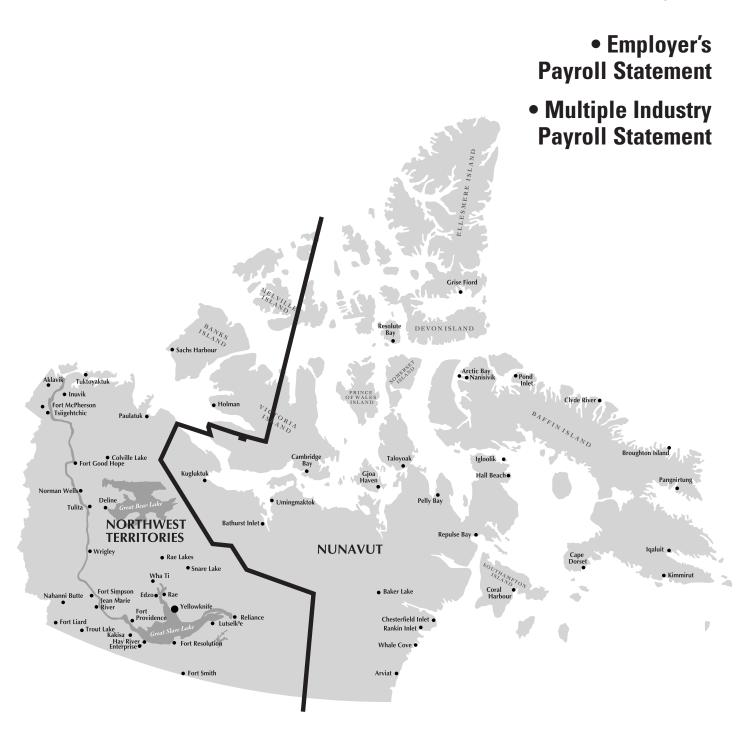
Guide for Completing:

2006/2007



GUIDE TO COMPLETION

This guide is provided to assist employers in the completion of their 2006/2007 Employer's Payroll Statement or Multiple Industry Payroll Statement. We have also provided a copy of one of the following reports with this package:

- Employer's Payroll Statement for 2006 and Estimate for 2007, or
- Multiple Industry Payroll Statement for 2006 and Estimate for 2007 (see Additional Information).

Employer's Payroll Statement or Multiple Industry Payroll Statement

All sections of the 2006/2007 Employer's Payroll Statement or Multiple Industry Payroll Statement must be completed. If a section does not apply to your business, please indicate with 'N/A' for 'not applicable'. Incomplete Payroll Statements may hold up requests for a Certificate of Compliance or clearance letters.

Employer Number, Subclass, 2006 and 2007 Rates

This section is completed by the WCB prior to mailing.

Changes to Employer Information

If your address or other information changed from last year, indicate in this area.

SECTION 1

Actual 2006 Payroll Information and Estimate for 2007

These sections must be completed by all respondents with the exception of Multiple Industry Classification (see Additional Information).

2006 Assessable Payroll

Line 1

Record the total gross earnings of all workers as per T4 Summary. Total gross earnings must be calculated separately for Northwest Territories (NWT) and Nunavut.

Line 2

Record the total gross earnings of :

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

Line 3

Subtotal of Line1 less Line 2.

Line 4

Record the amount of gross earnings in excess of the 2006 Year's Maximum Insurable Remuneration (YMIR) of \$67,500.00 per worker as set by the WCB. Do not record any gross earnings for the non-assessable payroll listed on Line 2.

Example:

A worker makes \$68,000.00 per year. The amount to be included in this line would be \$500.00 as \$67,500.00 is the maximum. This line is not applicable to any worker making less than \$67,500.00.

Line 5

Subtotal of Line 3 less Line 4

Line 6

Record other amounts (excluding GST):

- Paid to contractors and subcontractors whom the WCB determined to have been workers in 2006 under the Workers' Compensation Acts. Contract and subcontracts include the usual construction sub-trades and any other contracts your business may have, including janitorial, maintenance, management, consulting, engineering, bookkeeping, etc.
- Paid to workers for board and lodging, housing, fuel, living allowance, store certificates, credits or any other substitute for money that has not been recorded as wages.

Should you require further clarification, please contact the WCB Employer Services Unit.

