



Policy, Regulation and Research Department

**Mailing Address**

PO Box 5350 Stn Terminal  
Vancouver BC V6B 5L5

**Location**

6951 Westminster Highway  
Richmond BC

Telephone 604 276-5160  
Fax 604 279-7599

January 2024

Update 2024 – 1

**TO: HOLDERS OF THE ASSESSMENT MANUAL**

This update of the *Assessment Manual* contains amendments to the *Manual* implemented since update 2023 – 2.

The revised pages are amendments for:

- AP1-4-3, *Personal Optional Protection*
- AP5-243-1, *Assessment Payments*
- AP5-247-4, *Certificate of Recognition Program*
- AP5-264-1, *Collection of Assessments*
- Appendix "A"

A summary is attached and the amended pages are included as part of the package effective **January 1, 2024**.

These amended pages and the complete manual are available at [worksafebc.com/law-policy](https://worksafebc.com/law-policy)

Charmaine Chin  
Head of Executive Operations

Attachments

## **ASSESSMENT MANUAL**

### **SUMMARY OF AMENDMENTS – Update 2024 – 1**

<b>Policy</b>	<b>Pages</b>	<b>Change</b>
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AP1-4-3	Pages 5 to 6	Housekeeping
AP5-243-1	Pages 1 to 6	Amended
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AP5-264-1	Pages 7 to 8	Housekeeping
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- (b) Corporations
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- (a) BC employers sending workers out of province
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- (c) Jurisdictions where principals of corporations have voluntary coverage
- (d) Air carriers

**AP5-245-4****PAYROLL ESTIMATES****AP5-246-1****MAXIMUM WAGE****AP5-247-1****EXPERIENCE RATING**

- (a) The Experience Rating Plan
- (b) The Excess Cost Surcharge
- (c) Net Rate Transitioning for Classification Changes

**AP5-247-2****EXPERIENCE RATING COST  
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2. Overview
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**AP5-247-4****CERTIFICATE OF RECOGNITION PROGRAM**

1. Description of Terms
2. General
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**AP5-253-1****PENALTIES RELATED TO NOTICE OF ASSESSMENT****AP5-258-1****CONTRACTOR LIABILITY**

- (a) General
- (b) Clearance Letters

**AP5-261-1****PENALTIES**

- (a) Penalties for failure to remit or report under sections 245(2), 253(2) and 261(1)
- (b) Penalties for paying less than owed under section 261(1)
- (c) Continuing penalty on overdue amounts under section 261(2)
- (d) Reducing or cancelling penalties

**AP5-263-1****CHARGING CLAIM COSTS TO EMPLOYERS**

- (b) mail addressed to the employer or person with Personal Optional Protection is returned and an alternative address cannot be obtained.

When Personal Optional Protection is cancelled by the Board, the individual concerned is notified in writing if practicable. "If practicable" means that the Board will take reasonable steps to locate the individual in order to communicate the impending cancellation to him or her.

The effective date of cancellation is generally when the telephone or written request for cancellation is received in a Board office. A cancellation date will not generally be backdated. Backdating may be allowed if there is reason to believe that the Board was no longer liable for work-related injuries because the individual covered had become physically incapacitated, the assets used to carry on the business were no longer available or for certain legal reasons. Some circumstances under which backdating may be allowed are:

- *Death* – Cancellation is automatically backdated to the date of death.
- *Work Caused Injury* – Cancellation may be backdated to the date business ceased, not necessarily the date of injury.
- *Sickness or Non-Work Caused Injury* – Cancellation may be backdated to the date the business ceased operating as a result of the sickness or injury, if it was a serious physical or mental disorder lasting 30 days or longer, and the owner supplies a doctor's confirmation of the sickness or injury in writing.
- *Jail, Institutionalization, Deportation, Military Service* – Cancellation may be backdated to the date of occurrence.
- *Sale of Business* – Cancellation may be backdated to the date of the bill of sale.
- *Sale of Equipment* – Cancellation may be backdated to the date the business ceased operating or the date the equipment is sold, whichever is later.
- *Change of Legal Status from Proprietorship, Partnership or Independent Operator to Incorporated Company* – Cancellation will be backdated to the date the firm began operating as an incorporated company.
- *Business Interruption Due to Fire, Flood or Other Disaster* – Cancellation may be backdated to the date the business ceased operating.
- *Seizure of Assets* – Cancellation may be backdated to the date the business ceased operating or the date the equipment was seized, whichever is later.
- *Bankruptcy* – Cancellation may be backdated to the date the firm was placed in bankruptcy.

