Workers' Safety and Compensation Board Yukon

Employer Payroll Report 2026

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If you do not provide the board with the information requested by the last day of February, you may be subject to additional assessments, fees and penalties.

Please note that WSCB may verify or audit any of the information you have provided on this form.

Employer Information

*Legal Name

If incorporated, use the legal name as listed on your Articles of Incorporation. If not incorporated, the legal name should be the name of the owner(s).

Trade Name

The trade name is the name most recognized by the public and customers.

Mailing address

for correspondence regarding your account i.e. invoices or statements

*Street Address

Apartment/Unit Number/P.O. Box

*City

*Province/Territory

Country

*Postal Code

Is your corporate address the same as your mailing address?

Yes

No

*Customer Number

This number can be found in the email we sent you to complete your annual report or on any of your invoices or statements. Example: 12345-54321

CRA Business Number

This is the nine digit number that the Canada Revenue Agency assigns to your business. If you do not know it, you can still submit this form at this time, however, we will be contacting you at a later date to obtain this information from you.

*Is the business incorporated? (Examples include: ABC Limited/Ltd., ABC Corporation/Corp., ABC Incorporated/Inc., ABC Professional Corporation, 12345 Holdings Inc.)

Yes

No

*Primary Phone (ex: (999) 999-9999)

Secondary Phone (ex: (999) 999-9999)

*Email Address

*Street address

Apartment/Unit Number/P.O. Box:

*City

Province/Territory

*Postal code

*Is your worksite location/Yukon business address the same as your mailing address?

Yes

No

Please provide your physical address information.

If your worksite location or Yukon business office address is different from the mailing address, for example if you use a post office box or your head office is outside Yukon, provide the worksite location or Yukon address for your business in Yukon.

*Street Address

*City/Town

Apartment/Unit Number/P.O. Box

*Province/Territory

*Postal Code

Contact Information for Claims

*Should the board contact you at the above email, phone number and mailing address concerning claims from your injured workers?

Yes

No

If no, please provide contact information for claims:

*First Name

*Street Address

*Last Name

Unit Number/P.O. Box

*Primary Phone (ex: (999) 999-9999)

*City

Email Address (ex: you@wcb.yk.ca)

*Province/Territory

*Country

*Postal Code

Business Activities

*Number of workers

Indicate the total number of people who worked for your business last year, on average throughout the year. This includes managers, supervisors, senior workers, both bargaining and non-bargaining employees, casual and contract workers, directors and active shareholders. Count both full-time and part-time workers. If your business is not incorporated, do not count the owner, operator, or partners.

*What is your primary business activity? (character limit: 570)

This is where you provide the main business activity carried out by your business (e.g. plumbing, electrical services, retail store, restaurant, professional offices, mining, construction, accountant).

*Describe your business activities including products developed, services provided and tools used. (character limit: 570)

The information you provide here is used to ensure your business is classified properly.

*In the past year, have your business activities changed in a way that would alter the description of your operations?

Yes

No

*Have you closed your business in the Yukon or stopped operations in the Yukon?

Yes

No

*If yes, please explain the changes in your business activities (character limit: 570)

*When did you close or stop operations in Yukon? (DD/MM/YYYY)

/ /

*Has the business been sold?

Yes

No

*Please provide details about the sale of the business (character limit: 570)

For example: change of ownership; amalgamated; sold business; new name; or change of status.

Provide name(s) of the purchaser(s)

*Please provide the date of the business sale (DD/MM/YYYY)

/ /

CHOICES Incentive Rebate Program

CHOICES is a voluntary employer incentive program that recognizes and rewards employers with rebates for workplace training investments made in workplace health and safety and/or return to work.

For more information please see Policy 7.1 CHOICES Incentive Program

*Is your business COR/SECOR or COR equivalency certified (Certificate of Recognition Safety Program)?

Yes

No

If yes, your rebate will be applied directly to your account. WSCB may audit to verify the requirement has been met.

*If no, did any of your workers receive eligible training for safety or return to work?

Yes

No

Eligible training refers to a workshop or course related to workplace health and safety or return to work (such as a disability management course). It should either provide a certificate of completion or be verified by a third party (e.g. course receipt or First Aid Certificate).

*In total, how many eligible training hours were provided to your workers in 2025?

