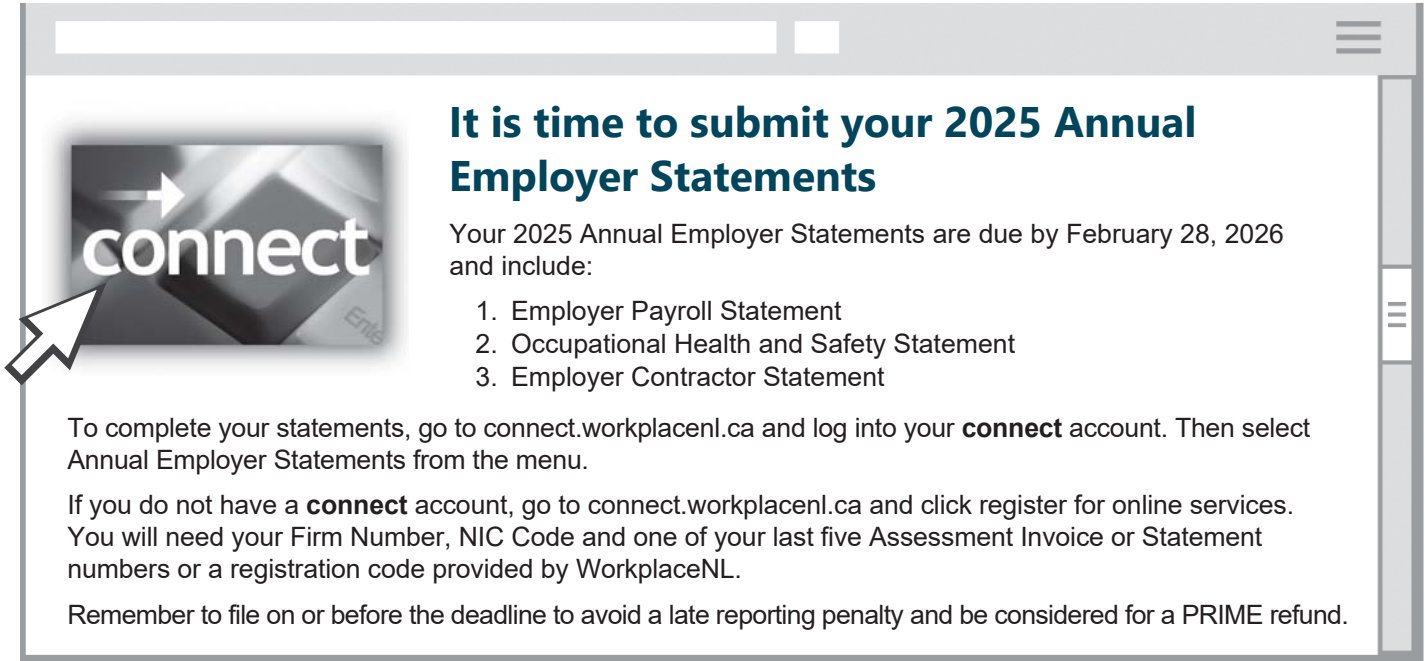


## What's new?



**It is time to submit your 2025 Annual Employer Statements**

Your 2025 Annual Employer Statements are due by February 28, 2026 and include:

1. Employer Payroll Statement
2. Occupational Health and Safety Statement
3. Employer Contractor Statement

To complete your statements, go to [connect.workplacenl.ca](https://connect.workplacenl.ca) and log into your **connect** account. Then select Annual Employer Statements from the menu.

If you do not have a **connect** account, go to [connect.workplacenl.ca](https://connect.workplacenl.ca) and click register for online services. You will need your Firm Number, NIC Code and one of your last five Assessment Invoice or Statement numbers or a registration code provided by WorkplaceNL.

Remember to file on or before the deadline to avoid a late reporting penalty and be considered for a PRIME refund.

### Due date

The submission deadline is **February 28, 2026**.

Failure to meet this deadline means you will forfeit your PRIME refund and be subject to a delay in reporting penalty.

### CRA Business Number

In addition to your unique WorkplaceNL Firm Number, our assessment information system now recognizes your Canada Revenue Agency (CRA) Business Number (BN). You can use either number when dealing with WorkplaceNL's Assessment Services Department.

The CRA Business Number (BN) is now printed at the top of the Employer Payroll Statement. If this information is incorrect, or if we do not have this information on file, please indicate any changes or additions in BOX 100.

