



2025

Schedule of Contributions Calculation

Project - Preliminary

Éco Entreprises Québec's (ÉEQ) Schedule of Contributions provides information to companies to determine whether they are subject to the compensation plan for municipal curbside recycling programs, understand the extent of their obligations and calculate the contribution due using the application rules and table of contributions covering all materials designated by the compensation plan.

Each targeted organization must submit a Company Report to ÉEQ according to which payable contributions are established. Contribution amounts are determined by multiplying, the quantity of each material put on the market in Quebec during the reference year (2024 for the 2025 Schedule of Contribution) by the rate applicable to that material, as indicated in the contribution table of the obligation year, and then totalling these amounts.

This document presents detailed calculations to develop the 2025 contribution table. The table is essentially based on the three following factors:

- Factor 1: Recovery Rate
- Factor 2: Net costs
- Factor 3: Equalizer

Contribution table calculations were made according to the following steps:

1. Determination of total compensation to be paid to municipalities
2. ÉEQ identification of costs related to the risk of under-financing
3. Calculation of factor 1 : Recovery rate per material
4. Calculation of factor 2: Net cost per material
5. Calculation of factor 3: Equalization
6. Distribution of RECYC-Quebec's allowance, administrative expenses over all materials and other related fees.
7. Calculation of the rate per material

