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Hiring Interns in Quebec: Pay, Rights and the Tax Credit

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Intern, trainee, stagiaire, employee: terms that matter

Startups in Montreal take on interns for good reasons: students bring energy and current skills, and schools need placements. But "intern" is not a legal category in Quebec. What decides an intern's rights and your obligations is one of three situations:

Situation	Main law	Must you pay at least minimum wage?
1. School or professional-order stage (the placement is part of a recognized program or required for a permit)	<i>Act to ensure the protection of trainees in the workplace</i> (P-39.3), plus labour standards if the trainee is also an employee	Depends; see below
2. Paid intern who works for you outside any program	<i>Act respecting labour standards</i> (N-1.1): the intern is an employee	Yes
3. "Unpaid internship" outside any program	Labour standards still apply if the person works for you and is entitled to a wage	Assume yes

This guide walks through each. It is general information, not legal advice. For your first hire in general (registrations, payroll, contracts), start with our guide to [hiring your first employee in Quebec](#).

Key definitions

- **Trainee** (*stagiaire*): any person, **whether or not a salaried employee**, who does training with an employer (P-39.3, s. 1).
- **Training**: a job shadowing or skills activity that is **required to obtain a permit from a professional order** or that is **part of a secondary, vocational, college or university program** leading to a diploma, certificate or attestation (same section).
- **Employee**: a person who works for an employer and who is entitled to a wage (*Act respecting labour standards*, s. 1(10)).

The first two definitions overlap with the third: a paid trainee from a university program is a trainee under P-39.3 **and** usually an employee under labour standards.

The Act to ensure the protection of trainees

The trainee protection Act (2022) covers situation 1. Its scope:

- Any person doing **training** as defined above, paid or unpaid.
- It applies **wherever** the training takes place, including training partly in Quebec and partly outside with an employer whose residence, domicile, enterprise or office is in Quebec, and trainees resident in Quebec training outside Quebec with such an employer (s. 2).
- The "employer" is any person or organization that receives a trainee for the purposes of training (s. 1), so a startup that hosts a student from Concordia or Polytechnique is covered.
- Its standards are of **public order**: a clause in an agreement that gives the trainee less is absolutely null (s. 6).
- Employers, schools and professional orders must **inform every trainee of their rights** under the Act (s. 5).
- The CNESST (Commission des normes, de l'équité, de la santé et de la sécurité du travail) supervises it and receives complaints (ss. 1 and 7).

All from the [Act to ensure the protection of trainees in the workplace](#).

Rights the Act gives trainees

Paid or unpaid, a trainee in a school or professional-order stage has these rights (P-39.3):

Right	Detail	Section
Statutory holidays	May be absent on January 1; Good Friday or Easter Monday (employer's choice); the Monday preceding May 25; July 1 (or July 2 if the 1st is a Sunday); the first Monday of September; the second Monday of October; December 25. If required to train that day, a compensatory day off during the stage.	s. 9
National Holiday	May be absent on June 24, with rules for Sundays and continuous operations	s. 10
Sickness and family	Up to 10 days a year for sickness or family or caregiver obligations	s. 11
Bereavement	5 days for a spouse, child, parent or sibling; 1 day for other listed relatives	ss. 12-13
Wedding or civil union	1 day	s. 14
Birth or adoption	5 days	s. 15

Right	Detail	Section
Pregnancy exams	Absence for medical examinations related to pregnancy	s. 17
Psychological harassment	Right to a training environment free from harassment; the employer must make its harassment prevention policy available to the trainee	ss. 18-19
No reprisals	No ending of the stage, dismissal, suspension, transfer or other sanction because the trainee exercised a right	s. 20

The Act does not itself say these absences are paid. The employer, school and order must take reasonable measures so that exercising these rights does not compromise the trainee's studies (s. 4).

Complaints and penalties. A trainee can complain to the CNESST within 45 days about a prohibited practice (s. 21) or file a psychological harassment complaint (s. 26); unresolved complaints go to the Administrative Labour Tribunal, which can order reinstatement in the stage or other measures (s. 30). Being party to an agreement imposing conditions below the Act's standards is an offence, with fines of \$600 to \$1,200, and \$1,200 to \$6,000 for a subsequent offence (s. 32). Directors and officers of a corporation are presumed to have committed the offence unless they show due diligence (s. 34).

