

**When and where do I submit payment and the completed forms?**

Payment of WCB assessments, and the completed top portions of the Quarterly Remittance form and Account Statement must be received in the WCB office by:

First Quarter	April 20, 2006
Second Quarter	July 20, 2006
Third Quarter	Oct. 20, 2006
Fourth Quarter	Jan. 20, 2007

**Options:**

1. Pay your quarterly assessment at any financial institution that accepts payment of utility bills. Please leave the completed top portions of your forms at the financial institution.

2. Mail or drop off your cheque (payable to Workers Compensation Board) and the completed top portions of the forms:

210 - 363 Broadway  
Winnipeg, MB R3C 3N9

Office hours are 8:30 am to 4:30 pm, Monday to Friday. After hours, please use the WCB mail slot at the back of 333 Broadway.

3. If you make your payment by telephone banking, please submit the completed forms (or the information required on workers' earnings) by:

- Fax to 954-4900 or toll free fax to 1-866-245-0796. Please keep a copy of your fax transmission confirmation report.
- mail or drop off the information at the above address.

Regardless of which method of payment and submission of your completed Quarterly Remittance form and Account Statement you choose, you are responsible to ensure both payment and workers earnings' information are received at the WCB by the due date indicated on your Quarterly Remittance form.

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

WHAT'S NEW IN  
**2006**  
(See page 1)



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

*This guide is to help you complete the Quarterly Remittance form that provides the information the WCB needs to manage your account. You will find some general information and step by step instructions on completing the three sections – the detachable top portion, special coverage section and workers earnings section. **THIS GUIDE WILL ONLY BE SENT WITH THE FIRST QUARTER'S REMITTANCE FORM SO PLEASE KEEP THIS PUBLICATION FOR FUTURE REFERENCE.***

**WCB 2006**

# Quarterly Remittance

COMPLETION GUIDE

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

- 2006 minimum assessable earnings for sole proprietors, partners or directors = \$17,840
- 2006 maximum assessable earnings = \$66,500

## GENERAL INFORMATION

### REPORTING RESPONSIBILITY

Please notify the WCB immediately if your firm's operations have changed. This includes sale of business, closed operations, change of name or address, new or change in business activity, etc.

You are responsible to report actual quarterly workers' assessable earnings and calculate the applicable assessment by each quarter's deadline. We mail the WCB Quarterly Remittance form on or near the first working day of the deadline month. If the deadline is not met, late filing penalties will apply. To avoid late filing penalties, please fax our office with the previous quarter's actual earnings information before the deadline. If the WCB's Quarterly Remittance form is not used, the fax must have your firm number, name and a breakdown of the earnings by industry code. Please keep a copy of your fax confirmation report.

### LATE FILING PENALTIES

A late filing penalty of 5 percent of the quarter's assessment is charged if your WCB Quarterly Remittance form is received late in the month it is due. If the form is not received by the last working day of the month it is due, your firm will be arbitrarily assessed. An arbitrary assessment is calculated by taking one quarter of the previous year's total assessable earnings and multiplying the result by 120 percent. A late filing penalty of 10 percent of the quarter's arbitrary assessment is charged. Once arbitrarily assessed, you are still required to provide actual quarterly assessable earnings information. You will receive a Quarterly Remittance form each month until you provide this information. Late filing penalties on arbitrary assessments are not adjusted when the actual earnings are reported.

### PAYMENT RESPONSIBILITY

To avoid costly penalties, payment of your account should be made on or before the deadline. The payment amount is the "New Amount Due" you calculate on the Quarterly Remittance form. Please submit the top portion of your Quarterly Remittance form with your payment if your firm is paying by mail.

### LATE PAYMENT PENALTIES

Payments received past the due date are subject to a late payment penalty (prime lending rate of the Royal Bank of Canada, plus 5 percent, compounded monthly). Payment of the "New Amount Due" after the quarterly deadline is considered late. In addition, any outstanding balance is penalized monthly on the 20th.

### AVOIDING LATE FILING AND PAYMENT PENALTIES

Both the following items must be received at the WCB before each quarter's deadline to avoid late filing and/or late payment penalties:

1. The information requested in the detachable top portion of the Quarterly Remittance form (boxes 10 and 12) must be provided to the WCB for each industry code where applicable.
2. Payment of the "New Amount Due".

### ACCOUNT STATEMENT

You will receive an Account Statement with your WCB Quarterly Remittance form showing all transactions from the previous quarter. However, if your firm has a balance of over \$5.00, or there are transactions on your account from the previous month, you will receive an Account Statement.

