no evidence showing that the ad did any harm to the center's reputation [*Union of Laurentian Health and Social Services Workers-CSN (STTLSSS-CSN) v Laurentian Integrated Health and Social Services Center*, 2023 CanLII 65423 (QC SAT), July 17, 2023].

Action Point: Use the HRI template to create your own [social media use policy](#)