

## Prorating excess earnings for multijurisdictional workers

If a worker spends time in two or more provinces and their total gross wages are more than the WCB's maximum assessable earnings, the WCB allows their employer to prorate these excess wages.

The formula to calculate the prorated maximum assessable amount is:

$$\text{SK gross/total gross} \times \text{SK maximum assessable earnings} \\ = \text{prorated SK maximum}$$

**Example:** Dan works for a company based in Alberta. In 2026, Dan had total gross earnings of \$200,000, of which he earned \$15,000 in Saskatchewan. As Dan earned more than the maximum assessable earnings for 2026 (\$108,223), use the following calculation:

**Formula:**  $\frac{\$15,000}{\$100,000 \text{ (box 14 of T4)}} \times \$108,223 \text{ (2026 maximum)} = \$8,116.73^*$

**\*\$8,116.73 is the amount the employer must report for this worker on their Saskatchewan Employer's Payroll Statement (EPS).**

As the WCB does not pay injury claims on earnings higher than the maximum assessable, the WCB does not collect on any amounts higher than the maximum assessable per worker. The WCB adjusts this maximum assessable amount yearly. The table below lists the maximum assessable earnings in recent years.

Year	Maximum earnings
2023	\$96,945
2024	\$99,945
2025	\$104,531
2026	\$108,223

If a worker's total gross wages are less than the WCB's maximum assessable, the employer must report all Saskatchewan earnings to the WCB for assessing. The calculation in this case is:

$$\text{Gross SK worker's wages/total gross T4 box 14} = \text{prorated SK assessable}$$