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Quebec Employer Obligations by Number of Employees (2026)

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Published by 2727 Coworking · 2026-10-27 · quebec employer obligations · quebec employer obligations by number of employees · quebec pay equity 10 employees · quebec francization 25 employees · oqlf registration · quebec health and safety committee 20 workers · quebec prevention program · quebec labour standards employers · quebec training obligation payroll · quebec small business hiring

Original article: <https://2727coworking.com/articles/quebec-employer-obligations-by-team-size>



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Executive Summary

Quebec employer duties do not follow a single headcount. As of October 2026, three official counters drive the transitions that matter most for teams growing from a few staff toward 30: an annual average of workers on the payroll register for pay equity, the number of workers grouped in one establishment during the year for workplace safety, and the number of persons employed in Quebec over a six-month period for French-language registration. A company can sit below one threshold while already above another, so this report keeps the three counters separate and builds a planner around them.

The pay equity threshold is an annual average of **10 workers** (www.cfib-fcei.ca). The count averages the workers on the employer's register by pay period over a calendar year (www.cnesst.gouv.qc.ca), the employer becomes subject on 1 January of the following year, and the initial exercise must be completed within four years (www.cfib-fcei.ca). The safety threshold is **20 workers** at an establishment, which triggers a prevention program (www.dlapiper.com), with a 21-day rule for the committee (www.dlapiper.com). The French-language threshold is **25 persons** employed for six months, in force for firms of 25 to 49 persons since 1 June 2025 (www.nortonrosefulbright.com), with registration due within six months after that period ends (www.legisquebec.gouv.qc.ca).

The planning consequence is that a firm of 18 to 23 workers is typically carrying one regime, is about to trigger a second, and is approaching a third. Agency workers count toward the safety headcount (www.blg.com), while the pay equity count follows the employer's own payroll register (www.cnesst.gouv.qc.ca). Teleworkers remain attached to the establishment (www.cnesst.gouv.qc.ca). The Office québécois de la langue française (OQLF) states a registration rule but publishes no official counting method for remote or outside-Quebec staff (www.oqlf.gouv.qc.ca).

Official data show how common these transitions are. At 31 December 2025, the CNESST (Commission des normes, de l'équité, de la santé et de la sécurité du travail) counted 40,007 employers covered by the Pay Equity Act, 85.0% of them at 10 to 49 workers (www.cnesst.gouv.qc.ca). Quebec's statistical office counted

278,816 employer business locations in December 2025, and about 28% had 10 or more employees (statistique.quebec.ca). A separate payroll test also exists: the training obligation applies above \$2,000,000 of total payroll (www.quebec.ca).

The recommended method is a six-month lead time before each crossing: forecast hires, run three separate counts, assign an owner, and keep proof of each step. Legal and HR review is required before relying on any threshold, because definitions and transition rules differ and a few official pages show wording discrepancies, noted below.

Introduction and Background

Founders and operations leads in Montreal often ask a simple question: at what number of employees does Quebec law start asking for more? The honest answer is that there is no single number. Several regimes use different thresholds, different units (company, establishment, persons employed in Quebec) and different periods (a calendar-year average, a year of establishment presence, a six-month window). Official guides and professional summaries typically treat each regime separately, while a small team needs the regimes side by side.

This report is an explainer and planner. It covers the three transitions most relevant to small teams (10, 20 and 25 workers), the baseline duties that apply before them, and nearby thresholds such as a payroll-based training duty, a retirement-savings plan test, and the 50 and 100 worker steps in pay equity and francization. It addresses provincially regulated private employers in Quebec and reflects official pages as of October 2026. It is not legal advice. Definitions are technical, some official pages differ in wording, and a lawyer or qualified HR adviser should confirm the position before a decision is made.

Three terms recur. **Pay equity** refers to the Pay Equity Act, administered by the CNESST. **Prevention and participation mechanisms** refers to the occupational health and safety rules that, since 1 October 2025, set a prevention program, health and safety committee and representative for larger establishments (www.quebec.ca). **Francization** refers to the process under the Charter of the French language by which larger firms register with the OQLF, analyze their use of French and, if needed, adopt a program leading to a francization certificate (www.oqlf.gouv.qc.ca).