### Maximum assessable earnings

In 2025, WorkplaceNL insured earnings to a maximum of \$79,345 per worker. For 2026, the amount increases to \$80,935 per worker.

### Interest-free payment arrangements

Interest-free payment arrangements are available to all employers for current year assessments. Payments can be spread over a nine-month period from April 1 to December 31 using pre-authorized debit. Choose to pay your current year assessment weekly, bi-weekly, semi-monthly, monthly, quarterly – whichever frequency best meets your needs. To set up your 2026 payment arrangement simply contact us at: **709.778.1125** or toll-free at **1.800.563.9000**.

# How to complete your Employer Payroll Statement

**Important:** All employers MUST complete an Employer Payroll Statement.

Please follow these instructions as you complete your Employer Payroll Statement for 2025. Completed forms must be submitted (received or postmarked) by February 28, 2026.

## Changes to firm name and information

BOX 100 Review the pre-printed information at the top of your form: firm name, mailing address, telephone number, fax number, CRA **Business Number** and business description. Business description refers to the type of work you perform in Newfoundland and Labrador. If any of this information is incorrect or omitted, indicate changes or additions in BOX 100.

## 2025 Payroll and other assessable earnings

LINE 101 Enter the total gross wages and salaries for all your employees in 2025, excluding partners, proprietors, directors and shareholders (director and shareholder earnings are reported on LINE 102). The following types of remuneration must be included in your report of employees' earnings:

- Gross salary, overtime and retroactive pay increases
- Vacation pay, work-related and discretionary bonuses and tips and gratuities reported on T4 statements
- Commissions
- Gifts and education allowances
- Generally, all taxable benefits are assessable. For more information, consult our Fact Sheet - Assessable Earnings at [workplacenl.ca](http://workplacenl.ca) or contact WorkplaceNL.

If your business or organization is not incorporated, do not include money paid to the proprietor or partners of the business. This remuneration is not assessable since coverage for proprietors or partners of non-incorporated businesses is not mandatory under the *Workplace Health, Safety and Compensation (WHSC) Act*. If these individuals wish to be covered, they can apply for optional personal coverage by contacting WorkplaceNL.

LINE 102 If your organization is incorporated, enter the total gross earnings for all directors and active shareholders in 2025. This includes those types of remuneration listed under LINE 101, as well as:

- Directors' earnings and fees
- Dividends from the business where an active shareholder of an incorporated business chooses to pay him/herself by taking dividends rather than salary payments, or a combination of salary and dividends

The Canada Revenue Agency (CRA) states that a T4 supplementary is to be used for reporting salary, wages and taxable benefits paid to or conferred upon employees for services during the year. Directors and active shareholders who receive a T4 statement must report their total gross T4 amount.

LINE 103 Enter any other assessable earnings that have not been included on LINES 101 or 102. Include the following types of assessable earnings:

- Total earnings for casual workers, including cash paid to irregularly scheduled workers
- Contract payments to individuals who WorkplaceNL have determined to be workers

LINE 104 Add LINES 101, 102 and 103 to determine your total gross payroll for 2025.

## 2025 Deductions

LINE 105 Enter your firm's excess earnings deduction on this line.

In 2025, WorkplaceNL insured payroll to a maximum of \$79,345 per worker (including directors). If any of your workers exceeded this maximum for work performed in Newfoundland and Labrador, you can calculate the difference and claim the amount as a deduction on this line. Excess earnings = Gross earnings - \$79,345. The following table illustrates how to calculate this deduction.

### SAMPLE CALCULATION - Excess earnings deduction

Employee name	Gross earnings	Excess earnings Gross earnings less \$79,345
J. Smith	\$90,890	\$11,545
M. Jones	\$80,390	\$ 1,045
<b>Total deduction</b> (sum excess earnings) (report this total in LINE 105)		<b>\$12,590</b>

**Remember:** You are not required to provide supporting documentation with your Employer Payroll Statement detailing excess wage calculations in order to claim a deduction on this line. However, you must retain a record of this information for six years, so that it can be verified by WorkplaceNL.

LINE 106 Enter gross earnings reported to and assessed by other Canadian workers' compensation boards that are included in LINE 104.

