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Telework employer obligations in Quebec: CNESST, equipment

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Telework has no separate legal regime

If some of your employees work from home, you do not need a new rulebook. Quebec labour laws contain no legal definition of telework, and the rules that apply at the office generally apply at home, with the necessary adaptations. When the Commission des normes, de l'équité, de la santé et de la sécurité du travail (CNESST) published its telework tools in October 2021, it stated that telework does not change the rights and obligations of employers and workers: labour laws and existing collective agreements apply at all times.

This guide separates what the law requires from good practice. It is general information, not legal or tax advice.

The employer's health and safety duty follows the employee home

Three provisions set the baseline.

- **Civil Code of Québec, article 2087.** The employer must take any measures consistent with the nature of the work to protect the health, safety and dignity of the employee.
- **Act respecting occupational health and safety (OHS Act), section 51.** Every employer must take the necessary measures to protect the health and ensure the safety and physical and mental well-being of his worker. The list that follows includes making sure that the organization of work and working methods do not harm the worker's health or safety, using methods to identify, control and eliminate risks, and giving workers adequate information and training.
- **OHS Act, section 5.1.** Added by the 2021 modernization law (assented to on October 6, 2021), it states that, subject to any incompatible provision, in particular with respect to the workplace, the Act applies to a worker carrying on telework and to his employer.

The words "subject to any incompatible provision" matter. Some duties in section 51 plainly fit a home poorly (posting notices "in a conspicuous place", providing sanitary installations). The Act gives no list of incompatible provisions and no power to make one by regulation: telework appears only in section 5.1 and in section 179.1 (inspections, below). Which provisions yield is decided case by case by the CNESST and, if contested, the Administrative Labour Tribunal. The rule in practice: the general duty applies in full, and you adapt the specific measures to a space you do not control.

The duty runs both ways. Under [section 49 of the OHS Act](#), the worker must take the necessary measures to protect their own health and safety and take part in identifying and eliminating risks. The CNESST describes telework safety as a [shared responsibility](#), and says the employer must account for telework risks in the prevention program for the establishment. For the general CNESST framework (registration, prevention programs, harassment), see our [CNESST guide to employer obligations](#).

Injuries at home: what counts and what you must do

The Act respecting industrial accidents and occupational diseases (AIOD Act, in French LATMP) defines an industrial accident as [a sudden and unforeseen event, attributable to any cause, which happens to a person, arising out of or in the course of his work and resulting in an employment injury](#). Nothing in that definition excludes the home. The CNESST states that it applies the same conditions and rules to a claim whether the injury happened in telework or elsewhere; a physician must attest that the injury is linked to the telework.

The leading example is [Air Canada et Gentile-Patti, 2021 QCTAT 5829](#). On December 3, 2021, the Administrative Labour Tribunal (Tribunal administratif du travail) [rejected the employer's challenge and upheld the claim](#) of a customer service agent who fell on the stairs of her home while heading to her lunch break. Because she was on a break, the tribunal decided the case as an accident "in the course of" work, weighing the usual criteria (place, time, pay, the employer's authority, the purpose of the activity and its usefulness to the work). It noted that she followed a schedule set by the employer, so her breaks were part of the work organization, and her fall coincided with logging off the employer's network. It also rejected the argument that the employer could not be responsible for a home it could not manage. The tribunal still looks for a real connection between the activity and the work, so a purely personal activity at home will not necessarily qualify.

The presumption in [section 28 of the AIOD Act](#) also reaches a home office. An injury that happens "at the workplace while the worker is at work" is presumed to be an employment injury, and nothing in section 28 or the Act's definitions limits "workplace" to the employer's premises; the CNESST applies the same rules to telework claims. So an injury in the agreed home workspace while the employee is actually working (tripping over a cable at the desk, for example) is presumed work-related, and it is up to the employer to rebut it. During breaks, meals or personal errands the presumption does not apply, and the claim turns on the "in the course of work" criteria, as in [Gentile-Patti](#).

