

## 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, 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 a company based in Alberta. In 2024, 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 2024 (\$99,945), use the following calculation:

**Formula:**  $\frac{\$15,000}{\$100,000 \text{ (box 14 of T4)}} \times \$99,945 \text{ (2024 maximum)} = \$14,991.75^*$

**\*\$14,991.75 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 higher than the maximum assessable, the WCB does not collect on any amounts higher than 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
2021	\$91,100
2022	\$94,440
2023	\$96,945
2024	\$99,945

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:

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