- *Ceasing of Business Operations* – Where the request for cancellation is received on or before January 31<sup>st</sup> and the firm states that its business operations ceased in the previous year, cancellation may be made effective December 31<sup>st</sup> of the previous year.

Requests for backdating must be made in writing. A written decision will be provided to the applicant.

## **PRACTICE**

The minimum outstanding balance for the purpose of part (b) of the policy and the minimum amount for which Personal Optional Protection may be obtained under part (c) of the policy are set out in Appendix “A” to this *Manual*.

For more information on applying for Personal Optional Protection, including the application form, readers should consult

<https://www.worksafebc.com/en/insurance/need-coverage/optional-coverage/personal-optional-protection> of the WorkSafeBC website.

For any other relevant PRACTICE information, readers should consult the Assessment Department’s Practice Directives available on the WorkSafeBC website at [www.worksafebc.com](http://www.worksafebc.com).

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<b>EFFECTIVE DATE:</b>	January 1, 2015
<b>AUTHORITY:</b>	Section 4(2) of the <i>Act</i> .
<b>CROSS REFERENCES:</b>	Item AP1-4-2, <i>Requesting a Variance from a General Exemption</i> ; Item AP1-5/6/7-1, <i>Extending Application of the Act</i> ; Item AP5-244-2, <i>Classification – Assignment</i> ; Item AP5-245-2, <i>Assessable Payroll</i> , with respect to management/administration payroll; Item AP5-245-4, <i>Payroll Estimates</i> , of the <i>Assessment Manual</i> . Policy item #8.00, <i>Admission of Workers, Employers, and Independent Operators</i> ; Item C3-18.00, <i>Personal Acts</i> (B. Acts for Personal Benefit of Principals of Business); Item C5-33.20, <i>Wage-Loss Benefits For Temporary Partial Disability</i> (Section 3, Amount of Compensation for Temporary Partial Disability); Item C6-37.00, <i>Permanent Total Disability Benefits</i> ; Policy item #48.40, <i>Overpayments/Money Owed to the Board</i> ; Policy item #48.48, <i>Unpaid Assessments</i> ; Policy item #65.02, <i>Worker with Two Jobs</i> ; Policy item #67.20, <i>Personal Optional Protection</i> ; Policy item #67.32, <i>Volunteer Firefighters</i> ; Policy item #68.70, <i>Payments to Substitutes</i> ; Policy item #69.10, <i>Deduction of Permanent Disability Periodic Payments from Wage-Loss Benefits</i> ; Item C10-75.00, <i>Health Care Accounts – General</i>



**RE: Assessment Payments****ITEM: AP5-243-1**

## **BACKGROUND**

### **1. Explanatory Notes**

The requirements for when employers must pay assessments, and the manner of payment, are found in Part 5 of the *Act*. Section 245 requires an employer to provide payroll information to the Board when it first becomes an employer, and at other times as required. The relevant parts of sections 243 and 253 are set out below.

### **2. The Act**

Section 154.5, in part:

- (1) The Board may, by notice sent to an employer, impose on the employer an administrative penalty determined by the Board if the Board is satisfied on a balance of probabilities that the employer has failed to comply with a provision of section 154.2 [*duty to cooperate*] or 154.3 [*duty to maintain employment*].
- ...
- (5) If an administrative penalty under this section is reduced or cancelled by a Board decision, on a review under Part 6 [*Review of Board Decisions*] or on an appeal to the appeal tribunal under Part 7 [*Appeals to Appeal Tribunal*], the Board must
  - (a) refund the required amount to the employer, and
  - (b) pay interest on that amount calculated in accordance with the policies of the board of directors.

Section 243:

- (1) Assessments
  - (a) may be made in the manner and form and by the procedure the Board considers adequate and expedient, and
  - (b) may be general as applicable to a class or subclass, or special as applicable to an industry or part or department of an industry.

- (2) If the Board considers this to be expedient, assessments may be collected in half-yearly, quarterly or monthly instalments, or otherwise.
- (3) If the Board considers that the funds in a class are sufficient for the time being, an instalment may be reduced or cancelled or its collection deferred.