The design principle is simple: never reuse one total silently. The sections that follow define the three counters, walk each threshold, list counting questions by worker type, and then provide a calendar, three hypothetical scenarios and an official-source ledger.

Three Counters, Not One Headcount

The unit counted differs by regime

For pay equity the unit is the enterprise: the employer averages the workers on its register by pay period over a calendar year (www.cnesst.gouv.qc.ca). For workplace safety the unit is the establishment, and the program duty applies to each establishment grouping at least 20 workers during the year (www.legisquebec.gouv.qc.ca). A regulatory impact analysis for the rules states that the basic unit is the

establishment and not the enterprise (cdn-contenu.quebec.ca). For French-language registration the statute speaks of an enterprise that employs 25 persons or more for six months (www.legal500.com), and the OQLF phrases it as persons employed in Quebec (www.oqlf.gouv.qc.ca).

Official statistics reinforce why the unit matters. Quebec's statistical office counts businesses by statistical location, so a retailer with 10 stores and 1 head office counts as 11 businesses (statistique.quebec.ca). Statistics Canada, by contrast, defines an enterprise as the legal operating entity at the top of the operating structure (www.statcan.gc.ca).

A fourth number to avoid confusing with the first

One filing trigger uses a slightly different number. The regulation on the employer's pay equity statement (DEMES, from its French name) covers employers that declared 11 or more persons in their previous annual update to the Registraire des entreprises (legisquebec.gouv.qc.ca). That is a filing trigger tied to a registry declaration, not a replacement for the Act's threshold of 10, so the planner keeps a separate line for it.

Master matrix

Table 1 below summarizes the three main transitions and two nearby regimes. The owner column is a planning suggestion, not a legal designation.

Regime	Threshold and unit	Trigger and clock	First deliverable	Suggested owner
Pay equity	Annual average of 10 workers, enterprise level (www.cnesst.gouv.qc.ca)	Subject on 1 January of the following year; four years to complete (www.cfib-fcei.ca)	Initial exercise; employer statement each year until completion is attested (www.cnesst.gouv.qc.ca)	HR or finance lead
Prevention mechanisms	20 workers at an establishment (www.dlapiper.com)	Mechanisms adapt when the count reaches 20; one year allowed by the regulation text (www.publicationsduquebec.gouv.qc.ca)	Prevention program, committee and representative	Operations or safety lead
OQLF registration	25 persons employed in Quebec for six months (knowledge.dlapiper.com)	Register within six months after the period ends (www.legal500.com)	Linguistic analysis within three months of the certificate (www.legal500.com)	Operations lead with HR
Training obligation	Total payroll above \$2,000,000 (www.legisquebec.gouv.qc.ca)	Calendar year	1% of payroll on eligible training	Finance lead
Retirement savings (RVER)	10 eligible employees on 30 June and 5 on 31 December of the prior year, per Retraite Québec's employer page; the statute's wording differs (see Implications) (www.retraitequebec.gouv.qc.ca)	31 December of the year	Offer a voluntary plan or an alternative	HR or finance lead

The table makes the central point visible: the first three rows are the headcount transitions in the 10, 20 and 25 worker window, and they use three different units and clocks. The last two rows are included because founders commonly ask about them when mapping obligations by team size; they are tested on payroll dollars and eligible employees respectively.

Baseline Duties Below 10 Workers

Before any threshold, hiring a first employee creates fixed obligations. In sequence:

- **CNESST registration.** Every business with at least one full-time or part-time worker must register with the CNESST (www.cfib-fcei.ca), no later than 60 days after the first worker's first day (www.cfib-fcei.ca).
- **Revenu Québec registration.** A new employer that pays or plans to pay wages must register for source deductions (www.revenuquebec.ca).
- **Social insurance number.** The employer must ask each employee to show a social insurance card (www.revenuquebec.ca).

Payroll costs and rates

Several rates apply regardless of headcount:

- **Health Services Fund.** For 2026 the rate is 1.65% for non-primary, non-manufacturing employers with total payroll of \$1,000,000 or less (www.revenuquebec.ca).
- **Parental insurance.** The employer's Québec Parental Insurance Plan premium rate is 0.602% (www.revenuquebec.ca).
- **Labour standards contribution.** It is 0.06% of remuneration subject to the contribution (www.revenuquebec.ca).
- **Minimum wage.** The general rate is \$16.60 per hour as of 1 May 2026 (www.quebec.ca).

