

# Guide to Completing Annual Payroll Reporting



This guide helps employers complete their Annual Payroll Report (APR) online through *WSCC Connect* (<https://connect.wsccl.ca/>). It takes approximately 15 minutes to submit your payroll information.

Before you begin, please make sure you have the following:

- The actual payroll from last calendar year for your company or the company you represent, including:
  - Total gross earnings of all workers (this includes casual labour);
  - Non-assessable total gross earnings; and
  - Earnings for contractors you are covering;
- The payroll estimate for the current calendar year for your company or the company you represent;
- Information on the number of actual full-time equivalent employees who worked in the previous calendar year;
- **NEW THIS YEAR:** Information regarding the occupational health and safety program of your company or the company you represent;
- Employer Number (if you do not have this information, please contact the WSCC at 1-844-238-5008); and
- Employer Connect Code (if you do not have this information, please contact the WSCC at 1-844-238-5008).

All employers are required to submit their APR by February 28 each year. Late submissions result in a penalty of 15% of your assessment from the previous year.

There are two options for employers to submit their APR online using *WSCC Connect*:

- **Fast File:** Fast File is the easiest way for employers to report their payroll without having to sign up for an online user account. With Fast File, you can quickly report your payroll in one sitting.
- **Advanced Payroll Reporting:** With Advanced Payroll Reporting, employers can report their payroll online and take advantage of many other e-services. Advanced Payroll Reporting allows users to:
  - Save their progress as they go;
  - View their current and past assessment rates and classifications; and
  - Make a quick one-time assessment payment.

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## Section 1 – Company Activities

This section displays a summary of the company's current industry classification information. You are also required to provide a general description of the

operations of your company (or the company you represent) in the Northwest Territories and/or Nunavut.

## Section 2 – Report Payroll

Users are required to indicate which jurisdictions their company (or the company you represent) operates in (Northwest Territories and/or Nunavut). Users must also provide the actual payroll for the previous calendar year and estimated payroll for the current calendar year.

### Previous Year Actual Payroll

**Line 1: Total Gross Earnings (including casual labour)** – Include all pay for workers, owners, registered directors, and casual labourers before deductions, including all allowances and bonuses such as Northern Allowance, overtime pay, commissions, clothing, or housing allowances, etc. Earnings must be for work that physically took place in the Northwest Territories and/or Nunavut. **Do not report earnings from other jurisdictions here.**

**Line 2: Non-Assessable Total Gross Earnings (included above)** – The total earnings, without deductions, for owners and registered directors of your company or the company you represent. Owners and registered directors are not covered under the *Workers' Compensation Act* and can purchase Personal Optional Coverage separately.

**Line 3: Subtotal of Lines 1 and 2 (Line 1 minus Line 2)** – This is the total gross earnings for all assessable workers, including casual labourers and excluding owners and registered directors.

**Line 4: Excess Earnings (included above)** – Excess earnings are any earnings over and above the Yearly Maximum Insurable Remuneration (YMIR) per worker. If no workers earn over YMIR, then report \$0 in this line.

**Note: This does not apply to workers who make Yearly Maximum Insurable Remuneration (YMIR) or less.**

An example of calculating excess earnings:

*\*Note that YMIR provided in the examples may not be the current year's actual YMIR.*

If a worker earned \$100,000 and YMIR for that year is \$88,600, you only report earnings of \$88,600.

Excess earnings would be \$11,400 ( $\$100,000 - \$88,600 = \$11,400$ ) and this is the dollar value that would be reported in Line 4.

For workers who work in more than one jurisdiction and make over the YMIR, use the following calculations:

**Step 1:** (NT and/or NU Gross Earnings/Total Earnings) X Regular YMIR = Adjusted YMIR

Example of Step 1: Your worker earns \$60,000 working in the NT and their total earnings for all jurisdictions is \$100,000. Adjusted YMIR would be  $(\$60,000/\$100,000) \times \$88,600 = \$53,160$ .

**Step 2:** Determine the excess earnings amount to report on Line 4: (NT and/or NU Gross Earnings – Adjusted YMIR) = Excess Earnings.

Example of Step 2:  $(\$60,000 - \$53,160) = \$6,840$ . (This is the amount that would be reported in Line 4.)

**Line 5: Subtotal of Lines 3 and 4 (Line 3 minus Line 4)** – This is the total assessable payroll for your company or the company you represent.

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**Line 6: Contractors You are Covering** – Report earnings for all independent operators (up to YMIR) and/or any contractor without their own WSCC coverage in the previous year. The work must have taken place in the Northwest Territories and/or Nunavut and the workers did not receive a T4 from your company.

You are not required to report payroll for contractors who have their own coverage with the Workers' Safety and Compensation Commission (WSCC).

**Line 7: Total Assessable Earnings (Line 5 plus Line 6)** – The total assessable payroll for your company or the company you represent.

## Current Year Estimated Payroll

**Line 8: Estimated Assessable Payroll** – Estimated payroll for the current calendar year for work in the Northwest Territories and/or Nunavut only.

Estimated payroll includes payroll for workers, casual labourers, and any contractors you are covering for work taking place in the Northwest Territories and/or Nunavut in the current calendar year.

Do not include any pay for owners or registered directors in your estimate, as they do not receive coverage under the *Workers' Compensation Act*. Owners and registered directors can apply for Personal Optional Coverage.

Exclude any payroll above the current year's Yearly Maximum Insurable Remuneration (YMIR).

For example: If your worker is expected to make \$100,000 in the current calendar year and current year YMIR is \$88,600, estimate only \$88,600 for this worker.

Do not include an estimated payroll for work performed outside the Northwest Territories and/or Nunavut.

## Additional Questions

In this section, users are required to:

- Indicate if they or the company they represent hired any contractors to perform labour on their behalf in the Northwest Territories and/or Nunavut.
- If you indicated \$0 for your estimated assessable payroll, you will be asked if you would like to inactivate your account. If you choose to keep your account active, there is a \$200 Administrative Fee that will be applied to your account.
- Indicate if the company has sold within the current or previous calendar year. If you answer yes to this question, you will be required to provide date of sale and the name and contact information for the main contact person for the purchasing company.

## Section 3 – Employment Data

The WSCC requires all employers to submit their Actual Employment Data, which is the total number of Full-Time Equivalent Employees (FTEEs) that each employer uses in their operations within the Northwest Territories (NT) and Nunavut (NU) during the previous calendar year.

The WSCC defines a FTEE as the total number of employees working on a full-time basis.

Altogether, this data forms the basis of various statistical analyses that improves the WSCC's understanding of general work conditions within the NT and NU.

If you do not have details of the total number of FTEEs, you can provide the number of hours that constitute a full-time work week for your company or the company you represent and the total number of hours (including overtime) worked in the previous calendar year. The system will calculate the number of FTEEs based on this information.

