

## Assessable Earnings

The following tables list earnings taken into consideration when determining the amount an employer is assessed on in each province and territory.

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You may also be interested in 'Maximum Assessable / Insurable Earnings History' found at ['Assessments & Premiums'](#) under the 'Assessable Earnings' heading.

*Source: Association of Workers' Compensation Boards of Canada – 2016*

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## Newfoundland and Labrador

The following table lists earnings taken into consideration when determining the amount an employer is assessed on in Newfoundland and Labrador.

Newfoundland and Labrador	Assessable Earnings
Earnings taken into consideration when determining the amount an employer is assessed on:	<p>Assessable Earnings:</p> <ul style="list-style-type: none"> <li>• Regular salary or wages including retroactive pay increases</li> <li>• Casual labour</li> <li>• Overtime Pay</li> <li>• Vacation Pay</li> <li>• Bonuses – work related &amp; discretionary</li> <li>• Sick leave<sup>1</sup> (including paid maternity leave)</li> <li>• Commissions from employment</li> <li>• Tips and gratuities that are T4'ed</li> <li>• Employees share in profit sharing</li> <li>• Northern allowances and cost of living allowances paid to the employee by the employer</li> <li>• Paid leave – pre retirement</li> <li>• Honorariums exceeding \$5,000 which are T4'ed</li> <li>• Allowances and remuneration to city councilors, community councilors and town councilors.</li> <li>• Portion of Federal or Provincial program funding paid to employers, not covered by Blanket Policy arrangement.</li> <li>• Other allowances and benefits below when T4'ed (generally all taxable benefits are assessable) <ul style="list-style-type: none"> <li>- Education Allowance</li> <li>- Employer's payment for Employee Counseling Service</li> <li>- Gifts</li> <li>- Employer's share of premium for employee's life insurance</li> </ul> </li> </ul>

<sup>1</sup> When a worker is on sick pay or paid leave for over 13 consecutive weeks deductions may be made from assessable payroll for the period in excess of 13 weeks. No deduction is to be made for the first 13 weeks.

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Newfoundland and Labrador	Assessable Earnings
	<ul style="list-style-type: none"> <li>- Value of holiday trips, other prizes and incentive awards</li> <li>- Medical expenses of employee paid by employer</li> <li>- Employer's portion paid or allowance given to employee to pay into medical care insurance plans</li> <li>- Value of subsidized meals</li> <li>- Amount paid by the employer to or on behalf of employees for tuition fees, scholarships and bursaries</li> <li>- Housing, board and/or lodging when T4'ed with other earnings from the same employer</li> <li>- Travel benefits</li> <li>- Automobile allowance/benefits</li> <li>- Benefits from interest-free or low-interest loans</li> <li>- Stock options benefits</li> <li>- Reimbursement of actual expenses when T4'ed. A worker's actual travel expense, board lodging and meals reimbursed by the employer.</li> </ul> <ul style="list-style-type: none"> <li>• Directors' earnings and directors' fees</li> <li>• Contributions that the employer makes to employees' RRSPs</li> <li>• Receivables from a Director or worker not repaid within 12 months.</li> <li>• Dividends from own business where a director who is an owner of an incorporated business pays himself by taking dividends rather than salary payments or a combination of salary and dividends to the maximum assessable earnings.</li> <li>• Spouses or family members who have been T4'ed.</li> <li>• Where a firm pays into a family trust and that trust then pays workers or directors of the firm, the trust payments are assessable.</li> <li>• Deemed labour portion relating to contractors</li> </ul>
See additional info at:	<a href="#">Assessable Earnings</a>

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## Prince Edward Island

The following table lists earnings taken into consideration when determining the amount an employer is assessed on in Prince Edward Island.