**Section 253(1):****If the Board**

- (a) notifies an employer of assessment rates or percentages determined by the Board in respect of the industries in which the employer is engaged, and
- (b) informs the employer of the manner in which the assessment is calculated and the date the assessment is payable,

the notice constitutes an assessment under this Part, and the employer must, within the time frame set out in the notice,

- (c) make a return on the form provided or prescribed by the Board, and
- (d) remit the amount of the assessment.

**Section 276:**

- (1) The commencement of a review under this Part does not relieve an employer from paying an amount in respect of a matter that is the subject of the review.
- (2) If the decision on a review under this Part requires the refund of an amount to an employer, interest calculated in accordance with the policies of the board of directors must be paid to the employer on that refunded amount.

**Section 313:**

- (1) The commencement of an appeal under this Part respecting a matter described in section 268(1)(c) [*employer assessments, classifications, monetary penalties or compensation payments*] does not relieve an employer from paying an amount in respect of a matter that is the subject of the appeal.
- (2) If the decision on the appeal requires the refund of an amount to an employer, interest calculated in accordance with the policies of the board of directors must be paid to the employer on that refunded amount.

## **POLICY**

### **(a) Remittance schedules**

A firm will usually pay assessments annually or quarterly, depending on the size of the annual assessment or the industry in which the firm's business undertaking operates. Firms having an annual assessment of less than the threshold amount are usually assessed annually. Firms having an annual assessment of more than the threshold amount and all firms registered in the Oil, Gas or Mineral Resources, Forestry, or Transportation and Related Services subsectors are usually assessed quarterly.

The Board may change the usual remittance schedule for a firm if:

- the firm and the Board agree on a different schedule;
- a firm's annual assessment regularly fluctuates above and below the threshold amount and the Board determines that the firm should remit either annually or quarterly regardless of the amount of the annual assessment; or
- a firm's account is not in good standing or the firm has a history of failing to remit on time, and the Board determines that the firm is required to remit more frequently until the firm establishes an acceptable remittance record.

The decision whether or not to change the remittance frequency is based on such factors as the nature of the firm's business operations, and the payment history and status of the account.

### **(b) Manner of reporting and payment**

The Board may use any means of communication to advise an employer of the requirements for reporting and payment and accept payment and reports through any recognized payment medium.

Employers may be required to make a report with each quarterly or annual remittance. Firms remitting quarterly also submit a report at the end of the year covering the whole year. The information required to be provided by these reports may include:

- the amount of payroll, or estimated payroll;
- if the employer was in a previous report only required to provide an estimate of the payroll, the actual amount of payroll covered by the earlier report;
- excess earnings;
- principals' earnings; and

- contractors' earnings.

A report may require the employer to calculate the amount of the assessment and pay any outstanding amount due as a result of the report.

### **(c) Pre-payment of assessments**

If an employer is required to register with the Board for a project that is non-recurring and less than one year in duration, and if an estimate of assessable payroll can be reasonably made, the Board may require pre-payment of an assessment based on the estimate.

The Board may permit other employers to pre-pay assessments for any year on the basis of an estimate of payroll. The Board may agree to provide a percentage discount or similar incentive for such employers.

In any situation where pre-payment takes place, the employer must report actual payroll at the end of the year or other times required by the Board. Based on these reports, additional assessments may be required or credits allowed, as the situation may warrant.

### **(d) Overpayments**

If an employer overpays an assessment, the overpayment will be credited to its account. Refunds will be made on closed accounts and may be considered in other unusual circumstances if specifically requested. A refund will not be granted unless:

- the employer's account is current;
- there are sufficient credits in the account;
- all required reports and remittances have been received; and
- there is no outstanding balance for which legal action has been commenced or that has been written off.

If the Board makes any changes to an employer's account as the result of an overpayment of assessments, it will inform the employer in writing.

Interest may be paid on an overpaid assessment in the following situations:

- The overpayment resulted from a blatant Board error. For an error to be blatant, it must be an obvious and overriding error. This means that, had the Board officer known that he or she was making the error at the time, it would have caused the officer to change the course of reasoning and the outcome. A "blatant" error cannot be characterized as an understandable error based on misjudgment. Rather, it describes a glaring error that no reasonable

person should make. A blatant error would include where an employer is registered in an obviously incorrect classification unit when the employer identified the correct industry at the outset.

- An employer prepays an administrative penalty under the OHS provisions of the *Act* or a penalty assessment (including an experience rating demerit) pending a review under Part 6 or an appeal under Part 7 and is then successful in the review or appeal.
- An amount other than a prepayment covered by the bullet above is returned to an employer as a result of a successful review under Part 6 or a successful appeal under Part 7 respecting a matter described in section 268(1)(c) of the *Act*. In these cases, interest is payable from the date the employer overpaid the Board.