When the trainee is also an employee

If an intern **works for you and is entitled to a wage**, they are an employee under the *Act respecting labour standards*, whatever the contract calls them (N-1.1, s. 1(10)). That brings:

- **Minimum wage.** The general rate is **\$16.60 an hour since May 1, 2026** (\$13.30 for employees who receive tips) ([Québec.ca, minimum wage increase](#); [Regulation respecting labour standards, s. 3](#)).
- Overtime, statutory holiday pay, vacation pay, pay statements and the other labour standards; our [pay stub guide](#) covers what each pay statement must show.
- Payroll source deductions and employer contributions, as for any employee.

A paid trainee from a school program is protected by **both** Acts: the trainee Act's rights and the labour standards.

Vocational and induction programs recognized by law

Labour standards carve out some school-related placements. Read the conditions closely; they are narrower than "any student".

- **Students in a school job-induction program.** The Act does not apply to a student who works during the school year in an establishment selected by an educational institution under a **job induction program approved by the Education or Higher Education ministry** (N-1.1, s. 3(5)).

- **Trainees in a vocational training program recognized by law.** The minimum wage does not apply to a trainee under a programme of vocational training recognized by law ([Regulation respecting labour standards](#), s. 2), and the annual leave provisions (ss. 66 to 76) do not apply to such a trainee (N-1.1, s. 77).

What these exceptions mean in practice: an unpaid placement can be lawful when it is part of a recognized program and arranged through the school. They do not cover an internship you design yourself, advertise on LinkedIn and call "unpaid". Ask the school for the program name and the written placement agreement, and keep them on file. Even where these exceptions apply, the trainee Act's rights in the previous section still apply.

Unpaid placements outside a school program

The risky case is situation 3: a recent graduate, a career-changer or a newcomer who offers to "work for free to get Canadian experience". No program, no school agreement.

The trainee Act does not cover them, because their activity is not training as defined (not required by an order, not part of a school program). That leaves labour standards. If the person **works for you**, producing work you use, the test is whether they are an employee entitled to a wage (N-1.1, s. 1(10)). Labelling the arrangement "unpaid internship" or "volunteer" does not change the facts.

The safe options:

1. **Pay at least minimum wage** and treat the person as an employee (probationary period, clear end date).
2. **Arrange the placement through a recognized program** and confirm the program's legal basis in writing.

Our guide to [employee vs independent contractor status in Quebec](#) explains why the facts of the relationship, not the label, decide.

CNESST coverage and workplace safety

Workplace injury coverage under the *Act respecting industrial accidents and occupational diseases* (A-3.001) depends on whether the intern is paid:

- **Paid intern (school stage or not).** A person who works for you for pay under a contract of employment is a "worker" (s. 2) and **you are the employer**: include the intern's wages in your CNESST payroll declaration, and if they are injured you pay 90% of net salary for the first 14 days of disability and the CNESST reimburses you, as for any employee.
- **Unpaid stage under a school's responsibility.** The student is deemed a worker **employed by the educational institution** (or by its school service centre or school board) (s. 10). The school, not you, is the employer for compensation purposes. You, as host, get the same protection from civil lawsuits over the injury that an employer has (s. 440). Report any accident to the school's internship office right away so it can handle the claim.

- **"Unpaid intern" outside any program.** If the person is in fact working for you, they are an employee entitled to a wage and therefore your worker for CNESST purposes, with the same obligations as above.
- **Harassment and safety.** The trainee Act requires you to make your psychological harassment prevention policy available to the trainee (s. 19). Include trainees in your safety orientation as you would any worker.

Employer tax credit for stages

A Quebec corporation that hosts a qualifying student intern may claim Revenu Québec's **refundable tax credit for on-the-job training (stage en milieu de travail)**. Main conditions for a **full-time student** in a recognized institution ([Revenu Québec, stage credit; CO-17.G, code 09](#)):

- The corporation has an establishment in Quebec and carries on a qualified business there; it is not tax-exempt or a Crown corporation.
- The student is enrolled **full time** in a secondary, college or university (all three cycles) program, or a prescribed integration program, that provides for one or more stages totalling **at least 140 hours**.
- For **college and university** students, the stage must be formally evaluated by the institution and the trainee **must be paid on conditions at least equivalent to labour standards**. An unpaid college or university intern does not qualify.
- The stage is supervised by an eligible supervisor: an employee working at a Quebec establishment with at least 15 hours a week under their contract.
- The corporation obtains form **CO-1029.8.33.10** (attestation of participation) signed by the institution **within six months after the stage ends**.
- The credit is claimed with form **CO-1029.8.33.6**, no later than **12 months after the filing deadline** of the corporate return for the year.

