

Prorating excess earnings for multijurisdictional workers

If a worker spends time in two or more provinces and their total gross wages are in excess of the WCB's maximum assessable earnings, an employer is entitled 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 an Alberta-based company. In 2022, Dan had total gross earnings of \$100,000, of which \$15,000 was earned in Saskatchewan. As Dan earned more than the maximum assessable earnings for 2022 (\$94,440), the following calculation must be used:

Formula: $\frac{\$15,000}{\$100,000 \text{ (box 14 of T4)}} \times \$94,440 \text{ (2022 maximum)} = \$14,166^*$

***\$14,166 is the amount to be reported for this worker on your Saskatchewan Employer's Payroll Statement (EPS)**

As injury claims are not paid on earnings exceeding the maximum assessable, the WCB does not collect on any amounts in excess of the maximum assessable per worker. This maximum assessable amount is adjusted yearly. The table below lists the maximum assessable earnings in recent years.

Year	Maximum earnings
2019	\$88,314
2020	\$88,906
2021	\$91,100
2022	\$94,440

- 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:

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

