



YUKON WORKERS'
COMPENSATION
HEALTH AND
SAFETY BOARD

SUBJECT: ASSESSMENTS

POLICY NO.: AS-24

BOARD APPROVAL: 

APPROVAL DATE: March 22, 2005

BOARD ORDER NO.:

EFFECTIVE DATE: March 22, 2005

REVOKED

JUL 01 2008

POLICY STATEMENT

POLICY: EXAMINATION OF EMPLOYER RECORDS

APPLICATION

This policy applies to the Workers' Compensation Health and Safety Board ('the board') and to employers who are subject to assessment under Part 7 of the *Workers' Compensation Act, R.S.Y. 2002* ('the 2002 Act'), with the exception of the Government of Yukon, as per section 105(3) of the 2002 Act.

SECTION REFERENCE

Section 80 of the 2002 Act requires that each employer shall keep in a manner acceptable to the board an account of all earnings paid to its workers and any particulars of its operations that the board may require.

Section 81 of the 2002 Act authorizes the board to examine the accounts and books of any employer. A person authorized by the board may at all reasonable hours enter any part of the employer's establishment to examine accounts and books. The employer shall produce within ten (10) days of receiving notice from the board all documents, deeds, papers and computer records in the way the board requests. Any person who obstructs or hinders an investigation or examination, or refuses to produce the documents commits an offence under the 2002 Act.

GENERAL INFORMATION

Assessment premiums paid to the board by registered employers are initially submitted on a self-assessed basis, using estimated payroll data

which is subsequently adjusted by the employer when actual annual payrolls are known. In addition, to the self-assessed payroll amounts, the applicable assessment rate category(s) used is significantly determined on the basis of the operating information submitted by each employer.

Examinations help the board to ensure that employers are assessed fairly and equitably and that they are meeting the requirements of the Act.

POLICY STATEMENT

Any employer at any time may be selected for examination of their books and accounts.

Any business with a payroll in excess of \$500,000 shall be audited at least every 3 (three) years.

A. GENERAL CRITERIA

Examinations of an employer's operational and financial records may be performed in (but are not limited to) the following circumstances:

- (i) an employer has not paid their assessment;
- (ii) an employer is suspected of submitting inaccurate payroll information;
- (iii) an employer has requested their books and accounts be audited;
- (iv) fraud is suspected;
- (v) legal action is pending against a file regarding the collection of assessments;
- (vi) a principal contractor requests clearance on a subcontractor, but there is reason to believe the subcontractor's estimated payroll is inaccurate.

B. BUSINESS CEASING TO OPERATE

An examination of an employer's books and accounts shall be conducted if the employer ceases to operate and the refund to that employer exceeds one-thousand dollars (\$1000).



C. TIME FRAME

When conducting an examination, the board will normally only examine a maximum of the previous three years. However, at the discretion of the Manager of Assessments examinations may be extended to cover a period of time greater than 3 (three) years.

D. FAILURE TO PRODUCE RECORDS AND ACCOUNTS

If an employer continues to fail to allow an examination of its books and accounts, the board may issue a Notice to Produce the documents at a specific time and place.

If the employer fails to produce the document(s), the employer may be prosecuted under the 2002 Act.

E. REFUNDS DUE FOLLOWING EXAMINATION

An employer will be credited with any overpayment identified during examination within two weeks of the completion of the examination.

F. ASSESSMENT OWING FOLLOWING EXAMINATION

An employer shall pay any assessment owing as a result of an examination within thirty (30) days of being notified of the debt.

G. ADJUSTMENTS

If the total assessment adjustment, as the result of an examination, is less than \$25.00 it will not be collected from an employer nor be reimbursed to an employer by the board.

REFERENCES

Workers' Compensation Act, R.S.Y. 2002, section 80, 81, and 89.

HISTORY

AS – 14 Adjustments, effective January 1, 1993; revoked March 22, 2005
AS – 24, Examination, effective November 17, 1993; amended March 22, 2005


Chair