Workplace rules without a size trigger

Several duties have no size trigger:

- **Harassment policy.** Every employer under the Act respecting labour standards must adopt and make available a psychological harassment prevention policy (www.legisquebec.gouv.qc.ca).
- **Pay sheet.** The employer must give a pay sheet with wages (www.legisquebec.gouv.qc.ca).
- **Wage register.** It is kept for three years (www.legisquebec.gouv.qc.ca).
- **Annual leave.** The same statute sets a minimum leave entitlement (www.legisquebec.gouv.qc.ca).
- **General safety duty.** The employer must take the necessary measures to protect workers' health, safety and integrity.
- **First aid.** The first-aid rules apply at any size (www.legisquebec.gouv.qc.ca).

Pay equity and language below the thresholds

Below an average of 10 workers, no pay equity work is required (www.cnesst.gouv.qc.ca), but the count must be redone each year until the average reaches 10. Below 25 persons, a firm need not start a francization process, though it must state its headcount with a bid or subsidy application (www.oqlf.gouv.qc.ca), and all

enterprises have language-of-work obligations (www.oqlf.gouv.qc.ca). Job offers the employer publishes must be in French (www.legisquebec.gouv.qc.ca), written individual employment contracts must be drawn up in French (www.legisquebec.gouv.qc.ca), and public signs and commercial advertising must be in French (www.legisquebec.gouv.qc.ca).

The 10 Worker Transition: Pay Equity

What is counted and when the clock starts

The Act applies to any employer whose enterprise reaches 10 employees or more in a year (www.crowe.com). An enterprise that reaches that level during a year becomes subject on 1 January of the following year (legisquebec.gouv.qc.ca). The CNESST's worked example is that an employer reaching the threshold in 2024 has the four following years, between 2025 and 2028, to complete the initial exercise (www.cnesst.gouv.qc.ca). Educaloï, a legal-information non-profit, states the deadline as before 31 December of the fourth year after the year the threshold is reached (educaloï.qc.ca), and Crowe, an accounting and advisory firm, summarizes it as four years from reaching 10 employees (www.crowe.com).

The method is arithmetic, not a headcount on one day. For biweekly payroll, the 26 pay periods of the reference year are used to compute the average (www.cnesst.gouv.qc.ca). In a small enterprise the owner is treated as a senior manager and so falls outside the count (www.cnesst.gouv.qc.ca).

What the work looks like at 10 to 49 workers

A law-firm summary describes the tiers: a pay equity process at 10 to 49 employees (www.nortonrosefulbright.com), a plan at 50 or more (www.nortonrosefulbright.com), and a committee at 100 or more (www.nortonrosefulbright.com). For employers with fewer than 50 employees, the Act has the employer determine the necessary salary adjustments directly (legisquebec.gouv.qc.ca), and it may instead choose to run a program on the same terms as larger firms. Results are posted for 60 days, followed by a second 60-day posting (www.cnesst.gouv.qc.ca).

One point deserves care. The CNESST describes posting at the end of the work, while section 35 of the Act ties the 60-day posting to the expiry of the delay set in section 37 (legisquebec.gouv.qc.ca). The published descriptions differ, so the planner assumes the earlier date and asks counsel to confirm.

Statement, audit and proof

The employer statement is a separate obligation from the pay equity work itself (www.cnesst.gouv.qc.ca). It is produced every year until the employer attests that the initial exercise is complete (www.cfib-fcei.ca), within six months after the end of the financial year (www.cnesst.gouv.qc.ca), online only, with no extension available (www.cnesst.gouv.qc.ca). Educaloï notes it is generally made at the same time as the annual update declaration to the Registraire des entreprises (educaloï.qc.ca).