The Association of Workers' Compensation Boards of Canada has an agreement in place to avoid duplicate assessments for employers whose workers are employed in more than one Canadian jurisdiction. If you were required to report some of the earnings reported on LINE 104 to another Canadian workers' compensation board and you paid assessments on those wages, you can deduct these wages on this line. The following table illustrates how to calculate this deduction.

For a more detailed explanation of how to calculate this deduction, please visit our website at: [workplacenl.ca/employers](http://workplacenl.ca/employers) or contact WorkplaceNL.

**SAMPLE CALCULATION - Deduction for earnings reported to other Canadian boards**

Employee name	Gross earnings (included in LINE 101)	Earnings reported to other Canadian boards
Jane Doe	\$17,000	\$5,000
Jon Hancock	\$22,000	\$8,000
Ron Smith	\$40,000	\$4,000
<b>Total deduction</b> (sum earnings reported to other Canadian boards) (report this total in LINE 106)		<b>\$17,000</b>

**Remember:** You are not required to provide supporting documentation with your Employer Payroll Statement detailing the wages reported to and assessed by other Canadian workers' compensation boards in order to claim a deduction on this line. However, you must retain a record of this information for six years, so that it can be verified by WorkplaceNL.

LINE 107 Enter your firm's provincial wage subsidy funding program deduction on this line. You can claim a deduction for wage subsidy funding received last year under the following provincial programs:

- Job Creation Partnerships
- Labour Market Partnerships
- Employment Assisted Services

**Please note:** Wages paid under any other federal or provincial wage subsidy funding programs are not deductible and your firm is responsible for assessments on these wages (e.g. Targeted Wage Subsidy).

**SAMPLE CALCULATION - Government funding deduction**

Employee name	Gross earnings (included in LINE 101)	Eligible funding
John Doe	\$18,675	\$8,675
Jane Smith	\$2,400	\$1,200
<b>Total deduction</b> (sum Government funding) (report this total in LINE 107)		<b>\$9,875</b>

**Remember:** You are not required to provide supporting documentation with your Employer Payroll Statement detailing your wage subsidy deduction in order to claim a deduction on this line. However, you must retain a record of this information for six years, so that it can be verified by WorkplaceNL.

LINE 108 Add LINES 105, 106 and 107 to determine your total deductions.

LINE 109 Subtract LINE 108 (total deductions) from LINE 104 (total gross payroll) to determine your total assessable payroll.

**2025 Workers**

LINE 110 Indicate your firm's total number of workers including managers, supervisors, senior workers, bargaining and non-bargaining unit employees, casual workers, contract workers, directors and active shareholders. Include full-time and part-time workers. If this firm is not incorporated, do not include the owner, operator or partners of this business.

**Contractors**

LINE 111 Indicate if you hired contractors for whom you did not obtain the appropriate clearance in 2025.

LINE 112 Indicate if you intend to contract work to other companies or individuals in 2026.

**2026 Estimate Information**

LINE 113 Enter an estimate of 2026 assessable earnings (wages and benefits).

**Reasonable estimates required.** You must provide an estimate of assessable earnings for the **entire** calendar year. Include estimated worker earnings, wages and salaries, director/active shareholder earnings, benefits and commissions, to a maximum of \$80,935 per person for 2026. Do not include proprietor or partner earnings.

Periodic updating of payroll as incurred is not permitted. For your convenience and to assist with cash flow, a number of different interest-free payment plan options are available allowing you to spread your current year assessment payments out over the year.

In order to be eligible for interest-free deferred payment plans and clearance, it is important that your estimate meets the definition of reasonable. Reasonable is defined in Policy ES04 as being at least equal to the prior year's actual payroll reported or the average of the three prior years.

If your anticipated payroll differs from these requirements you should provide an explanation to be eligible for deferred interest-free payment plans and clearance. You can attach a separate explanation with your statements providing this explanation. We will review your submission and contact you if further information is required.

**Avoid underestimating penalties.** If your 2025 assessable payroll was more than 125% of what you estimated last year, an underestimating penalty will be charged. To avoid underestimating penalties in the future, notify WorkplaceNL of estimate increases when you hire new workers or obtain additional work.

You can revise your current year payroll estimate online through connect in MyWorkplaceNL.

Please note that the "Update Payroll Estimate" online service can only be used to update your current year estimate. The service will not be available until after the estimate provided on your Annual Employer Statements is processed.

