



## 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 for NT payroll:  
2025 YMIR: \$112,600**

If a worker earned \$200,000 and YMIR for that year is \$112,600, you only report earnings of \$112,600. Excess earnings would be \$87,400 ( $\$200,000 - \$112,600 = \$87,400$ ) 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  $(\$60,000/\$200,000) \times \$112,600 = \$33,780$ .

**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:  $(\$60,000 - \$33,780) = \$26,220$ . (This is the amount that would be reported in Line 4.)

**An example of calculating excess earnings for NU payroll:  
2025 YMIR: \$113,900**

If a worker earned \$200,000 and YMIR for that year is \$113,900 you only report earnings of \$113,900. Excess earnings would be \$86,100 ( $\$200,000 - \$113,900 = \$86,100$ ) 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  $(\$60,000/\$200,000) \times \$113,900 = \$34,170$ .

**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:  $(\$60,000 - \$34,170) = \$25,830$ . (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:  
**2026 YMIR NT: \$116,000**  
**2026 YMIR NU: \$117,300**

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 \$116,000. You would only estimate \$116,000 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 \$117,300. You would only estimate \$117,300 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 – Contractors' Report.)

