



Yukon Workers'
Compensation
Health and
Safety Board

IMPORTANT CHANGES

LATE and NON-PAYMENT OF ASSESSMENT PREMIUMS

Most employers submit the required payroll information and pay their assessment premiums on time.

A few, however, deliberately underestimate their payroll or miss payment and/or reporting deadlines. In doing so, they add costs to the Workers' Compensation system, which must be shared by other employers.

To reduce costs of the system and to create a level playing field, the YWCHSB Board of Directors has approved increased penalties for employers who do not meet their reporting and payment requirements under the Workers' Compensation Act.

As of January 1, 2010, increased penalties and/or interest will be charged in the following cases:

- When employers do not provide YWCHSB with their annual Estimated Payroll Return (EPR) on or before the last day of February;
- When employers new to Yukon fail to notify YWCHSB within ten days of employing workers;

- When employers fail to make their instalment payment on or before the due date;
- When cheques are returned as NSF and / or credit card authorizations are rejected;
- When an employer's actual payroll is more than 125% of their filed Estimated Payroll Return (EPR) a penalty would apply.
- When employers update their payroll estimate for the current year after September 30th, without a written, valid business reason for the delay (they are also required to submit full payment at the time of the update).

The amounts of penalties and interest charges will be set by Order of the Board of Directors.