



## LAWS & ANNOUNCEMENTS

### Minimum Wage

Jan 22: Québec's general minimum wage will increase 50 cents to \$16.60 per hour on May 1. The minimum wage for workers earning tips will increase 40 cents to \$13.30. The raspberry pickers minimum wage will increase 15 cents to \$4.93 per kilogram and the rate for strawberry pickers will increase four cents to \$1.32 per kilogram.

**Action Point:** Find out [how to avoid common payroll errors](#) when implementing minimum wage increases.

### Payroll

Feb 6: MRQ published the 2026 automobile deductible limits and rates: i. Deductible limit for tax-exempt allowances paid by employers to employees increases to \$0.73/km for the first 5,000 kms travelled and \$0.67/km for additional kms (other than in the territories where the deductible limit will be \$0.77/km for the first 5,000 kms travelled and \$0.71/km for additional kms); ii. Prescribed amount used to determine the value of the taxable benefit an employee receives for the personal portion of the operating costs of an automobile provided by their employer remains at \$0.34/km (\$0.31/km for taxpayers whose main occupation is selling or leasing automobiles); iii. Maximum capital cost of non-zero-emission passenger vehicles for capital cost allowance purposes increases to \$39,000 (before GST and QST) for vehicles purchased after 2025; iv. Maximum capital cost of eligible zero-emission passenger vehicles for capital cost allowance purposes remains at \$61,000 (before GST and QST) for vehicles purchased after 2025; v. Deductible limit for eligible interest paid on amounts borrowed to purchase a passenger vehicle remains at \$350/month for loans related to vehicles purchased after 2025; and vi. Deductible limit for eligible leasing expenses remains at \$1,100/month (plus GST and QST) for leases entered into after 2025.

**Action Point:** Find out about the [8 important new payroll changes](#) that will affect your current year T4 filings and 2026 source deductions.

### Payroll

Jan 28: Québec expanded the temporary exemption from health services fund (HSF) contributions for the agriculture, forestry, and fishing sectors by eliminating the total payroll requirement. Eligibility will now be based solely on NAICS code, specifically codes 111 (Crop production), 112 (Animal production and aquaculture), 113 (Forestry and logging), 1141 (Fishing), 32111 (Sawmills (except shingle and shake mills)), and 32211 (Pulp mills). There's also a new partial 50% HSF exemption for employers for whom 25% to 50% of wages paid or deemed paid in 2026 or 2027 are attributable to activities represented in the above NAICS codes.

### New Laws

Feb 12: [Bill 15](#) proposing to amend the *Professional Code* by streamlining the

regulatory processes of the professional system and broaden certain professional practices in the field of health and social services is now being debated in Committee.

**Action Point:** Find out about the [5 ways the new interprovincial free trade and labour mobility regulations will impact HR operations](#).

## **Immigration**

Jan 30: Québec's 2026 Skilled Worker Selection Program will send approximately 29,000 economic immigration category invitations. Priorities: i. Graduates from Québec schools; ii. People employed in strategic sectors such as health, education, construction, early childhood, and engineering; and iii. Diverse profiles with the greatest potential for economic and linguistic integration. This is part of the province's overall 2026 immigration plan to admit 45,000 permanent residents in four categories: Economic immigration (28,800), Family reunification (10,000), Refugees (5,750), and Other immigrants (450).

## **New Laws**

Jan 28: The Régie du bâtiment du Québec (RBQ) published revised [licensing regulations](#) for contractors and owner-builders. Highlights include reducing the waiting period for retaking a guarantor exam after failing a previous exam from six to four months and allowing certain public bodies to perform the functions of contractor without holding an RBQ licence, in limited cases.

## **Employment Benefits**

Feb 17: Retraite Québec's updated its [instructions](#) for actuarial valuations of supplemental pension plans for reports created between December 30, 2025, and December 31, 2026. The instructions principally address the maximum interest assumption, as well as the methodology in the event of a leverage or an overlay strategy.

## **Training**

Feb 2: Québec announced the launch of Productivity-Skills, a new program offering small and medium-sized enterprises \$55 million in funding for training projects in areas of economic innovation, including artificial intelligence, the green economy, digital transformation, and modern management skills. [Applications](#) will be accepted until the money runs out or the 2025 tariffs are lifted, whichever comes first.