The Board must refund and pay interest on an overpaid assessment resulting from an employer's payment of an administrative penalty applied under section 154.5 of the *Act* if that penalty is reduced or cancelled by a Board decision, on a review under Part 6, or an appeal under Part 7.

Where interest is payable, it will apply to penalty assessments and accrued interest on outstanding assessments that were paid during the period in question.

The Board pays simple interest at a rate equal to the prime lending rate of the banker to the government. During the first 6 months of a year interest is calculated at the interest rate as at January 1<sup>st</sup>. During the last 6 months of a year interest is calculated at the interest rate as at July 1<sup>st</sup>. Where an overpayment of assessment has resulted from a blatant Board error, interest will not accrue for a period greater than twenty years. For practical reasons, certain mathematical approximations may be used in the calculations.

### **(e) Transfers between accounts**

Any request to transfer funds from one employer's account to another must be made in writing by the employer from whose account the funds will be transferred, unless the funds are being transferred as the result of a Board error.

## **PRACTICE**

The annual assessment threshold for the purpose of determining a firm's remittance schedule for the purpose of part (a) of this policy is set out in Appendix "A" to this *Manual*.

For any relevant PRACTICE information, readers should consult the Assessment Department's Practice Directives available on the WorkSafeBC website at [www.worksafebc.com](http://www.worksafebc.com).

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<b>EFFECTIVE DATE:</b>	January 1, 2024
<b>AUTHORITY:</b>	Sections 124, 243, and 253(1) of the <i>Act</i> .
<b>CROSS REFERENCES:</b>	Item AP5-245-2, <i>Assessable Payroll</i> ; Item AP5-246-1, <i>Maximum Wage</i> ; Item AP5-264-1, <i>Collection of Assessments</i> ; Item AP5-261-1, <i>Penalties</i> ; Item AP3-123-1, <i>Reconsiderations, Reviews and Appeals – Reconsiderations of Decisions or Orders</i> , of the <i>Assessment Manual</i> . Item P2-95-1, <i>Criteria for Imposing OHS Penalties</i> , with regard to penalties under the OHS provisions of the <i>Act</i> , of the <i>Prevention Manual</i> . Item C5-35.30, <i>Penalties for Failure to Comply with Duty to Cooperate or Duty to Maintain Employment</i> , with regard to penalties under section 154.5 of the <i>Act</i> , of the <i>Rehabilitation Services &amp; Claims Manual</i> , Volume II.
<b>HISTORY:</b>	January 1, 2024 – Policy changes made consequential to implementing Division 3.1 of the <i>Workers Compensation Amendment Act (No. 2), 2022</i> (Bill 41). April 6, 2020 – Housekeeping changes consequential to implementing the <i>Workers Compensation Act</i> , R.S.B.C. 2019, c. 1. January 1, 2020 – Changes made to move annual assessment threshold amount to Appendix “A” of this <i>Manual</i> were made effective. January 1, 2017 – Housekeeping amendment. January 1, 2013 – Consequential changes related to the consolidation of the classification policies were made effective. February 1, 2011 – Housekeeping amendment in PRACTICE section. September 22, 2010 – On September 22, 2010, the Supreme Court of British Columbia released a decision in which it determined that the policy regarding the provision of interest on successful reviews or appeals is not a reasonable interpretation of section 259 of the <i>Workers Compensation Act</i> . In light of the Court decision, the Board of Directors of WorkSafeBC approved an amendment to the then Item AP1-39-2, <i>Assessment Payments</i> , in the <i>Assessment Manual</i> . March 3, 2003 – Consequential changes were subsequently made in accordance with the <i>Workers Compensation Amendment Act (No. 2), 2002</i> (Bill 63 of 2002). January 1, 2003 – This Item resulted from the 2002 “editorial” consolidation of all assessment policies into the <i>Assessment Manual</i> . The POLICY in this Item continued the substantive requirements of the policies and items referred to in the HISTORY as they existed prior to the Effective Date, with any wording changes necessary to reflect legislative and other changes since the policies and items referred to in the history were issued. Replaced in part Policies No. 20:30:40, 40:30:10 to 40:30:30, 40:30:50, 40:30:60 and 40:70:10 to 40:70:40 of the <i>Assessment Policy Manual</i> and Decision No. 351 in volumes 1 - 6 of the <i>Workers’ Compensation Reporter</i> .
<b>APPLICATION:</b>	This policy applies to all decisions made on or after January 1, 2024.

