Training meeting the requirements of the 1% Skills Act

The **objective** of the **1% skills law** is to **improve** the **qualification** and **skills** of the **workforce** in order to promote employment, adaptation and integration into employment, as well as the mobility of workers.

So, if you are an employer with an annual payroll of more than two million dollars, you have a duty to:

to invest the equivalent of at least 1% of this payroll in training activities aimed at developing the skills of your staff, during the same calendar year.
report the amount invested to the Agence du Revenu du Québec.

* Otherwise, you will have to pay into the Workforce Skills Development and Recognition Fund the amount you have not invested. This fund is used to finance certain activities related to training.

For an expense incurred by an employer to be eligible, it must necessarily be related to a training activity that meets the fundamental objective set out in Article 1 of the Skills Act, i.e. a activity that aims to “improve the qualification and skills of the workforce”.

Thus, any training given within the framework of the law on skills must be organized according to a structured process allowing the person trained to acquire knowledge, skills or attitudes related to the mastery of one or more recognized skills and necessary for the performance of a job. Thus, to determine whether a training activity is eligible, the employer must consider whether the training will enable the employee to be more competent to perform a job.

To learn more about the Act and the Fund :

https://www.cpmt.gouv.qc.ca/grands-dossiers/loi-competences/index.asp

https://www.cpmt.gouv.qc.ca/grands-dossiers/loi-competences/obligations.asp