Material	Anticipated Quantity (t) T2025	Recovered Quantity (t) T2025	Eliminated Quantity (t) T2025	Recovery Rate (CARAC)	Net Cost / t (ABC)	2025 Rate \$/t	Prior Year Rate \$/t	% Variation
Éco Entreprises Québec								
Printed Matter								
Newsprint insert and circulars	36 610	31 598	5 012	86%	233,01 \$	349,78 \$	276,44 \$	26,5%
Catalogues and publications	3 741	3 160	581	84%	233,23 \$	510,71 \$	390,75 \$	30,7%
Telephone Books	195	156	39	80%	228,81 \$	510,71 \$	390,75 \$	30,7%
Other printed matter	14 623	8 788	5 835	60%	249,90 \$	510,71 \$	390,75 \$	30,7%
Paper for general use	7 769	4 117	3 652	53%	250,50 \$	510,71 \$	390,75 \$	30,7%
Magazines	2 669	2 359	309	88%	224,64 \$	510,71 \$	390,75 \$	30,7%
Total Printed Matter	65 606	50 178	15 428	76%	238,50 \$	420,91 \$	320,01 \$	31,5%
Containers and Packaging								
Paperboard								
Corrugated cardboard	79 067	68 325	10 742	86%	234,31 \$	377,44 \$	282,02 \$	33,8%
Kraft paper bags	15 876	9 247	6 629	58%	234,31 \$	377,44 \$	282,02 \$	33,8%
Kraft wrapping paper	1 272	741	531	58%	234,31 \$	377,44 \$	282,02 \$	33,8%
Boxboard and other paper packaging	99 403	72 422	26 981	73%	292,05 \$	490,60 \$	371,71 \$	32,0%
Gable-top containers	8 958	7 016	1 942	78%	408,05 \$	571,89 \$	425,83 \$	34,3%
Paper laminants	15 857	5 635	10 222	36%	362,30 \$	795,36 \$	595,35 \$	33,6%
Aseptic containers	6 356	3 907	2 449	61%	414,79 \$	683,07 \$	508,38 \$	34,4%
Alternative fibers	697	508	189	73%	292,05 \$	490,60 \$	371,71 \$	32,0%
Reusable natural fiber bags	0	0	0	24%	785,24 \$	1 042,28 \$	777,51 \$	34,1%
Cork and wood	590	0	590	0%	389,49 \$	1 042,28 \$	777,51 \$	34,1%
Total Paperboard	228 075	167 799	60 275	74%	280,80 \$	474,03 \$	365,33 \$	29,8%
Plastics								
Plastic Laminants	19 019	5 461	13 558	29%	751,04 \$	1 207,22 \$	874,15 \$	38,1%
HDPE bottles, any format & HDPE containers <5L	18 364	13 130	5 234	71%	123,13 \$	347,71 \$	271,19 \$	28,2%
PET bottles	27 569	21 289	6 280	77%	377,19 \$	611,20 \$	436,73 \$	39,9%
LDPE/HDPE Film	21 143	5 168	15 975	24%	785,24 \$	1 261,79 \$	914,32 \$	38,0%
HDPE and LDPE plastic bags	704	169	535	24%	785,24 \$	1 261,79 \$	914,32 \$	38,0%
PET containers	14 846	9 511	5 335	64%	386,89 \$	611,20 \$	436,73 \$	39,9%
Non expanded Polystyrene	2 571	941	1 630	37%	626,94 \$	2 247,41 \$	1 446,85 \$	55,3%
Polylactic acid (PLA) and other degradable plastics	118	43	75	36%	500,64 \$	2 247,41 \$	1 446,85 \$	55,3%
Polyvinyl chloride (PVC)	423	221	202	52%	437,24 \$	2 247,41 \$	1 446,85 \$	55,3%
Expanded Polystyrene - food packaging	2 571	496	2 075	19%	2 874,69 \$	2 247,41 \$	1 446,85 \$	55,3%
Expanded Polystyrene - cushioning packaging	1 701	328	1 372	19%	2 874,69 \$	2 247,41 \$	1 446,85 \$	55,3%
Polypropylene (PP)	10 290	5 190	5 100	50%	257,06 \$	617,25 \$	451,06 \$	36,8%
Reusable synthetic fiber bags	0	0	0	24%	785,24 \$	2 247,41 \$	1 446,85 \$	55,3%
Other plastics, polymers & polyurethane	25 905	11 452	14 453	44%	397,83 \$	789,81 \$	580,47 \$	36,1%
Total Plastics	145 225	73 400	71 825	51%	529,73 \$	869,29 \$	649,74 \$	33,8%
Steel								
Other steel containers	19 111	12 622	6 489	66%	42,58 \$	328,56 \$	287,69 \$	14,2%
Steel aerosol containers	1 272	347	925	27%	32,45 \$	328,56 \$	287,69 \$	14,2%
Total Steel	20 383	12 968	7 414	64%	41,95 \$	328,56 \$	287,69 \$	14,2%
Aluminium								
Aluminum containers for food and beverages	2 429	1 451	978	60%	(989,42) \$	258,98 \$	65,11 \$	297,8%
Other aluminum packaging	3 735	738	2 997	20%	(8,15) \$	258,98 \$	65,11 \$	297,8%
Aluminum aerosol containers	426	116	310	27%	(8,15) \$	258,98 \$	65,11 \$	297,8%
Total Aluminium	6 590	2 305	4 285	35%	(369,84) \$	258,98 \$	65,11 \$	297,8%
Glass								
Clear glass	63 765	52 969	10 796	83%	291,56 \$	417,44 \$	322,55 \$	29,4%
Coloured glass	70 878	58 877	12 000	83%	292,13 \$	418,02 \$	323,06 \$	29,4%
Ceramic and porcelain	146	0	146	0%	290,72 \$	951,01 \$	719,19 \$	32,2%
Total Glass	134 790	111 847	22 943	83%	291,86 \$	418,32 \$	323,17 \$	29,4%
Total Containers and Packaging	535 062	368 320	166 743	69%	334,04 \$	559,09 \$	420,80 \$	32,9%
Total - Éco Entreprises Québec	600 668	418 498	182 171	70%	323,60 \$	544,00 \$	408,38 \$	33,2%
RecycMédias								
Newspaper	13 796	11 890	1 906	86%	227,13 \$	310,44 \$	280,57 \$	10,6%
Grand Total	614 464	430 388	184 077	70%	321,44 \$	538,75 \$	404,61 \$	33,2%

Contribution Calculations and Other Parameters

Scenario	Project - Preliminary
Schedule Year	2025
Reference Year	2024

Net Costs		
Total compensation		301 520 932 \$
Compensation paid by ÉEQ	98,59%	297 280 272 \$

