

Employer Payroll Report Guide

How to complete your Employer Payroll Report

Please follow these instructions as you complete your Employer Payroll Report (EPR) for 2025.

Completed forms must be submitted (received or postmarked) by **February 28, 2025**.

You will need the following information to complete the EPR:

- legal name of your business;
- your Workers' Safety and Compensation Board (WSCB) customer number;
- CRA business number (if you have one);
- primary business activities;
- details if the business was closed or sold;
- full names of directors and addresses of all directors of a corporation;
- actual total payroll for all workers (up to the yearly maximum earnings per worker) for the previous year;
- a reasonable estimate of the current year's total payroll (up to the yearly maximum earnings per worker);
- information about contractors/subcontractors you hired in the previous year; and
- copy of last years' EPR for reference (optional).

Note: The online form does not support saving the partially completed form. **If you choose the online form option, it must be completed in a single session.**

In order to save the form or share it with others before submitting it to us, please use the PDF version of this form which you can download through the provided link at the top of the [form page](#). Once completed, you can submit the PDF form online by using [this link](#) or via email (assessments@wcb.yk.ca). You can also print and send it by fax (867-393-6279) or drop it off in person at 401 Strickland Street, Whitehorse, YT.

If you need to make amendments to the EPR form you have already submitted online, you will need to contact us directly.

Employer information

Legal name: If incorporated, use the legal name as listed on your Articles of Incorporation. If not incorporated, the legal name should be the name of the owner(s).

Trade name: The trade name is the name most recognized by the public and customers.

Customer number: This number can be found in the email we sent you to complete your EPR or on any of your invoices or statements. Example: 12345-54321



CRA business number: This is the nine digit number that the Canada Revenue Agency assigns to your business. If you do not know it, you can still submit this form at this time, however, we will be contacting you at a later date to obtain this information from you.

Is the business incorporated?

Examples include: ABC Limited/Ltd., ABC Corporation/Corp., ABC Incorporated/Inc., ABC Professional Corporation, 12345 Holdings Inc.

Address/location of business: If your worksite location or Yukon business office address is different from the mailing address, for example if you use a post office box or your head office is outside the Yukon, provide the worksite location or Yukon address for your business in the Yukon.

Contact information for Claims and Workplace Health and Safety (WHS)

Claims contact information: If you have a different address and contact information for matters related to claims and injured workers, provide that information here.

Workplace Health and Safety contact information: If you have different contact information for matters related to workplace health and safety, provide that information here.

Business activities

Number of workers?

Indicate the total number of people who worked for your business last year on average throughout the year. This includes managers, supervisors, senior workers, both bargaining and non-bargaining employees, casual and contract workers, directors and active shareholders. Count both full-time and part-time workers. If your business is not incorporated, do not count the owner, operator, or partners.

What is your primary business activity?

This is where you provide the main business activity carried out by your business (e.g. plumbing, electrical services, retail store, restaurant, professional offices, mining, construction, accountant).

Describe your business activities including products developed, services provided and tools used.

The information you provide here is used to ensure your business is classified properly.

CHOICES Incentive Rebate program

CHOICES is a voluntary employer incentive program that recognizes and rewards employers with rebates for workplace training investments made in workplace health and safety and/or return to work.

Rebates range from 4% to 10% of your annual assessment, up to \$25,000 per year.

If your business is COR/SECOR or Core Equivalency (Certificate of Recognition program) certified, you qualify for a 10% rebate. The rebate is automatically applied to your account.



If your business is not COR/SECOR/COR Equivalency certified and any of your workers received eligible safety or return to work training, enter the number of eligible training hours that were provided to your workers in the past year. Eligible training refers to a workshop or course related to workplace health and safety or return to work (e.g. First aid, disability management course). It should either provide a certificate of completion or be verified by a third party (example: course certificate or receipt). To find out what your rebate might be, refer to the [CHOICES Incentive Program policy](#).

WSCB may audit the information you provide to verify program requirements have been met.

Directors of corporations

An employer who operates as a corporation that is carrying on or engaged in an industry in Yukon must also include all employment earnings (e.g. salary, wages, T4/T4A earnings, directors’ fees) paid to its directors in total assessable earnings. Directors are considered workers under the *Workers’ Safety and Compensation Act* (the Act). Please note that dividends are not considered employment earnings and are not included in assessable earnings.