After the initial exercise, maintenance work recurs every five years (cpaquebec.ca), anchored to the anniversary date, which is the date of posting the initial results (www.cnesst.gouv.qc.ca). Documents used for the work are kept for six years. The CNESST offers a free online solution, MonÉquitéSalariale, for carrying out

the work (www.cnesst.gouv.qc.ca). The Ordre des CPA du Québec expected more than 23,000 employers to face pay equity work in 2025-2026, mainly maintenance evaluations (cpaquebec.ca).

Business changes and federal employers

Pay equity obligations follow the business through changes: a sale or change of legal structure has no effect on them (legisquebec.gouv.qc.ca), and in a merger, size-based rules follow the enterprise with the most employees. The Act does not apply to federally regulated enterprises (www.cnesst.gouv.qc.ca).

The 20 Worker Transition: Prevention and Participation Mechanisms

Two tiers at the establishment

The regulation on prevention and participation mechanisms came into force on 1 October 2025 (stikeman.com). Which mechanisms apply depends on whether an establishment has 19 workers or fewer, or 20 or more (stikeman.com), and the old priority-group classification no longer decides it (stikeman.com). Where no prevention program is required, the employer applies an action plan, and establishments with 19 workers or fewer designate a health and safety liaison officer (www.cnesst.gouv.qc.ca).

At 20 or more workers during the year, the employer must develop a prevention program (www.legisquebec.gouv.qc.ca) and establish a health and safety committee, with a worker-designated representative (www.csd.qc.ca).

The 21-day exception and its limits

The committee duty does not apply when the establishment has 20 or more workers for fewer than 21 days in the year (www.legisquebec.gouv.qc.ca), and a liaison officer is designated instead. An occupational health association summary phrases the same rule as a 20-worker bracket counting 21 days or more in the year (santeautravail.qc.ca). The official pages state the exception only for the committee, not expressly for the prevention program, and do not say whether the 21 days must be consecutive. Both points should be confirmed with the CNESST before a seasonal or project peak is treated as exempt.

Counting rules that surprise growing teams

The establishment count is broad:

- **Full-time, part-time and casual workers** are included (www.blg.com).
- **Agency and loaned workers** are included (www.blg.com); the statute itself says loaned or leased workers must be considered (www.legisquebec.gouv.qc.ca), and a CNESST example counts placement-agency workers toward the establishment.
- **Workers on the road or at another workplace** are included (www.arihq.com).
- **Teleworkers** remain attached to the establishment, as a CNESST example shows (www.cnesst.gouv.qc.ca).
- **Interns, students, volunteers and temporary foreign workers** are counted where they have a work or learning contract (www.csd.qc.ca).

- **The employer's representative** is excluded (www.cnesst.gouv.qc.ca).

Crossing the line in either direction

When headcount rises to 20, the employer and workers must adapt their mechanisms to those of establishments with 20 or more (www.cnesst.gouv.qc.ca). On timing, the sources diverge. The regulation gives an employer one year to develop and apply a program or plan from the moment it becomes subject (www.publicationsduquebec.gouv.qc.ca), and a farm-sector summary describes a one-year period for an employer moving from 19 or fewer to 20 or more (www.upa.qc.ca), whereas the CNESST's prevention-program page says the employer must act as soon as it has the obligation (www.cnesst.gouv.qc.ca). The regulation also removes the grace period in one case, for an employer that already has a program and becomes subject to an action plan (www.publicationsduquebec.gouv.qc.ca). The planner treats the stricter reading as the working target and flags the question for counsel. If headcount falls below 20, the program must be kept until 31 December of the following year (www.blg.com).

Committee mechanics, multi-establishment grouping and special cases

Committees must meet at least quarterly (www.dlapiper.com); the minimum rises with the establishment's risk level. Members must obtain training within 120 days of designation (www.globalworkplaceinsider.com). Absent an agreement, at least half of the members must represent workers.

An employer with several establishments doing activities of the same nature may use a single program covering some or all of them, including those under 20 workers, which must stay in effect for at least three years (www.dlapiper.com); one committee can then cover the grouped establishments (stikeman.com). The CNESST may also require a committee even where none is mandatory (www.cnesst.gouv.qc.ca). Construction firms are establishments but construction sites are not, and site mechanisms apply to sites with 10 or more construction workers (www.cnesst.gouv.qc.ca). Education and health and social services have special provisions that this report does not cover.