Other Costs		
RECYC-Québec Allowance (ÉEQ only)		2 957 807 \$
EEQ Administration Fees		8 600 000 \$
Bad Debt	2%	6 176 762 \$
Amount for Projects		- \$
Reserve for Recycled Content Credit		761 269 \$
Risk Fund		14 000 000 \$
Stability Fund Withdrawal		- \$
Flat Fee Deduction		(3 015 209) \$
Total		29 480 628 \$
Total Receivable Contributions (ÉEQ)		326 760 900 \$

Other Parameters		
3-Factor Formula		
Weighting Factor 1 - Recovery Rate per Material		40%
Weighting Factor 2 - Net Cost per Material		40%
Weighting Factor 3 - Equalization		20%
Total		100%

Legend	
ABC	Activity-based costing (2024)
CARAC	Characterization on residential residual ma

Net Costs by Class

Containers & Packaging	90,4%
Printed Matter	8,2%
Newspapers	1,4%

Recycled Content Credit

Anticipated Eligible Tonnage with Credit	
Printed Matter	11,1%
PET Containers and Bottles	25,0%
Kraft paper bags	0,3%
Credit for Recycled Content	20,0%

Total compensation Breakdown

Total compensation		301 520 932 \$
Factor 1		120 608 373 \$
Factor 2		120 608 373 \$
Factor 3		60 304 186 \$

