

## No longer employing workers or out of business?

If you did not employ anyone, have gone out of business or wish to discontinue Special Coverage, you will still need to complete the form so we can close your file. Our records currently show you are employing workers or have Special Coverage for the sole proprietor, partners or directors.

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### Fax:

(204) 954-4900 or  
toll free fax 1-866-245-0796  
(if you fax, please don't mail  
but keep your fax transmission  
confirmation report)

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### Mail:

210 - 363 Broadway  
Winnipeg, MB R3C 3N9

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### Drop Off:

210 - 363 Broadway  
Reception Desk  
Office Hours are  
**8:30 am to 4:30 pm,  
Monday to Friday**  
(Phone service will be  
extended from 8:00 am until  
5:00 pm February 25, 26, 27, 28  
and 29.)

### After Hours Drop Off:

Please use the WCB mail-slot at  
the back of 333 Broadway.

### Please keep a copy of these forms for your records.

Employers can advise the  
WCB about a workplace  
injury by phoning in their  
report to **954-4100** or  
toll free **1-800-362-3340**.

## What is the deadline date for returning completed forms?

*Any form received without earnings information  
will be returned for proper completion.*

*To avoid penalties, please return the  
completed form by **February 29, 2008.***

**WCB**   
**Workers Compensation  
Board of Manitoba**

**[www.wcb.mb.ca](http://www.wcb.mb.ca)**

*This guide is to help you complete the enclosed Workers' Earnings Report  
that provides the information the WCB needs to manage your account. You  
will find some general information, step by step instructions and examples of  
the type of information we need.*

**2007 / 2008 WCB**

# Annual Workers' Earnings Report

**Maximum assessable earnings per worker  
(excludes sole proprietors, partners and directors)**

- 2007 - \$71,000
- 2008 - \$77,000

**Special Coverage for sole proprietors, partners or  
directors only (electives)**

**Minimum coverage amount available for purchase**

- 2007 - \$18,301
- 2008 - \$18,934

**There is no maximum coverage amount**

## GENERAL INFORMATION

### Filing Date

Your completed 2007/2008 Annual Workers' Earnings Report must be received at the WCB by **February 29, 2008**.

### Late Filing Penalty

Annual Workers' Earnings Reports received after February 29, 2008 will be charged a 5% penalty based on the firm's 2008 assessment premium. For firms that do not submit their completed reports by April 30, 2008, the WCB will estimate the firm's current year assessment premium and a 10% penalty will apply. The maximum late filing penalty is \$5,000. Post marks recording the mailing date are not taken into consideration when charging late filing penalties.

### Payment of Premium

Unless you have received a statement indicating you have a current balance owing, it is not necessary to send payment at this time. An account statement will be mailed to you after the WCB receives and reviews your 2007/2008 Annual Workers Earnings Report. For firms that do not submit their report by April 30, 2008, the WCB will issue an account statement based on our estimate of your premium.

### Minimum Premium per Employer

The minimum yearly assessment premium is \$100 for firms in industries required to have coverage under *The Workers Compensation Act*.

The minimum yearly assessment premium is \$150 for firms in industries that voluntarily purchase coverage.

## REMINDERS

### Paid Family Members are Covered

Family members of business owners/directors that receive pay from the business are covered in the event of a work-related injury. Their earnings must be included in the earnings totals you report to the WCB.

### Changes to your Business

You must inform the WCB of any substantial changes to your type of business operation to ensure that your account is assigned to the correct industry. Please include information about changes to your business activities with your Annual Workers Earnings Report.

## GETTING STARTED

Information to have on hand to complete the Annual Workers' Earnings Report:

- 2007 financial records, T-4s and T-4A summaries
- records of any amounts paid to contract, regular or casual labour in 2007
- any other records you need to estimate your 2008 workers' earnings
- this completion guide.