WSCB may audit to verify the requirement has been met.

Directors of Corporations

An employer who operates as a corporation that is carrying on or engaged in an industry in Yukon must also include all employment earnings (e.g. salary, wages, T4/T4A earnings, directors' fees) paid to its directors in its total assessable earning amount. Directors are considered workers under the Worker's Safety and Compensation Act. Please note that dividends are not considered employment earnings and are not included in assessable earnings.
For information on non-working directors please see Directors' Coverage.

*How many directors does the company have? (Maximum: 5)

If you have more than 5 directors, please fill in the available 5 spots and contact work.safe@wcb.yk.ca for any additional director entries.

Director 1

*First Name

*Last Name

*Primary Phone Number (ex: (999) 999-9999)

*Mailing address (character limit: 570)

Director 2

*First Name

*Primary Phone Number (ex: (999) 999-9999)

*Last Name

*Mailing address (character limit: 570)

Director 3

*First Name

*Primary Phone Number (ex: (999) 999-9999)

*Last Name

*Mailing address (character limit: 570)

Director 4

*First Name

Primary Phone Number (ex: (999) 999-9999)

*Last Name

*Mailing address (character limit: 570)

Director 5

*First Name

Primary Phone Number (ex: (999) 999-9999)

*Last Name

*Mailing Address (character limit: 570)

Optional Coverage for Proprietors or Partners or Volunteers

*Have you completed an Application for Optional Coverage for a proprietor or partners or volunteers?

Yes

No

If no, you may want to purchase optional coverage to provide protection in the event of a work-related injury or illness.

The benefits include:

protection against loss of employment income if you are unable to work,

comprehensive medical and rehabilitation services, and

protection from lawsuits for you and other covered parties.

*Do you wish to purchase Optional Coverage for a proprietor or partner(s) or volunteers?

Yes

No

If yes, please submit an Optional Coverage form or a Volunteer Coverage separately for each proprietor form partner you would like to have coverage.

2026 Actual Payroll

Assessable earnings are the portion of your workers' gross earnings which you must report on and on which you pay assessment premiums. It is comprised of all payroll and payroll-related monies, up to the maximum annual earnings amount per worker for the year in question. An employer is assessed on the gross earnings of all individual workers, up to the maximum annual earnings amount. The maximum annual earnings per worker for the current and past years can be found on the WSCB website
In 2026, the maximum annual earnings amount was $107,599 per worker.

The following formula shows how to calculate total actual gross assessable payroll for your business for the prior year: Box A minus Box B plus Box C = Box D= Actual Gross Assessable Payroll for 2026

Box A
- Box B
+ Box C

$	$	$
Box A Total actual gross worker earnings	Box B: Total excess earnings over $107,599 per worker. Please enter a negative number.	Box C: Total payments/earnings made to contractors you are covering/casual labour

$

Box D: Total Actual Payroll for 2026 (A-B+C=D)

Box A: Total actual gross worker earnings from T4 summary of remuneration paid and other employment earnings in Yukon for 2026

In Box A enter the total gross wages and salaries and other remuneration paid to your workers during the calendar year for work performed in the Yukon. Include the following:

wages and salaries, commissions, tips, remuneration for overtime, bonuses, allowances, the cash equivalent of board and lodging, store certificates, directors fees, indemnities and allowances paid to members of the Legislative Assembly or elected officials of a municipality, as well as any substitute for money

if you are a corporation, include all employment earnings for directors (e.g. T4 and T4A earnings, directors fees)

Do not include:

NON-employment earnings (e.g. dividends, investment or rental income)
Earnings of proprietors and partners - these earnings are not assessable since coverage for proprietors and partners is not mandatory under the Workers' Safety and Compensation Act. Proprietors and partners may apply for Optional Coverage

Payments made to contractors/subcontractors (listed on Contractor Report) except payments made to individuals you are covering/casual labour are reported in Box C below.

