

Guide to Completing Annual Payroll Reporting



This guide helps employers complete their Annual Payroll Report (APR) online through <u>WSCC Connect</u>. 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;
- 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 WSCC 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.

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 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 at 1-844-238-5008.

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:

2022 YMIR: \$102,200 2023 YMIR: \$107,400

If a worker earned \$200,000 and YMIR for that year is \$102,200, you only report earnings of \$102,200. Excess earnings would be \$97,800 (\$200,000 – \$102,200 = \$97,800) 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 \$102,200 = \$30,660.

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 - \$30,660) = \$29,340. (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.

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.

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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.

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

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

For example: If your worker is expected to earn \$150,000 in the current calendar year and the current year's YMIR is \$107,400, estimate only \$107,400 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 FTEEs 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.

Users are required to provide the number of hours that constitute a full-time workweek for your company or the company you represent and the total number of hours (including overtime) worked in the previous calendar year.

Section 4 – Occupational Health and Safety Questions

Please see Section 4 on next page.

Section 5 - 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 (if it was indicated on the APR submission) during the previous calendar year. (See the Guide to Completing – Contractors' Report.)



Section 4 – 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.

The WSCC uses the answers to the OHS questions to assess whether or not your business or organization has an active safety program in place. These questions, along with other key safety and compensation criteria, will determine your eligibility to participate in the WSCC's new *Safe Workplace* program. For more information, please read the *Safe Workplace* introduction included in this package or visit wscc.nu.ca for more information.

| Questions | | Yes | No |
|-----------|---|-----|----|
| 1. | Do you have an Occupational Health and Safety Policy? (A clearly displayed commitment statement to health and safety that informs supervisors, workers, contractors, and visitors of their duties and responsibilities and how health and safety will be managed in your business.) | | |
| 2. | Do you have a Hazard Identification and Control Plan? (A step-by-step repeatable process that identifies, eliminates or manages, and documents all hazards that exist in your workplace that could harm workers.) | | |
| 3. | Do you have an Emergency Response Plan? (A work-site-specific plan that informs every person in your workplace what they must do in an emergency and identifies potential emergency situations such as fire or flooding.) | | |
| 4. | Do you have defined OHS roles and responsibilities? (Safe work practices and procedures that outline each person's responsibilities and duties for health and safety according to their level of abilities and authority.) | | |
| 5. | Do you have work site inspection guidelines? (Procedures and checklists that include the "who", "how", and "when" to perform regular safety checks, including all equipment, tools and machinery.) | | |
| 6. | Do you have incident investigation and reporting procedures? (Outlines the steps to take in the event of a fatality, injury, illness or near miss to identify what happened, how it happened, any corrective actions, and how to prepare a report on the incident.) | | |
| 7. | Do you have a worker orientation process? (Introduces all new workers or returning workers to the health and safety policies and procedures at their work site.) | | |
| 8. | Do you have OHS training? (Training to ensure workers have the knowledge and skills they need to do their tasks safely.) | | |
| 9. | Do you have control of hazardous substances (Workplace Hazardous Materials Information System [WHMIS])? (Hazardous substances must be handled and stored according to their Safety Data Sheets. All workers who work with a hazardous product or who may be exposed to a hazardous product must have general WHMIS training, or job-specific WHMIS for hazardous materials particular to your workplace.) | | |
| 10. | Do you have a safe and timely return to work program? (A plan that outlines what processes an employer has in place to help injured workers get back to suitable duties as soon as it's medically safe.) | | |
| 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)? | | |

Once your Annual Payroll Report and completed OHS questions have been submitted, your Access Administrator can check the eligibility status of your company or the company you're filing on behalf of by logging in and visiting the *Safe Workplace* dashboard on *WSCC Connect*. If you are using Fast File you will need to login to *WSCC Connect*.



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.