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 WCB has an agreement with other boards in Canada whereby an employer does not pay assessments to more than one board for the same payroll. There are a number of ways to allocate costs between jurisdictions. The actual wages earned in another jurisdiction are deducted from the total amount reported to the WCB of the NWT and Nunavut. In cases where a worker is paid on an hourly basis and the hours worked outside the NWT and Nunavut are known, it is relatively easy to calculate. In other cases, a worker may be paid a salary and it may be easier to allocate a percentage of the salary based on time spent working outside of the NWT and Nunavut.
- The following formula should be used for calculation of assessable earnings for each worker whose earnings are in excess of the YMIR of \$67,500.00.

Worker's Earnings in

NWT or Nunavut

Worker's Total
Earnings

X YMIR = Assessable Earnings

Example:

A worker earns a salary of \$68,000.00 per year. Out of this amount he makes \$10,000.00 in the NWT.

Assessable Earnings are calculated as follows:

\$10,000.00 \$68,000.00 X \$67,500.00 = \$9,926.47

Excess Earnings are calculated as follows:

10,000.00 - 9,926.47 = 73.53

Please note that earnings may not be prorated on a monthly basis under any circumstances.

Line 10

Total of Line 8 less Line 9

Line 11

Record estimated assessable payroll for NWT and Nunavut for the year 2007 up to the YMIR (\$69,200.00) per individual worker. The Inter-Governmental Agreement on a shared WCB requires employers to maintain payroll records for both the NWT and Nunavut. Employers must report assessable payrolls based on workers' usual place of continuous employment. Please refer to the map, indicating boundaries of the NWT and Nunavut, on the cover of this guide.

Total estimated payroll for 2007 must be reported separately for the NWT and Nunavut. Record your expected assessable payroll for 2007 in each territory based on the above criteria. Remember, this does not include any amounts for executive officers, owners, or amounts in excess of \$69,200.00 per worker. Workers earning more than \$69,200.00 in 2007 must be reported in both territories on a prorated basis using the same method as outlined on Line 9.

This figure is an estimate. If you need to revise it during the year, please contact our office in writing or by phone. Subsection 63(13) of the *Workers' Compensation Act* permits the WCB to charge penalties to employers who underestimate their assessable payroll. It is your responsibility to ensure that estimated payroll figures are updated when necessary.

If you are reporting zero payroll for both jurisdictions and for the year 2007 and have no sub contractors we will close your WCB account. If you are reporting zero payroll and have sub contractors you must remit \$50.00 with your application.

SECTION 2

General Information

It is the contractor's responsibility to ensure that all subcontractors are in compliance with the *Workers' Compensation Acts*. Section 73 of the *Acts* holds all contractors responsible for any unpaid assessments of their subcontractors. To protect yourself from liability, be sure to obtain clearance letters from the WCB prior to paying subcontractors.

List all contractors and subcontractors used in 2006, including the WCB number (if known) and the amounts of labour. Please indicate (Y/N) if these amounts are recorded on line 6 of page 1 of the Employer Payroll Statement.

Please answer the following questions in the spaces provided. If the question is not applicable, please indicate 'N/A' (attach extra sheets if required).

- Record the location and address of the accounting and payroll records for the business.
- Record the name and contact information of the person handling your claims.
- Record the various locations in both territories where the business operated in 2006. Municipal addresses are preferred, but cities, towns, hamlets, settlements or geographical descriptions are adequate.

- Describe in detail the nature of your business. As the WCB uses this information to determine an employer's Industrial Classification, please try to give as much detail as possible.
- If your operations are seasonal and do not run the full year, such as fishing, hunting lodges, etc., please indicate how many months you usually operate and the usual start up and completion dates.
- If this business was sold or the owners changed in 2006, please provide details of the sale or change in ownership.
- Answer the next two questions with either 'yes or no'.
- Please answer whether your company is under Federal or Territorial jurisdiction.

Names of Owners, Directors or Partners

In this section, please record the names of:

 Owners, Directors and Partners whose names are on record with Legal Registries, Department of Justice. (attach extra sheets if required)

Note: Owners, Directors and Partners may obtain optional coverage upon application. Contact our office to obtain further information and application form.

List all related businesses:

- name of companies with common ownership, partners or directors;
- divisions of a parent corporation; or
- businesses with which this corporation may be affiliated.

SECTION 3

Employment Data

We want to get an idea of how many workers you have, how many hours they work, and how many months per year they work. This allows us to calculate the injury rate, which is one of the most important statistics used by safety staff.