## MINIMUM PREMIUM

For industries required to have WCB coverage under the *The Workers Compensation Act* the minimum yearly premium is \$100. For voluntary industries, the minimum yearly premium is \$150.

## WHAT'S NEW IN 2006 - COMPLETING YOUR QUARTERLY REMITTANCE

### 1. WORKERS' EARNINGS CONTINUE TO BE CAPPED IN 2006 FOR ASSESSMENT PURPOSES

For 2006, employers will have a cap or maximum assessable earnings level of \$66,500 per worker. The assessment premium will be based on the assessable earnings.

The cap on assessable earnings is a transitional measure and will be reviewed in 2006.

**Note** that for business owners or directors of corporations who choose to purchase Special Coverage for themselves, there is no cap on the amount of coverage that can be purchased.

### 2. COVERAGE FOR RESIDENT MEMBERS OF FAMILY - MANDATORY

Resident members of family of a business owner(s) are now considered to be workers and their earnings must be included in **Part 10** of the Quarterly Remittance Form. A resident family member would include a spouse, partner or child living at home and working for the family business.

### 3. CORPORATE DIRECTORS PROTECTED FROM LEGAL SUIT

Effective 2006, directors of corporate employers are now protected from legal action brought by a covered worker concerning a compensable injury that occurs in Manitoba under *The Workers Compensation Act*. Previously, protection from legal action was only available to directors when Special Coverage was purchased.



## COMPLETION INSTRUCTIONS

### COMPLETION INSTRUCTIONS FOR THE WCB 2006 QUARTERLY REMITTANCE

Please ensure the preprinted information on the Quarterly Remittance form is correct. Make changes if necessary.

The WCB 2006 Quarterly Remittance form is divided into three sections:

- Detachable Top Portion
- Special Coverage Section
- Workers Earnings Section

## DETACHABLE TOP PORTION

Please complete the Special Coverage Section (if applicable) and the Workers' Earnings Section, then transfer the information to the detachable top portion. Return the completed detachable top portion along with your payment to the WCB.

## SPECIAL COVERAGE SECTION

Complete this section if you have Special Coverage in 2006. If you do not require Special Coverage, please proceed to the Workers' Earnings Section of the Quarterly Remittance form.

Special Coverage is optional insurance for individuals not covered by the Workers Compensation Act. These include sole proprietors, partners, and corporate directors for 2006. Purchasing Special Coverage means that the insured may be eligible for WCB benefits and services in the event of a workplace injury or occupational disease.

Effective 2006, please note that the Workers Compensation Act automatically protects corporate directors, sole proprietors and partners from legal action brought by a covered worker in relation to a compensable injury that occurs in Manitoba. It is no longer necessary to purchase Special Coverage to obtain this protection.

Also effective in 2006, Special Coverage for resident members of family is no longer available. Family members who reside with the sole proprietor, partner or director and work for and are paid by the firm are now considered regular workers. You must include their earnings in the total you report for all your workers in each quarter.

**SECTIONS 1, 2 and 3** – Record of individuals with Special Coverage in 2006.

**SECTION 4** – Record of the type of Special Coverage purchased.

**SECTION 5** – Industry code assigned to the individual with Special Coverage.

**SECTION 6** – Prorated coverage amount indicates the level of coverage requested prorated to the coverage effective date. Please take note of this amount when completing **SECTION 7**.

**SECTION 7** – Indicate the assessable earnings for each quarter in 2006 for the individual(s) listed in **SECTIONS 1 to 3**. This total must be transferred to **Box 10** in the Workers' Earnings Section and the detachable top portion of the form under the applicable industry code. If your firm has more than one Special Coverage industry code, you must calculate separate totals for each Special Coverage industry code.

**Note:** For each quarter in 2006, your firm is required to report assessable earnings for individuals with Special Coverage and pay assessments on those earnings. When submitting quarterly earnings for these individuals, please remember that the overall earnings you report in 2006 for those individuals should be:

- **the lesser** of the individual's actual earnings or prorated coverage amount shown in **SECTION 6**
- **not** less than the minimum assessable earnings.

Therefore, please consider the total of the amounts you have reported in each quarter to avoid over-assessment. You will be requested to reconcile these earnings after the fourth quarter of 2006 and any difference in assessment will be determined at that time.

*What does the WCB consider as assessable earnings for sole proprietors, partners and directors?*

- Payrolled or T-4'd earnings included in financial statements.
- Net business income or loss before taxes plus depreciation, amortization and charitable donations.
- For directors with greater than or equal to 50% of the shares or partners in a business, see the above two points.
- For directors who are less than 50% shareholders, T-4 earnings are used.

