

**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:

<b>First Quarter</b>	<b>April 20, 2008</b>
<b>Second Quarter</b>	<b>July 20, 2008</b>
<b>Third Quarter</b>	<b>Oct. 20, 2008</b>
<b>Fourth Quarter</b>	<b>Jan. 20, 2009</b>

**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 to forward to the WCB if this option is available.
2. Mail or drop off your cheque (payable to Workers Compensation Board) and the completed top portions of the forms to:

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.**



**[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 2008**

# Quarterly Remittance

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

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

- 2008 - \$77,000

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

- Minimum coverage amount available for purchase**
- 2008 - \$18,934

**There is no maximum coverage amount.**

## GENERAL INFORMATION

### WHAT'S REQUIRED EACH QUARTER

#### 1 Report Workers' Earnings Information

You may submit your completed Quarterly Remittance form by mail, fax or drop off at the WCB office. If faxing, please keep a copy of your fax confirmation report. If you do not use the Quarterly Remittance form to report your quarterly earnings, please ensure your correspondence includes your firm number and a breakdown of the earnings by industry code.

#### 2 Submit Payment

You must submit payment of your assessment for the quarter to the WCB along with any outstanding amounts. Your payment amount is the "New Amount Due" you calculate on the Quarterly Remittance form. You may make payments to the WCB by mail or in person via cash or cheque. Cheques, made payable to *The Workers Compensation Board*, may be mailed to:

210-363 Broadway  
Winnipeg MB R3C 3N9

You may also be able to make payment through your financial institution. Before taking advantage of this payment method, please check with your financial institution in Canada to see if they accept WCB payments and if their payment options are available to you. Note that if you use this method, the financial institution may not forward your Quarterly Remittance form with your workers' earnings information to the WCB. You must ensure that your workers' earnings information is provided to the WCB by the due date.

#### DUE DATES

Both your **payment** and the **top portion of the Quarterly Remittance form indicating your workers' earnings for the quarter** must be received at the WCB by:

First Quarter:	April 20, 2008
Second Quarter:	July 20, 2008
Third Quarter:	October 20, 2008
Fourth Quarter:	January 20, 2009

The WCB Quarterly Remittance form and account statement will be mailed to you on or near the first working day of the deadline month.

#### PENALTIES

##### • Late Payment

Payments received after the due dates are subject to a late payment penalty (prime lending rate of the Royal Bank of Canada plus 5 percent, compounded monthly).

##### • Late Filing

Late filing penalties are applied when the WCB does not receive earnings information, the completed top portion of the Quarterly Remittance form, by the due date(s). The penalty is calculated based on the assessment for the quarter. A 5 percent penalty applies when the workers' earnings information is received after the due date but within the month it is due. If earnings information is not received by the last working day of the month they are 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 10 percent penalty of the arbitrary assessment will also be applied. Once arbitrarily assessed, you are still required to provide actual quarterly assessable earnings information.

#### ACCOUNT STATEMENTS

You will receive an Account Statement with each WCB Quarterly Remittance form showing all transactions from the previous quarter. You will also receive account statements when you have an account balance of more than \$5, or there are transactions on your account from the previous month.

#### MINIMUM PREMIUM

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

## GETTING STARTED

Information to have on hand to complete the Quarterly Remittance form:

- 2008 financial records
- records of any amounts paid to contract, regular or casual labour in the quarter
- this completion guide

## WHERE TO FIND IT

- |   |            |
|---|------------|
| • Completion Instructions                                       | Page 2 - 4 |
| • Reporting Guidelines  |            |
| • Who is a worker for WCB purposes                              | Page 4     |
| • Who is not a worker for WCB purposes                          | Page 4     |
| • What are assessable earnings for WCB purposes                 | Page 4     |
| • Are contract individuals/firms considered workers by the WCB? | Page 4     |
| • Reporting Earnings for Multiple Classifications               | Page 5     |
| • Operations Outside of Manitoba                                | Page 6     |
| • Dates to Remember   | Page 7     |

## COMPLETION INSTRUCTIONS

### COMPLETION INSTRUCTIONS FOR THE WCB 2008 QUARTERLY REMITTANCE

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

The WCB 2008 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 2008. 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. 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.

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 not necessary to purchase Special Coverage to obtain this protection.

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 of your workers in each quarter.

