

Posters to Payroll Reports - Keeping Up With the WSIB

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Employer Obligations Under the Workplace Safety and Insurance Act

- The Poster
- Registration
- Financial Reporting / Remittances
- Accident Reporting
- Cooperation in Return to Work / Reemployment
- New Obligations in Construction Work



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The Poster

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In Case of Injury at Work

1 Get first aid immediately, if needed

2 *Worker:* Tell your employer about the injury

Employer: Arrange and pay for transportation to get medical care, if needed

3 *Employer:* Pay worker's wages for day of injury

4 *Employer:* Report injury to WSIB within 3 days if it involves

- health care treatment, or
- time away from work, or
- lost wages

WSIB Workplace Safety & Insurance Board
CSPAAT Commission de la sécurité professionnelle et de l'assurance contre les accidents du travail

Questions? Call 1-800-465-5606
www.wsib.on.ca

WSIB Registration

- Who is Required to Register?
 - Schedule 1 and 2 Employers
 - Determined using the WSIB Employer Classification Manual
 - Most Ontario employers are included
 - Sample Exceptions - little identifiable rationale:
 - Exterminators
 - Golf Courses
 - Banks
 - Funeral Homes
 - Barber Shops
 - Optional coverage available for those who are not required to register

WSIB Registration

- Why? - WSIA, s. 75. (1):
 - “Every Schedule 1 and Schedule 2 employer shall register with the Board within 10 days after becoming such an employer.”
- What?
 - Inform WSIB of existence, nature of business, expected payroll, Canada Revenue Business number, etc.

WSIB Registration

- How?
 - Online with WSIB:
<http://www.wsib.on.ca/en/community/WSIB> or phone WSIB at 416-344-1000
- Non-Compliance:
 - offence: s. 151(1), fine of up to \$25,000 (individual), \$100,000 (corporate)
 - administrative penalties
 - back payments and interest
 - compensation costs

WSIB Registration

- Relief from Non-Compliance Penalties:
 - Voluntary Registration Policy 14-02-15 - Pay premiums, interest free from January 1 of previous year or date of first hire, whichever is most recent

WSIB Financial Reporting and Remittances

- Who Must Report and Remit?
 - Schedule 1 employers must pay regular premiums
 - Schedule 2 employers pay cost of benefits + administration costs of 20 - 25%
- Why?
 - WSIB is not funded from general tax revenue. Premiums and Schedule 2 payments cover costs of benefits and WSIB and related agency operations, reduction of unfunded liability

WSIB Financial Reporting and Remittances

- When?
 - Annual reconciliation, monthly quarterly or annual payroll reporting and remittance requirements
- What?
 - Annual, quarterly or monthly Remittance forms
 - Annual Reconciliation forms
 - \$\$\$

WSIB Financial Reporting and Remittances

- How?
 - Mail
 - Bank Payments
- Non-Compliance
 - Offence: s. 152, fine of up to \$25,000 (individual), \$100,000 (corporate)
 - Administrative penalties (5% of estimated premium owing)
 - Back payments and interest

WSIB Accident Reporting

- Who Must Report?
 - Schedule 1 and 2 employers
- Why?
 - WSIA, ss. 21(1):
 - “An employer shall notify the Board within three days after learning of an accident to a worker employed by him, her or it if the accident necessitates **health care** or results in the **worker not being able to earn full wages.**”

WSIB Accident Reporting

- When?
 - An Employer must report accident to Board within three days of learning of its occurrence
- What?
 - An “Accident”
 - Includes not only a typical injury by accident, but also conditions that develop through gradual onset from the work (e.g. repetitive strain), industrial diseases (e.g. mesothelioma), and deliberate actions of others that injure a worker (e.g. assault)

WSIB Accident Reporting

- How?
 - Must be reported using WSIB-mandated form - Form 7 (s. 21(2), WSIA)
- Exceptions:
 - Injuries that require only first aid or no immediate health care treatment at all, **AND** result in no lost time or require modified work for no more than seven calendar days after the accident