## **Health & Safety**

Jan 28: New OHS [regulations](#) clarify that only workers physically present in establishments, construction sites, or workplaces where forest management work is performed count in determining the number of first aiders required at the site. Employers should exclude telecommuters from the calculation. The regulations also recognize regular Ordre des infirmières et infirmiers du Québec nurses as first aiders.

## **Health & Safety**

Jan 28: CNESST published amended OHS [first aid regulations](#) to require that nurses' offices equipment, first aid kits, and first aid training in Québec comply with the

standards set out in the updated versions of CSA Z1210 and Z1220 that are followed in most of Canada.

### **Workers' Compensation**

March 15: March 15 is the deadline for Québec employers to submit their payroll declarations to CNESST listing actual 2025 payroll expenses and estimated expenses for 2026 to avoid the risk of potential late fees, interest and penalties. Employers may complete their declarations either from MyCNESST Space or directly through their [CNESST online account](#).

**Action Point:** Look up the [2026 workers' compensation premium rates](#) in each part of Canada.

## **CASES**

### **Social Media: OK to Fire Employee for Psychologically Harassing Coworker on Instagram**

A Belle Centre usher sent a female coworker in whom he had unrequited romantic interest 150 messages on social media platforms over the course of 10 months. When she ghosted him on Facebook Messenger, he kept up the barrage on Instagram while also cranking up the romantic tone. Feeling creeped out, the coworker made her lack of romantic interest clear and repeatedly asked the usher to stop the messages. But her pleas fell on deaf ears. Finally, the coworker complained to management about not feeling safe at work, which led to an internal investigation and the decision to terminate. The Québec arbitrator ruled that there was just cause to terminate for psychological harassment, reasoning that the continuous stream of unwanted compliments and highly intrusive messages undermined the coworker's dignity, psychological integrity, and sense of security at work [[Teamsters Québec, local 1999 c L'Aréna des Canadiens inc.](#), 2026 CanLII 3888 (QC SAT), January 16, 2026].

**Action Point:** The notion that texts and other social media communications by employees are purely private is a myth. Employers can, in fact, discipline employees for social media postings that harm a company's employees or business. But you must have a legally sound HR policy. Use the HR Insider template to create your own [Social Media Use Policy](#).

### **Workplace Harassment: Manager Who Harassed Deaf Subordinate Gets Reinstated**

Hydro-Québec fired a first-level manager for making inappropriate jokes, denigrating remarks and displaying "a discriminatory, disrespectful and authoritarian attitude" towards a worker with a hearing impairment. The Labour Tribunal (TAT) found the penalty excessive and reduced it to a 4-week suspension. HQ appealed, contending that TAT overlooked aggravating factors like the manager's previous offences, lack of remorse and position of responsibility. But it proved to be in vain when the court concluded that the TAT acted reasonably in reinstating the manager. "When conducting reasonableness review, courts must pay 'respectful attention' to the administrative decision-maker's reasons and be cautious

about substituting their own view of the proper outcome” [[Hydro-Québec v. Administrative Labour Tribunal](#), 2026 QCCS 40 (CanLII), January 8, 2026].

**Action Point:** Find out how to implement a legally sound and effective [Workplace Harassment Prevention and Compliance Game Plan](#) at your workplace.

### **Time Theft: Taking Unauthorized Breaks Is Just Cause to Terminate**

A bathtub manufacturer fired a member of a float team for taking unauthorized breaks ranging from 1 to 4 hours over a 6-week period when he should have been performing his housekeeping duties. The union claimed that termination was unwarranted, noting that there was no progressive discipline and arguing that the floater only took the breaks because he was so good at his job that he completed his assignments early and had no other work to do. But the Québec arbitrator ruled that the manufacturer was justified in concluding that the floater’s behaviour constituted time theft and irreparably undermined his trustworthiness, especially given the staff shortages that made it necessary to trust floating crews to work autonomously with minimal oversight. Nor did the floater’s lack of cooperation during the investigation do anything to help his case [[Syndicat des employés d'acrylique de Beauce Inc. \(CSD\) v. Maax Bath Inc. \(Acrylica Division, Cameron Distribution Centre and Mold Centre\)](#), 2025 CanLII 133561 (QC SAT), December 22, 2025].

**Action Point:** Time theft has become a rampant problem for Canadian companies and HR directors. Find out how to protect your company by implementing a legally sound [Work Time & Time Theft Policy](#).