## WHERE TO FIND IT

- Completion Instructions Page 3 - 4
- Reporting Guidelines
  - Who is a worker for WCB purposes Page 4
  - Who is not a worker for WCB purposes Page 4
  - What earnings should be reported Page 4
  - What is the difference between gross workers' earnings and assessable workers' earnings Page 4
- Reporting Earnings for Multiple Classifications Page 5
- Operations Outside Manitoba Page 5
- Working Papers Page 6

**1** 1.  
 123 CONSTRUCTION LTD.  
 456 BUILDERS RD.  
 RIGH THERE, MB R3T 4U2

Firm Number: **123456-0**

**WCB Annual Workers' Earnings Report**  
 For the Calendar Year **2007** and **2008**

Indicate any change of name or address:

**Workers' Earnings Information:**

Industry Code	Industry Code Description	<b>2</b> 2007 Actual Assessable Workers' Earnings	<b>3</b> 2007 Actual Gross Workers' Earnings	<b>4</b> 2007 Hours Worked	<b>5</b> 2008 Estimated Assessable Workers' Earnings	<b>6</b> 2008 Estimated Gross Workers' Earnings
40102	Bldg. Construction	456,789	560,280	12,960	525,000	600,000

**Special Coverage Applications:** (Voluntary Coverage, attach separate list if insufficient space)

Industry Code	<b>7</b> 7. Print Full Name Including Middle Initial Surname	First Name	Initial	<b>8</b> 8. Coverage Type	<b>9</b> 9. 2007 Prorated Coverage	<b>10</b> 10. 2007 Actual Earnings	<b>11</b> 11. 2008 Requested Coverage
				<b>8</b>	<b>9</b>	<b>10</b>	<b>11</b>

**Firm Information**

**12** 12. Business Number: (BN) \_\_\_\_\_

**Firm Data:**

Industry Code	2007 Estimate	2007 Rate	2008 Rate
40102	450,000	4.18	4.62

**13** 13. If your business is no longer employing workers, is it because:

- a) **Yes**  **No**  You sold your business?  
 If yes, date of sale: \_\_\_\_\_  
 Name and address of purchaser:  
 \_\_\_\_\_  
 \_\_\_\_\_
- b) **Yes**  **No**  Your business has discontinued?  
 If yes, date last employed: \_\_\_\_\_
- c) **Yes**  **No**  Your business is continuing but you no longer employ workers or sub-contractors?  
 If yes, date last employed: \_\_\_\_\_

**14** 14. Contact Information: (Indicate any changes, if applicable)

Name: \_\_\_\_\_ Phone: \_\_\_\_\_ Fax: \_\_\_\_\_  
 Cell: \_\_\_\_\_ Email: \_\_\_\_\_

**15** 15. I hereby certify the information on this report is true and correct:

Date	Authorized Signature	Position
14-02-08	<i>Tammy Payment</i>	ACCOUNTANT

## COMPLETION INSTRUCTIONS

### COMPLETION INSTRUCTIONS FOR THE 2007/2008 WCB ANNUAL WORKERS' EARNINGS REPORT

The following numbered paragraphs correspond with the sections that need to be completed on the report.

#### WORKERS' EARNINGS INFORMATION

**SECTION 1.** Please ensure that your firm's name and address is correct. Make any changes directly on the report.

**SECTION 2.** Indicate your 2007 assessable workers' earnings. These include all 2007 workers' gross earnings up to the 2007 maximum level of \$71,000 per worker. Please refer to the REPORTING GUIDELINES on [Page 4](#) and the WORKING PAPER on [Page 6](#) for assistance. For firms with multiple classifications, please refer to the section on [Page 5](#) titled REPORTING EARNINGS FOR MULTIPLE CLASSIFICATIONS. If you do not have any workers' earnings to report, please enter 0 (zero) in [SECTION 2](#).

**SECTION 3.** Indicate your 2007 actual gross workers' earnings, including excess earnings. Excess earnings include amounts greater than the 2007 maximum level of \$71,000 per worker. **Note that the amounts you report in [SECTION 2](#) and [SECTION 3](#) will be the same if all your workers earn less than \$71,000.** Please refer to the REPORTING GUIDELINES on [Page 4](#) and the WORKING PAPER on [Page 6](#) for assistance. For firms with multiple classifications, please refer to the section on [Page 5](#) titled REPORTING EARNINGS FOR MULTIPLE CLASSIFICATIONS. If you do not have any workers' earnings to report, please enter 0 (zero) in [SECTION 3](#).

**EXAMPLE:** Worker earning more than maximum assessable earnings:

A firm had two workers in 2007. One worker earned \$80,000 and the other earned \$50,000. The 2007 maximum assessable earnings per worker is \$71,000.

