

**Chapter:** Employer Assessments

**Legislative authority:** sections 148, 149

*Prevention statement*

*Preventing injuries is one of the most important responsibilities in the workplace. The Workers' Safety and Compensation Act (the 'Act') establishes the responsibilities of all workplace parties to work together to ensure the physical and psychological health and safety of workers. When injuries do occur, workers and employers must continue to work together to facilitate an injured worker's early and safe return to health and work.*

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## Purpose

This policy provides information on the process used by the board to examine employers' payroll records.

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## Definitions

**assessment premium** means the amount determined by the board that an employer is required to pay to the board each year

**board** means the Workers' Safety and Compensation Board

**employer** means every association, corporation, individual, partnership, person, society or unincorporated organization or other body having in their service one or more workers in an industry and as further defined in section 77 of the Act

**payroll** means the total amount of all wages and salaries that an employer paid to its workers during a calendar year, including: commissions, tips, remuneration for overtime, piece work, and contract work, bonuses and allowances, the cash equivalent of board and lodging, store certificates, directors fees, indemnities, allowances paid to members of the Legislative Assembly or elected officials of a municipality, and any substitute for money

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## Policy statement

### 1. General

On an annual basis, employers are required to report their payroll information to the board in accordance with policy 5.4 Reporting Payroll and Payment of Assessment Premiums.

The board may verify the information provided by employers by performing examinations or audits of an employer's payroll records.

Examinations help the board to ensure that employers are assessed fairly and equitably and that they are complying with the Act.

## 2. Criteria for examinations

The board may examine records of an employer and make any inquiries that the board considers necessary.

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

- a. an employer has not paid its assessment premium;
- b. an employer is suspected of submitting inaccurate payroll information;
- c. an employer has requested its records be audited;
- d. fraud is suspected;
- e. legal action is pending against a file regarding the collection of assessments; or
- f. a principal contractor requests a clearance certificate on a subcontractor, but there is reason to believe the subcontractor's estimated payroll is inaccurate.

## 3. Business ceasing to operate

An examination of an employer's books and accounts may be conducted if the employer ceases to operate and the refund to that employer exceeds one thousand dollars (\$1,000.00).

## 4. Timeframe

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

## 5. 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 document(s) at a specific time and place.

If the employer fails to produce the document(s), further enforcement measures may be taken.

## 6. Refunds due following examination

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

## 7. Assessment owing following examination

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

## 8. Adjustments

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

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## History

EA-08 Examination of Employer Records, effective July 1, 2008, revoked July 1, 2022

AS-24 Examination of Employer Records, effective March 22, 2005, revoked July 1, 2008

AS-14 Adjustments, effective January 1, 1993, revoked March 22, 2005

AS-24 Examination, effective November 17, 1993, amended March 22, 2005