

**Alberta WCB  
Policies &  
Information**

Chapter:  
**INSURANCE COVERAGE FOR WORKERS AND  
EMPLOYERS**

Subject:  
**PREMIUMS**

Authorization:  
**BoD Resolution 98/03/13**

Date:  
**March 24, 1998**

**APPLICATION 5: REPORTING REQUIREMENTS**

**1. *What are the reporting requirements for employers?***

Employers are required to:

- report accidents within 72 hours (see Policy 01-05, *Recording and Reporting Accidents*)
- report earnings information as required by WCB
- describe their business operations in detail for classification purposes (see Policy 07-01, *Classification*)
- report any material change in operations that may cause WCB to change the employer’s classification (see Policy 07-01, *Classification*)

**2. *Can employers be penalized for failing to report an accident?***

Employers who fail to report an accident in accordance with s.33 of the *WCA* may be penalized in accordance with s.152.1 of the *WCA*. If WCB does not receive the required information from the employer, it may investigate the accident and charge the offending employer with the costs of the investigation.

**3. *What other costs related to claims are employers required to pay?***

Under the *WCA*, if workers are injured, employers are responsible to pay the following costs:

- compensation to the injured worker for the day of accident (s.25),
- transportation for an injured worker from the place the accident occurred to the first place of treatment immediately following an accident (s.87), and
- an employer-requested medical examination (s.39).

If employers fail to pay, WCB may pay the actual costs on the employer’s behalf and recover these and related costs, fees, penalties, or other charges from the employer.

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**4. *Is there any instance when an employer may become responsible for paying the actual cost of claims?***

Yes, under s.114 of the WCA, if a worker in an industry to which the WCA applies is injured after being directed by the same employer to perform work that is not covered under the WCA, the employer may be required to pay an amount not more than the greater of the full cost of the claim, or \$1,000 (see Policy 07-01, *Classification*).

For example, a company operates a road building business for which it is required to maintain compulsory WCB coverage. The owners of the company also own and operate a golf course, an exempt industry for which they do not have coverage approved, and occasionally direct workers from the road building business to help with grounds maintenance at the golf course. If any of the road building workers are injured while performing grounds maintenance services for the owners of the company, s.114 applies. It would also apply if, for example, one of the owners of the company directs one of the road building workers to perform a personal service, such as cutting the lawn at the owner's residence.

**5. *What assessable earnings are employers responsible for reporting?***

Employers are responsible for reporting an estimate of the amount they expect to pay all of their workers in the current calendar year, up to any maximum assessable earnings amount per worker in effect for the year of assessment (see Appendix F). Where applicable, employers must also report a value of service for unpaid workers (see Application 4, Question 2).

An employer's estimate must be reported when workers commence, resume, or continue to be employed in an industry to which the WCA applies. A separate estimate is required for each business in which the employer operates.

*Assessable earnings*

Employers must revise their estimate when it no longer

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*employers must report  
(continued)*

reflects the amount they expect to pay to workers for the year. Estimates may be revised any time during the year, up to the last business day of December.

Employers must also report the assessable earnings actually paid to workers:

- on their annual return to be filed on or before the last day of February each year, and
- when they cease employing workers (see Question 11).

**6. What is required on the employer's annual return?**

On or before the last day of February each year, employers are required to report the assessable earnings paid to all workers for the calendar year just passed, and an estimate of assessable earnings they expect to pay to all workers for the current year. This information is required for each business in which the employer operates.

**7. What happens if employers do not report the assessable earnings information as required?**

Employers who fail to report an accurate amount within the time frames specified in the WCA may be charged financial penalties for late registration, late filing, or under-estimating. The calculations for each type of penalty are explained below. There is a \$15 minimum. The actual penalty charged will be the calculated amount or \$15, whichever is greater.

*The effective date of this policy question is January 1, 2000.  
BoD Resolution 99/09/58*

*Late Registration  
Penalty*

Employers who fail to notify WCB within 30 days of employing workers in an industry to which the WCA applies are charged a late registration penalty. The penalty is in an amount equal to 10% of the employer's assessment.

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*Assessable earnings not reported (continued)*

*Late Filing Penalty*

Employers who fail to file the annual return on or before the last day of February are charged a 10% late filing penalty, based on the net premium resulting from the previous year’s adjustment and the current year’s premium.

*Under-estimating Penalty*

Under-estimating penalties apply when the actual assessable earnings reported on the annual return exceeds 150% of the last recorded estimate. The amount of the under-estimating penalty is equal to 10% of the difference between the actual assessment and 150% of the estimated or provisional assessment.

**8. *Can assessable earnings be adjusted after they are reported to WCB?***

When an employer reports the earnings of any persons who are not workers, for example, the director of a corporation who is not covered unless WCB approves an application for personal coverage, WCB will amend the report of earnings and adjust the premium charged. WCB will also make all required adjustments when assessable earnings for deemed workers have not been reported. It will also make all adjustments due to mathematical errors.

WCB remains responsible to cover the workers in the event of injury while working for employers:

- whose industry was originally designated compulsory and subsequently declared exempt,
- who inadvertently included the assessable earnings for workers in an exempt industry with those for workers in a compulsory industry,
- who direct workers from a compulsory industry to perform work in an exempt industry, or

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*Adjusting assessable earnings after they are reported to WCB (continued)*

- who operate simultaneously in a compulsory industry and an exempt industry, the workers are interchangeable, and the assessable earnings cannot be separated to WCB’s satisfaction.

In each instance, the employer is liable to pay premiums from the time WCB becomes liable to cover these workers until WCB becomes aware of the employer’s situation. WCB will make the necessary adjustments following a review of the employer’s operations (see Policy 07-01, *Classification*).

**9. What action can WCB take when an employer fails to report assessable earnings as required?**

WCB may charge premiums based on its estimate of the employer’s assessable earnings when:

- an employer does not provide an estimate of assessable earnings as required by WCB, or
- the estimate provided by the employer does not, in WCB’s opinion, reflect the probable amount of the employer’s assessable earnings.

**10. What are the reporting requirements for employers who maintain WCB accounts in other Canadian jurisdictions?**

Alberta employers who maintain WCB accounts in other Canadian jurisdictions are required to maintain a separate record of workers’ earnings for each jurisdiction. When workers are employed in more than one jurisdiction, the earnings must be prorated according to how much was paid in each jurisdiction. When the earnings of a worker employed in more than one jurisdiction exceed any maximum assessable amount in effect for the year of assessment for Alberta, the amount of the excess must also be prorated (see Policy 06-01, *Employers and Workers*).

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**11. *What information must be reported to WCB when an employer no longer has workers?***

Employers must contact WCB within 10 days of ceasing to employ workers to report the last date they employed workers, and the actual amount paid to all workers in the year. The account will then be closed unless personal coverage remains in effect (see Policy 06-02, *Optional Coverage*).

**12. *When is this policy application effective?***

This policy application (Application 5 – Reporting Requirements) is effective June 1, 1998, except when noted otherwise in a specific policy section(s).

**Previous versions**

- [Policy 0603 Part II - April 2018](#)
- [Policy 0603 Part II - August 2015](#)
- [Policy 0603 Part II - January 2014](#)
- [Policy 0603 Part II - January 2004](#)
- [Policy 0603 Part II - June 2003](#)
- [Policy 0603 Part II - June 2002](#)
- [Policy 0603 Part II - January 2002](#)
- [Policy 0603 Part II - January 2000](#)
- [Policy 0603 Part II - February 1999](#)
- [Policy 0603 Part II \(consolidated manual 1st Issue\) - June 1998](#)