The 25 Worker Transition: OQLF Registration and Francization

The trigger and its history

Businesses employing 25 persons or more in Quebec over a six-month period must register with the OQLF (www.oqlf.gouv.qc.ca), and the Charter requires registration within six months of the end of that period (www.legisquebec.gouv.qc.ca). Before 2025, only firms of 50 or more faced the administrative process (gazette.gc.ca); the extension to firms of 25 to 49 persons took effect on 1 June 2025 (steinmonast.ca). Firms that have employed 25 or more persons since the extension took effect in June 2025 should check their registration status with the OQLF now, because their six-month window may already have run; the OQLF page cited above says that obligations took effect on 1 June 2025 and that enterprises not yet registered must do so through the OQLF Portal, but it gives no separate deadline for this group. Because published commentary does not settle when the clock starts, a written confirmation from the OQLF is advisable. A government leaflet describes a three-year transition between adoption and application (cdn-contenu.quebec.ca). The OQLF estimated that about 20,000 Quebec enterprises employ 25 to 49 persons (www.oqlf.gouv.qc.ca).

One official page words the trigger as "more than 25" while the Charter and the OQLF say "25 or more" (www.quebec.ca). The planner follows the Charter and the OQLF.

The sequence after registration

- **Registration.** The enterprise registers with the OQLF and receives a certificate of registration (www.legal500.com).
- **Linguistic situation analysis.** Within three months of the certificate's issue, the enterprise transmits an analysis (www.legisquebec.gouv.qc.ca).
- **Outcome.** If French is not generalized, the OQLF notifies the enterprise that it must adopt a program (www.legisquebec.gouv.qc.ca), to be submitted within three months of the request (www.oqlf.gouv.qc.ca).
- **Reports.** The enterprise submits implementation reports every 12 months (www.legisquebec.gouv.qc.ca); an extension request must be sent at least three months before the delay expires.
- **Certificate.** The OQLF issues a francization certificate once the conditions are met (www.legisquebec.gouv.qc.ca), after which a triennial progress report is due (www.legisquebec.gouv.qc.ca).

Committees, procurement and below-threshold duties

A francization committee is required at 100 or more employees (www.shrm.org); for smaller enterprises the OQLF may order one (www.oqlf.gouv.qc.ca). The civil administration may not contract with an enterprise lacking the required OQLF documents (www.legisquebec.gouv.qc.ca), and accepted proofs include a registration attestation issued within the last three months (www.quebec.ca). The OQLF notes that a firm need not yet hold the final certificate to qualify for a subsidy (www.oqlf.gouv.qc.ca). Quebec also requires compliance proof for certain temporary foreign worker applications, with firms of 24 or fewer persons exempt (www.quebec.ca) and refusal where proof is missing (www.quebec.ca).

What the sources do not say

The statute counts persons "employed", and the OQLF's phrasing refers to Quebec. Educaloï says persons in all offices count, whether part-time, temporary or occasional (educaloi.qc.ca), and that freelancers and volunteers are not counted (educaloi.qc.ca). CFIB, a small-business association, states that remote, temporary and part-time workers count wherever they work (www.cfib-fcei.ca) and suggests a commentary method of counting employees on the last business day of each month of the period (www.cfib-fcei.ca). That method is not statutory text. The OQLF pages cited here do not address an official method for remote staff, staff outside Quebec, multi-site firms, or how the six-month window is assessed, and we found no published method. Teams should ask the OQLF in writing and keep the answer in the compliance file.

Federally regulated employers

The federal Use of French in Federally Regulated Private Businesses Act is not in force (laws-lois.justice.gc.ca), and draft regulations published on 18 July 2026 propose a threshold of 25 employees in Quebec (gazette.gc.ca) and a committee at 100 or more (gazette.gc.ca). The Act lets Quebec businesses opt

for the Charter regime instead (laws-lois.justice.gc.ca). Meanwhile, the OQLF says all enterprises, including federally regulated ones, have a role to play (www.oqlf.gouv.qc.ca). Pay equity does not apply to federal enterprises, and this report did not verify federal occupational health and safety rules.

Counting Questions by Worker Type

Table 2 below is a questionnaire for the three worksheets. It records what the official pages say and marks gaps as gaps.

