

GUIDE TO COMPLETION

This guide helps employers complete their 2011/2012 Employer's Payroll Statements, or Multiple Industry Payroll Statements. Enclosed with this package is one of the following forms:

1. **Employer's Payroll Statement for 2011 and Estimate for 2012**
2. **Multiple Industry Payroll Statement for 2011 and Estimate for 2012**

Employer's Payroll Statement or Multiple Industry Payroll Statement

You must complete all sections of your 2011/2012 Employer's Payroll Statement, or Multiple Industry Payroll Statement. If a section doesn't apply to your business, indicate N/A for not applicable. Incomplete Payroll Statements delay requests for Certificates of Compliance (in Nunavut) and Clearance Letters.

This guide follows the Employer's Payroll Statement line by line. It clarifies what information to provide in each section of the form. It also includes similar information for the Multiple Industry Payroll Statement.

SECTION 1

Employer Number, Subclass, 2011 and 2012 Assessment Rates

The WSCC completes this section before mailing the form to you.

Changes to Employer Address Information on Label

Use this area if your address or other information changed since last year.

Employer Information

Answer the questions in the space provided. If a question doesn't apply to you, indicate N/A. Attach extra sheets if you need more space.

List of Owners, Directors or Partners

Record the names of owners, directors, and partners whose names are on record with Legal Registries, Department of Justice. Attach extra sheets if you need more space.

Note: Owners, directors, and partners do not receive coverage under the Workers' Compensation Acts. They can apply for optional coverage to protect themselves. Contact our offices for more information.

List of Related Businesses

- Name of companies with common owners, partners, or directors
- Divisions of a parent corporation
- Businesses with affiliation to this corporation

SECTION 2

Actual 2011 Payroll Information and Estimate for 2012

Multiple Industry Classification employers refer to the Multiple Industry Payroll Statement Section.

2011 Assessable Payroll

Line 1

Record the total gross earnings of all workers as per your T4 Summary. Calculate Northwest Territories and Nunavut total gross earnings separately.

Line 2

Record the total gross earnings of:

- Executive officers, owners, or partners
- Owners in a partnership or sole proprietorship

Line 3

Subtotal of Line 1 less Line 2

Line 4

Record gross earnings above the 2011 Year's Maximum Insurable Remuneration (YMIR) of \$82,720.00 per worker. Do not include any gross earnings for the non-assessable payroll listed on Line 2.

Example:

A worker makes \$90,000.00 per year. The amount to record on Line 4 is \$7,280.00 (\$90,000 - \$82,720). This line doesn't apply to workers who make less than \$82,720.00.

Note: If you report part of your Gross Earnings in other jurisdictions, see the example under Line 9 to calculate excess earnings.

Line 5

Subtotal of Line 3 less Line 4

Line 6

Record other amounts (excluding GST):

- Paid to contractors and subcontractors the WSCC deemed contract workers in 2011. Contracts and subcontracts include the usual construction sub-trades, and any other contracts your business has. This includes janitorial, maintenance, management, consulting, engineering, and bookkeeping.
- Paid to workers for board and lodging, housing, fuel, living allowance, store certificates, credits, or any other substitute for money not already reported on their T4s.

Note: If you need further clarification, contact WSCC Employer Services.

Line 7

Record all casual labour not reported on T4 forms.

Line 8

Subtotal of Line 5, plus Line 6, plus Line 7

Line 9

Record gross earnings for work performed and reported to other jurisdictions.

- The WSCC has an agreement with other boards and commissions across Canada. Under this agreement, employers don't pay assessments to more than one board or commission for the same payroll. There are several ways to allocate costs between jurisdictions. You can deduct wages earned in another jurisdiction from the amount you report to the WSCC of the Northwest Territories and Nunavut. When a worker receives hourly pay and you know how many hours took place outside the Northwest Territories and Nunavut, it is easy to calculate. If a worker receives a salary, it may be easier to record a percentage of the salary, based on time spent working outside the Territories.
- Calculate assessable earnings for each worker who earns more than the YMIR (\$82,720.00):

Example:

In 2011, a worker earns \$100,000.00. Of this, he makes \$60,000.00 in the Northwest Territories. Report \$100,000.00 on Line 1 as gross earnings and \$40,000.00 on Line 9 as gross earnings in other jurisdictions.

To calculate excess earnings for reporting on Line 4:

1. Determine the adjusted YMIR limit on partial earnings using the formula below:

$$\text{(NWT Gross Earnings / Total Earnings) X Regular YMIR} = \text{Adjusted YMIR Limit}$$

Example:

$$(\$60,000 / \$100,000) \times \$82,720 = \$49,632$$

2. Subtract the adjusted YMIR limit from the NWT gross earnings, and report this amount in Line 4 as excess earnings.

$$\text{(NWT Gross Earnings - Adjusted YMIR Limit)} = \text{Excess Earnings}$$

Example:

$$(\$60,000 - \$49,632) = \$10,368$$

Line 10

Subtotal of Line 8 less Line 9

Line 11

Estimate your Northwest Territories and Nunavut payroll(s) for 2012, up to the YMIR (\$82,720.00) per individual worker. The Inter-Governmental Agreement on a shared WSCC requires employers to keep separate payroll records for each Territory. Employers must report assessable payrolls based on workers' usual place of continuous employment. Refer to the map on the cover of this guide for the Northwest Territories and Nunavut boundaries.