Prince Edward Island	Assessable Earnings
Earnings taken into consideration when determining the amount an employer is assessed on:	<ul style="list-style-type: none"> <li>• Advance of Future Earnings</li> <li>• Awards</li> <li>• Board and Lodging</li> <li>• Bonus               <ul style="list-style-type: none"> <li>○ Earned</li> <li>○ Discretionary (Christmas Long Service)</li> </ul> </li> <li>• Commission</li> <li>• Cost of Living Allowance</li> <li>• Employer Share of Fringe Benefits</li> <li>• Family Members (when earnings not recorded in business records)</li> <li>• Firefighter / Emergency Services:               <ul style="list-style-type: none"> <li>○ Firefighters Up to \$500 per Year</li> <li>○ Volunteer Fire &amp; Ambulance Workers</li> </ul> </li> <li>• Free Room and Board</li> <li>• Gratuities</li> <li>• Honorariums</li> <li>• Notice Period (Lieu of) (T4)</li> <li>• Overtime</li> <li>• Paid Leave (Layoff, Maternity, Sabbatical)</li> <li>• Partner's Earnings</li> <li>• Pre-Retirement</li> <li>• Profit Sharing</li> <li>• Profit Sharing Premiums</li> <li>• Recreational Facilities, Social or Athletic Club Fees</li> <li>• Regular Salary or Wages</li> <li>• Shift pay (outside normal hours)</li> <li>• Sick Pay Credit</li> <li>• Standby pay</li> <li>• Statutory holiday pay</li> <li>• Taxable Benefits               <ul style="list-style-type: none"> <li>○ Car</li> <li>○ Life Insurance premiums</li> <li>○ RRSP (employer contribution)</li> <li>○ Other Benefits (Taxable)</li> </ul> </li> <li>• Top Up - From WCB Benefits to Regular Wages</li> <li>• Vacation Pay</li> <li>• Value of Service</li> </ul>
See additional info at:	Policy: <a href="#">POL-14 Assessable Payroll</a>

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## Nova Scotia

The following table lists earnings taken into consideration when determining the amount an employer is assessed on in Nova Scotia.

Nova Scotia	Assessable Earnings
Earnings taken into consideration when determining the amount an employer is assessed on:	<p>Employment income from Box 14 of T4 slips, less the following exceptions:</p> <ul style="list-style-type: none"> <li>(1) Earnings above the maximum assessable per worker</li> <li>(2) Earnings for any workers excluded from the scope of the Act</li> <li>(3) Employer-funded STD and LTD benefits</li> <li>(4) Employer-funded top-up of WCB benefits, wage loss replacement plans and maternity and parental benefits</li> <li>(5) Amount included in Box 14 as an allowance for equipment used at the employee's expense, per 8(1)(i)(iii) of the <i>Income Tax Act</i></li> </ul> <p>For non-assessed subcontractors, the labour portion of the contract is added to the assessable payroll provided the subcontractor is operating in a mandatory industry.</p>
See additional info at:	Policy: <a href="#">Policy 9.8.5 – Definition of Assessable Earnings</a>

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**New Brunswick**

The following table lists earnings taken into consideration when determining the amount an employer is assessed on in New Brunswick.

New Brunswick	Assessable Earnings
<p>Earnings taken into consideration when determining the amount an employer is assessed on:</p>	<p><u>Assessable Earnings:</u></p> <p>Assessable earnings may include:</p> <ul style="list-style-type: none"> <li>• Wages;</li> <li>• Salary;</li> <li>• Commissions;</li> <li>• Bonuses;</li> <li>• Vacation pay;</li> <li>• Statutory holiday pay;</li> <li>• Overtime;</li> <li>• Sick leave benefits;</li> <li>• Honorariums;</li> <li>• Directors fees;</li> <li>• Distribution of profits employees report on a T4 or T4A (taxation forms);</li> <li>• Tips and gratuities reported to the government department responsible for taxation;</li> <li>• Call in / call back pay;</li> <li>• Shift differentials or premiums;</li> <li>• Value of the labour portion of a contract;</li> <li>• Municipal councillor allowances reported on a T4 or T4A (taxation forms);</li> <li>• Employer’s portion of RRSP contribution if available to the recipient prior to age 65;</li> <li>• Retroactive pay changes; and</li> <li>• Any other financial remuneration reported as income and paid by the employer.</li> </ul>