Box B: Total excess earnings over $107,599 per worker

In Box B enter the total excess earnings for all of your workers.
In 2026, the maximum annual earnings amount was $107,599 per worker. Any earnings of a worker that exceed this maximum is called “excess earnings”. If any of your workers’ earnings exceeded this maximum amount for work performed in Yukon, you must calculate the excess for each worker and enter the total excess for all workers in Box B. See the EPR guide for an example.
Formula: Excess earnings in 2026 = Gross earnings of worker minus $107,599

Box C: Contractors or casual workers you are covering

In Box C enter the total payments/earnings (subject to the maximum annual earnings per worker) made to unregistered proprietors and individuals/workers (contractors) you are covering while performing contracted casual or piecemeal work for you at your workplace in the Yukon. They typically perform a variety of services on a temporary or part time basis and are not provided T4’s from you for their work.
Example: A construction company hires an individual/unregistered proprietor to drywall and paint a newly built condominium and the work takes place over 2 months. The labour portion of the work costs $4,000. This amount should be included in Box C, it should not be included in Box A.
Ensure you also list these individuals/workers on the Contractor Report and indicate that you have included the payments/earnings in Box C.

Box D: Calculate the Total Actual Gross Assessable Payroll

Formula: Box A - Box B + Box C = Box D

Contractors/subcontractors

You are required to report any person or business that you hire or contract with to perform work or services for you in the Yukon, on the contractor report, whether they are registered with the WSCB or not. Contractors/subcontractors are individuals or companies who perform work for your company. A contract does not have to be a formal written agreement. It may include a verbal agreement to provide labour or services for an agreed upon amount. An invoice is considered to be a contract.

* In the past year, did you pay a person or business to perform work or services on a contract basis for you?

Yes

No

* How many individuals or businesses did you hire for contract work in the last year?

1 to 10

11 or more

* If you selected 1 to 10, how many did you exactly hire for contract work in the last year?

Contractor Report

In completing your Contractor Report:

do not include contracts for “goods” only (supply only contracts) (Example: Doors are delivered as part of a purchase, but no installation is done by the supplier);
include contractors/subcontractors with whom you had labour contracts with;
only include contracts for work performed in the jurisdiction of Yukon;
do not include contracts relating to leases or rentals of premises or equipment.

For more information about your duty to report contracted work see EPR Guide at website.

Contractor 1

Contractor WSCB Customer Number

*Contractor Name

Contact Information (phone number/email/address)

Number of Workers

*Start Date (DD/MM/YYYY)

/ /

*End Date (DD/MM/YYYY)

/ /

*Worked in the Yukon

Yes

No

*Labour portion of contract amount

*Did you include this amount in box C?

Yes

No

*Clearance letter obtained

Yes

No

*Description of work (character limit: 570)

Contractor 2

Contractor WSCB Customer Number

*Contractor Name

Contact Information (phone number/email/address)

Number of Workers

*Start Date (DD/MM/YYYY)

/ /

*End Date (DD/MM/YYYY)

/ /

*Worked in the Yukon

Yes

No

*Labour portion of contract amount

*Did you include this amount in Box C?

Yes

No

*Clearance letter obtained

Yes

No

*Description of Work (character limit: 570)

Contractor 3

Contractor WSCB Customer Number

*Contractor Name

Contact Information (phone number/email/address)

Number of Workers

*Start Date (DD/MM/YYYY)

/ /

*End Date (DD/MM/YYYY)

/ /

*Worked in the Yukon

Yes

No

*Labour portion of contract amount

*Did you include this amount in Box C?

Yes

No

*Clearance letter obtained
Yes
No

*Description of Work (character limit: 570)

Contractor 4

Contractor WSCB Customer Number

*Contractor Name

Contact Information (phone number/email/address)

Number of Workers

*Start Date (DD/MM/YYYY)
/ /

*End Date (DD/MM/YYYY)
/ /

*Worked in the Yukon
Yes
No

*Labour portion of contract amount

*Did you include this amount in Box C?
Yes
No

*Clearance letter obtained
Yes
No

*Description of Work (character limit: 570)

Contractor 5

Contractor WSCB Customer Number

*Contractor Name

Contact Information (phone number/email/address)

Number of Workers

*Start Date (DD/MM/YYYY)
/ /

*End Date (DD/MM/YYYY)
/ /

*Worked in the Yukon
Yes
No

*Labour portion of contract amount

*Did you include this amount in Box C?
Yes
No

*Clearance letter obtained
Yes
No

*Description of Work (character limit: 570)

Contractor 6

Contractor WSCB Customer Number

*Contractor Name

Contact Information (phone number/email./address)

