

SUBJECT: ASSESSMENTS		POL	_ POLICY NO.:		- 11
BOARD APPROVAL:	UNDER	REVIEW			
APPROVAL DATE: _					
BOARD ORDER NO.:	Cores English	was all mass			
EFFECTIVE DATE:	January 01.	1993			

REVOKED 21, 1998
JANUARY 21, 1998

# **POLICY STATEMENT**

SECTION REFERENCE:

51

POLICY:

# ASSESSMENTS PAYABLE

Effective January 1, 1986 the following instalment plan will be in effect. The filing date for annual payroll returns will be January 30, but a late file penalty will not apply until March 1.

Employers with a current year's assessment of \$200.00 or more will pay the assessment in equal instalments as follows:

### Four Instalments

When the current year's assessment is \$800.00 or more and the assessment is levied between January 1 and March 31 the assessment can be paid in four instalments.

#### Three Instalments

When the current year's assessment is between \$500.00 and \$799.99 and levied between January 1 and August 31, the assessment can be paid in two instalments.

#### Two Instalments

When the current year's assessment is between \$200.00 and \$499.99 and levied between January 1 and August 31, the assessment can be paid in two instalments.

Assessments can also be paid in two instalments when the current year's assessment is more than \$500.00 and levied between July 1 and August 31.

## One Instalment

Any assessment of less than \$200.00 or an assessment levied after September 1, is payable thirty days from date of statement, in one instalment.

Assessments may be paid by cash, money order, certified cheque or cheque.

Debit adjustments from the previous year are payable with the first instalments.

Credit adjustments from the previous year are deducted from the first instalments: if the credit is greater than the first instalment the second instalment is reduced and the third and the fourth if the credit is large enough.

Installments shall be payable within thirty days from the date of notice.

This policy applies only to accounts in good standing and does not apply to seasonal operations.