Project - Preliminary

EEQ Administration Fees Allocation

Project - Preliminary

EEQ Admin Fee to distribute : **8 600 000 \$**

	(a) Projected	(b) Projected	(c) (b) / Σ (b)	(d) \$AF x Σ(c) Class	(e) (a) / Σ(a) Class	(f) (d) x (e)	(g) (f) / Σ (f)
Material	Anticipated Quantity (t)	Number of Reports	% Reports Nb on Total	\$ Category Share	% Qty on Category Total	Admin Fees	% Admin Fees
Eco Entreprises Québec							
Printed matter							
Newsprint insert and circulars	36 610	73	1,1%	1 066 759 \$	55,8%	595 286 \$	6,9%
Catalogues and publications	3 741	94	1,4%	1 066 759 \$	5,7%	60 826 \$	0,7%
Telephone Books	195	2	0,0%	1 066 759 \$	0,3%	3 168 \$	0,0%
Other printed matter	14 623	495	7,6%	1 066 759 \$	22,3%	237 766 \$	2,8%
Paper for general use	7 769	103	1,6%	1 066 759 \$	11,8%	126 322 \$	1,5%
Magazines	2 669	42	0,6%	1 066 759 \$	4,1%	43 391 \$	0,5%
Total Printed matter	65 606	809	12,4%	1 066 759 \$	100,0%	1 066 759 \$	12,4%
Containers and Packaging							
Paperboard							
Corrugated cardboard	79 067	499	7,7%	2 395 921 \$	34,7%	830 595 \$	9,7%
Kraft paper bags	15 876	138	2,1%	2 395 921 \$	7,0%	166 777 \$	1,9%
Kraft wrapping paper	1 272	89	1,4%	2 395 921 \$	0,6%	13 366 \$	0,2%
Boxboard and other paper packaging	99 403	628	9,6%	2 395 921 \$	43,6%	1 044 226 \$	12,1%
Gable-top containers	8 958	52	0,8%	2 395 921 \$	3,9%	94 101 \$	1,1%
Paper laminants	15 857	318	4,9%	2 395 921 \$	7,0%	166 577 \$	1,9%
Aseptic containers	6 356	57	0,9%	2 395 921 \$	2,8%	66 765 \$	0,8%
Alternative fibers	697	9	0,1%	2 395 921 \$	0,3%	7 322 \$	0,1%
Reusable natural fiber bags	0	1	0,0%	2 395 921 \$	0,0%	0 \$	0,0%
Cork and wood	590	26	0,4%	2 395 921 \$	0,3%	6 193 \$	0,1%
Total Paperboard	228 075	1 817	27,9%	2 395 921 \$	100,0%	2 395 921 \$	27,9%
Plastics							
Plastic Laminants	19 019	398	6,1%	3 764 643 \$	13,1%	493 036 \$	5,7%
HDPE bottles, any format & HDPE containers <5L	18 364	297	4,6%	3 764 643 \$	12,6%	476 053 \$	5,5%
PET bottles	27 569	229	3,5%	3 764 643 \$	19,0%	714 665 \$	8,3%
LDPE/HDPE Film	21 143	506	7,8%	3 764 643 \$	14,6%	548 086 \$	6,4%
HDPE and LDPE plastic bags	704	104	1,6%	3 764 643 \$	0,5%	18 255 \$	0,2%
PET containers	14 846	209	3,2%	3 764 643 \$	10,2%	384 854 \$	4,5%
Non expanded Polystyrene	2 571	149	2,3%	3 764 643 \$	1,8%	66 641 \$	0,8%
Polylactic acid (PLA) and other degradable plastics	118	58	0,9%	3 764 643 \$	0,1%	3 062 \$	0,0%
Polyvinyl chloride (PVC)	423	65	1,0%	3 764 643 \$	0,3%	10 961 \$	0,1%
Expanded Polystyrene - food packaging	2 571	57	0,9%	3 764 643 \$	1,8%	66 654 \$	0,8%
Expanded Polystyrene - cushioning packaging	1 701	124	1,9%	3 764 643 \$	1,2%	44 083 \$	0,5%
Polypropylene (PP)	10 290	169	2,6%	3 764 643 \$	7,1%	266 757 \$	3,1%
Reusable synthetic fiber bags	0	1	0,0%	3 764 643 \$	0,0%	0 \$	0,0%
Other plastics, polymers & polyurethane	25 905	489	7,5%	3 764 643 \$	17,8%	671 535 \$	7,8%
Total Plastics	145 225	2 855	43,8%	3 764 643 \$	100,0%	3 764 643 \$	43,8%
Metal							
Other steel containers	19 111	215	3,3%	879 515 \$	70,9%	623 155 \$	7,2%
Steel aerosol containers	1 272	63	1,0%	879 515 \$	4,7%	41 470 \$	0,5%
Aluminum containers for food and beverages	2 429	122	1,9%	879 515 \$	9,0%	79 208 \$	0,9%
Other aluminum packaging	3 735	235	3,6%	879 515 \$	13,8%	121 787 \$	1,4%
Aluminum aerosol containers	426	32	0,5%	879 515 \$	1,6%	13 895 \$	0,2%
Total Metal	26 973	667	10,2%	879 515 \$	100,0%	879 515 \$	10,2%
Glass							
Clear glass	63 765	229	3,5%	493 162 \$	47,3%	233 302 \$	2,7%
Coloured glass	70 878	134	2,1%	493 162 \$	52,6%	259 325 \$	3,0%
Ceramic and porcelain	146	11	0,2%	493 162 \$	0,1%	535 \$	0,0%
Total Glass	134 790	374	5,7%	493 162 \$	100,0%	493 162 \$	5,7%
Total Containers and Packaging	535 062	5 713	87,6%	7 533 241 \$		7 533 241 \$	87,6%
Total Éco Entreprises Québec	600 668	6 522	100,0%			8 600 000 \$	100,0%

