



YUKON WORKERS'
COMPENSATION
HEALTH AND
SAFETY BOARD

SUBJECT: ASSESSMENTS POLICY NO.: AS - 10
BOARD APPROVAL: UNDER REVIEW
APPROVAL DATE: _____
BOARD ORDER NO.: _____
EFFECTIVE DATE: January 01, 1993

POLICY STATEMENT

SECTION
REFERENCE:

73, 76

POLICY:

PENALTIES

All penalties are to be charged against penalties receivable, and penalties revenues are not to be charged to the employer's experience.

Penalties shall be based on assessments levied on payroll figures received, not on provisional assessments.

If an employer on whose account a penalty has been levied registers a complaint as to the imposition of such penalty, the complaint shall be documented on file and shall be referred to the Board for consideration.

Procedures for Issuing of Penalties (late-file, non-payment and underestimating)

All Assessment Statements are filed by the Assessment Officers, who will B/F all statements and issue the necessary penalties according to the following procedure:

- a) Send Statement of Assessment to employer, giving 30 days from date of statement as the due date.
- b) 15 days after date of statement, send employer Reminder Notice of installment due.
- c) On first day following due date, send Final Notice of overdue payment, allowing 15 days for receipt of payment.
- d) 15 days following date of Final Notice, assess a 10% penalty of the amount in default respecting the unpaid or special assessment (but not on Personal Coverage Assessment) and send notice of non-payment penalty to the employer.
- e) If assessment and penalty payment is not received within 15 days from date of penalty levy, refer file to the Director of Assessment for follow-up under Collection Policy No. AS - 09.

REVOKED
JANUARY 21, 1998
[Signature]
25 Feb 98

- f) An Employer, who fails to furnish to the Board the statement of wages within the required time (year-end February 28 - or 29) - (new account 10 days) shall pay a penalty of:

- 10% of the assessment.

(A) Section S.73

An employer who refuses or neglects to establish an account or who refuses or neglects to pay an assessment and an accident to a worker occurs - the employer shall pay to the Board a sum of money, not exceeding one-half of the amount of compensation payable and not exceeding in any case ten thousand dollars (\$10,000), in respect of the accident to the worker in his employ, that happened during the period of the default.

The following procedure will be used for issuing of above additional penalty.

- a) The Claims Department will notify the Assessment Department that an employer has had a worker injured, by giving the Assessment Department the necessary forms to determine if the employer has an account established.
- b) Should the employer stated on the accident report form have no account with our office or if the account is closed, the Assessment Officer will immediately photocopy the claim forms and submit the photocopies to the Director of Assessment to determine whether the above employer should be assessed the additional penalty. The Assessment Officers will also follow-up the employer re-establishing an account in the normal way.
- c) Upon establishment of an account by the employer, the Director of Assessment shall notify the Director of Claims as to whether the employer is eligible for the additional penalty under Section S.73.
- d) Should the employer be eligible for the penalty, the Director of Claims shall determine the amount of compensation payable and inform the Director of Assessment, so that the necessary statement of assessment can be issued.
- e) All such penalties shall be treated in the same manner as the late-file penalty, nonpayment penalty, and under-estimating penalty, and shall be posted to the individual employer's assessment record under the penalty column.
- f) Upon being penalized, the Director of Assessment will issue a memorandum to the Claims Department - re date employer penalized.

(B) Section 76 (1)

Where an employer engaged in an industry to which this Act applies directs a worker who is working in that industry to do other work that is not in an industry to which this Act applies; and the worker is injured in the course of that other work, that other work shall be deemed to be in the industry of the employer to which this Act applies and the employer shall pay to the Board in respect of that other work an additional assessment equal to the full cost of the claim in respect of the injury up to a maximum of five thousand dollars (\$5,000).

Section 76 (2)

Any person who has control and direction of a worker and who directs him to do other work as mentioned in subsection (1) shall be deemed to have given the direction on behalf of the employer.

The following procedure will be used for issuing the above penalty:

- (a) The Assessment Officer shall check the description of accident against the present classification of industry that the employer maintains.
- (b) Should the description or nature of injury be different from the classification maintained, the Assessment Officer shall submit the claims form to the Director of Assessment for a decision and possible levying of the above penalty.
- (c) Should a penalty be necessary, the Director of Assessment shall obtain the full costs of the claim from the Director of Claims.
- (d) The Director of Assessment, once notified of the cost of the claim, shall issue a statement of assessment to the employer.
- (e) All such penalties shall be treated in the same manner as the other penalties and shall be posted to the individual employer's assessment record under the penalty column.