

Part: **Public Money and Property**
 Section: **General Revenue Fund and Revolving Funds**
 Subsection: **Payments from the GRF**
 Policy: **Workers' Compensation Board Assessment**

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Workers' Compensation Board Assessment

Objective *The objective is to outline the procedures for payment of the Workers' Compensation Board assessment.*

Authority *The Financial Administration Act, 1993, section 28*

Background *The Workers' Compensation Act, 2013, section 3 states, in part: "This Act applies to all employers and workers engaged in, about or in connection with any industry in Saskatchewan except: (a) the farming or ranching industry; and (b) those industries, employers or workers excluded pursuant to subsection (2). The Lieutenant Governor in Council may, by regulation, exclude any industry, employer or worker from all or any of the provisions of this Act."*

The Workers' Compensation General Regulations, 1985 (Regulations) require all employers to submit a statement of payroll showing the actual earnings for the preceding year and the estimated earnings for the current year of all workers employed.

- Provincial Comptroller Directives**
- .01 The Financial Services Branch, Corporate Services Division, Ministry of Finance provides the statement for the Province as required by section 122 of the Act. The Ministry of Finance sends the Employer's Payroll Assessment (annual return) showing the actual earnings for the preceding year and the estimated earnings for the current year of all workers employed, to the Workers' Compensation Board (WCB). The Ministry of Finance makes the payment of the assessment.
 - .02 While this function is performed centrally within the Government, ministries may be required to provide payroll information to the Ministry of Finance to assist in filing the annual return.

References

- [3100 Payments from the GRF](#)
- [3101 GRF Payment Responsibilities](#)
- [4110 Compensation for Loss Payments](#)