Project - Preliminary

Material	(a)	(b)	(c)	(d)	(e)	(f)
	Projected				(b) / [1 - (c) x (d)]	(a) x [(e) - (b)]
	Anticipated Quantity (t)	Rate before Credit	Estimated % t with Credit	Applicable Credit	Rate after Credit	Recycled Content Credit Reserve
Eco Entreprises Québec						
Printed Matter						
Newsprint insert and circulars	36 610	349,78 \$	0,0%	0,0%	349,78 \$	- \$
Catalogues and publications	3 741	507,22 \$	3,4%	20,0%	510,68 \$	12 938 \$
Telephone Books	195	507,22 \$	0,0%	0,0%	507,22 \$	- \$
Other printed matter	14 623	507,22 \$	4,1%	20,0%	511,37 \$	60 646 \$
Paper for general use	7 769	507,22 \$	3,4%	20,0%	510,72 \$	27 243 \$
Magazines	2 669	507,22 \$	0,2%	20,0%	507,42 \$	534 \$
Total Printed Matter	65 606	419,36 \$			420,91 \$	101 361 \$
Containers and Packaging						
Paperboard						
Corrugated cardboard	79 067	377,40 \$	0,0%	0,0%	377,40 \$	- \$
Kraft paper bags	15 876	377,40 \$	0,3%	20,0%	377,63 \$	3 707 \$
Kraft wrapping paper	1 272	377,40 \$	0,0%	0,0%	377,40 \$	- \$
Boxboard and other paper packaging	99 403	490,60 \$	0,0%	0,0%	490,60 \$	- \$
Gable-top containers	8 958	571,89 \$	0,0%	0,0%	571,89 \$	- \$
Paper laminants	15 857	795,36 \$	0,0%	0,0%	795,36 \$	- \$
Aseptic containers	6 356	683,07 \$	0,0%	0,0%	683,07 \$	- \$
Alternative fibers	697	490,60 \$	0,0%	0,0%	490,60 \$	- \$
Reusable natural fiber bags	0	1 042,28 \$	0,0%	0,0%	1 042,28 \$	- \$
Cork and wood	590	1 042,28 \$	0,0%	0,0%	1 042,28 \$	- \$
Total Paperboard	228 075	474,01 \$			474,03 \$	3 707 \$
Plastics						
Plastic Laminants	19 019	1 207,22 \$	0,0%	0,0%	1 207,22 \$	- \$
HDPE bottles, any format & HDPE containers <5L	18 364	347,71 \$	0,0%	0,0%	347,71 \$	- \$
PET bottles	27 569	595,73 \$	13,0%	20,0%	611,66 \$	439 256 \$
LDPE/HDPE Film	21 143	1 261,79 \$	0,0%	0,0%	1 261,79 \$	- \$
HDPE and LDPE plastic bags	704	1 261,79 \$	0,0%	0,0%	1 261,79 \$	- \$
PET containers	14 846	595,73 \$	12,0%	20,0%	610,34 \$	216 944 \$
Non expanded Polystyrene	2 571	2 247,41 \$	0,0%	0,0%	2 247,41 \$	- \$
Polylactic acid (PLA) and other degradable plastics	118	2 247,41 \$	0,0%	0,0%	2 247,41 \$	- \$
Polyvinyl chloride (PVC)	423	2 247,41 \$	0,0%	0,0%	2 247,41 \$	- \$
Expanded Polystyrene - food packaging	2 571	2 247,41 \$	0,0%	0,0%	2 247,41 \$	- \$
Expanded Polystyrene - cushioning packaging	1 701	2 247,41 \$	0,0%	0,0%	2 247,41 \$	- \$
Polypropylene (PP)	10 290	617,25 \$	0,0%	0,0%	617,25 \$	- \$
Reusable synthetic fiber bags	0	2 247,41 \$	0,0%	0,0%	2 247,41 \$	- \$
Other plastics, polymers & polyurethane	25 905	789,81 \$	0,0%	0,0%	789,81 \$	- \$
Total Plastics	145 225	864,77 \$			869,29 \$	656 201 \$
Steel						
Other steel containers	19 111	328,56 \$	0,0%	0,0%	328,56 \$	- \$
Steel aerosol containers	1 272	328,56 \$	0,0%	0,0%	328,56 \$	- \$
Total Steel	20 383	328,56 \$			328,56 \$	- \$
Aluminium						
Aluminum containers for food and beverages	2 429	258,98 \$	0,0%	0,0%	258,98 \$	- \$
Other aluminum packaging	3 735	258,98 \$	0,0%	0,0%	258,98 \$	- \$
Aluminum aerosol containers	426	258,98 \$	0,0%	0,0%	258,98 \$	- \$
Total Aluminium	6 590	258,98 \$			258,98 \$	- \$
Glass						
Clear glass	63 765	417,44 \$	0,0%	0,0%	417,44 \$	- \$
Coloured glass	70 878	418,02 \$	0,0%	0,0%	418,02 \$	- \$
Ceramic and porcelain	146	951,01 \$	0,0%	0,0%	951,01 \$	- \$
Total Glass	134 790	418,33 \$			418,33 \$	- \$
Total Containers and Packaging	535 062	557,85 \$			559,09 \$	659 907 \$
Total Éco Entreprises Québec	600 668	542,73 \$			544,00 \$	761 269 \$