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New Brunswick	Assessable Earnings
	<p><u>Non-Assessable Earnings:</u></p> <p>Employers are not required to report earnings and benefits that WorkSafeNB excludes from assessments. Examples of non-assessable earnings include:</p> <ul style="list-style-type: none"> <li>• WorkSafeNB benefits;</li> <li>• Taxable allowances for employment-related supplies or activities (for example, allowances for travel, use of vehicle, tools, clothing, and dry cleaning);</li> <li>• Dividends reported on a T-5;</li> <li>• Retirement allowances;</li> <li>• Severance pay;</li> <li>• Any other taxable benefits which are not monetary;</li> <li>• Employer’s portion of RRSP contribution if locked in until age 65;</li> <li>• Earnings from a proprietorship or partnership, and proprietors’ or partners’ spouses and/or children under the age of 16 residing at home, if employed by the proprietor or partner; and</li> <li>• Amounts in excess of the maximum annual earnings per worker.</li> </ul>
See additional info at:	<a href="#">Accounts and coverage</a> – see What are assessable earnings

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<b>Quebec</b>
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The following table lists examples of earnings that are taken into account to determine an employer's assessment in Quebec.

Quebec	Assessable Earnings
Assessable earnings taken into account to determine an employer's assessment:	Regular wages <sup>2</sup> Fees or commissions <sup>3</sup> Overtime Future salary advances Gratuities Bonuses Taxable benefits or allowances <sup>4</sup> , for example: <ul style="list-style-type: none"> <li>• Automobile allowance</li> <li>• Loans</li> <li>• RRSP (employer's contributions)</li> <li>• Stock option plans (employer's contributions)</li> <li>• Tax Free Savings Account (employer's contributions)</li> <li>• Paid leave (layoff, maternity, sabbatical)</li> <li>• Vacation pay</li> <li>• Holiday pay</li> <li>• Recreational equipment, social club or gym membership</li> </ul>
See additional info at:	<a href="#">Guide de la Déclaration des salaires</a>

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- 2 Except for the salary paid to a board member of a corporate entity who acts as president, vice-president, secretary or treasurer of the corporate entity (section 2 ARIAOD).
  - 3 For the worker (section 2 ARIAOD) or self-employed worker who is considered a worker (section 9 ARIAOD).
  - 4 In general, what Revenu Québec considers employment income is considered assessable income by the CSST.

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<b>Ontario</b>
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The following table lists earnings taken into consideration when determining the amount an employer is assessed on in Ontario.

Ontario	Assessable Earnings
Earnings taken into consideration when determining the amount an employer is assessed on:	<p>The WSIB considers insurable earnings to include</p> <ul style="list-style-type: none"> <li>the amounts that are usually reported on a worker's earnings statement and</li> <li>any income reported in box 14 of the T4 slip as gross earnings</li> </ul> <p>when determining the amount that an employer is liable to contribute to the insurance fund.</p> <p>See Appendix I of the WSIB's "<a href="#">Determining Insurable Earnings</a>" Policy for a list of items considered insurable and Appendix II for a list of items considered non-insurable for premium calculation purposes. To determine insurable earnings in the construction industry, see "<a href="#">Insurable Earnings – Construction</a>".</p>
See additional info at:	<p><a href="#">How do I determine annual insurable earnings</a></p>

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<b>Manitoba</b>
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The following table lists earnings taken into consideration when determining the amount an employer is assessed on in Manitoba.