- BOX 114 If you have not provided an estimate in Line 113, indicate the reason why the business is not operating by shading the appropriate circle to indicate if the firm was sold or ceased operations.
- BOX 115 Enter the date the firm was sold or ceased operations. If your business was sold, you must complete BOX 116.
- BOX 116 If you sold the business, provide the name and contact information for the new owner. Providing the details requested in LINES 114 to BOX 116 will allow us to promptly close your account and make any necessary adjustments.

## 2025 PRIME Refund

To be considered for PRIME practice and experience refunds, you must complete this section of the Employer Payroll Statement.

- LINE 117 Enter the number of permanent workplaces you have in Newfoundland and Labrador. A permanent workplace is a site where at least one person is engaged in work. This includes new construction or industrial projects that are intended to continue for 30 days or more. By providing information on the number of permanent workplaces you operate, we can determine your occupational health and safety requirements. Please note: You must complete an Occupational Health and Safety Statement for each of these workplaces.

LINES 118-124

**Before answering LINES 118-124**, please note that firms with a base assessment equal to or less than \$50 per year are not eligible for PRIME, nor are firms in the following Newfoundland Industrial Classifications (NIC) codes: government funded projects (NIC Codes 8175 and 8275) and volunteer firefighters/volunteer ambulance service (NIC Code 8224). If you are not sure of your firm's NIC code, refer to the pre-printed information in the box labeled NIC Code at the top of your Employer Payroll Statement.

**If you are not eligible for PRIME**, you have now finished your Employer Payroll Statement. Please complete the signature section and complete your Employer Contractor Statement and Occupational Health and Safety Statement(s).

**If you are PRIME eligible, proceed to LINE 118.**

- LINE 118 Before answering LINES 119 to 123, select which of the following categories best describes your firm under the PRIME Program: **Path 1**, **medium**, **large** or **construction**.

Answer the following questions to determine if your employer PRIME category is Path 1, medium, large or construction:

- How many workers are at each of your firm's workplaces?
- What is your firm's average calculated base assessment for the years 2023, 2024 and 2025?
- What governing body regulates your firm's workplaces?
- What is your firm's NIC Code?

Most workplaces in Newfoundland and Labrador are regulated by the province's *Occupational Health and Safety Act*. Industries like federal government crown agencies, transportation (by air, water and road), telecommunications (radio, TV, cable, telephone), airports, shipping and banks are federally regulated. If you are unsure of the regulations governing your firm, the contact numbers for the regulatory bodies are as follows: Provincial: 709.729.2706 and Federal: 1.800.641.4049

## PRIME categories

<b>Path 1</b> Employers with less than \$10,000 in average assessments regardless of the number of workers;  or  greater than or equal to \$10,000 in average assessments and less than 20 workers at each worksite	<b>Medium</b> Employers with greater than or equal to \$10,000 and less than \$48,000 in average assessments and 20 or more workers at any worksite	<b>Large</b> Employers with greater than \$48,000 in average assessments and 20 or more workers at any worksite	<b>Construction*</b> Refer to the NIC code pre-printed at the top of your Employer Payroll Statement.  You are a construction employer if you are classified in one of the following NIC codes: between 4011 and 4499, and NIC code 4591.
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\*Construction employers, depending on size, must be SiteSafe or COR Certified with a valid **Letter of Good Standing** under the Certificate of Recognition (COR) Program issued by the Newfoundland and Labrador Construction Safety Association (NLCSA) in order to be considered for a PRIME refund. If you have questions, contact the NLCSA at: 709.739.7000 or toll-free at: 1.888.681.7233 or e-mail [info@nlcsa.com](mailto:info@nlcsa.com).

To determine whether you need an Occupational Health and Safety Committee, Worker Health and Safety Representative, or a Workplace Health and Safety Designate at each workplace and the requirement for training, please refer to [workplacenl.ca](http://workplacenl.ca)

LINES 119 -123

Respond based on your firm's practices in 2025. **Path 1** employers skip LINES 119 to 123. **Medium** employers must answer LINES 119, 120, 121 and 122. **Large** employers must answer LINES 119, 120, 121, 122 and 123. **Construction** employers **skip** LINES 119 to 123 and proceed to signature section.

You will be notified if you qualified for a PRIME practice refund and an experience refund or charge directly on your Assessment Invoice after your Employer Payroll Statement is processed. The practice refund and experience refund or charge will be applied as credits and debits to your account.

## 2026 PRIME changes

Starting January 1, 2026, if your business employs 20 or more workers at any worksite and pays \$10,000 or more in average assessments, you are Path 2.

