



## Employer account checklist

The purpose of this checklist is to help you understand if you are meeting your responsibilities as an employer according to *The Workers' Compensation Act, 2013*. You do not need to submit this form to Saskatchewan Workers' Compensation Board (WCB), it is intended to be a self-evaluation tool for employers.

Business registration	
This section will help you determine if you are required to register with the WCB.	
Most industries in Saskatchewan are mandatory. There are a few notable exceptions, including farming. For a complete list of excluded industries, review the <a href="#">miscellaneous regulations</a> .	Do you work in a mandatory industry? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure
Once you pay anyone for labour on a regular, casual or contract basis, you are considered an employer. There is no minimum amount to qualify and the age of the workers does not matter. All family employees except the spouse of a proprietor or partner are considered workers.	Do you pay anyone on payroll? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure
Effective Jan. 1, 2025, directors receiving wages reported on a T4 are no longer considered workers under <a href="#">The Workers' Compensation Act, 2013</a> and no longer have automatic WCB coverage. This change offers more flexibility for directors of corporations' coverage options and more choices for your coverage amount. You may be able to purchase optional personal coverage with the WCB to be eligible for benefits if you are injured at work.	Are you a director of a corporation? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure
Contractors are individuals or businesses paid for labour who are not on payroll. They are present in all industries. Some examples of contractors are garbage removal services, lawn maintenance services, cleaning services, building repair services and more.	Do you pay any contractors for labour? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure
If you are operating in a mandatory industry and you are paying anyone for labour, you must register with the WCB as an employer within 30 days of beginning work or hiring workers. <a href="#">Complete the registration form online here</a> .	

Account maintenance	
Once you have an account with the WCB, you have the responsibility to maintain your account and update the WCB of any changes to your business operations.	
After any charges are made on your WCB account, a statement of account is generated showing when payments are due. Sign up for Ebill to receive an email notification when a new statement is generated. You can also check your account balance through a <a href="#">WCB online account</a> .	Have you reviewed your statement of account for your payment schedule? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure

If you hire a contractor, you must <a href="#">request a clearance</a> before paying them. If their account is past due, you may be required to pay the WCB directly for their outstanding balance.	Have you requested clearances for all contractors? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure
Your classification is based on the overall undertaking of your business. If you change your services or start offering services, you need to notify the WCB to ensure your classification is still accurate.	Have you changed the services you offer? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure
If there are any ownership changes to your business, the WCB must be notified so we can update contact information.	Have you changed ownership of your business? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure
Many of these functions can be completed online with an online account. <a href="#">Sign up today to keep your account up to date and to avoid penalties.</a>	

### Annual reporting

The Employer's Payroll Statement (EPS) must be completed every year by Feb. 28 for every active account, regardless of type of coverage, including accounts with only optional personal coverage. Your EPS is to report actual wages for the previous year and to estimate wages for the upcoming year. If you are no longer operating, you must close your account during this process. Penalties will apply if your EPS is received late.

You must report the wages for all of your Saskatchewan workers. Any earnings for directors of a corporation should not be included as worker wages on your estimates of your EPS. Assessable earnings are capped at a maximum amount, which is indicated on the EPS. Only report earnings up to that amount for each worker.	Have you reported payroll for all employees in Saskatchewan? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure
If you've requested clearances on your contractors throughout the year, they will be shown on your EPS. If any are missing, or if any of the amounts are lower than what you've paid out, you must include the contractors on your EPS, including a description of the work they've done.	Have you included all contractors for the previous year? <input type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> Unsure

The EPS is available to customers online starting in January every year. A letter is mailed out to remind customers to complete the EPS before the deadline. Make sure your address and other contact information is up to date so you do not miss these important reminders.

The WCB's employer services department is available to help you with any questions you might have about business registration, account maintenance, or annual reporting. Contact us directly at [employerservices@wcbsask.com](mailto:employerservices@wcbsask.com) or toll-free at 1.800.667.7590, option 2.