

**WORKPLACE HEALTH, SAFETY AND COMPENSATION COMMISSION
OF NEWFOUNDLAND & LABRADOR**

Assessable Earnings

In addition to the general items listed in the Employer Guide, the following is a comprehensive breakdown of assessable earnings. This list cannot be considered exhaustive.

- Regular salary or wages including retroactive pay increases
- Casual labour
- Overtime Pay
- Vacation Pay
- Bonuses – work related & discretionary
- Sick leave * (including paid maternity leave)
- Commissions from employment
- Tips and gratuities that are T4'ed
- Employees share in profit sharing
- Northern allowances and cost of living allowances paid to the employee by the employer
- Paid leave – pre retirement
- Honorariums exceeding \$5,000 which are T4'ed
- Allowances and remuneration to city councilors, community councilors and town councilors.
- HRSDC Program portion of wages and benefits paid to employers, not covered by HRSDC Blanket Policy.

*** when a worker is on sick pay or paid leave for over 13 consecutive weeks deductions may be made from assessable payroll for the period in excess of 13 weeks. No deduction is to be made for the first 13 weeks.**

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- Other allowances and benefits below when T4'ed (generally all taxable benefits are assessable)
 - Education Allowance
 - Employer's payment for Employee Counseling Service
 - Gifts
 - Employer's share of premium for employee's life insurance
 - Value of holiday trips, other prizes and incentive awards
 - Medical expenses of employee paid by employer
 - Employer's portion paid or allowance given to employee to pay into medical care insurance plans
 - Value of subsidized meals
 - Amount paid by the employer to or on behalf of employees for tuition fees, scholarships and bursaries
 - Housing, board and/or lodging when T4'ed with other earnings from the same employer
 - Travel benefits
 - Automobile allowance/benefits
 - Benefits from interest-free or low-interest loans
 - Stock options benefits
 - Reimbursement of actual expenses when T4'ed. A worker's actual travel expense, board lodging and meals reimbursed by the employer.
- Directors' earnings and directors' fees
- Contributions that the employer makes to employees' RRSPs
- Receivables from a Director or worker not repaid within 12 months.
- Dividends from own business where a director who is an owner of an incorporated business pays himself by taking dividends rather than salary payments or a combination of salary and dividends to the maximum assessable earnings.
- Spouses or family members who have been T4'ed.
- Where a firm pays into a family trust and that trust then pays workers or directors of the firm, the trust payments are assessable.
- Deemed labour portion relating to contractors

**If you require further information or have a specific question
about a type of payment or earning
please call toll free at 1 800 563 9000; or fax us at 709 778 1110**