Number of workers

Start Date (DD/MM/YYYY)
/ /

*End Date (DD/MM/YYYY)
/ /

*Worked in the Yukon
Yes
No

*Labour portion of contract
$

*Did you include this amount in Box C?
Yes
No

*Clearance letter obtained
Yes
No

*Description of work (character limit: 570)

Contractor 7

Contractor WSCB Customer Number

*Contractor Name

Contact Information (phone number/email/address)

Number of Workers

*Start Date (DD/MM/YYYY)
/ /

Date and Time Picker (DD/MM/YYYY)
/ /

*Worked in the Yukon
Yes
No

Labour portion of contract amount
$

*Did you include this in Box C?
Yes
No

Clearance letter obtained
Yes
No

*Description of work (character limit: 570)

Contractor 8

Contractor WSCB Customer Number

*Contractor Name

Contact Information (phone number/email/address)

Number of Workers

*Start Date (DD/MM/YYYY)
/ /

*End Date (DD/MM/YYYY)
/ /

*Worked in the Yukon
Yes
No

Labour portion of contract amount
$

*Did you include this in Box C?
Yes
No

*Clearance letter obtained
Yes
No

*Description of Work (character limit: 570)

Contractor 9

Contractor WSCB Customer Number

*Contractor Name

Contact Information (phone number/email/address)

Number of Workers

*Start Date (DD/MM/YYYY)

/ /

*End Date (DD/MM/YYYY)

/ /

*Worked in the Yukon

Yes

No

*Labour portion of contract amount

$

*Did you include this amount in Box C?

Yes

No

*Clearance letter obtained

Yes

No

*Description of Work (character limit: 570)

Contractor 10

Contractor WSCB Customer Number

*Contractor Name

Contact Information (phone number/email/address)

Numeric input

*Start Date (DD/MM/YYYY)

/ /

*End Date (DD/MM/YYYY)

/ /

*Worked in the Yukon

Yes

No

*Labour portion of contract amount

$

*Did you include this amount in Box C?

Yes

No

*Clearance letter obtained

Yes

No

*Description of Work (character limit: 570)

For more than 10 contractors, please upload a .pdf or .xls file of your contractor report. Your file must include the following columns:

Contractor WSCB account number (if available);Contractor name; Contact information; Description of work performed; Start/End Date; Number of workers;Labour portion of contract ($);Did you include these amounts in Box C? (Yes/No) Work performed in Yukon (Yes/No); Clearance letter obtained (Yes/No).

Be sure to label your file with your customer number.

A clearance letter—also referred to as a “letter of good standing” or a “compliance letter”—is proof that a company or individual currently has an account in good standing with us.

Employers can withhold funds from contractors or subcontractors until they receive confirmation they have paid their workers’ compensation assessments. The clearance letter provides that confirmation and authorizes the release of final payment.

You should request one for any contractor or subcontractor you're thinking of hiring and before making payments to your contractors/subcontractors. Otherwise, you might be responsible for the cost of covering them while they work for you.

Failure to submit contractor information at time of submission may result in additional assessment fees and penalties being charged.

2027 Estimated Payroll

Please provide a reasonable estimate for total assessable gross earnings for all your workers and contractors you are covering/casual labour (including directors) for the entire calendar year. The maximum assessable earning amount for 2027 is $111,580 per worker.

To estimate total payroll see instructions for Box A and Box C above for more information on what to include and what not to include in total payroll.
To calculate excess earnings see instructions for Box B above for more information.

2027 Estimated Payroll:

$

Signature, Consent and Declaration

Please read and review carefully

By my submission I certify and declare the following: I have the authority to execute this report on behalf of the business; and the facts set forth are true and correct to the best of my knowledge and belief. I fully understand the content, the requirements of the submission, and that WSCB will use and rely on this information in the management of our business account. I am aware that any person who knowingly provides false information or misleading information or omits to provide any relevant information to the board may be subject to administrative penalties or may be guilty of an offence under the WSCA. The information I reported will be used to determine my premium.

*Signature

By checking this box, I confirm this is my digital signature.

*Today's Date (DD/MM/YYYY)

/ /

*My position is

*My email is (ex: you@wcb.yk.ca)

If you have amendments after completing the EPR form, please contact us directly.

If you are submitting a PDF form, please submit your completed form using the following link: wcb.yk.ca/filedrop