2007 Actual <b>Assessable</b> Workers' Earnings	$\$71,000 + 50,000 = \mathbf{\$121,000}$ Enter this amount in <a href="#">SECTION 2</a>
2007 Actual <b>Gross</b> Workers' Earnings	$\$80,000 + 50,000 = \mathbf{\$130,000}$ Enter this amount in <a href="#">SECTION 3</a>

**EXAMPLE:** Workers earning less than maximum assessable earnings:

A firm had two workers in 2007. One worker earned \$30,000 and the other earned \$50,000. The 2007 maximum assessable earnings per worker is \$71,000.

2007 Actual <b>Assessable</b> Workers' Earnings	$\$30,000 + 50,000 = \mathbf{\$80,000}$ Enter this amount in <a href="#">SECTION 2</a>
2007 Actual <b>Gross</b> Workers' Earnings	$\$30,000 + 50,000 = \mathbf{\$80,000}$ Enter this amount in <a href="#">SECTION 3</a>

**SECTION 4.** The hours worked are the total your workers worked in 2007. This information is used to calculate injury frequency and severity rates.

**For workers paid on an hourly basis,** use the number of hours actually worked by your employees. If your workers receive overtime pay, the WCB needs to know the hours worked, not the hours paid. For example, a worker with two hours of overtime may be paid the equivalent of three hours, at a rate of time and one-half. In this case, two hours are used in reporting the hours worked to the WCB.

**Stand-by hours** should only be included in [SECTION 4](#) if the employee actually works, and only the hours worked. Some employers agree to pay a minimum of 4 hours for a "callout" while the actual time worked plus travel time is 2.5 hours. In this case, 2.5 hours should be reported, not the 4 hours paid.

**Workers whose hours are not defined** include salaried employees, commissioned sales personnel, piece-workers, roofers and flooring installers paid by the square metre; window washers paid by contract; or drivers who are paid by distance. In these scenarios, you need to report the actual number of hours required to accomplish the work.

Hours worked should not include vacation, severance or sick days paid; nor should you include time loss days paid by the WCB or Manitoba Public Insurance in the figure that you report. Only the number of hours actually worked should be reported.

**SECTION 5.** Please estimate your 2008 assessable workers' earnings. The 2008 estimate should include all workers' gross earnings up to the maximum of \$77,000 per worker. Please refer to the REPORTING GUIDELINES on [Page 4](#) for assistance. For firms with multiple classifications, please refer to the section on [Page 5](#) titled REPORTING EARNINGS FOR MULTIPLE CLASSIFICATIONS. Do not leave this section blank. If you do not anticipate any workers' earnings to be paid in 2008, please enter 0 (zero).

Inform the WCB periodically throughout the year of any major increases or decreases in your 2008 estimate. An employer may be charged or credited interest on the difference between their 2008 estimated assessment and their 2008 actual assessment. Also, your 2008 estimated assessable earnings are one of the factors used to establish your 2009 assessment rate.

**SECTION 6.** Please estimate your 2008 gross workers' earnings, including excess earnings. Excess earnings include amounts greater than the 2008 maximum level of \$77,000 per worker. **Note that the amounts you report in [SECTION 5](#) and [SECTION 6](#) will be the same if all your workers earn less than \$77,000 in 2008.** Please refer to the REPORTING GUIDELINES on [Page 4](#) for assistance. For firms with multiple classifications, please refer to the section on [Page 5](#) titled REPORTING EARNINGS FOR MULTIPLE CLASSIFICATIONS.

**EXAMPLE:** Worker expected to earn more than maximum assessable earnings:

A firm will have two workers in 2008. One worker will earn \$80,000 and the other will earn \$50,000. The 2008 maximum assessable earnings per worker is \$77,000.

2008 Estimated <b>Assessable</b> Workers' Earnings	$\$77,000 + 50,000 = \mathbf{\$127,000}$ Enter this amount in <a href="#">SECTION 5</a>
2008 Estimated <b>Gross</b> Workers' Earnings	$\$80,000 + 50,000 = \mathbf{\$130,000}$ Enter this amount in <a href="#">SECTION 6</a>

#### SPECIAL COVERAGE APPLICATIONS

Special Coverage is optional insurance for individuals not covered by *The Worker's Compensation Act*. You must complete this section if you had Special Coverage in 2007 or require Special Coverage in 2008.

##### Who is Eligible for Special Coverage?

- Director (DIR)
- Partner(s) (PAR)
- Sole Proprietor (SLP)

**SECTION 7.** The names of individuals with Special Coverage in 2007 are recorded in this section. For new applications in 2008, please add the individual's name in this section. A new application for Special Coverage is effective the date the request is received by the WCB.