To cancel Special Coverage for an individual listed in **SECTIONS 1 to 3**, please send us your request for cancellation in writing. If the cancellation occurs between quarters, we will require the individual's actual earnings from the coverage effective date to the coverage cancellation date.

If you would like to add special coverage for a new individual, please submit your request separately to the WCB. We will need to know the individual's name, coverage type and requested coverage amount. For more information about Special Coverage, 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

Listed below are several examples on how to report Special Coverage earnings:

### 1. Example of how to report requested coverage amount.

One of the partners of the firm applied for \$20,000 of coverage in 2006. The partner earned \$10,000 in the first quarter and \$15,000 in the second quarter. Report the partner's earnings as follows:

1st Quarter	\$10,000
2nd Quarter	\$10,000
3rd Quarter	\$0
4th Quarter	\$0

Because the partner's earnings are more than the coverage amount requested, report up to the requested amount. The partner earned up to the requested coverage amount in the second quarter, (\$10,000 + \$10,000 = \$20,000). For the third quarter and fourth quarter, this partner would report 0 (zero) earnings.

### 2. Example of how to report coverage for the minimum level.

A sole proprietor applied for \$17,840 of coverage in 2006. The sole proprietor earned \$3,000 in each quarter. Report the sole proprietor's earnings as follows:

1st Quarter	\$3,000
2nd Quarter	\$3,000
3rd Quarter	\$3,000
4th Quarter	\$8,840

Because the sole proprietor earned less than the minimum amount of coverage, report the full earnings in the first three quarters. Then in the fourth quarter, report the value required to reach the minimum coverage for the year (\$3,000 + \$3,000 + \$3,000 + \$8,840). Even though the sole proprietor only earned \$12,000 in the year, \$8,840 was reported in the fourth quarter so that the total yearly earnings equalled the \$17,840 minimum for 2006.

**QUARTERLY REMITTANCE and PAYMENT ARE DUE April 20, 2006 EXCELLENT CONSTRUCTION LTD**

For the period of **Jan 1, 2006 to March 31, 2006**

Firm Number: **100000-1**

(8) Industry	(9) Industry Description	(10) Assessable Earnings	(11) Rate	(12) Earnings X Rate / 100
401-02	BLDG CONSTRUCTION	153,000	5.19	7,940.70
401-03	FLOORING TILING	11,500	4.97	571.55
402-01	SPECIAL COVERAGE	22,000	2.44	536.80
402-04	PLUMB MECH INSUL	146,280	2.44	3,569.23
Amount Due From Account Statement				32.61
<b>New Amount Due</b>				<b>12,650.89</b>

⑆ 2846 900 ⑆

96

(Detach and return the top portion with payment.)



210 - 363 Broadway, Winnipeg, MB R3C 3N9  
 Rural Manitoba Call Toll Free: 1-800-362-3340  
 Telephone: (204) 954-4505 • Fax: (204) 954-4900  
 E-mail: employerservices@wcb.mb.ca

**Employer**  
**Services**

**QUARTERLY REMITTANCE**  
**WORK SECTION - RETAIN THIS COPY FOR YOUR RECORDS**

**EXCELLENT CONSTRUCTION LTD**

Firm Number: **100000-1**

For the period of **Jan 1, 2006 to March 31, 2006**

**SPECIAL COVERAGE SECTION:** Voluntary coverage, see Special Coverage section for completion instructions.

1 Surname	2 First Name	3 Initial	4 Type	5 Industry Code	6 Prorated Coverage Amount	7 Quarterly Assessable Earnings
DOE	PETER	F	DIR	402-01	58,260	15,000
DOE	SANDRA	M	DIR	402-01	17,320	3,000
DOE	LINDA	M	DIR	402-01	12,000	4,000

WCB 4211 (11/01)

Total Quarterly Assessable Special Coverage Earnings.  
 Report these earnings in box (10) of the appropriate  
 Special Coverage Industry Code.

22,000

**WORKERS' EARNING SECTION:** Workers coverage, see Worker's earnings section for completion instructions.

8 Industry Code	9 Industry Description	10 Quarterly Assessable Earnings	11 Rate	12 Quarterly Assessment (Earnings X Rate/100)
401-02	BLDG CONSTRUCTION	153,000	5.19	7,940.70
401-03	FLOORING TILING	11,500	4.97	571.55
402-01	SPECIAL COVERAGE	22,000	2.44	536.80
402-04	PLUMB MECH INSUL	146,280	2.44	3,569.23

Total Assessment 12,618.28

Amount Due from  
 Account Statement

32.61

+ Total Assessment

12,618.28

= New Amount Due

12,650.89

If you require or wish to change your **SPECIAL COVERAGE**, it will be necessary for you to contact our office.  
 See reverse for **PAYMENT OPTIONS**.

