

Reporting compensable earnings

Wage replacement benefits or compensation benefits are paid to a worker to replace lost employment income as a result of a workplace injury or illness. In order for us to pay compensation benefits, we set a compensation rate based on the amount of money your worker was earning at the time of the workplace injury/illness.

When you are completing the Employer Report of Injury (C040), there are two options to provide earnings details to WCB. It is important to remember that whatever earnings are reported, they are a fair representation of the worker's earnings loss on the date of the accident.

Reporting accurate earnings information is important because this information is used for:

- Setting the worker's compensation rate and issuing wage-loss benefits.
- Calculating wage top-up for a worker participating in modified duties.
- Calculating entitlement for re-employment benefits or vocational services.

How do I report earnings on the Employer Report of Injury?

Gross earnings are normally the easiest to report as they capture all of the earnings listed on the Earnings Detail section on the second page of the report.

Provide the worker's gross taxable earnings:

- one year prior to the date of injury, or
- from the date the worker had a change in their wages or work schedule, or
- from when they had a change in position in the past year, or
- from the date the worker was hired if less than one year from the date of injury.

Important: If accurate earnings details are not available at the time of reporting, enter \$0.00.

What is considered gross earnings?

Gross earnings include:

- Basic hourly, weekly, biweekly, or monthly pay
- Overtime pay
- Shift differentials
- Bonuses
- Statutory Holiday pay
- Gratuities
- The dollar value of the employer-subsidized portion of employer-provided accommodation if the worker loses the accommodation because of the accident.
- The dollar value of an isolation allowance if the allowance is a permanent part of the job and the worker loses the allowance because of the compensable accident.
- The dollar value of travel, subsistence and lodging allowances if they are recorded as taxable benefits.

Do not include:

- Non-taxable income
- Severance pay
- Pay in lieu of notice
- Reimbursement of expenses
- Employer paid AHC premiums
- Employer paid group insurance premiums
- Dividend income

WCB will calculate the equivalent annual gross earnings for the compensation rate.

Keep accurate records

There may be circumstances where WCB may contact you to verify and confirm the earnings information provided; therefore, it is important you maintain accurate records of the employment earnings you report to WCB.

Employment and Earnings Details from the Employer Report of Injury (C040)

9. Complete one of A, B or C:

Permanent workers are employed or anticipated to be employed at least 12 months per year and may work full-time hours, part-time hours, or irregular/casual hours.

Non-permanent workers are employed less than 12 months per year.

*If the worker is non-permanent, complete all the fields in section B. If the 'Position end date' is unknown, provide an estimated date.

9 Employment Type Details (Complete A or B or C. Select the worker's type of employment.)

A Permanent position employed 12 months of the year: Full time Part time Irregular/Casual

or B Non-permanent position employed only part of the year (subject to seasonal or lack of work layoffs): Seasonal worker Summer student Temporary

Position start date: (Year / Month / Day) Position end date: (Year / Month / Day) Estimated Actual

How many months or days per year do you employ workers in this position?

or C Alternate employment: Sub contractor Piece work Vehicle owner/operator Welder owner/operator

Self-employed Volunteer Commission Other

Does the worker incur expenses to perform the work (substantial materials, heavy equipment, larger tools, etc.)? Yes No

Will the worker receive a T4? Yes No

If C applies, select the type of employment, then confirm if the worker incurs expenses to perform the work /will receive a T4.

10. Complete one of: A (Gross Earnings) or B (Hourly Rate of Pay)

Provide the worker's gross taxable earnings for the applicable period as noted on page 1 of this Fact Sheet.

A list of what is considered gross earnings can also be found on page 1.

10 Earnings Details (Choose A or B):

Earnings information contact name (please print):

Earnings contact phone number: Earnings contact e-mail:

A Gross earnings for the period of one year prior to the date of injury or date the worker was hired if less than one year: \$ from: (Year / Month / Day) to: (Year / Month / Day)

Was any time missed from work without pay during the above period (excluding vacation)? (eg. maternity, sick, WCB benefits) Yes No

Dates and reasons:

If gross earnings are not available at the time of reporting, enter \$0.00 and submit a C040E Earnings Addendum once earnings information is known.

If any time was missed *without pay*, it is important to provide the exact days missed and the specific reason(s) for the time missed.

or B Worker's hourly rate of pay at time of accident: \$

Additional taxable benefits:

Vacation pay Taken as time off with pay OR Paid on a regular basis %

Shift premium gross earnings: \$ from: (Year / Month / Day) to: (Year / Month / Day)

Overtime gross earnings: \$ from: (Year / Month / Day) to: (Year / Month / Day)

Other gross earnings: \$ from: (Year / Month / Day) to: (Year / Month / Day)

If vacation is accrued or paid on a regular basis, please provide the %.

When providing an hourly rate of pay, include any additional earnings in this section.

Provide the gross earnings in this section for the applicable period as noted on page 1 of this fact sheet.

11. Complete all Hours of Work Details

11 Hours of Work Details

a. Number of hours (not including overtime): per Day Week Shift cycle Other: _____

b. Does the work schedule repeat? No Yes

Date shift cycle commenced: (Year / Month / Day)

Mark hours worked for one complete work schedule (use zero for days off):

Hours per day:	Sun	Mon	Tues	Wed	Thur	Fri	Sat
Hours per day:							
Hours per day:							
Hours per day:							

or if your schedule is more than 21 days, attach a copy of the schedule.

Do not include overtime hours in these fields.

This is the first 'day on' of the shift cycle rotation prior to the date of accident.

IMPORTANT! Circle day of injury. See instructions.

If the repeating shift cycle is over 21 days, include a copy of the worker's complete shift cycle rotation, including paid hours per day and date shift cycle commenced.