**SECTION 8.** The type of Special Coverage is recorded. To add Special Coverage for a sole proprietor, partner or director, please indicate the type of coverage: SLP, PAR, or DIR.

**SECTION 9.** (For WCB use only). It shows the pro-rated level of Special Coverage applied for in 2007.

**SECTION 10.** Complete this section if Special Coverage was in effect in 2007. Provide actual earnings for the individual(s) named in **SECTION 7**. Enter the coverage level purchased if the 2007 actual earnings exceed that amount.

The WCB considers the following as earnings for sole proprietors, partners and directors:

- payroll or T-4'd earnings included in financial statements
- net business income or loss before taxes plus depreciation, amortization and charitable donations
- for directors who are greater than or equal to 50% shareholders, see the above two bullets
- for directors who are less than 50% shareholders, T-4 earnings are used.

**SECTION 11.** Complete this section to renew your Special Coverage or to make a new application for 2008. New applications for coverage are effective the date the request is received by the WCB.

Provide the 2008 requested annual coverage level for DIR, PAR, or SLP. The amount may not be less than the 2008 minimum of \$18,934. For new applications, we will pro-rate the amount based on the number of days remaining in the calendar year.

To assist you in determining the coverage level to apply for in 2008 and benefit entitlement in the event of a work-related injury, please view the WCB Fact Sheet on our website - [www.wcb.mb.ca](http://www.wcb.mb.ca) or phone to request a copy.

WCB Special Coverage Fact Sheets:

- Special Coverage in Construction, Transportation and Logging Industries
- Special Coverage (Excluding Construction, Transportation and Logging Industries)
- Special Coverage for Farmers.

Please note that sole proprietors, partners and corporate directors are automatically protected from legal action brought by a covered worker concerning a compensable injury that occurs in Manitoba. You do not need to purchase Special Coverage to obtain this protection. However, if you wish these individuals to be eligible for WCB benefits in the event of a work-related injury, you must purchase Special Coverage.

**SECTION 12.** Please indicate your 9-digit Business Number (BN). The WCB collects information in order to administer and manage employer files. The WCB may use collected information in an electronic business information system, which may be shared with other public bodies.

Information is collected under the authority of *The Workers Compensation Act*. If you have any questions regarding the collection, use or disclosure of your information, please contact us at 954-4567.

**SECTION 13.** Complete this section only if you are no longer employing, or are not planning to employ, workers in 2008. If your business is continuing to pay a family member of the business owner or director, you must maintain your WCB registration and continue to report those earnings. If you have sold your business, you must obtain a Bulk Sales Certificate from the WCB. Please submit your request in writing.

**SECTION 14.** If the information on the WCB Annual Workers' Earnings Report is not clear to us, we need to know who to contact to obtain additional information. The information we have about the contact person for your firm has been preprinted in **SECTION 14** of the report form. If **SECTION 14** is blank or the contact person has changed, indicate the name and additional information requested for the current contact person.

**SECTION 15.** Once signed, you have certified all of the information given is true and correct.

**Accountants please note: If you will be copying a form to use for other clients, please cover the bar code or request blank copies of the form by contacting Employer Services at 954-4505 or toll free at 1-800-362-3340 Ext. 4505. You can also obtain a copy from our website [www.wcb.mb.ca](http://www.wcb.mb.ca).**

## REPORTING GUIDELINES

### WHO IS A WORKER FOR WCB PURPOSES?

Any person who enters into or works under a contract of service or apprenticeship, written or oral, expressed or implied, whether by way of mutual labour or otherwise. This includes the following:

- full-time staff
- part-time staff
- office/administration
- casual workers
- executive officers who are not directors
- shareholders who work for the firm but are not directors of the firm
- learners (persons undergoing training)
- clerks
- sales staff
- some contract workers
- staff paid on commission
- staff paid on piecework
- anyone with Special Coverage named in **SECTION 7**
- anyone the WCB considers to be your worker
- **family members of the owner(s) or directors who are paid by the firm.**

For construction, logging and transportation firms that hire sub-contractors, please refer to **Page 6** of the completion guide.

Also, workers engaged on a contract basis for specific jobs (excluding construction, logging and transportation industries) may not be considered workers for WCB purposes if these contract workers operate an independent business.

The WCB identifies an independent business by considering the following points. An independent business usually:

- holds a recognized accreditation

- possesses a business license
- sets own fees
- is responsible for correcting faulty work
- solicits own clients
- works without supervision
- provides own machinery and material
- works from own place of business
- invoices customers
- has a registered trade name.