## WORKERS EARNINGS SECTION

**SECTIONS 8 and 9** – Record of industry code and industry description assigned to your firm.

**SECTION 10** – Enter your Quarterly Actual Assessable Earnings paid to your workers both in the Workers' Earnings Section and the detachable top portion of the form. Earnings must be reported in the quarter in which they are actually paid. The information under the heading Reporting Guidelines describes what should be included in assessable earnings for workers.

There is no minimum assessable earnings for a worker, but the 2006 maximum of \$66,500 per worker does apply. The only exception to this maximum assessable earnings level is when contract workers are engaged and it cannot be verified whether the contract workers hired workers themselves. For an example on how to report see page 5.

With contract earnings, percentage allowances are given for a contract worker who supplies material or major equipment. The percentages vary depending on the type of work, material supplied, or equipment supplied. If you don't know the percentage to use, please check the wcb website at [www.wcb.mb.ca/about\\_wcb/policy\\_manual/s30\\_finance\\_assessments\\_admin/assessments/35-10-50\\_schedule\\_a.html](http://www.wcb.mb.ca/about_wcb/policy_manual/s30_finance_assessments_admin/assessments/35-10-50_schedule_a.html).

Payroll items such as taxable benefits may not be known or calculated by the end of the fourth quarter. In this case, report the known earnings as of December 31, 2006 and submit the WCB Quarterly Remittance form by the January 20, 2007 deadline.

Adjustments to fourth quarter assessable earnings can be made once the additional items have been calculated. This information can be reported on the Reconciliation Form or later in the year as it becomes available.

**SECTION 11** – Record of your 2006 rate of assessment to be used in calculating your assessment in **Box 12**.

**SECTION 12** – Calculate the Quarterly Assessment due by industry code. Multiply actual assessable earnings by the rate in **SECTION 11** and divide the result by 100. Enter the assessment calculated in both the Workers' Earnings Section and the detachable top portion of the form. The sum of all industry codes in **SECTION 12** equals the Total Assessment.

The Total Assessment is then added to the Amount Due from the Account Statement. The sum of these two figures equal the **New Amount Due** which should be paid to the Workers Compensation Board. **Please send in the payment with the top portion of the Quarterly Remittance Form.**

An adjustment to Quarterly Assessable Earnings can be made at anytime during the year. If you wish to increase assessable earnings, you must submit payment of the assessment with your request. If reducing assessable earnings, we will credit your account. The WCB may require that an audit be conducted prior to issuing a refund if the file is being cancelled.

## REPORTING GUIDELINES

### 1) 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/administrative staff
- 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 (see next column under the heading "Are contract individuals/firms considered workers by the WCB?")
- staff paid on commission
- staff paid on piecework
- anyone named in the Special Coverage Section of the Quarterly Remittance Form
- resident members of family in 2006
- anyone the WCB considers to be your worker.

Earnings of the above individuals must be reported to the WCB.

### 2) 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.

### 3) What are assessable earnings for WCB purposes?

Report the workers gross earnings including:

- employment income (gross earnings) reported in **Box 14** of T-4 slips
- commission earnings
- maternity benefit top-up
- vacation pay
- bonuses
- casual labour
- labour portion of sub-contract payments
- per diem allowance
- pay in lieu of notice
- taxable travel/vehicle allowance
- paid sick leave
- room and board
- any other taxable allowance or benefits.

### 4) Are contract individuals/firms considered workers by the WCB?

Under *The Workers Compensation Act* where an individual engaged on a contract basis cannot demonstrate that they are an independent business, they may be considered a worker of the principal (the person or firm who pays for the work to be done).

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 the relevant points in each case.

Under the Workers Compensation Board's Independent Contractor Policy (ICP) if your firm is in the **logging, construction** or **transportation industries** contract individuals can be deemed your workers. Requesting letters of clearance verifies your sub-contractor's registration and assessment status with WCB.

Clearance can be obtained 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 ext. 4988 toll free.
- **Register your own Interactive Online List** by calling 954-4803 in Winnipeg, or 1-866-751-9245 toll free.

### 5) Note For Firms with The Following Industry Codes:

802-02 Emergency Firefighters or 802-03 Emergency Ambulance assessment is based on the number of volunteer fire fighters or ambulance attendants, not on their earnings. Therefore, report the number of persons on the fire department and/or ambulance service rosters.