Worker type	Pay equity average	Safety establishment count	OQLF 25-person count
Part-time or occasional	Counted (www.cnesst.gouv.qc.ca)	Counted (www.blg.com)	Counted per Educaloi (educaloi.qc.ca)
Agency or loaned worker	No explicit rule found; the CNESST method follows the employer's register	Counted (www.arihq.com)	No official guidance found
Remote worker in Quebec	Counted if on the payroll register (inference)	Counted; attached to the establishment	CFIB says counted (www.cfib-fcei.ca); no official guidance found
Worker permanently outside Quebec	Excluded (www.cnesst.gouv.qc.ca)	No official statement found	The OQLF refers to Quebec (www.oqlf.gouv.qc.ca)
Owner or senior manager	Small-enterprise owner treated as senior manager	Employer's representative excluded	Not addressed
Intern or student	Recognized professional-training interns excluded	Counted with a work or learning contract	Not addressed
Volunteer or freelancer	Not counted (www.cnesst.gouv.qc.ca)	Volunteer with a work or learning contract counted (www.csd.qc.ca)	Not counted per Educaloi (educaloi.qc.ca)
Employee on leave	Counted	Not addressed	Not addressed

The same person can be inside one counter and outside another. A volunteer with a learning contract, for example, is outside the pay equity count but inside the safety count. The pay equity row for agency workers is an inference from a register-based method and should be confirmed before an agency-heavy team relies on it. Quebec law also requires staffing agencies to hold a CNESST permit (www.legisquebec.gouv.qc.ca), and the agency and the client enterprise are jointly liable for monetary obligations under the labour standards statute (www.legisquebec.gouv.qc.ca), which matters when deciding who the employer is for each counter.

Growth Calendar: Six Months Before Crossing

The 12-month hiring forecast

Maintain a monthly table with four columns:

- **Payroll headcount** by pay period, for the pay equity average.
- **Establishment headcount** per site, including agency and loaned workers.
- **Persons employed in Quebec**, for the six-month OQLF window.
- **Uncertainty flag**, marking hires that are not yet approved.

The earliest possible trigger month for each regime is the first month in which the relevant column could meet its threshold under the optimistic hiring case. The pay equity worksheet needs pay periods, not months, because the average uses each pay period (www.cnesst.gouv.qc.ca).

Project calendar

- **Six months before the earliest trigger.** Assign an owner per regime. For pay equity, decide who will use the free CNESST tool. For safety, map establishments and the agency or remote workers attached to each. For French, ask the OQLF how remote and outside-Quebec staff are counted.
- **Four months before.** Draft job classifications and pay data for pay equity, draft the prevention program inputs, and check French versions of job postings and contracts, which are already required.
- **Three months before.** Choose committee members and the worker representative. Put the OQLF portal registration on the calendar.
- **At the crossing.** Record the date and the count method used. Start the clocks: 1 January following the pay equity average (legisquebec.gouv.qc.ca), the safety timing question (www.publicationsduquebec.gouv.qc.ca), and the six-month OQLF window (www.legal500.com).
- **After the crossing.** Calendar the employer statement within six months of year-end, the annual program update, and the OQLF 12-month reports once a program exists.

Budget worksheet and proof file

No public benchmark of compliance cost per employee was found in the official sources cited, so none is invented here. The worksheet has three entries per regime:

- **Internal time.** Hours multiplied by the internal hourly cost the user enters.
- **External fees.** Professional fees quoted to the user.
- **Training and release time.** Time for committee members and representatives.

One reference point is arithmetic from a stated rule: because the training obligation is 1% of payroll above \$2,000,000 (www.legisquebec.gouv.qc.ca), a payroll just above the threshold implies about \$20,000 of eligible training. That is not a cost benchmark.

For each regime keep the count worksheet, the date and signatory, the filing confirmation, and the retention period where one is stated, such as six years for pay equity documents (www.cnesst.gouv.qc.ca) and three years for the wage register.