- repeat or frequent prevention orders;
- program orders issued under Part 3 of the *OHSR*;
- orders issued under section 50 of the *Act*;
- suppressed claims for compensation or suppressed claims costs;
- orders issued under section 73 of the *Act*;
- any incident resulting in the serious injury or death of a worker;
- the employer being convicted by a Court of a violation of the *Act* and/or *OHSR*; or
- the imposition of any administrative penalty under the OHS provisions of the *Act*.

Employers who are decertified are ineligible to certify again until the following calendar year.

#### **4. COR FINANCIAL INCENTIVE**

An employer with a valid COR is eligible to receive a financial incentive for each year they hold a COR and where none of the exceptions to COR financial incentive eligibility apply. Financial incentives are calculated using 10% of the employer's base assessment premiums for each classification unit included in the employer's COR.

The minimum annual financial incentive is the lesser of \$1,000 or 75 percent of the premiums paid by the employer for the financial incentive year being calculated.

If an employer has an outstanding balance for more than 30 days related to its account the financial incentive will be applied to the amount owed to the Board, and any balance paid to the employer.

##### **(a) Exceptions to COR financial incentive eligibility**

###### *Failure to report payroll*

The Board will notify the employer of the deadline to submit payroll for the purposes of the annual COR financial incentive. An employer will lose its financial incentive for an eligibility year if it fails to report payroll by this deadline.

###### *Convictions and administrative penalties*

An employer will not receive a financial incentive for any year in which a violation occurs that results in:

- the employer being convicted by a Court of a violation of the *Act* and/or *OHSR*; or
- the employer receiving an administrative penalty issued under section 95 of the *Act*.

The above exceptions are determined for each classification unit separately. This means an administrative penalty would only affect an employer's financial incentive eligibility for that one classification unit. In these circumstances, the employer's other certified classification unit(s) would be eligible for a financial incentive.

An employer may have the same classification unit in two or more of its divisional accounts. For these employers, those classification units will be considered together when determining financial incentive eligibility. This means an administrative penalty received in one classification unit will affect the financial incentive eligibility for that same classification unit in all of the employer's divisional accounts.

Where the Board is considering enforcement action against a certified employer, or where the Board is investigating a workplace incident involving the certified employer, the Board will not make a decision on the employer's financial incentive for the incident year.

An employer's eligibility for a financial incentive will not be determined until the applicable review and appeal periods expire or the applicable review and appeal process is completed.

## **PRACTICE**

For any relevant PRACTICE information, readers should consult the Assessment Department's Practice Directives available on the WorkSafeBC website at [www.worksafebc.com](http://www.worksafebc.com).

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<b>EFFECTIVE DATE:</b>	January 1, 2024
<b>AUTHORITY:</b>	Sections 14, 17, 107, 239, and 247 of the <i>Act</i> .
<b>CROSS REFERENCES:</b>	Item P2-95-1, <i>Penalties – Criteria for Imposing OHS Penalties</i> ; Item P2-17-3, <i>Certificate of Recognition Program</i> , of the <i>Prevention Manual</i> .
<b>HISTORY:</b>	January 1, 2024 – Policy changes made consequential to implementing Division 3.1 of the <i>Workers Compensation Act (No 2), 2022</i> (Bill 41). October 21, 2020 – Housekeeping amendments to the <i>Act</i> portion of the Background section to reflect amendments to the <i>Act</i> by the <i>Workers Compensation Amendment Act, 2020</i> (Bill 23 of 2020), in effect August 14, 2020. April 6, 2020 – Housekeeping changes consequential to implementing the <i>Workers Compensation Act</i> , R.S.B.C. 2019, c. 1.



January 1, 2019 – Retitled; the revisions to the COR policy approved by BOD resolution 2018/11/22-01 on November 22, 2018 applied to all decisions made on or after January 1, 2019, except for financial incentive decisions relating to a violation of the *Workers Compensation Act* or *Occupational Health and Safety Regulation* that occurred before January 1, 2019. The interim policies continued to apply to those financial incentive decisions relating to violations of the *Workers Compensation Act* or *Occupational Health and Safety Regulation* occurring before January 1, 2019.

November 22, 2017 – Interim policy was extended to December 31, 2018.