PRIME Path 2 employers will be required to have a 15-element OH&S program. Prior to 2026, large employers were required to have a 10-element OH&S program. The expanded program reflects today's evolving workplace and aligns more closely with OHS legislation.

To qualify for your PRIME refund next year, Path 2 employers must complete six steps, including OH&S certification. Requirements are outlined on our website: [workplaceni.ca/primepath2/](https://workplaceni.ca/primepath2/).

### LINE 210

If you will be a Path 2 employer in 2026, indicate whether you want to participate in our OH&S certification program.

*Please note:* For a thorough explanation of PRIME and the program's criteria and calculations, refer to WorkplaceNL's PRIME policies, which can be accessed at: [workplaceni.ca](https://workplaceni.ca). In the event of a discrepancy between this instruction booklet (and any other information you have received on PRIME) and the policies, the policies will prevail.

### Signature

Your Employer Payroll Statement must be signed and dated by a representative of your organization who is authorized to speak to a WorkplaceNL representative about the information that has been provided on this statement.

## How to complete your Employer Contractor Statement

Please follow these instructions as you complete your Employer Contractor Statement for 2025. Completed forms must be submitted (received or postmarked) by February 28, 2026.

You are required to report all contractors/sub-contractors that you hired in 2025 for which an appropriate clearance letter (or connect clearance status) was not obtained. You are not required to report a contractor on your 2025 contractor statement if you obtained the appropriate clearance letter (or connect clearance status) on that contractor for the applicable contract period, however, you must retain a record of all contractor information for six years so that it can be verified by WorkplaceNL.

If you hired more than 6 contractors in 2025, you will need to make a copy of this form. If you choose to create your own form, be sure to **include your firm's name, WorkplaceNL firm number and reporting year on each page** and include the following headings in your table or spreadsheet:

Contractor name	Contractor's mailing address	Contractor's telephone number	Type of work performed	Total contract value (mandatory)	Labour value (if known)
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In completing your Employer Contractor Statement:

- Do not report contracts for "goods only"
- Report contractors with whom you had labour contracts totaling a combined annual value of greater than or equal to \$500. This includes contractors where the combined value of annual contracts (e.g., \$100 + \$200 + \$200) was equivalent to, or greater than, \$500.
- Only report contracts for work performed in the jurisdiction of Newfoundland and Labrador
- Provide complete information for each contractor you report
- **If individuals under contract with your firm were determined by WorkplaceNL to be a worker under the WHSC Act, do not include them in your list.** The remuneration paid to these individuals must be included in LINE 103 of the Employer Payroll Statement and assessments cannot be charged to these individuals.

For more information about your organization's duty to report contracted work, visit: [workplaceni.ca](https://workplaceni.ca) and view the *WHSC Act* and *Regulations*.

### Liability of persons letting contracts

Please read the following for important information concerning the liability of persons letting contracts under the *WHSC Act*.

According to Section 144 of the *WHSC Act*, if a contractor/subcontractor who you have hired is not in good standing, WorkplaceNL may deem that person, as well as any of their workers filling the contract, to be your workers. This means you may be held liable for paying any assessments that the contractor/subcontractor owes to WorkplaceNL and the cost of injury in the event of an accident.

To avoid responsibility for assessments and injuries of contractors/subcontractors and/or their workers, you should request Clearance on all contractors who work for you. Clearance confirms that the contractor is in good standing with WorkplaceNL (meaning the firm is registered and has an up-to-date account) and releases the principal from liability under Section 144 for the contracts performed by this subcontractor in the period for which the clearance is valid. This period is normally 45 days from date of issue or as indicated in the letter. We recommend all clearance requests be made on-line, through **connect**. For more information on this service, go to: [workplaceni.ca](https://workplaceni.ca). You can also call: **709.778.1198** or fax a request to: **709.778.1110**.

### Signature

Your Employer Contractor Statement must be signed and dated by a representative of your organization who is authorized to speak to WorkplaceNL about the information that has been provided on this statement.



# How to complete your Occupational Health and Safety Statement

**Important:** All employers must complete an Occupational Health and Safety Statement(s).

Please follow these instructions as you complete your Occupational Health and Safety (OH&S) Statement for 2025. Completed forms must be submitted (received or postmarked) by February 28, 2026.

