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Guide to Completing Annual Payroll Reporting



This guide helps employers complete their Annual Payroll Report (APR) online through *WSCC Connect*. It takes approximately 15 minutes to submit your payroll information.

Contact the WSCC's Employer Support team if you have questions or require assistance:
NWT: 1-800-661-0792 | employer@wscc.nt.ca • **Nunavut:** 1-877-404-4407 | employer@wscc.nu.ca

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

- A general description of your operations in the Northwest Territories and/or Nunavut for your company or the company you represent, including:
  - The Canada Revenue Agency (CRA) business number for your company or the company you represent (if applicable);
- 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 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 Employer Support team); and
- Employer *WSCC Connect* Code (if you do not have this information, please contact the WSCC Employer Support team).

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.

Section 1 – Company Activities

This section displays a summary of the company's current industry classification. You are required to indicate if your operations have changed and provide a general description of your company's operations (or the company you represent) in the Northwest Territories and/or Nunavut. Please also provide the CRA business number for your company or the company you represent, if applicable.

Section 2 – Report Payroll

Users must provide the actual payroll for the previous calendar year and estimated payroll for the current calendar year. If you need to report payroll for your company that operates in the other territory, please contact the WSCC Employer Support team.

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 earn equal to the Yearly Maximum Insurable Remuneration (YMIR) or less.**

> **An example of calculating excess earnings for NT payroll:**
> ***2026 YMIR: $116,000***
>
> If a worker earned $200,000 and YMIR for that year is $116,000, you only report earnings of $116,000. Excess earnings would be $84,000 ($200,000 – $116,000 = $84,000) and this is the dollar value that would be reported in Line 4.

For workers who work in more than one jurisdiction and earn more than 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 $200,000. Adjusted YMIR would be ($60,000/$200,000) X $116,000 = $34,800.

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 – $34,800) = $25,200. (This is the amount that would be reported in Line 4.)
>
> **An example of calculating excess earnings for NU payroll:**
> ***2026 YMIR: $117,300***
>
> If a worker earned $200,000 and YMIR for that year is $117,300 you only report earnings of $117,300. Excess earnings would be $82,700 ($200,000 – $117,300 = $82,700) and this is the dollar value that would be reported in Line 4.

For workers who work in more than one jurisdiction and earn more than 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 NU and their total earnings for all jurisdictions is $200,000. Adjusted YMIR would be ($60,000/$200,000) X $117,300 = $35,190.

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 – $35,190) = $24,810. (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.

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.

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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).

Current year's YMIR:
2027 YMIR NT: $116,900
2027 YMIR NU: $120,800

For example: If your worker is expected to earn $150,000 in the current calendar year and the majority of the work takes place in the Northwest Territories then the current year YMIR would be $116,900. You would only estimate $116,900 for this worker.

If your worker is expected to earn $150,000 in the current calendar year and the majority of the work takes place in Nunavut then the current year YMIR would be $120,800. You would only estimate $120,800 for this worker.

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

Additional Payroll Comments: Users can add any comment they may have regarding the reported payroll figures.

Additional Questions

In this section:

- 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 – Occupational Health and Safety Questions

Be sure to talk with the person who manages occupational health and safety (OHS) in your company (or the company you are filing for) BEFORE starting the filing process and provide up-to-date and accurate answers.

To review the questions, see page 4 of this guide.

Section 4 – Review and Submit

The system will check all the information entered by the user, pointing out any missing or invalid information. The user will enter any missing information and review all entered information before submission to the Workers' Safety and Compensation Commission.

Upon submission of your Annual Payroll Report (APR), the system may automatically request that you provide a list of the contractors whom your company hired to perform work in the Northwest Territories and/or Nunavut during the previous calendar year. (See the Guide to Completing – Reporting Contractors.)

Section 3 – Occupational Health and Safety Questions

SAFE WORKPLACE

Employers operating in the Northwest Territories and Nunavut are required to manage occupational health and safety (OHS) according to the *Safety Acts*.

WSCC uses the answers to the questions below, along with other key safety and compensation criteria, to evaluate employers through the Safe Workplace program.

The Safe Workplace program is a great tool for employers to track their OHS requirements. The WSCC offers outreach and resources to employers who need to fill gaps in their OHS programs.

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- **NWT:** 1-800-661-0792 | employer@wscc.nt.ca
- **Nunavut:** 1-877-404-4407 | employer@wscc.nu.ca

Questions	Yes	No
Do you have 20 or more workers employed at any one time during the year?		
Are you certified by an accredited Occupational Health and Safety Program? If "**No**", please answer the following questions:		
1. **Do you have an Occupational Health and Safety Policy?**		
2. **Do you have a Hazard Identification and Control Plan?**		
3. **Do you have an Emergency Response Plan?**		
4. **Do you have defined OHS roles and responsibilities?**		
5. **Do you have work site inspection guidelines?**		
6. **Do you have incident investigation and reporting procedures?**		
7. **Do you have a worker orientation process?**		
8. **Do you have OHS training?**		
9. **Do you have control of hazardous substances** (for example, Workplace Hazardous Materials Information System [WHMIS])?		
10. **Do you have a safe and timely return to work program?**		
11. **Do you have an OHS Representative** (for employers with less than 20 workers), **or a Joint OHS Committee** (for employers with 20 or more workers)?		

The WSCC may use this information for the administration of legislation under our authority, including the *Workers' Compensation Acts*, the *Safety Acts*, and/or the *Mine Health and Safety Acts*, and their associated *Regulations*, and to contact you in relation to the requirements under the relevant legislation. It is your responsibility when providing an email address to ensure reasonable safeguards are in place to protect the confidentiality and security of your personal information within your email account.

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Ce formulaire est disponible en français
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