What the employer must do is the same as for an office injury:

Step	Rule	Source
Worker reports the injury	Notify the immediate superior, before leaving the premises if possible, otherwise as soon as possible	AIOD Act s. 265

Step	Rule	Source
Minor accident, no lost time beyond the day	Enter it in the accident register and have the worker sign	AIOD Act s. 280
Worker unable to work after the day of injury	Pay 90% of net salary for each day they would have worked during the first 14 full days of disability	AIOD Act s. 60
Recovering those 14 days	Notify the CNESST and claim the amount on its form; the CNESST reimburses within 14 days of receiving the claim	AIOD Act s. 60 and s. 268
Disability beyond 14 days	Worker files a claim within six months; the employer must help fill it out	AIOD Act s. 270

Write the reporting procedure into your telework policy. The CNESST's policy drafting aid suggests [reminding teleworkers to report accidents and incidents quickly, even without serious consequences](#).

Equipment: when the law requires you to supply it

The Act respecting labour standards (Labour Standards Act) has one specific rule. Under [section 85.1](#):

1. Where the employer requires the use of material or equipment, it must furnish it free of charge to an employee paid the minimum wage.
2. The employer cannot require an employee to pay for the purchase, use or maintenance of material or equipment if the payment would bring the employee below the minimum wage.
3. The employer cannot require an employee to pay for expenses related to the operations and mandatory employment-related costs of the enterprise.

The general minimum wage is **\$16.60 an hour**, in effect since May 1, 2026 (\$13.30 for employees who receive tips).

Above the minimum wage, the employer has [no legal obligation to supply telework equipment or to reimburse equipment the employee already owns](#); the CNESST's interpretation guide confirms that the employer [does not have to reimburse equipment the employee already owned when hired](#), and may ask a better-paid employee to pay for required equipment as long as pay stays at or above the minimum wage after the expense (a deduction from pay needs the employee's written authorization).

The third paragraph is different: the same guide says it applies **whatever the employee's wages**. You cannot make any employee pay the enterprise's operating expenses (costs inherent to running the business, such as card processing fees) or its employment-related costs (charges that fall on the employer alone, such as CNESST contributions). For telework, that means you cannot bill a remote employee for your software licences, VPN or server costs. It is a ban on charging the employee, not a duty to reimburse the employee's own home internet or electricity.

Illustrative example. An employee earns \$16.80 an hour for 35 hours a week, or \$588. The minimum wage for the same week is $35 \times \$16.60 = \$581$. If you require a \$40 headset and expect the employee to buy it, the purchase would leave them with \$548, below \$581. Under section 85.1 you cannot require that payment; supply the headset. (We use one week for simplicity; the text of the section does not specify the period.)

If you do supply equipment, Éducaloi notes it **must be safe and kept in good condition**; the employee must take care of it and protect your confidential information either way.

Expense reimbursement in practice

Apart from section 85.1, the Labour Standards Act requires reimbursement of reasonable expenses only where, at the employer's request, **the employee must travel or undergo training** (section 85.2). There is no general statutory duty to pay a share of an employee's internet, heating or rent.

Many employers pay anyway, for IT security and ergonomics. The CNESST's drafting aid suggests that the **split of equipment and costs be written into the policy or the individual telework agreement**, and that if you give a lump sum for the employee to buy their own equipment, you agree on who owns and maintains it.

Item	Legal requirement	Common practice
Laptop, phone, software you require	Free of charge for minimum-wage employees (s. 85.1)	Supplied and owned by the employer
Desk, chair, monitor	No specific rule above minimum wage	Lump sum or loaned equipment
Internet, electricity, rent share	No statutory duty	Monthly allowance, or nothing
Travel you request (client visit, training, off-site meeting)	Reasonable expenses reimbursed (s. 85.2)	Defined in the policy, including which office days are part of the regular schedule

How a reimbursement or allowance is taxed is a separate question for your payroll provider; the federal form below asks you to state whether reimbursed amounts were included on the T4.

Tax forms: T2200 and TP-64.3

Employees who want to deduct home office expenses need a form signed by you. Since the 2023 tax year, the **temporary flat rate method no longer applies**, so the employee needs the detailed method and a signed form.

- **Federal: Form T2200, Declaration of Conditions of Employment.** The 2025 version asks whether you required the employee to use part of their home for work, and notes this need not be in the employment contract; a written or verbal agreement counts. It then asks whether the employee worked from home more than 50% of the time for at least four consecutive weeks, or used the space regularly to meet clients, and asks you to list amounts you reimbursed.
- **Quebec: Form TP-64.3-V, General Employment Conditions.** Revenu Québec requires it for any employee claiming employment expenses. The 2023-10 version asks whether the employment contract required the employee to maintain an office outside your place of business and, if it was in the home, whether duties were performed primarily (more than 50%) there or the office was used exclusively for work and regular client meetings.