Amounts (as of October 2026, from the CO-17.G):

Item	Amount
Hourly wage counted, trainee	Up to \$21
Hourly wage counted, supervisor	Up to \$35
Maximum eligible expenses per week, per trainee (regular program, trainee not in a special category)	\$700
Credit rate, Montreal and other non-resource regions (base)	24%
Enhanced rate, non-resource regions	40%, in the cases set out in the guide
Rates for trainees who are persons with a disability, immigrants or Indigenous persons	32% base, 50% enhanced

Worked example (illustrative). A Montreal software corporation hosts a full-time university co-op student for 12 weeks at 35 hours a week, paid \$20 an hour. The trainee's wages alone are \$700 a week, which reaches the weekly cap. Eligible expenses: $12 \times \$700 = \$8,400$. Credit at 24%: **\$2,016**. Supervisor time adds nothing

here because the weekly cap is already reached. If the student were a permanent resident or protected person (an "immigrant person" as defined in the guide), the base rate would be 32%, or \$2,688.

Telework. The law still says the stage must be done in an establishment in Quebec, but the government has announced a relaxation that Revenu Québec already applies. Under [Information Bulletin 2025-9](#) (Finances Québec, December 18, 2025), for expenses incurred after December 31, 2021, a trainee qualifies if they **report to work** at a Quebec establishment (occasional remote hours are fine), and a trainee working entirely remotely is deemed to report to the Quebec establishment if their pay comes from that establishment and more than 50% of their tasks are performed in Quebec. The extended deadline for past claims under this relaxation was June 30, 2026 ([Revenu Québec, 19 February 2026](#)). As of the October 15, 2026 consolidation, the Taxation Act's wording (s. 1029.8.33.2) had not yet been amended.

Records to keep (not attached to the return but available on request): the signed attestation, a payroll journal showing weekly gross wages, hourly rates and hours for each trainee and supervisor, and immigration status documents if claiming the enhanced rate for an immigrant trainee ([Revenu Québec](#)).

Agreements and paperwork

For a school stage, there are usually two documents:

1. **The school's placement agreement** (convention de stage), signed by the school, the student and you. It sets the dates, hours, learning objectives, supervisor and evaluation.
2. **Your own offer letter or contract**, if the intern is paid: pay rate, hours, duration, confidentiality and intellectual property.

Points to cover in your letter:

- Start and end dates, weekly hours and schedule, including how statutory holidays are handled.
- Pay rate (at least \$16.60 an hour if the intern is an employee) and pay schedule.
- Supervisor's name; evaluation dates with the school.
- **Confidentiality.**
- **Intellectual property.** Who owns code, designs or content the intern produces. Don't assume: put it in writing.
- Your harassment policy and how to raise a concern.
- Remote work rules, if any.

Hiring checklist for a small team

Step	Who	Notes
1. Decide the situation: school stage, paid intern, or neither	You	Use the table at the top
2. Contact the school's co-op or internship office	You	Get program name, hours, evaluation, agreement template

Step	Who	Notes
3. Confirm whether the program makes the student eligible for the stage credit (full time, 140 hours)	You and the school	Plan the CO-1029.8.33.10 attestation
4. Set pay at or above \$16.60 an hour if the intern works for you	You	Required for college and university interns under the credit
5. Register for payroll if this is your first paid worker	You or your payroll provider	See our first-employee guide
6. Sign the placement agreement and offer letter	School, student, you	Include IP and confidentiality
7. Inform the trainee of their rights under the trainee Act; share the harassment policy	You	Required by ss. 5 and 19
8. Paid intern: add to your CNESST payroll declaration. Unpaid school stage: note the school's internship office as the contact for any accident	You	Before day one
9. Keep weekly hours and pay records for trainee and supervisor	You	Needed for the credit
10. Get the signed attestation within six months of the end; claim within 12 months of the return deadline	You and your accountant	CO-1029.8.33.6

An intern needs a desk and a supervisor nearby. Small teams without spare space can add a desk at 2727 Coworking in Griffintown by the day or month through its [day passes and desks](#).

Sources

1. Act to ensure the protection of trainees in the workplace, chapter P-39.3 (LégisQuébec)
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10. Taxation Act, chapter I-3, s. 1029.8.33.2 (LégisQuébec)

Source links

Links cited in this article, in order of first appearance. Full addresses are provided for readers using extracted text.

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