To prevent over-reporting, report the total number of staff in one quarter only. For example, if you have 20 firefighters, report 20 in the first quarter and enter 0 (zero) for the remaining quarters. However, if **new members** are added in any quarter, report the new members only for that quarter.

**Example of How to Report Workers' Earnings above Maximum Assessable Earnings Level.**

You are reporting third quarter Assessable Earnings and your Quarterly Assessable Earnings are \$459,459. However, you have one worker who has earned \$70,000 in total for the year. Accordingly, an adjustment must be made to Total Quarterly Earnings because the maximum assessable earnings per worker is \$66,500.

1. Calculate your quarterly earnings	\$459,459
2. Calculate any excess earnings (\$70,000 - \$66,500)	- 3,500
3. Third Quarter Assessable Earnings for SECTION 10	<u>\$455,959</u>

**Note: For the fourth quarter, \$0 (zero) must be reported for the worker who has reached the maximum assessable earnings level.**

**REPORTING EARNINGS FOR MULTIPLE CLASSIFICATIONS**

**My firm has more than one industry code for workers. How do I report their earnings?**

Earnings for a specific industry code are direct earnings and must be reported under that industry code. Assessable earnings which cannot be allocated to a specific industry code (e.g. office, some sales, delivery, etc.) are indirect earnings and must be prorated into all industry codes. For the first three quarters do the following:

1. Determine a yearly estimate of direct earnings per industry code.
2. Calculate the percentage of direct earnings per industry code based on the yearly estimate.
3. Prorate indirect earnings into each industry code based on the calculated percentage from **POINT 2** above.

For the fourth quarter do the following:

1. Determine the percentage of direct earnings per industry code based on the total actual assessable earnings for the year.
2. Apply the percentage to the total actual earnings for the year.
3. Subtract the previous three quarters per industry code and report the difference in the fourth quarter.

604-02	Garage Service Station	=	\$ 40,000	
701-06	Restaurant, Catering	=	<u>60,000</u>	
			\$100,000	= Total (operations workers' earnings)
	Indirect Earnings	=	<u>\$ 20,000</u>	
			\$120,000	= Total of all workers' 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." How do I report the \$20,000 earnings of a cashier/bookkeeper who is involved in both the garage and restaurant operations? The following example shows you how this is done.

**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.

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

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

**Step 3:** Add that portion of Indirect Earnings to the corresponding direct payroll. Report the sum on the Quarterly Remittance form.

Total earnings reported to WCB = 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

**Step 4:** Subtract the total previous three quarters from the total earnings per industry code as determined in **STEP 3** above. Report the difference in workers earnings per industry code in the fourth quarter.

	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter	Totals
604-02	\$15,000	\$15,000	\$15,000	\$3,000	\$48,000
701-06	\$20,000	\$20,000	\$20,000	\$12,000	\$72,000

**Total**      \$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 benefits 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 the 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 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 of Manitoba for more than six months. We will need to know the following about each worker:

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

## 3. WORKING OUTSIDE MANITOBA BUT WITHIN CANADA

To report earnings of Manitoba workers working 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 WCB's to avoid duplication of assessments.

- a) If the other Canadian WCB **requires** that you register with them - only report the workers' earning for the work done in Manitoba to the Manitoba WCB.
- b) 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 CANADA

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

- a) They normally do the work for your firm in Manitoba, and they have been out-of-province for less than six months.
- b) 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 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.

### Questions?

**Call (204) 954-4567 or**

**toll free 1-800-362-3340 ext. 4567** between 8:30 am and 4:30 pm, Monday to Friday and our staff will be pleased to help.



**JANUARY**

S	M	T	W	T	F	S
1	2	3	4	5	6	7
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29	30	31				

**FEBRUARY**

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26	27	28				

**MARCH**

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**APRIL**

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30						

**MAY**

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28	29	30	31			

**JUNE**

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**JULY**

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23	24	25	26	27	28	29
30	31					

**AUGUST**

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27	28	29	30	31		

**SEPTEMBER**

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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
  - January includes the Annual Reconciliation Report
  - March, June, September and December includes the Quarterly Earnings Report
- ◆ January 20, April 20, July 20, October 20
  - Due dates for Quarterly Earnings Reports and payment
  - A 5% late filing penalty (LF) is charged to firms who submit their reports after this date, until the WCB determines the firm's workers' earnings (see □).
- January 31, April 28, July 31, October 31
  - 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.
- ◇ February 28
  - Due date for Annual Reconciliation Report
- Late Payment Penalties are charged to outstanding balances
- Offices Closed
  - Full Days
  - ▴ Half Days