The above list is not exhaustive and decisions are based on limited points in each case.

### WHO IS NOT A WORKER FOR WCB PURPOSES?

- sole proprietors, partners and directors listed in the corporate articles (unless they have Special Coverage with the WCB)
- outworkers who have been given articles or materials to process on their own premises, not controlled by the employer
- non-Canadian residents in the transportation industry temporarily working in Manitoba, but who ordinarily reside outside Canada, and whose employer's principal place of business is outside Canada
- contract labour who the WCB determines are not your workers.

### WHAT EARNINGS SHOULD BE REPORTED?

In general, if the earnings are taxable by Canada Revenue Agency, the earnings should be included in the amounts you report to the WCB. The following are common examples of earnings that should be reported:

- gross employment earnings (box 14 on T-4 slips)
- commission earnings
- top up (maternity, sick leave)
- vacation pay
- bonuses
- amounts paid by the business to family members of the business owner/director
- casual labour payments (even if paid in cash)
- labour portion of sub-contract payments (see Working Paper on **Page 6** for more information)
- pay in lieu of notice
- per diem allowance
- taxable vehicle allowance
- taxable travel allowance
- paid sick leave
- room and board (if not a set amount, use a reasonable reflection)
- **any other taxable allowance or benefit.**

If you have multiple industry codes, please refer to **Page 5** and the section entitled "Reporting Earnings for Multiple Classifications" for an explanation of how to report the earnings of administration staff involved in more than one industry.

### WHAT IS THE DIFFERENCE BETWEEN GROSS WORKERS' EARNINGS AND ASSESSABLE WORKERS' EARNINGS?

The WCB requests that firms provide both "gross workers' earnings" and "assessable workers' earnings." The difference between these two amounts is that the assessable workers earnings figure applies a maximum earnings level, or cap, for each worker. **If your workers do not earn more than the maximum assessable earnings level set, the amounts you report under "gross workers' earnings" and "assessable workers' earnings" will be the same.** You can find the maximum assessable workers earnings levels for 2007 and 2008 under **SECTIONS 2, 3, 5 and 6** of this guide.

## REPORTING EARNINGS FOR MULTIPLE CLASSIFICATIONS

**Direct Earnings** are earnings which can be allocated to a specific industry code and are reported under that industry code. Earnings which cannot be allocated to a specific industry code (e.g. office, some sales, delivery, etc.) are prorated among all industry codes, and are called **Indirect Earnings**.

**Example:** A highway truck stop has both a restaurant and a garage that performs vehicle repairs. The mechanic's earnings of \$40,000 are reported under "Garage Service Station." The cook and serving personnel's earnings of \$60,000 are reported under "Restaurant, Catering." To report the \$20,000 earnings of a cashier/bookkeeper who is involved in both the garage and restaurant operations, follow these steps:

604-02	Garage Service Station	\$ 40,000	
701-06	Restaurant, Catering	<u>60,000</u>	
		\$100,000	= Total direct workers' earnings
	Cashier/Bookkeeper	\$ <u>20,000</u>	= Indirect earnings
		\$120,000	= Total of all workers' earnings

**Step 1:** Calculate percentage of direct earnings for each type of industry.

Percentage of direct workers' earnings associated with Garage, Service Station operations:

$$\frac{\$ 40,000}{\$100,000} = 40\%$$

Percentage of direct earnings associated with Restaurant, Catering operations:

$$\frac{\$ 60,000}{\$100,000} = 60\%$$

**Step 2:** Multiply Indirect Earnings by the percentage of direct payroll for each industry.

Garage, Service Station  
 $\$20,000 \times 40\% = \$ 8,000$

Restaurant, Catering  
 $\$20,000 \times 60\% = \$ 12,000$

**Step 3:** Add that portion of Indirect Earnings to the corresponding direct payroll. Report the sum on the WCB Annual Workers' Earnings Report.

Earnings to be reported under 604-02 =  
 $\$40,000 + \$8,000 = \$48,000$

Earnings to be reported under 701-06 =  
 $\$60,000 + \$12,000 = \$72,000$

Total of all workers' earnings = \$120,000

*Summary: In this example, 40% of the cashier/bookkeeper salary is reported under Garage Service Station and 60% is reported under Restaurant Catering.*

## OPERATIONS OUTSIDE MANITOBA

### 1. General Information about Protection from Legal Action

For work performed outside Manitoba, the WCB extends benefit coverage to your workers in certain cases. *The Workers Compensation Act of Manitoba* also provides employers with protection from legal action for injuries occurring in Manitoba.