For information on non-working directors, please see [Directors' Coverage](#).

2024 actual payroll

Assessable earnings are the portion of your workers’ gross earnings which you must report on and on which you pay assessment premiums. They are comprised of all payroll and payroll-related monies, up to an annual maximum limit (maximum annual earnings) for the year in question. That means an employer is assessed on the gross earnings of all individual workers, up to the annual maximum. The maximum annual earnings for the current and past years can be found on the [WSCB website](#).

Under the Act, the maximum annual earnings amount is set each year. In 2024, the maximum annual earnings amount was \$102,017 per worker.

The following formula shows how to calculate total actual payroll for your business for the prior year. You must calculate this manually, the form does not automatically calculate the result.

Box A minus Box B plus Box C = Actual Gross Assessable Payroll for 2024

Box A	Box B	Box C	Box D
Total actual gross worker earnings	Total excess earnings over \$102,017 per worker	Total payments/ earnings made to contractors you are covering/casual labour	Total actual payroll for 2024 (A-B+C=D)
\$	-	\$	+
\$	-	\$	=
\$	-	\$	=
\$	-	\$	=



Box A Total actual gross worker earnings from T4 summary of remuneration paid and other employment earnings in Yukon for 2024

In Box A enter the total gross wages and salaries and other remuneration paid to your workers during the calendar year for work performed in the Yukon.

Include the following:

- Wages and salaries, commissions, tips, remuneration for overtime, bonuses, allowances, the cash equivalent of board and lodging, store certificates, directors fees, indemnities and allowances paid to members of the Legislative Assembly or elected officials of a municipality, as well as any substitute for money.
- If you are a corporation, include all employment earnings for directors (e.g. T4 and T4A earnings, directors' fees).

Do not include:

- *Non-employment earnings* – e.g. dividends, investment or rental income.
- *Earnings of proprietors and partners* - these earnings are not assessable since coverage for proprietors and partners is not mandatory under the Act. Proprietors and partners may apply for [Optional Coverage](#).
- **NOTE:** *Payments made to contractors/subcontractors* (listed on Contractor Report) except payments made to contractors you are covering/casual labour are reported in Box C below.



Box B Total excess earnings over \$102,017 per worker

In Box B enter the total excess earnings for all of your workers.

In 2024, the maximum annual earnings amount was \$102,017 per worker. Any earnings of a worker that exceed this maximum is called “*excess earnings*”. If any of your workers’ earnings exceeded this maximum amount for work performed in the Yukon, you must calculate the excess for each worker and enter the total excess for all workers in Box B.

The following table illustrates how to calculate total excess earnings (if you had three workers)

Formula: Excess earnings in 2024 = Gross earnings of worker - \$102,017

<i>Employee name</i>	<i>Gross earnings of the worker</i>	<i>Maximum for 2024</i>	<i>Excess earnings</i>	<i>Formula</i>
S. Jones	\$150,000	\$102,017	\$47,983	= 150,000 - 102,017
B. Smith	\$109,500	\$102,017	\$7,483	= 109,500 - 102,017
J. Brown	\$124,000	\$102,017	\$21,983	= 124,000 - 102,017
Total	\$383,500	\$306,051	<u>\$77,449</u>	= 47,983 + 7,483 + 21,983



Box C Contractors you are covering/casual labour

In Box C enter the total payments/earnings (subject to the maximum annual earnings per worker) made to unregistered proprietors and individuals/workers (contractors) you are covering while performing contracted casual or piecemeal work for you at your workplace in the Yukon. They typically perform a variety of services on a temporary or part-time basis and are not provided T4's from you for their work.

Example: A construction company hires an individual/unregistered proprietor to drywall and paint a newly built condominium and the work takes place over 2 months. The labour portion of the work costs \$4,000. This amount should be included in Box C, it should not be included in Box A.

Ensure you also list these individuals/workers on the Contractor Report and indicate that you have included the payments/earnings in Box C.