Your OH&S Statement contains information WorkplaceNL has regarding your firm's workplace(s) as of December 31, 2025.

An OH&S Statement must be completed for every permanent workplace where your organization has at least one person engaged in work. An OH&S Statement should ONLY be completed for workplaces that have a physical address which is located within Newfoundland and Labrador. If you have not received a form for each of your permanent workplaces, please use the blank form provided at the back of this instruction booklet or access one at: [workplacenl.ca](https://workplacenl.ca).

Please note: A BLANK OH&S Statement should only be completed if you have not received a form for each of your permanent workplaces.

*\* A permanent workplace is a site where at least one person is engaged in work. This includes new construction or industrial projects that are intended to continue for 30 days or more.*

## Workplace street address

**BOX 124** Review the pre-printed Workplace Street Address above BOX 124. If the address is incorrect or not provided, indicate changes or additions in BOX 124. Please note that the address required here should be the physical location (i.e., civic address or street address) of this workplace and not a P.O. Box number.

## Workplace mailing address

**BOX 125** Review the pre-printed Workplace Mailing Address to the left of BOX 125. If the address is incorrect or not provided, indicate changes or additions in BOX 125.

## Workplace status and legislation

**LINE 126** Indicate if you conducted business from this workplace in 2025 for at least 30 days by shading the appropriate circle.  
If you shaded "no," you did not conduct business from this workplace; you are not required to complete the remaining questions. However, you must still submit this form, signed by an appropriate representative of your firm, so we can update your information.

**LINE 127** State the total number of workers at this location in 2025 for greater than a 30 day period, including managers, supervisors, senior workers, bargaining and non-bargaining employees. Include full-time and part-time, casual and contract positions. Do not include the owner/operator or partners at the workplace.

**LINE 128** Review the pre-printed information regarding workplace regulation jurisdiction. If the information is incorrect, has changed or has been omitted, please select the regulation jurisdiction by shading the appropriate circle.

## Regulation Type

**Provincial:** OH&S laws impose minimum conditions on all workplaces to ensure workers are provided with a safe and healthy work environment. Provincially regulated employers are governed by the province's *Occupational Health and Safety Act* and Regulations.

**Federal:** Federal laws regulate certain industries in the province including all federal government crown agencies, transportation (by air, water and road), telecommunications (radio, TV, cable, telephone), airports, shipping, and banks. Federally regulated employers are governed by the *Canada Labour Code Part II*.

**CNLOPB:** The Canada-Newfoundland and Labrador Offshore Petroleum Board (CNLOPB) regulates the offshore oil and gas industry off the coast of Newfoundland and Labrador. The CNLOPB administers the *Atlantic Accord Implementation Act* and subordinate legislation regarding the safety of operations in the province's offshore.

If you are unsure of the regulations governing your firm, the contact numbers for the different regulatory bodies are as follows:

- Provincial: 709.729.2706
- Federal: 1.800.641.4049
- CNLOPB: 709.778.1400

**If more than one OH&S statute applies** to your workplace, indicate the legislation that takes precedence for establishing health and safety committees and representatives in your workplace.

## Signature

Your OH&S Statement must be signed and dated by a representative of your organization who is authorized to speak to WorkplaceNL about the information that has been provided on this statement.

- Use this blank Occupational Health & Safety (OH&S) Statement if you require a new statement for workplaces that are currently not listed with WorkplaceNL.
- Make copies if required or obtain additional copies on our website at **workplacenl.ca**

Please provide your firm number, firm name, workplace street address and workplace mailing address below:

Firm Number	Firm Name
Workplace Street Address	
Workplace Mailing Address	

### Workplace Status and Legislation

**126** Did this workplace operate in 2025? ☐ Yes ☐ No

**127** How many workers were employed at this location in 2025?

State the maximum number of workers at this location for greater than 30 days in 2025 including full-time, part-time, casual and contract positions. Do not include owner/operator or partners.

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**128** This workplace is regulated by (select only one):  
*Most workplaces are provincially regulated.*

Provincial Occupational Health and Safety Legislation ☐

Federal Canada Labour Code - Part II Legislation ☐

The Canada-Newfoundland and Labrador Offshore Petroleum Board ☐

**Please see the instruction booklet for more information on regulation jurisdiction**

Name and title of person completing this form (please print)	Telephone Number
Signature	Date (YYYY/MM/DD)

**Do not write in this space WorkplaceNL use only**