Hypothetical scenario: 8 to 12 workers

(Hypothetical Example) A firm with 8 non-owner employees on biweekly payroll hires 4 more. If all four start before pay period 7 of 2027, the average over 26 periods is $(8 \times 6 + 12 \times 20) / 26$, about 11.1, so the firm becomes subject on 1 January 2028 (legisquebec.gouv.qc.ca) and has until the end of 2031 to complete the

exercise. If the same four start at pay period 17, the average is $(8 \times 16 + 12 \times 10) / 26$, about 9.5, which is below 10 for that year, and the count is redone for 2028 (www.cnesst.gouv.qc.ca). The timing of hires within the year, not the year-end headcount, decides the outcome.

Hypothetical scenario: 18 to 22 workers

(Hypothetical Example) A single-site firm has 18 employees, hires 2 and engages 2 agency workers, for 22 workers at one establishment. Because loaned workers count (www.legisquebec.gouv.qc.ca), the establishment crosses 20 even though payroll shows 20 employees. If the peak lasts fewer than 21 days, the committee exception may apply; otherwise the program, committee and representative duties apply. The firm is also above the pay equity threshold and may already be carrying a pay equity exercise.

Hypothetical scenario: 23 to 27 workers

(Hypothetical Example) A firm with 23 persons in Quebec reaches 25 on 1 March 2027 and stays there. The six-month period would end on 31 August 2027, and registration would be due within six months of that end (www.legisquebec.gouv.qc.ca), in late February 2028. The analysis is then due within three months of the certificate (www.nortonrosefulbright.com). Whether the six months must be continuous at 25 is not defined in the official sources cited. By then the firm is also subject to the pay equity and 20-worker safety regimes if its averages and establishment counts were above those thresholds.

Data Analysis and Evidence

How common are the transitions?

Quebec's statistical office reported 278,816 employer business locations in December 2025: 147,536 at 1 to 4 employees, 53,081 at 5 to 9, 36,769 at 10 to 19, 26,217 at 20 to 49, 8,960 at 50 to 99 and 6,253 at 100 or more (statistique.quebec.ca). The office notes that these bands must not be used to derive a total number of employees (statistique.quebec.ca). *Table 3* below shows shares derived by simple addition from that row.

Size band (locations, December 2025)	Locations	Share of employer locations
1 to 9 employees	200,617	72.0%
10 or more	78,199	28.0%
20 or more	41,430	14.9%
50 or more	15,213	5.5%
100 or more	6,253	2.2%

The shares count locations, so a multi-site firm appears once per location (statistique.quebec.ca). The federal Key Small Business Statistics use enterprises instead and report 233,235 Quebec employer businesses at December 2024, of which 228,622 had 1 to 99 employees (ised-isde.canada.ca). The two official counts differ

by more than 45,000 because of unit and date, which illustrates the three-counter problem. The 20 to 49 band cannot be split at 25, so no Quebec figure for firms of 25 to 49 can be derived from this table; the OQLF's estimate of about 20,000 enterprises is the stated reference (www.oqlf.gouv.qc.ca).

Regime-specific figures

At 31 December 2025, 40,007 employers were covered by the Pay Equity Act: 34,011 at 10 to 49 workers, 3,703 at 50 to 99 and 2,293 at 100 or more (www.cnesst.gouv.qc.ca). By the end of December 2025, 36,771 employers were due to have completed the initial exercise and 90.3% reported having done so (www.cnesst.gouv.qc.ca). For safety, the regulatory impact analysis counted 263,953 active establishments with a declared payroll in 2022, of which about 14% (36,657) had 20 or more workers (cdn-contenu.quebec.ca). For French-language registration, the OQLF reported 14,366 enterprises registered at 31 March 2025, compared with 11,509 a year earlier (www.oqlf.gouv.qc.ca). The training obligation's threshold change from \$1 million to \$2 million roughly halved the number of covered employers, according to the Commission des partenaires du marché du travail (www.cpmpt.gouv.qc.ca).

The interpretive point is that the three transitions describe different slices of the same population. A firm with 12 workers is in the 28% with 10 or more locations, but only a firm whose single site reaches 20 enters the 14.9% group, and only 25 persons employed in Quebec for six months triggers OQLF registration.