Note: Proprietors (who have no other workers) who are not registered with the WSCB at the time they are performing work for your business may be deemed your workers by the WSCB if they are working in the same industry as your business and are performing their work in the Yukon at your workplace.

WSCB may audit the Contractor Report to verify.

Box D Calculate the total actual gross assessable payroll

Formula: Actual gross assessable payroll for 2024 = Box A minus Box B plus Box C
(A – B + C = Total)

Contractors and Contractor Report

You are required to report any person or business (contractor/subcontractor) that you hire or contract with to perform work or services for you in the Yukon, on the Contractor Report, whether they are registered with WSCB or not.

A contract does not have to be a formal written agreement. It may include a verbal agreement to provide labour or services for an agreed upon amount. An invoice is considered to be a contract.

For example, garbage removal services, lawn maintenance or snow removal services, janitorial services, plumbing or electrical services, repair and maintenance services would need to be reported here.

In completing your Contractor Report:

- do not include contracts for “goods” only – (supply only contracts) (e.g. doors are delivered as part of a purchase, but no installation is done by the supplier);
- do not include contracts relating to leases or rentals of premises or equipment;
- include contractors/subcontractors with whom you had labour contracts with; and
- only include contracts for work performed in the jurisdiction of the Yukon.



NOTE: Payments made to contractors are not reported in Box A - Total Actual Payroll for the prior year except payments made to contractors you are covering/casual labour are reported in Box C - see description under Box C for further information.

The form allows you to enter up to 10 contractors directly.

If you hired more than 10 contractors, you can provide (upload online or submit via email) your own Contractor Report but it must contain the following information:

- contractor WSCB account number (if known);
- contact information (telephone number/email/address);
- description of work performed;
- start date of contract;
- end date of contract;
- number of workers;
- labour portion of contract;
- did you include these amounts in Box C (contractors you are covering/casual labour) Yes/No;
- work performed in Yukon Yes/No; and
- clearance letter obtained Yes/No.

Failure to submit contractor information at time of submission of the EPR may result in additional administrative fees and interest being charged.

Note: You should request a clearance letter from WSCB for any contractor or subcontractor you are thinking of hiring and before making payments to your contractors or subcontractors. Otherwise, you might be responsible for the cost of covering an unregistered proprietor/individual (contractor) while they perform work for you at your Yukon worksite.

If the contractor/subcontractor is registered with the WSCB and in good standing and you have obtained a clearance letter, this letter clears you of responsibility if the contractor has unpaid assessments relating to the work performed for your business.

Employers can withhold funds from contractors or subcontractors until they receive confirmation that the contractor has paid their assessment premiums.



2025 Estimated payroll

If you are not currently approved by WSCB to report payroll on a monthly basis (i.e. you are not using the actual reporting method), you will need to provide a payroll estimate for 2025.

Please provide reasonable estimates for total assessable earnings for each worker and contractors you are covering/casual labour (including directors) for the entire calendar year. The maximum assessable earning amount for 2025 is \$104,975 per worker.

To estimate total payroll see instructions under Box A and Box C above for more information on what to include and what not to include in total payroll.

To calculate excess earnings see instructions under Box B above for more information.

Note: You should review your payroll estimate throughout the year to avoid being charged additional administrative fees and interest for underestimating (e.g. payroll increases due to hiring new workers or obtaining additional work).

If your actual total payroll at the end of the year is more than 125% of your estimate provided at the beginning of that year, additional administrative fees and interest will be charged to your account.

Signature, consent and declaration

Your EPR must be signed (digitally by checking the box or if in paper, on the line provided) and dated by an authorized representative of your organization or individual who is authorized to act on your behalf and speak to WSCB about the information that has been provided on this report. It is an offence under the *Workers' Safety and Compensation Act* to provide false or misleading information to the WSCB.

You can submit this report online at wcb.yk.ca/filedrop or you can send it by fax or email or in person at our offices at 401 Strickland Street, Whitehorse, YT.

If you have amendments after completing the EPR form, please contact us directly.

If you have any further questions about the EPR or the process, please call or email us at the following:

Phone: 867-667-5645 or toll free 1-800-661-0443 Email: work.safe@wcb.yk.ca Fax: 867-393-6279

Please note that WSCB may verify or audit any of the information you have provided on this form.

