

# The 2025 Estimated Payroll uses a distinct YMIR for each territory

## Use the YMIR for the territory you are reporting

A small percentage of employers may work or have workers in both territories. Here are some things to keep in mind.

## **Employers**

- If you have workers who reside in the NWT or Nunavut, you report estimated payroll for the territory where the worker **typically works**. In general, it's the territory where payroll deductions for the worker are remitted.
- If your worker does not reside in the NWT or Nunavut, you report estimated payroll for the territory where they will perform the work.

### **Persons with Personal Optional Coverage**

- If you have Personal Optional Coverage and will be working in both territories, choose the YMIR based on where you expect to perform most of the work.
  - Your coverage is valid in both territories.
  - If the majority of the work you perform shifts to the other territory, you are still covered.

YMIR (Year's Maximum Insurable Remuneration) values for each territory are included in the *Annual Payroll Reporting Guide to Completing*.

### We're here to help

If you need assistance, please contact your Employer Services representative.

#### **Northwest Territories**

Toll-free: 1-800-661-0792 Email: Employer@wscc.nt.ca

#### Nunavut

Toll-free: 1-877-404-4407 Email: EmployerNU@wscc.nu.ca