

Administrative Practice Document

Related to Policy 14-02-15 Voluntary Registration

Effective February 1, 2014

Note: This is not a policy; it is a supplementary document with examples of how the WSIB will administer the *Workplace Safety and Insurance Act, 1997*, (WSIA) in practice. If there is a conflict between this Administrative Practice Document and the WSIA and/or WSIB policy, the decision maker will rely on the WSIA and/or WSIB policy, as the case may be.

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Who are Non-Compliant Employers with Respect to Registration?

Employers who have not registered with the WSIB but are required to register, as set out in the *Workplace Safety and Insurance Act, 1997* and in WSIB [Policy 14-02-02 Registration](#). These employers are identified as non-compliant employers in this document.

What is Voluntary Registration?

When a non-compliant employer contacts the WSIB and registers (voluntary disclosure of non-registration) before the WSIB discovers that they should be registered and are not. Through the Voluntary Registration policy, [Policy 14-02-15](#), if an employer comes forward and contacts the WSIB to voluntarily disclose that they did not register when they were required to register, the WSIB may refrain from investigating and/or laying provincial offences charges and applying interest related to premiums they owe from the effective date of registration.

The employer must also provide accurate and complete information and documentation required by the WSIB to register them. For more details about the information and documentation that is required to register with the WSIB, see [Policy 14-02-02 Registration](#).

Employers Who Qualify for Voluntary Registration

Voluntary registration only applies to employers who are registering for the first time.

Employers Who Do Not Qualify for Voluntary Registration

Voluntary registration does not apply to an employer, legal entity (name), who is registering and

- already has an account with the WSIB, or
- had a WSIB account in the past and is requesting to reactivate the account

Example: Employer with Multiple WSIB Accounts Registering a New Account (Same Legal Entity)

O’Hara Manufacturing Inc. has three WSIB accounts, one for each of their separate plant locations, and they contact the WSIB to register a new account for their new fourth plant location. O’Hara Manufacturing Inc. hired their first worker for the new plant six months ago and would like to register under the Voluntary Registration program. Their request for voluntary registration is denied because they are already registered with the WSIB but they must still register the new account.

In addition, voluntary registration does not apply to non-compliant employers if they are identified by the WSIB before they voluntarily disclose they are registering with the WSIB. The WSIB may identify non-compliant employers as a result of:

- WSIB proactive registration activities
- Information exchange agreements between the WSIB and the Canada Revenue Agency (CRA)
- WSIB Regulatory Services referrals
- WSIB Audit notifications and discoveries
- Anonymous telephone calls to the WSIB
- Classification Reviews conducted by the WSIB
- Claims submitted to the WSIB where the employer is not registered, etc.
- Any other means of identification

Furthermore, voluntary registration does not apply to employers who provide inaccurate or incomplete information. If the WSIB determines that inaccurate or incomplete information was provided, the WSIB may make changes to the employer's account.

The WSIB will register non-compliant employers who do not qualify for voluntary registration and may apply a different retroactive effective date from the one indicated in [Policy 14-02-15 Voluntary Registration](#), related retroactive premiums and interest related to owed premiums. The WSIB may also conduct investigations in regards to laying applicable provincial offences charges. See [Policy 14-02-02 Registration](#), [Policy 22-01-05 Offences and Penalties – General](#), [Policy 22-01-08 Offences and Penalties – Employer](#), [Policy 14-02-06 Employer Premium Adjustments](#), [Policy 14-02-07 Employer Non Compliance Interest and Charges](#), and all other applicable policies.

Effective Date of Voluntary Registration

The effective date of registration for a qualified employer who comes forward under the Voluntary Registration policy is the later of:

- the date the employer first hired (including sole proprietors, independent operators, partners of partnerships and executive officers of corporations under mandatory coverage in construction)
- 12 months prior to the month of voluntary disclosure

Note: The effective date of voluntary registration may be different from the information included in this document if the employer contacted the WSIB to voluntarily disclose their registration non-compliance prior to February 1, 2014. Copies of past Voluntary Registration policies applied prior to February 2, 2014 can be obtained by emailing km@wsib.on.ca or at www.wsib.on.ca.

