



YUKON WORKERS'
COMPENSATION
HEALTH AND
SAFETY BOARD

SUBJECT: ASSESSMENTS POLICY NO.: AS - 20
BOARD APPROVAL: [Signature]
APPROVAL DATE: 93-07-23
BOARD ORDER NO.: _____
EFFECTIVE DATE: 93-01-02

POLICY STATEMENT

SECTION
REFERENCE:

60, 62, 73

REVOKED

MAY 09 2005

POLICY:

ASSESSMENT PENALTIES

GENERAL INFORMATION

The levying of assessment penalties should not be unduly onerous on an employer but should encourage them to submit accurate and timely payroll information, and assessment monies due as required by the WCA.

There are four assessment penalties in the WCA:

1. underestimating penalty (S. 62(2))
2. late filing penalty (S. 62(1))
3. non-payment penalty (S. 60)
4. additional penalty to employers in default (S. 73)

POLICY

All penalties are in addition to any assessment owed by the employer to the Yukon WCHSB.

The Director of Assessments may waive an assessment penalty equal to or less than \$1,000, in justifiable and reasonable circumstances.

The President may waive an assessment penalty over \$1,000, in justifiable and reasonable circumstances and shall advise the Board of all penalties over \$1,000 that have been waived.

UNDERESTIMATING PENALTY

Employers who have underestimated their estimated payroll and who have not amended their estimated payroll prior to December 31 in the year of estimate, will be subject to an underestimating penalty.

The penalty will be the interest due the board, based on the difference between the estimated and the actual payroll over 150%. The calculation will be from the date the estimated payroll was received to the date the actual payroll was reported as per WCA S.62(2) and Board Order 1992/ [number to be assigned].

Should a file be closed, this penalty also applies to the difference between the estimated and actual payrolls received by the board in the current year.

LATE FILING PENALTY

Employers shall be charged interest on the estimated assessment outstanding to the board in the current year and on the actual payroll assessment outstanding from prior years. Interest shall be charged from the date the assessment became outstanding. A minimum penalty shall be \$25.00.

NON-PAYMENT PENALTY

In the event of non-payment, the board shall apply a 10% levy on the total assessment amount due the board (S.60). A minimum penalty shall be \$25.00.

PENALTY TO EMPLOYERS FOR A DISABILITY CAUSED WHILE IN DEFAULT (s. 73)

When a worker is injured and an employer is not registered with the Yukon WCHSB, employers shall be charged one-half of the claims costs up to a maximum of ten-thousand dollars (\$10,000).