Manitoba	Assessable Earnings
Earnings taken into consideration when determining the amount an employer is assessed on:	<ul style="list-style-type: none"> <li>Advances</li> <li>Awards</li> <li>Bonuses               <ul style="list-style-type: none"> <li>- Work related &amp; earned</li> <li>- Discretionary (eg Christmas, holiday, Long Service)</li> </ul> </li> <li>Casual labour not T4'd</li> <li>Commissions</li> <li>Deemed contract workers' earnings (labour portion only)</li> <li>Director's earnings (only if coverage applied for and approved)</li> <li>Family members of a director, partner or proprietor's paid earnings Fire &amp; ambulance workers (volunteer) assessed based on total number of individuals who could have been used in the year and not based on honorariums paid or fixed number of roster positions.</li> <li>Gratuities or Tips (if recorded)</li> <li>Honorariums (except paid to elected officials or volunteer firefighters or volunteer ambulance drivers) Income splitting between spouses when included on spouse's T4</li> <li>Management Fees</li> <li>Overtime</li> <li>Paid leave (layoff, maternity, sick, sabbatical, etc.)</li> <li>Partner's earnings (Only if coverage applied for and approved)</li> <li>Pay equity earnings</li> <li>Payment in lieu of benefits</li> <li>Piece worker earnings</li> <li>Profit sharing</li> <li>Proprietor's earnings (only if coverage applied for and approved)</li> <li>Retiring Allowance</li> <li>Recreational facilities, social or athletic club recorded earnings Salary and or wages (including pay in lieu of termination notice)</li> <li>Box 71 of T4 Indian (exempt income) - Employment</li> </ul>

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Manitoba	Assessable Earnings
	<p>Severance / Separation pay</p> <p>Shift premium</p> <p>Sick pay credit</p> <p>Standby pay</p> <p>Statutory holiday pay</p> <p>Taxable Benefits/ Allowances</p> <ul style="list-style-type: none"> <li>- Board and lodging</li> <li>- Car allowance</li> <li>- Cost of living allowance</li> <li>- Disability benefits paid by employer</li> <li>- Employers share of fringe benefits</li> <li>- Life Insurance premiums</li> <li>- Interest-free and low-interest loans</li> <li>- Moving</li> <li>- Northern benefits</li> <li>- Other taxable allowances and benefits</li> <li>- Professional membership fees</li> <li>- Profit sharing premiums</li> <li>- Personal use of employer's automobile or motor vehicle</li> <li>- RRSP (employer contribution)</li> <li>- Security options benefits</li> <li>- Security options election</li> <li>- Tax Free Savings Account (TFSA) (employer contribution)</li> <li>- Tools</li> <li>- Travel in a Prescribed Zone</li> <li>- Uniforms and special clothing</li> <li>- Other benefits (taxable)</li> </ul> <p>Top Up - from WCB benefits to regular wages</p> <p>Vacation or Holiday pay</p> <p>Volunteers earnings (only if coverage applied for and approved)</p>
See additional info at:	<a href="#">Assessable Payroll</a>

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## Saskatchewan

The following table lists earnings taken into consideration when determining the amount an employer is assessed on in Saskatchewan.

Saskatchewan	Assessable Earnings
Earnings taken into consideration when determining the amount an employer is assessed on:	<p>Assessable earnings include, but are not limited to:</p> <ul style="list-style-type: none"> <li>a) Salaries and wages</li> <li>b) Director's earnings when included in the payroll of the business</li> <li>c) Management fees (as reported on T4A)</li> <li>d) Labour portion of contract earnings or piecework</li> <li>e) Overtime pay.</li> <li>f) Commissions</li> <li>g) Bonuses</li> <li>h) Vacation pay</li> <li>i) Tips and Gratuities (as reported on T4)</li> <li>j) Honorariums and Financial awards</li> <li>k) Gifts (as reported on T4)</li> <li>l) Advances of future earnings (as reported on T4)</li> <li>m) Pay in lieu of notice</li> <li>n) Paid leave (e.g., sabbatical, maternity)</li> <li>o) Salary continuance</li> <li>p) Maternity or paternity "top up" benefits</li> <li>q) "Top up" of WCB benefits</li> <li>r) Taxable benefits such as: <ul style="list-style-type: none"> <li>a. Housing, board &amp; room, lodging</li> <li>b. Personal or living allowances</li> <li>c. Car Allowance</li> <li>d. Loans</li> <li>e. Employer paid premiums on group life insurance, provincial medical services, disability plans;</li> <li>f. Stock Options; and</li> <li>g. Travel allowances</li> </ul> </li> <li>s) Profit Sharing Plan (distribution of profits reported on income tax form T4 or T4A);</li> <li>t) Share Purchase Plan; and</li> <li>u) Registered Retirement Saving Plans (if paid by the employer)</li> </ul> <p>Assessable earnings also include any other remuneration or allowance WCB determines is assessable.</p>
See additional info at:	<a href="#">Policy Manual Section 2.1.12 Assessable Earnings (POL 24/2010)</a>