You must report Northwest Territories and Nunavut estimated 2012 assessable payrolls separately. Base them on the above criteria.

This figure is an estimate. If you need to change it during the year, contact our offices. Employers who underestimate their assessable payrolls can face penalties under subsection 141 (1) (d) of the *Workers' Compensation Acts*. It is your responsibility to update estimated payroll figures.

If you report zero payroll for both jurisdictions for 2012 and have no subcontractors, we will close your WSCC account. If you report zero payroll and have subcontractors, you must keep your account active and pay the \$50.00 minimum assessment. Enclose payment with your form.

Subcontractor List

Contractors must ensure all subcontractors comply with the *Workers' Compensation Acts*. Section 80 of the *Acts* holds contractors responsible for their subcontractors' unpaid assessments. To protect yourself from liability, request a Letter of Good Standing before the contract begins and a final Clearance Letter from the WSCC before making final payment to any subcontractors.

List all subcontractors' legal or trade names used in 2011. Include their WSCC employer number (if known), and **the labour portion of their contracts**. Include a description of the work they did for you. Indicate Y or N if you recorded these amounts on Line 6, in Section 2 of the Employer Payroll Statement.

Sold/Closed

Indicate if you closed or sold your business during 2011. If you sold the business, or changed ownership, provide details of the sale or ownership change.

SECTION 3

Employment Data

When you record employment data, do not include owners, directors, and partners.

Number of positions refers to those filled in 2011. For example:

You have 10 workers in 2011. One person leaves, you hire a replacement for that position. The number of workers remains 10, not 11.

If you left a position vacant for more than six months, the number of positions is nine, not 10.

Report full-time and part-time positions separately. A part-time position works less than the typical year. Part-time workers include summer students, who work less than a full year. They may also work fewer hours a week.

Example 1: Basic Employer

An employer has six positions at 40 hours a week, 12 months of the year:

- These six workers are full-time. Record hours per week for each position as 40, and the number of months worked in the year as 12.

The employer also hires two summer students, for two different positions, for four months each. They work four days a week (32 hours):

- These two workers are part-time. Record hours per week for each position as 32, and the number of months worked in the year as four.

MULTIPLE INDUSTRY PAYROLL STATEMENT

Multiple Industry Classification only applies when:

- The employer's operations are separate and distinct, with sources of revenue that are independent from one another.
- The employer reports administrative, clerical or support staff payroll separately. The WSCC allocates this payroll on a prorated basis to each industry.
- Each business operation has a minimum of one worker dedicated to each industrial undertaking or activity.
- The employer keeps separate records of revenue, expenses and payroll for each operation.
- Employers apportion earnings based on the actual time spent in each operation.

Note: If you have not applied for Multiple Industry Classification, but are carrying out two or more separate and distinct operations, we assess your payroll at the higher industry rate.

If classified as a multiple industry and your operations changed, or you think you now qualify, contact our offices.

2011 Assessable Payroll

Administration

Record the total gross earnings of all administration staff up to the YMIR (excluding owners, directors, and partners earnings) for all approved subclasses. The WSCC prorates this amount between subclasses. You must report Northwest Territories and Nunavut payrolls separately.

Lines 1 through 11

Refer to Section 2. The same instructions apply, with the exception of Line 1 that excludes administration.

Record the payroll detail for each subclass separately.

The guide helps you complete the rest of the Multiple Industry Payroll Statement.

Thank you!

Your form is now complete. Make sure an authorized representative of your business or organization signs and dates it. Include their position and phone and fax number(s). Fax or mail the form to the appropriate address below. It is unnecessary to mail the original if faxed.

Workers' Safety and Compensation Commission Offices

Head Office – Yellowknife

Street Address:
Centre Square Mall
5th Floor, 5022 - 49 Street

Mailing Address:
Box 8888
Yellowknife, NT X1A 2R3

Telephone: (867) 920-3888
Toll Free: 1-800-661-0792
Fax: (867) 873-4596
Toll Free Fax: 1-866-277-3677
www.wsc.nt.ca

Iqaluit *

Street Address:
2nd Floor, Qamutiq Building

Mailing Address:
Box 669
Iqaluit, NU X0A 0H0

Telephone: (867) 979-8500
Toll Free: 1-877-404-4407
Fax: (867) 979-8501
Toll Free Fax: 1-866-979-8501
www.wsc.nu.ca

* **If you operate in both Territories, send your forms to the Head Office in Yellowknife.**

WSCC Offers a New Option for Reporting Workplace Injuries:

To provide employers with another way to report workplace injuries, Claims Services has email addresses. To report by email, send your incident details or a message (along with a detailed Microsoft Word Document attached) to:

nwtclaimserv@wsc.nt.ca in the Northwest Territories, or
nuclaimserv@wsc.nu.ca in Nunavut.