

Guidelines for Task Descriptions on Eligibility Certificate Applications

The guidelines described below are intended to provide corporations with information on how to substantiate the percentage of time their employees devote to carrying out specific tasks.

On applications for eligibility certificates relating to employees (form appended), all tasks carried out by an employee of the corporation must be detailed and broken down according to the time devoted to each. The breakdown must be calculated as a percentage. The percentage recorded must be as precise as possible. Investissement Québec (IQ) cannot determine an employee's eligibility unless the employee's task description is sufficiently detailed.

On the list of tasks carried out by an employee, the corporation does not need to break down the tasks according to eligible and ineligible activities. However, it must provide different descriptions for employees who hold the same job and carry out the same tasks but do not devote the same percentage of time to certain tasks.

The corporation must provide documentation substantiating that the tasks listed were in fact carried out according to the percentage of time indicated. The corporation is responsible for providing such documentation to support its application for eligibility certificates relating to employees. When information regarding the use of employees' time is stored on an electronic medium, the corporation is responsible for providing hard copies or electronic copies (Word, Excel, PDF) of documents and reports, upon request.

Time sheets are considered an adequate source of information to substantiate the time an employee devotes to a given task. However, they must be sufficiently detailed to support the information provided in the task description for each employee covered. The corporation must be able to justify the time that each employee devotes to the various tasks listed on the application. For verification purposes, IQ must be able to compile the number of hours devoted to each of the tasks indicated during a taxation year (pay period for certain tax measures).

The corporation may, for example, provide the following documents to corroborate the time devoted by its employees to their tasks:

- the methodology used to determine and compile the percentages of time for each task listed on the application;
- the time sheets for the fiscal year;
- a detailed description of the mandates, projects, productions or contracts completed by the corporation;
- a copy of the contracts or agreements;
- the start and end dates of the mandate, project, production or contract;
- the names of the employees assigned to the mandate, project, production or contract;
- a summary of the assignment and use of resources during the implementation of a project;
- the implementation schedules.

The time sheets provided to support an application must include at least the following information:

- the total number of hours worked per day by the employee;
- the client's name;
- the title and number of the mandate, project, production or contract to which an employee was assigned;
- a brief description of and breakdown of the hours for each of the tasks carried out by the employee for a mandate, project, production or contract.

Time sheets that indicate only the name of the client for which the activities were carried out will be deemed incomplete.

The number of details provided in the documents may vary with the size of the corporation and the nature and scope of the operations it carries on, among other factors. However, if there is no log, time sheet or document to support the description of tasks, the eligibility certificate application could be rejected for the employees in question.

If the corporation has substantiating documents, but the information they contain is not sufficient to justify the breakdown of tasks carried out by a given employee, Investissement Québec may accept reasonable estimates. However, in the event of a discrepancy between the percentages of time estimated by the corporation and those calculated by Investissement Québec, IQ reserves the right to refuse the estimate provided by the corporation.

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