When entering the employment data, please do not include executive officers, or directors.

For the number of workers, we are interested in the number of positions that were filled in 2006. For example, you have ten workers:

- In 2006, one person left and you hired someone to replace them. The number of workers would be ten (not eleven)
- If you left this position vacant for more than 6 months, the number of workers would be nine, (not ten)

Two lines have been left for you to enter your numbers. A part time worker works less than the typical work week schedule. Part time workers may be summer students (working less than a full year) or they may work fewer hours a week.

If you have part time workers with different work schedules, please attach a separate list.

Example 1: Basic Employer

An employer has, at any one time, six workers that work 40 hours a week, 12 months of the year:

 Put these six workers under Full time, with hours per week worked by each worker as 40, and the number of months worked in the year as 12

The employer also hires two summer students from May to August (4 months) that work 4 days (32 hours) a week:

 Put these two workers under Part time, with hours per week worked by each worker as 32, and the number of months worked in the year as 4

Example 2: Seasonal Employer

An employer is open for three months a year. The employer usually hires two (2) workers that work 60 hours a week, and three (3) workers that work 24 hours a week.

- Under Full time, put the three workers, with Hours per week = 60 and Months per year = 3.
- Under Part time, put the three workers, with Hours per week = 24 and Months per year = 3.

ADDITIONAL INFORMATION

Multiple Industry Payroll Statement

This report is to be completed by employers who have two or more separate and distinct operations in the NWT and/or Nunavut. The criteria for Multiple Industry Classification only applies when:

- An employer has more than one operation and those operations are separate and distinct. If the operation or business activity supports or depends on the employer's main industry, it would not be considered multiple industry.
- Workers are assigned to one operation only, with the exception of administration staff.
- Separate payroll records are maintained for each operation.

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

To Qualify:

In order to qualify for Multiple Industry Classification, an employer must apply to the Board and meet the following criteria:

- Separate classifications are allowed only on the basis of their industrial undertakings, not the occupations of their workers.
- The operations are separate and distinct, and cannot be a supportive or integral part of the firm's main industry.
- The employer must keep separate records of revenue, expenses and payroll attributed to each operation, and a worker's earnings must be apportioned based on the actual time spent in each operation.
- The administrative, clerical or supportive staff payroll must be reported in each industry on a prorated basis.

If you are classified as multiple industry and your operations have changed or you feel that you now qualify, please contact our office.

2006 Assessable Payroll

Administration. This section is to be completed by Multiple Industry Employers only. Record the total gross earnings of all administration staff, excluding earnings of executive officers, owners, and partners, for all approved sub-classes. The WCB will then prorate this amount between those sub-classes. You must report NWT and Nunavut payrolls separately.

Line 1 through Line 11

Please refer back to Section 1 of this guide. The same instructions will apply with the exception of Line 1, where administration is not included.

Record the payroll detail for each sub-class separately.

The guide will help you to complete the rest of the Multiple Industry Payroll Statement.

Thank you!

Your form is now complete. Please ensure it is signed and dated by an authorized representative of your business or organization, and indicate his/her position, phone and fax number(s). This form can be faxed or mailed to the appropriate address below.

WCB Offices

Head Office - Yellowknife:

Workers' Compensation Board of the Northwest Territories and Nunavut Box 8888, Yellowknife, NT X1A 2R3

Street Address:

5022 - 49 Street

Centre Square Mall, 5th Floor

Yellowknife, NT

Telephone: (867) 920-3888 Toll Free: 1-800-661-0792 Fax: (867) 873-4596

Toll Free Fax: 1-866-277-3677

www.wcb.nt.ca

Regional Office - Iqaluit: *

Workers' Compensation Board

of the Northwest Territories and Nunavut

Box 669, The Baron Building

Iqaluit, NU X0A 0H0
Telephone: (867) 979-8500
Toll Free: 1-877-404-4407
Fax: (867) 979-8501

Toll Free Fax: www.wcbnunavut.ca

* If you operate in both territories, send your forms to Yellowknife.

WCB Offers A New Option For Reporting Workplace Injuries:

To provide employers with another means of reporting workplace injuries, the Claims Service Division of the WCB has introduced an e-mail address. To report in this manner, send your accident details or a message (along with a detailed Microsoft Word Document attached) to: nwtclaimserv@wcb.nt.ca