Signing records the conditions of employment; it does not oblige you to pay anything.

Ergonomics and a home-office safety check

The CNESST's telework pages focus on [ergonomic and psychological risks](#), and the CNESST says employers must [provide the information and training](#) teleworkers need to set up their workstation ergonomically. Its [suggested prevention steps](#) include asking workers to send photos of their home workstation, having them carry out a periodic self-inspection and return a completed form, and creating ways to keep in touch to avoid isolation.

A short self-assessment, based on the CNESST's ergonomics guidance:

- ☐ Elbows at the height of the work surface, forearms resting on it, shoulders relaxed
- ☐ Feet flat on the floor or on a footrest
- ☐ Top of the screen at eye level, about an arm's length away
- ☐ External keyboard and mouse if the employee uses a laptop all day
- ☐ Headset for calls
- ☐ Frequent breaks; the 20-20-20 rule for eye strain
- ☐ Clear floor, safe cables, working smoke detector (good practice, not a CNESST item)

Record the result, fix what you can (equipment, training), and add telework risks to your prevention program or action plan.

Inspections, consent and monitoring

A home is private. A CNESST inspector [may not enter a telework place in a dwelling house without the worker's consent](#) unless a judge authorizes it, which requires reasonable grounds to believe someone there is exposed to danger (OHS Act section 179.1).

The same logic binds employers. The CNESST says the employer [must obtain the worker's consent](#) before any on-site verification, given freely and with full information (who, when, how the visit will go). The worker may refuse or withdraw consent at any time but must still meet their own health and safety obligations. Start with the least intrusive method, such as photos or a video.

On monitoring, Éducaloi notes that the employer keeps its right to supervise work, but [continuous video or audio surveillance is generally not allowed](#); monitoring at home must have a legitimate reason and use the least intrusive means. If you use telework-specific monitoring, the CNESST says you [should inform the employee](#), and any monitoring must be reasonable.

Hours, overtime and availability

The [regular workweek is 40 hours](#) for computing overtime, and overtime carries a [50% premium](#). An exception covers an [employee who works outside an establishment whose working hours cannot be controlled](#), but working from home does not by itself make hours uncontrollable. Éducaloi describes a case where an employer that [simply trusted a remote employee and did not track her hours had to pay her overtime](#).

In practice: track hours, require overtime to be approved in advance, and state your expectations on availability. Éducaloi also notes an employer cannot require an employee to be available at all times. For the debate on a legal right to hybrid work, see our [article on hybrid work rights in Quebec](#).

Insurance and information security

Tell teleworkers to inform their home insurer: insurers consider that telework [increases the risk](#), whether the employee rents or owns. On data, the CNESST's drafting aid suggests the policy cover confidentiality, secure email and browsing, access to your systems, and the tools you provide, such as lockable cabinets or antivirus software. Our [remote work security checklist](#) covers the technical side.

Telework policy checklist

The CNESST suggests a company-wide [policy plus an individual agreement](#) for each teleworker. A one-page policy should cover:

1. **Eligibility.** Which roles, criteria for approval, and that telework must be authorized.
2. **Location.** The approved place or places, and whether another location (such as a coworking space) is allowed.
3. **Schedule and hours.** Core hours, overtime approval, what to do during a power or network outage, when the employee can be called in and with what notice.
4. **Equipment and costs.** What you supply, who owns it, allowances, and how loss or theft is reported.
5. **Health and safety.** Self-assessment, consent-based verification, accident reporting.
6. **Data protection and monitoring.** Rules, tools, and any monitoring disclosed up front.
7. **Harassment.** Confirm your harassment policy covers remote situations.
8. **Changes and withdrawal.** The conditions under which telework can end.

Our [hybrid work policy guide for small teams](#) has a fuller template.

When home does not work

Making telework mandatory partway through employment [could be considered a substantial change to working conditions](#). Conversely, once telework is granted, Éducaloi says it [cannot be withdrawn without a good reason](#), for example a home setup that does not meet health and safety standards; in that case the employer may require work at its premises.

The CNESST suggests deciding in advance whether the employee may work from another location, such as a [collaborative space](#), and checking that home work complies with municipal rules, the lease and condo rules. For an employee whose home cannot be made safe, a desk or private office in a shared workspace, such as 2727 Coworking in Griffintown, is one alternative to bringing them back full time.

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