

# WCB UPDATE

December 2019

## Common Questions about Payroll Reporting

The WCB calculates your annual premium using your annual payroll estimate. Whether you are required to, or choose to, cover your workers, one of your primary obligations under The Workers Compensation Act is to submit accurate payroll information each year before the last day in February.

The most common questions employers have when reporting annual payroll to WCB are:

**1. Do we need to report Director, Sole Proprietor or Partners earnings along with our worker actual earnings and/or estimated payroll?** - Sole proprietors, partners and directors earnings should not be included in your workers actual or estimated payroll.

**2. Can I leave the current year payroll estimate blank if I am unsure if we will have work in Manitoba?** - Provide an estimate of your expected total assessable payroll for all your Manitoba-covered workers. If you do not anticipate having any payroll to report, enter 0. If you are not employing workers and do not anticipate employing workers, you still need to provide the WCB with your payroll information prior to the last calendar day of February. Failure to do so can result in penalties. Remember, you can always adjust your reported or estimated payroll at a future date.

**3. I am uncertain on reporting net or gross payroll. Can you please explain?** - Gross pay is the entire



payroll before anything is taken off such as taxes. The net pay is after all deductions, i.e. federal income tax, provincial income tax, Canada Pension Plan (CPP) and Employment Insurance (EI) premium. Gross payroll should be reported to the WCB. The gross amount that employers report, per worker, is subject to a cap or maximum assessable earnings level. You are not charged a premium on the portion of a worker's earnings that exceeds the maximum assessable earnings level. For 2020, the maximum assessable earnings is \$127,000.

**4. When I sell my business what date should I report as the last date I employed workers?** - If a business is sold, in whole or in part, but continues to employ workers after the date of sale, that payroll must

be reported to the WCB. The date a business is sold is not always the same date the business no longer employs workers.

**5. When should I include contract labour payroll?** - Employers who engage contract labour who contribute to the commercial benefit of their business (especially in the construction and trucking industries) may not understand when they are responsible to report and pay premiums for contract labour. The WCB encourages these employers to use the WCB's clearance system to identify contractors who do not carry their own coverage. If a contract labourer doesn't carry coverage, you as the employer, are obligated to include these earnings (labour portion) with your annual reporting.



# Ask the Safety Expert: Roles of the Workplace Safety and Health Committee

**Q: What role does the committee play in addressing workplace safety and health concerns?**

A: Workplace safety and health committees are essential to promoting and reinforcing their workplace's safety and health message. Committees also play a crucial role in addressing safety and health concerns for everyone in the workplace. Simply stated, committees help ensure that workers at all levels have a voice at the table when it comes to discussing and resolving workplace safety and health concerns.

The legislation lists eleven specific workplace safety and health committee duties in Section 40(10) of the Manitoba Workplace Safety and Health Act and Regulation. These essential duties are generally recognized as the "conduits" in a workplace's Internal Responsibility System (IRS). The IRS ensures that workers who are unable to have workplace safety and health concerns resolved at the worker level can have these concerns reviewed by the committee for help with resolution.

As part of these eleven committee duties, committee members are required to conduct inspections of the entire workplace at least once every 90 days to help identify potential hazards in the workplace. Following these inspections, committees must present identified concerns and recommendations to employers for either the elimination or control of identified hazards.



Investigating workplace incidents is another very important function of workplace safety and health committee members. During such investigations, committee members work to identify the direct, indirect and root causes of incidents.

It is imperative that workplace safety and health committee members receive proper training for both inspections and investigations in order to perform their duties competently.

A committee's involvement with the development and revision of workplace safety and health policies and procedures helps to ensure "transparency" in the eyes of the workers they represent. Their engagement is also a strong indicator of the employer's commitment to giving everyone in the workplace a "voice" when it comes to safety and health.

Jack Slessor is a Prevention Consultant with SAFE Work Manitoba, where he provides support to workplaces in the Services Sector, including trade/retail, accommodations, restaurants, and daycares and schools.

Ask the Safety Expert is SAFE Work Manitoba's newest resource for Manitoba's workplace safety and health committees. This is an opportunity to get to know SAFE Work Manitoba staff, learn more about being a committee member and ask the questions that may come up during your committee meetings. Send your questions to [askthesafetyexpert@safeworkmanitoba.ca](mailto:askthesafetyexpert@safeworkmanitoba.ca)! Your question may be featured as a part of this series.

## Updated Employer Section of WCB Website

We have recently redeveloped the Employers section of our website to provide tailored information that will

help you find what you need faster and easier.

The more streamlined employer section on our website will take you to the areas that mean the most to you and your business. With that in mind, we have made the items relevant to your business such as

online services, policies, and industry and classification information easier to find.

Check out the newly designed Employers section of our website today at [www.wcb.mb.ca](http://www.wcb.mb.ca).





SAFE Work Manitoba invites students to tap into their superhero creativity and create projects that show young Manitobans how to Make Safety the Norm!

# NORM - THE SAFETY CONTEST!



Be your high school's safety superhero and win your share of \$10,000 in cash prizes! You could win a cash prize by promoting SAFE work in your class or school – create videos, art, posters, mixed media projects, theatrical productions\*, songs, campaigns\*, resources, school events\* or activities and anything else you can think of!

This year's theme is “**Preventing psychological hazards in the workplace**” and we're looking for projects that focus on bullying and harassment, violence, and mental health in the workplace.

*\* For projects such as events, theatrical productions or campaigns, be sure to include a plan explaining how you will implement.*

Deadline to get your projects in is: **March 27, 2020**. Don't miss out on your chance to heroically win a share of \$10,000 for you and your school!

Visit [www.safemanitoba.com/Resources/Pages/Norm-the-Safety-Contest.aspx](http://www.safemanitoba.com/Resources/Pages/Norm-the-Safety-Contest.aspx) for more information, or ask your teacher how to submit your project for Norm – The Safety Contest!



**SAFE  
WORK  
MANITOBA**





# Return to Work

for better business  
and better recovery

The WCB is here to  
help you get started.

- Help workers heal faster with modified duties and gradual Return to Work
- Retain valuable employees
- Reduce WCB costs

Download our Best Practice Guide and sign up  
for free workshops at [wcb.mb.ca/return-to-work](http://wcb.mb.ca/return-to-work)



## Follow Us



Return undeliverable copies to:  
WCB Communications, 333 Broadway, Winnipeg, MB R3C 4W3  
Telephone: (204) 954-4760 Fax: (204) 954-4968

PM 40062754

**WCB**UPDATE