For injuries outside Manitoba, the law where the injury happens generally governs the employer's immunity or liability. Both you and your workers are subject to the laws in the jurisdiction where the injury happens. This is a general legal principle and is not unique to Manitoba. You should contact the WCB where your workers will be working to determine whether you also need to establish coverage for your workers there. Each jurisdiction has its own rules about who is covered and the limits of coverage.

Contact information for other Canadian boards is available on our website at [www.wcb.mb.ca](http://www.wcb.mb.ca) by clicking on the "Links" section. If you are not sure what organization to contact concerning jurisdictions outside of Canada, the applicable consulate office may be able to help.

### 2. WCB Requirements for Out-Of-Province Work

You are required to advise the WCB of any workers who will be working outside Manitoba for more than six months. We will need to know the following about each worker:

- Worker's full name.
- Date they leave Manitoba.
- General description of the project they will be working on.
- Date they return to Manitoba.

### 3. Working Outside Manitoba but within Canada

To report earnings of workers outside of Manitoba but within Canada, contact the WCB authority in the applicable jurisdiction to determine your responsibility. The Manitoba WCB has an agreement with other Canadian WCBs to avoid duplication of assessments.

- If the other Canadian WCB **requires** that you register with them - only report the workers' earnings for work done in Manitoba to the Manitoba WCB.
- If the other Canadian WCB **does not require** that you register with them - report all of the Manitoba-based workers' earnings to the Manitoba WCB.

### 4. Working Outside of Canada

If you employ Manitoba residents in non-Canadian jurisdictions, report their earnings to the Manitoba WCB if:

- They normally do the work for your firm in Manitoba, and they have been out-of-province for less than six months.
- If they are out-of-province for six months or more, you must apply to the Manitoba WCB for coverage and report the earnings to the Manitoba WCB if coverage is approved.

If you are required to report to a non-Canadian jurisdiction, you must still report the total earnings of these workers to the Manitoba WCB. There are no reciprocal agreements with non-Canadian jurisdictions to prevent duplication of assessments.

For more information about your responsibilities regarding out-of-province work, contact us at **954-4567** or toll free at **1-800-362-3340, Ext. 4567**.

## WORKING PAPER

### ADD:

Total Gross Earnings T-4s and T4A **A** \_\_\_\_\_

Casual Labour (without a T4) **B** \_\_\_\_\_

Contract Workers (See Below) **C** \_\_\_\_\_

**2007 ACTUAL GROSS EARNINGS (A plus B plus C)** **D** \_\_\_\_\_

Deduct the following items if included in (D) above

### LESS:

Earnings of "Electives"  
(Refer to section **E** in guide) **E** \_\_\_\_\_

Out of Province Workers' Earnings **F** \_\_\_\_\_

**Total (E plus F)** **G** ( \_\_\_\_\_ )

**2007 ACTUAL GROSS MANITOBA EARNINGS (D minus G)** **H** \_\_\_\_\_  
(Enter in **SECTION 3**.)

**LESS:**

Excess Workers' Earnings **I** ( \_\_\_\_\_ )

**2007 ACTUAL ASSESSABLE EARNINGS (H minus I)** **J** \_\_\_\_\_  
(Enter in **SECTION 2**.)

## CONTRACT WORKERS' EARNINGS

Name of Contractor	Amount Paid (excluding GST)	Labour %	Assessable Earnings
<b>Total Contract Workers</b> (Enter in <b>G</b> above.)			<b>\$</b>

### CONTRACT WORKERS' EARNINGS

List any individuals or firms hired on a contract basis that we have considered or deemed your workers. If you are not sure whether you are responsible for any of your contract labour, please contact us at (204) 954-4988 or toll free at 1-800-362-3340. For the most part, this section applies to construction, logging and transportation firms who engage subcontractors. Only the labour portion of contract payments are considered assessable.

The WCB Assessment Schedule for Contract Labour can be found on the WCB website at [www.wcb.mb.ca](http://www.wcb.mb.ca). Amounts for labour if stated on subcontractor invoice are acceptable if they can be substantiated.

