

## **WCB Policy 35.10.50, Status of Workers, Independent Contractors and Employers**

### **GUIDELINE 3 - LABOUR PERCENTAGE SCHEDULE**

*Please include the Board-Approved policy when referencing guidelines as they are intended to provide clarity and direction to ensure consistent administrative application of the policy.*

Determining the assessable earnings in contract situations is not as straightforward as determining assessable earnings on T4 income. This Schedule provides guidance in determining assessable earnings for specific industries.

It is recognized that in some instances 100% of contractor labour may be reported. In these circumstances, the contractor does not provide any materials or equipment (for example no tools nor a vehicle are provided by the contractor) and it can be validated in discussions with the business. Otherwise, with the exception of Security Services, please assign the appropriate major materials percentage or 85% (minor materials).

<b>Schedule of Industries</b>	<b>Materials Supplied (if applicable)</b>	<b>Labour Portion of Total Contract</b>
Acoustic Ceiling Installation	Major Materials	40%
Air Testing & Balancing		85%
Blasting	For Roadwork	25%
	For Other (i.e. Beaver Dams)	85%
Blinds Installation	Major Materials	40%
Bridge Repairs		25%
Brush Clearing		85%
Building Movers		25%
Cabinet Installation	Major Materials, Minor Installation	10%
	Major Materials, Major Installation	40%
Carpentry, General (Other than Framing & Finishing)	Major Materials	45%
Carpet Installation	Major Materials	25%
Chain Link Fence Installation	Major Materials	50%
Chemical Spraying		25%
Concrete Work	Major Materials	55%
Countertops	Supply & Install Granite, Stone	10%
	Supply & Install Laminate	40%
Courier Operations		65%
Demolition		25%

**DISCLAIMER:** The information in this document is subject to change without notice.

Last Update: March 10, 2020

<b>Schedule of Industries</b>	<b>Materials Supplied (if applicable)</b>	<b>Labour Portion of Total Contract</b>
Diamond Drilling		25%
Doors, Windows Installation	Major Materials	40%
Drapery Installation	Major Materials	40%
Drywall, Installation	Major Materials	40%
Drywall Taping	Major Materials	80%
Dump Truck Operating		25%
Dust Control on Roads (Oiling)		25%
Eavestroughing	Major Materials	45%
Electrical Installation	Major Materials	50%
Elevator Installation		25%
Equipment Operators - NEC		25%
Excavation		25%
Fascia, Soffit Installation	Major Materials	45%
Fiberglass repair - On site		80%
Finishing Carpentry	Major Materials	40%
Fixtures, Installation	Major Materials, Minor Installation	10%
	Major Materials, Major Installation	40%
	Major Materials	30%
Flooring, N.E.C	Major Materials	30%
Foundations		50%
Framing	Major Materials	45%
Garbage Removal		50%
Gasoline Tanks Installation		25%
General Maintenance/Handyman	Minor Materials	85%
Handi-Transit Owner-Operators		50%
Hardwood Flooring, Installation	Major Materials	30%
Hardwood Floor, Finishing/Refinishing	Major Materials	70%
Heating & Air Conditioning	Major Materials	50%
Home Construction (Entire House)	Uses Sub-contractors	10%
Inspection of Buildings	Major Materials	40%
		85%
Insulation	Major Materials	50%
Janitorial Service		85%
Land Clearing		25%

**DISCLAIMER:** The information in this document is subject to change without notice.

Last Update: March 10, 2020

<b>Schedule of Industries</b>	<b>Materials Supplied (if applicable)</b>	<b>Labour Portion of Total Contract</b>
Landscaping	Major Materials	50%
Linoleum, Installation	Major Materials	40%
Locksmithing	Major Materials	40%
Logging	Chain Saw	85%
Masonry	Major Equipment	25%
	Major Materials	50%
Mechanical Repair	Major Materials	50%
Mobile Pressure Wash (From Truck)		50%
Mobile Welding		50%
Nuisance Grounds, Mgmt/Supervision	Light Equipment	25%
Oil & Gas Wells	No Equipment	85%
	Major Materials	80%
Ornamental Iron/Metal Installation	Major Materials, Minor Installation	10%
Overhead Door Installation	Major Materials, Major Installation	40%
	Major Materials	40%
Painting & Decorating	Major Materials	80%
Pest Control (i.e.: dog catcher)		85%
Piling		25%
Plastering	Major Materials	65%
Plumbing	Major Materials	50%
Power Line Construction		25%
Railway Construction		25%
Refrigeration	Major Materials	50%
Roadwork		25%
Roofing	Major Materials	40%
Sandblasting/Pressure Washing (Non-mobile)		80%
Security Services	with Vehicle	85%
Security System, Installation (Excl. Vehicles)	without Vehicle	100%
	Major Materials	50%
Sewage/Septic Tank Cleaning (Mobile and/or video services)		50%
Sewer & Water Construction		25%

**DISCLAIMER:** The information in this document is subject to change without notice.

Last Update: March 10, 2020

<b>Schedule of Industries</b>	<b>Materials Supplied (if applicable)</b>	<b>Labour Portion of Total Contract</b>
Sheet Metal Installation (Commercial, Exterior)	Major Materials	40%
Ship Building & Repairs		75%
Siding Installation	Major Materials	40%
Sign Installation	Major Materials	40%
Snow Removal		25%
Soil Testing (infield)	Major Equipment	25%
Sprinkler System Installation	Major Materials	50%
Structural Steel		50%
Stuccoing	Major Materials	65%
Swimming Pools, Installation		50%
Tear-Out & Removal (ie. gutting buildings)		75%
Tile Setting	Major Materials	35%
Towing		50%
Trenching, Drainage		25%
Trucking, Intra-city		50%
Trucking, Long Haul		25%
Ventilation	Major Materials	50%
Waterproofing Basements	Membrane Application	80%
Water Well Drilling	Excavation required	25%
		25%
Wharf Construction		25%
Window Cleaning	Major Equipment (ie. Cherry Picker)	25%
	Minor Equipment (ie. Scaffold, Swing Stage Ladder)	85%