WSIB Accident Reporting

- Non-Compliance:
 - Offence: s. 152, fine of up to \$25,000 (individual), \$100,000 (corporate)
 - administrative penalties (\$250)
- **N.B. WSIB REPORTING REQUIREMENTS ARE OVER AND ABOVE ANY OBLIGATIONS OF THE EMPLOYER UNDER THE OCCUPATIONAL HEALTH AND SAFETY ACT**

WSIB Return to Work Obligations

- Who?
 - Both “Workplace Parties” - i.e. the Employer and the Worker - are required to cooperate in the Return To Work process
- Why?
 - WSIA s. 40 (Early and Safe Return to Work)

WSIB Return to Work Obligations

- When?
 - Ongoing from the date of the accident
 - Re-employment obligations apply up to two years after the accident
- What?
 - Early and Safe Return to Work and Re-employment

WSIB Return to Work Obligations

- Early and Safe Return to Work
 - The workplace parties must co-operate with each other and the WSIB in the Return to Work process by:
 - Initiating early contact
 - Maintaining appropriate communication throughout the worker's recovery
 - Identifying and securing Work Reintegration opportunities for the worker
 - Giving the WSIB all relevant information concerning the worker's Work Reintegration, and
 - Notifying the WSIB of any dispute or disagreement concerning the worker's Work Reintegration

WSIB Return to Work Obligations

- Re-employment
 - Where an injured worker is only capable of doing a modified job, to offer to her the first suitable position that becomes available
 - Where an injured worker is capable of the essential duties of the pre-injury employment, to offer to her that employment or a comparable position
- How?
 - Direct communication with injured workers, WSIB Case Managers, and WSIB Work Transition Specialists.

WSIB Return to Work Obligations

- Non-Compliance:
 - Return to work obligations:
 - First 14 days - half the cost of the worker's wage loss benefits
 - Thereafter - 100% of that cost plus cost of work transition services to the worker
 - Re-Employment:
 - Up to 100% of the worker's net pay for a period of one year
- If both penalties apply, the WSIB will impose the larger one

Compulsory WSIB Coverage in Construction - **NEW!**

- Who?
 - Independent operators, sole proprietors, partners and executive officers in the construction industry
 - Anyone who directly retains a contractor or subcontractor to perform construction work
- Why?
 - To ensure WSIA protection for all construction workers
 - To eliminate the cost advantage enjoyed by independent operators, sole proprietors, partners and executive officers who presently work in construction without paying WSIB premiums

Compulsory WSIB Coverage in Construction - **NEW!**

- When?
 - Effective January 1, 2013
- What?
 - Anyone doing hands-on work in the construction industry, regardless of the business or employment model used must now have WSIB coverage
 - Anyone retaining a construction contractor or subcontractor must obtain proof that the contractor or subcontractor has fully paid up WSIB coverage

Compulsory WSIB Coverage in Construction - **NEW!**

- How?
 - A principal who retains a contractor or subcontractor for construction work must obtain a clearance certificate before work is commenced
- Non-Compliance:
 - During the first year (2013), the WSIB will not prosecute offenses under these new provisions
 - Offence: ss. 151.1 and 151.2, fine of up to \$25,000 (individual), \$100,000 (corporate)

Resources on Your USB Drive

- This PowerPoint
- Poster - WSIB Form 82
- (14-02-02) Registration
- (22-01-08) Offences and Penalties - Employer
- (22-01-05) Offences and Penalties - General
- (14-02-07) Employer Non-Compliance Interest and Charges
- (14-02-15) Voluntary Registration
- (15-01-02) Employers' Initial Accident-Reporting Obligations
- (19-02-02) Responsibilities of the Workplace Parties in Work Reintegration
- (12-01-06) Expanded Compulsory Coverage
- (14-02-19) Clearance Certificates in Construction
- (22-01-10) Offences and Penalties - Compulsory Construction Coverage

QUESTIONS?

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