Implications and Future Directions

Several moving parts deserve an annual review. First, the federal French-language Act is not in force and its regulations are in draft (gazette.gc.ca), so federally regulated Quebec employers should track it. Second, the CNESST page for the prevention program stated that its form was not yet available (www.cnesst.gouv.qc.ca), so program reporting steps may change. Third, the RVER rule shows how official pages can differ: the statute refers to five eligible employees (www.legisquebec.gouv.qc.ca), while Retraite Québec's employer page states a two-part test of 10 on 30 June and 5 on 31 December (www.retraitequebec.gouv.qc.ca).

For the contracting side of growth, the equity-in-employment contract compliance program applies to enterprises with more than 100 employees in Quebec seeking certain public contracts (www.quebec.ca), a different regime from the headcount transitions above.

A workspace decision interacts with the planner only indirectly. Teams comparing a private office, flexible desks or a virtual business address in Montreal should note that the CNESST describes an establishment as installations organized under the authority of one person or related persons (www.cnesst.gouv.qc.ca), and the CNESST page cited here does not address how a shared or virtual address is treated; we found no published guidance on the point. That question should be put to the CNESST before a desk arrangement is treated as a separate establishment or as none.

Annual update routine and official-source ledger

Once a year, in the same month, repeat five steps:

- **Re-run the three counts** on separate worksheets.

- **Re-read the official pages:** the OQLF enterprise page, the CNESST pay equity and prevention pages, and the Charter text.
- **Check Revenu Québec** for rate changes.
- **Log any wording discrepancy** found between official pages.
- **Refresh the owner list** for each regime.

The ledger of official sources used in this report comprises the CNESST pay equity and prevention pages, the Pay Equity Act and the prevention regulation on the Légis Québec site, the OQLF enterprise page, the Charter of the French language, Revenu Québec's employer pages, and Quebec statistical office and Statistics Canada publications.

Frequently Asked Questions (FAQs)

What changes at 10, 20 and 25 employees in Quebec?

At an annual average of 10 workers, pay equity work starts (www.cfib-fcei.ca). At 20 workers at an establishment during the year, the prevention program and the committee and representative duties apply (stikeman.com). At 25 persons employed for six months, OQLF registration applies (www.nortonrosefulbright.com).

Does the 50 employee francization rule still exist?

No. The 50-employee trigger for francization no longer applies, because registration now starts at 25 persons. The threshold was lowered from 50 to 25 (gazette.gc.ca), and the change applied to firms of 25 to 49 persons from 1 June 2025 (www.ccmm.ca). At 50, pay equity requires a plan (www.nortonrosefulbright.com). The francization committee threshold is 100 employees (www.shrm.org).

What is the training obligation payroll threshold?

Employers whose total payroll exceeds \$2,000,000 for a calendar year must allot at least 1% of payroll to eligible training, and the ministry restated this in April 2026 (www.quebec.ca). Any shortfall is paid to a development fund via Revenu Québec (www.revenuquebec.ca).

What does a small Quebec business have to do before it reaches 10 employees?

Register with the CNESST (www.cfib-fcei.ca) and Revenu Québec (www.revenuquebec.ca), adopt a harassment prevention policy, keep the wage register, and redo the pay equity count each year.

What changes when a Quebec business hires employees?

The first hire triggers CNESST registration and Revenu Québec source-deduction registration, as described above. Later hires can push the business over pay equity, safety or French-language thresholds, each measured differently.

Does the health and safety committee apply with 19 or fewer workers?

No committee is mandatory below 20 workers, but the CNESST may require one; a liaison officer is designated instead.

Conclusion

The question of what changes by number of employees has three answers in Quebec because the law counts three different things. The pay equity average, the establishment count and the OQLF's six-month Quebec employment window cannot be merged into a single figure without risking a missed trigger. A firm of 12, 22 or 27 workers should therefore hold three worksheets, one owner per regime, and a calendar that starts six months before the earliest possible crossing.

The planner's discipline is practical rather than legal: forecast by pay period and by site, count agency, remote and part-time workers according to each regime's own list, document each count method, and escalate the open questions (the posting date in pay equity, the one-year versus immediate safety timing, the scope of the 21-day exception, and the OQLF method for remote staff) to counsel or the regulator in writing. Rules and pages change, so the annual review in the source ledger is part of the compliance work itself.

Source links

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