October 21, 2016 – Interim policy was extended to December 31, 2017.

February 15, 2016 – Interim policy was in effect until October 31, 2016.

**APPLICATION:**

This policy applies to all decisions made on or after January 1, 2024, except for financial incentive decisions relating to a violation of the *Workers Compensation Act* or *Occupational Health and Safety Regulation* that occurred before January 1, 2019.

The interim policies continue to apply as if unexpired in respect of a financial incentive decision relating to a violation of the *Workers Compensation Act* or *Occupational Health and Safety Regulation* that occurred before January 1, 2019.



employer must have received the “final notice” and a certificate must have been filed with the registrar of the appropriate court.

**(e) Garnishing orders**

If a garnishing order is to be issued for the wages of a delinquent employer, the employer must

- have been uncooperative;
- have received written warning of the Board’s intention to garnish wages; and
- have been given an opportunity to satisfy the account before such action is taken.

Consideration must also be given to the marital status and number of dependants of the delinquent employer. A garnishing order will not be issued if the available evidence indicates that the funds in question are otherwise attached.

**(f) Write offs**

If an account is cancelled and all attempts to collect the outstanding balance have been unsuccessful, the Board may “write off” the balance as uncollectable. When a balance is written off, it does not mean that the balance is eliminated, but that attempts to collect the balance have been suspended. Should the circumstances change in the future to allow further collection efforts, or should the employer revive the account with the Board, the balance is immediately reinstated.

## **PRACTICE**

For any relevant PRACTICE information, readers should consult the Assessment Department’s Practice Directives available on the WorkSafeBC website at [www.worksafebc.com](http://www.worksafebc.com).

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<b>EFFECTIVE DATE:</b>	January 1, 2003
<b>AUTHORITY:</b>	Sections 120, 258, 264, and 265 of the <i>Act</i> .
<b>CROSS REFERENCES:</b>	Item AP3-120-1, <i>Attachment of Compensation</i> ; Item AP5-258-1, <i>Contractor Liability</i> ; Item AP5-265-1, <i>Statutory Lien</i> , of the <i>Assessment Manual</i> . Item C5-34.10, <i>Payment of Wage-Loss Benefits</i> (Section 3 Reimbursing Employers for Amounts Deducted from Compensation); Policy item #48.40, <i>Overpayments/Money Owed to the Board</i> ; Policy item #48.48, <i>Unpaid Assessments</i> , of the <i>Rehabilitation Services &amp; Claims Manual</i> , Volume II.

**HISTORY:**

October 21, 2020 – Housekeeping amendments to the *Act* portion of the Background section to reflect amendments to the *Act* by the *Workers Compensation Amendment Act, 2020* (Bill 23 of 2020), in effect August 14, 2020.

April 6, 2020 – Housekeeping changes consequential to implementing the *Workers Compensation Act*, R.S.B.C. 2019, c. 1.

January 1, 2003 – Replaced in part Policies No. 70:20:20 to 70:20:45, 70:20:70, 70:20:90 and 70:30:00 of the *Assessment Policy Manual*.

**APPLICATION:**

This Item results from the 2002 “editorial” consolidation of all assessment policies into the *Assessment Manual*. The POLICY in this Item continues the substantive requirements of the policies and items referred to in the HISTORY as they existed prior to the Effective Date, with any wording changes necessary to reflect legislative and other changes since the policies and items referred to in the history were issued.

**APPENDIX “A”****AMOUNTS REFERRED TO IN POLICIES THAT ARE  
ADJUSTED FROM TIME TO TIME****AP1-4-2 – Requesting a Variance from a General Exemption**

The minimum outstanding balance for the purpose of part (b) of the policy is \$100.00

**AP1-4-3 – Personal Optional Protection**

The minimum outstanding balance for the purpose of part (b) of the policy is \$100.00.

The Board has designated \$2,700 as the minimum amount for which Personal Optional Protection may be obtained under part (c) of the policy. This amount will be adjusted periodically to reflect the minimum wage rate for the Province of British Columbia.

**AP5-246-1 – Maximum Wage**

The maximum wage rate in 2023 is \$112,800.00 and in 2024 is \$116,700.00

**AP5-243-1 – Assessment Payments**

The annual assessment threshold for the purpose of determining a firm's remittance schedule for the purpose of part (a) of this policy is \$2,000.

**AP5-261-1 – Penalties**

The percentage rate of penalty in effect under part (c) of this policy is 1%.