**BOXES 1, 2 and 3** – Record of individuals with Special Coverage in 2008.

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

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

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

**BOX 7** – Indicate the assessable earnings for each quarter in 2008 for the individual(s) listed in **BOXES 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 2008, 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 2008 for those individuals should be:

- **the lesser** of the individual's actual earnings or pro-rated coverage amount shown in **BOX 6**; and
- **not less than** the minimum assessable earnings - \$18,934 for the calendar year.

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 2008 and any difference in assessment will be determined at that time.

*The WCB considers the following 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 only are used.

**To cancel Special Coverage** for an individual listed in **BOXES 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.

**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 and important information to determine how much coverage you should purchase, please view the WCB Fact Sheet on our website at [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 of 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 2008. 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 quarters, this partner would report 0 (zero) earnings.

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

A sole proprietor applied for \$18,934 of coverage in 2008. 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	\$9,934

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 + \$9,934). Even though the sole proprietor only earned \$12,000 in the year, \$9,934 was reported in the fourth quarter so that the total yearly earnings equalled the \$18,934 minimum for 2008.

**QUARTERLY REMITTANCE and PAYMENT ARE DUE April 20, 2008**

**EXCELLENT CONSTRUCTION LTD**

For the period of **Jan 1, 2008 to March 31, 2008**

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	28,000	2.44	683.20
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>12,797.29</b>

⑆ 1 2846 900 ⑆

96

(Detach and return the top portion with payment.)

**QUARTERLY REMITTANCE**

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

**EXCELLENT CONSTRUCTION LTD**

Firm Number: **100000-1**

For the period of **Jan 1, 2008 to March 31, 2008**

**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	18,934	3,000
DOE	LINDA	M	DIR	402-01	20,000	10,000

WCB 4211 (11/01)

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

28,000

**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	28,000	2.44	683.20
402-04	PLUMB MECH INSUL	146,280	2.44	3,569.23

Total Assessment

12,764.68

Amount Due from  
Account Statement

32.61

+ Total Assessment

12,764.68

= New Amount Due

12,797.29

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

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

**BOX 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 2008 maximum of \$77,000 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 Assessment Schedule for Contract Labour on the WCB website at [www.wcb.mb.ca](http://www.wcb.mb.ca).

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, 2008 and submit the WCB Quarterly Remittance form by the January 20, 2009 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 mailed in January 2009.

**BOX 11** – Record of your 2008 rate of assessment to be used in calculating your Quarterly Assessment in **BOX 12**.

**BOX 12** – Calculate the Quarterly Assessment due by industry code. Multiply actual assessable earnings by the rate in **BOX 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 for all industry codes in **BOX 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 completed 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 account is being closed.

## 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:

- 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
- family members of the sole-proprietor, partner or director who work for and are paid by the firm
- learners (persons undergoing training)
- clerks
- sales staff
- some contract workers (see next column under "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
- anyone the WCB considers to be your worker
- **family members of the business owner or corporate director who are paid by the business.**

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?

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
- 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.**

### 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 the 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
- 802-03 Emergency Ambulance
- 924-02 Non-Profit Volunteers

The assessment is based on the number of volunteers, not on their earnings. Therefore, report the number of persons.

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 \$80,000 in total from the first to the third quarter. Accordingly, an adjustment must be made to the earnings you report because the maximum assessable earnings per worker is \$77,000.

1. Calculate your quarterly earnings	\$459,459
2. Calculate any excess earnings (\$80,000 - \$71,000)	- 3,000
3. Third Quarter Assessable Earnings for SECTION 10	<u>\$456,459</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 direct workers' earnings
	Cashier/Bookkeeper	<u>\$ 20,000</u>	= Indirect earnings
		\$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." To report the \$20,000 earnings of a cashier/bookkeeper who is involved in both the garage and restaurant operations, follow these steps:

**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 Quarterly Remittance form.

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.*

## 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 that work 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.

- a) If the other Canadian WCB **requires** that you register with them - only report the workers' earnings 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 if coverage is approved.

## 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 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.

### 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	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
  - January includes the Annual Reconciliation Report
  - March, June, September and December includes the Quarterly Remittance Form
- 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 30, 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 29  
Due date for Quarterly Reconciliation Form.
- Late Payment Penalties are charged to outstanding balances

- Offices Closed
  - Full days
  - ▴ Half days