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<b>Alberta</b>
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The following table lists earnings taken into consideration when determining the amount an employer is assessed on in Alberta.

Alberta	Assessable Earnings
Earnings taken into consideration when determining the amount an employer is assessed on:	Please refer to the fact sheet ' <a href="#">Reporting insurable earnings</a> ' for the listing.
See additional info at:	<a href="#">Reporting insurable earnings</a>

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## British Columbia

The following table lists earnings taken into consideration when determining the amount an employer is assessed on in British Columbia.

British Columbia	Assessable Earnings
Earnings taken into consideration when determining the amount an employer is assessed on:	Assessable payroll is considered under four general categories, any of which may or may not be applicable to an employer. These are: <ul style="list-style-type: none"> <li>• Wages and salaries;</li> <li>• Principals' earnings;</li> <li>• Contractors' earnings; and</li> <li>• Personal Optional Protection amount (covered in Item AP 1-2-3).</li> </ul>
See additional info at:	<a href="#"><u>Assessable Payroll – Wages and salaries and equivalent</u></a>

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<b>Yukon</b>
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The following table lists earnings taken into consideration when determining the amount an employer is assessed on in Yukon.

Yukon	Assessable Earnings
Earnings taken into consideration when determining the amount an employer is assessed on:	Earnings include:  salary, wages, commissions, tips, remuneration for overtime, piece work and contract work, bonuses and allowances, the cash equivalent of board and lodging, store certificates, credits, directors fees, indemnities and allowances paid to members of the Legislative Assembly, and any substitute for money but does not include any amount received for expenses incurred by the worker because of the worker's employment.
See additional info at:	Policy: <a href="#">EA-01 Payment of Assessments</a>

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## Northwest Territories and Nunavut

The following table lists earnings taken into consideration when determining the amount an employer is assessed on in Northwest Territories and Nunavut.

Northwest Territories and Nunavut	Assessable Earnings
Earnings taken into consideration when determining the amount an employer is assessed on:	<p><u>Assessable Payroll:</u></p> <p>The total remuneration paid by an employer to their workers in a year. If a worker's annual remuneration is less than YMIR, all remuneration is considered when calculating assessable payroll. If a worker's remuneration is more than YMIR, the worker's remuneration is considered equal to YMIR for the purpose of calculating the assessable payroll.</p> <p><u>Remuneration:</u></p> <p>"...the amount of all income earned through the performance of work, including all salaries, wages, fees, commissions, bonuses, and tips.</p> <p>(2) a worker's remuneration includes</p> <ul style="list-style-type: none"> <li>(a) earnings received by the worker for overtime or piece work; and</li> <li>(b) the value of board and lodging, store certificates, credits or any remuneration in kind or other substitute for money provided to the worker.</li> </ul> <p>(3) a worker's remuneration does not include:</p> <ul style="list-style-type: none"> <li>(a) unemployment benefits or employment benefits received by the worker under the Employment Insurance Act (Canada); or</li> <li>(b) the value of clothing, materials, transportation, board or lodging provided to the worker, either in kind or as an expense payment, because of the remote nature or location of the employment." (per section 57 of the Workers' Compensation Acts)</li> </ul>
See additional info at:	Policy: <a href="#">Policy 02.05 Reporting Payroll</a>

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