

Reporting annual payroll with work in both territories

The NWT and Nunavut have each distinct YMIR values. 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 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 payroll for the territory where they perform the work.

Persons with Personal Optional Coverage

- ▶ If you have Personal Optional Coverage and work in both territories, choose the YMIR based on where you 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

Contact the WSCC's Employer Support team if you require assistance.

Northwest Territories

1-800-661-0792
employer@wscc.nt.ca

Nunavut

1-877-404-4407
employer@wscc.nu.ca