You can obtain a letter of clearance to verify that the subcontractor you used is registered and in good standing with WCB, through any of the following methods:

- Visit the Online Directory at [www.wcb.mb.ca](http://www.wcb.mb.ca)
- Use the Automated Phone and Fax Back Service (requires firm numbers) by calling 954-4988 in Winnipeg, or 1-800-362-3340 toll free.
- Register your own Interactive Online List by calling 954-4803 in Winnipeg, or 1-866-751-9245 toll free.

## WORKING PAPER

This worksheet will help you calculate information necessary to complete the Annual Workers' Earnings Report. You may wish to keep a copy of your Working Paper and a copy of your Annual Workers' Earnings Report.

### A GROSS EARNINGS

Enter the Total Employment Income (gross earnings) from all T-4 summaries and T-4A summaries. Also include any non-T-4'd earnings (e.g. bonuses, etc.) or discrepancies between the summaries and your payroll records. Refer to **Page 4** for a list of the types of earnings the WCB considers assessable.

### B CASUAL LABOUR

Include the earnings of any individuals you hired on a casual basis where no T-4 or T-4A was issued.

### C CONTRACT WORKERS

For construction, logging and transportation, see explanation of how to calculate Contract Workers' Earnings below. For all other industries, please refer to the Section about WHO IS A WORKER FOR WCB PURPOSES on **Page 4**.

### D 2007 ACTUAL GROSS EARNINGS

Total lines A to C.

### E EARNINGS OF ELECTIVES

Deduct the earnings of "Electives" - Directors, Partners or Sole Proprietors. If any individuals holding these positions had Special Coverage during 2007, report their earnings separately under the Special Coverage Applications Section (see **SECTIONS 7** through **10**).

### F OUT-OF-PROVINCE EARNINGS

Deduct the earnings of workers residing **and** working exclusively outside Manitoba, regardless of registration in those jurisdictions. If you are registered with other Canadian WCBs, deduct the earnings reported to the other WCBs here. If you are not registered with other Canadian WCBs, make no deduction for out-of-province earnings, unless you employ workers exclusively residing and working outside Manitoba. Please contact the WCBs of other jurisdictions in which you operate, to determine your responsibilities there.

### G TOTAL YOUR NON-ASSESSABLE ITEMS FROM LINES E AND F

### H 2007 ACTUAL GROSS MANITOBA EARNINGS

Deduct line G from line D. This figure represents your 2007 actual gross workers' earnings in Manitoba and should be entered in **SECTION 3** of your WCB Annual Workers' Earnings Report. For multiple classifications, please refer to **Page 5**.

### I EXCESS EARNINGS

The WCB only assesses up to the maximum of \$71,000 per worker in 2007. Any earnings above \$71,000 are considered excess earnings, and should be deducted here (e.g. if gross earnings per T-4 slip = \$80,000, then excess earnings = \$9,000).

### J 2007 ACTUAL ASSESSABLE WORKERS' EARNINGS

Deduct line I from line H. This figure is your 2007 actual assessable workers' earnings in Manitoba and should be entered in **SECTION 2** of your WCB Annual Workers' Earnings Report. For multiple classifications, please refer to **Page 5**.

## Questions?

Call 954-4567 or toll free  
1-800-362-3340 Ext. 4567 and  
our staff will be pleased to help.

**JANUARY**

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

**FEBRUARY**

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	(25)	(26)	(27)	(28)	(29)	

**MARCH**

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

**APRIL**

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

**MAY**

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

**JUNE**

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

**JULY**

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

**AUGUST**

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

**SEPTEMBER**

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30				

**OCTOBER**

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

**NOVEMBER**

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

**DECEMBER**

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			



Account Statements are generated

— Late Payment Penalties are charged on outstanding balances



February 25, 26, 27, 28 & 29  
Regular hours 8:30 am - 4:30 pm  
Extended phone service 8:00 am - 5:00 pm



February 29  
• Annual Workers' Earnings Reports due  
• A 5% late filing penalty is charged to firms who submit their reports after this date until the WCB determines the firm's workers' earnings (see □).



April 30  
• For firms that have not filed their report, the WCB determines workers' earnings based on an established formula and charges a 10% late filing penalty.  
• Coverage for special and voluntary industry codes are cancelled.



August 31 & October 31  
For firms who qualify for three payments:  
• August 31 - 2nd installment is due  
• October 31 - 3rd installment is due



December 30  
Last day for updating on the system.

Offices Closed

■ Full days

▒ Half days