Example 1: Non-Construction Employer - Date First Hired

Card Company Inc. registers with the WSIB on March 5, 2014 using the WSIB online services. The company representative voluntarily discloses that the company first hired a worker on January 13, 2014. The date of registration is made effective January 13, 2014 because this is the date they first hired. The 12 month retroactive registration date does not apply because the date of first hire is later than March 5, 2013.

Example 2: Date Employer Met Criteria of an Independent Operator in Construction and Started Performing Construction Work (Not Home Renovation Work)

Nathaniel met the criteria of an independent operator in construction on July 2, 2013. He visits a WSIB office on March 7, 2014 to voluntarily disclose his requirement to register and declare his independent operator status. The date of registration is made effective July 2, 2013 because Nathaniel met the criteria of an independent operator in construction on that date. The 12 month retroactive registration date does not apply because the date Nathaniel met the criteria is later than March 7, 2013.

Example 3: Date Employer First Hired if Performing Construction Work That Is Considered Exempt Home Renovation Work

Mindy, the sole proprietor of Mindy's Tiling Company telephones the WSIB on May 15, 2014 to register with the WSIB. She performs exempt home renovation work but Mindy voluntarily disclosed that she hired a worker on October 9, 2013. The date of registration is made effective October 9, 2013 because the employer first hired on that date. The 12 month retroactive registration date does not apply because the date of first hire is later than May 15, 2013.

Example 4: Date Employer Started Performing Construction Work (Not Exempt Home x Renovation Work)

José's Concrete Corporation's written request to voluntarily disclose that they have to register with the WSIB was received by the WSIB on March 1, 2014. They began performing commercial construction work on September 28, 2013. The date of registration is made effective September 28, 2013 because the firm started performing construction work (not exempt home renovation work) on that date. The 12 month retroactive registration date does not apply because the date the firm started performing compulsorily covered construction work is later than March 1, 2013.

Example 5: 12 Months Prior to the Month of Voluntary Disclosure – For Non-Construction and Construction Employers

Rachel's Excavating & Grading phones the WSIB to register on February 21, 2014. Rachel voluntarily discloses that her company started performing compulsorily covered construction work on January 17, 2013. The date of registration is made effective February 21, 2013 because the firm voluntarily discloses on February 21, 2014. The 12 month retroactive registration date does apply because February 21, 2013 is later than January 17, 2013.

Verification

The workplace health and safety system relies on workplace parties to register when required and to accurately report and meet their obligations—anything less undermines the integrity of the system. The WSIB has a duty to ensure that workplace parties meet their obligations. When workplace parties do not meet their obligations, the WSIB will use legislated powers to ensure obligations are fairly met.

The WSIB has the right to verify that employers have met their WSIB obligations, including the effective date of registration and reported annual amounts. The WSIB may review any documentation as necessary and may include but is not limited to:

- Ownership documentation (e.g., Corporate Minute Book, Business or Partnership Registration)
- Payroll records, such as T4's, T4A's, T5's, Statement of Investment Income and payroll journal(s)
- T5018, Statement of Contract Payments
- Clearance Certificates obtained for all retained contractors
- Prepared financial statements, including Statement of Business Activities or Profit and Loss Statement
- Contractors' invoices/contracts, etc.
- Cheque registers or cash disbursement journals

If the information reported differs from the verified information, the WSIB will adjust employers' accounts accordingly. Additionally, submitting incomplete or inaccurate information, or failure to keep and/or produce accurate records, can result in penalties and/or prosecution.

The WSIB and the Canada Revenue Agency (CRA) exchange information to maintain the integrity of their systems and ensure a level playing field for Ontario employers.

Questions

- Visit the WSIB website, www.wsib.on.ca for information about Online Services, including Online Registration.
- For all Online Services questions, including support issues, call 416-344-4122 or toll-free at 1-888-243-1569 (TTY: 1-800-387-0050) Monday to Friday from 7:30 am to 5pm EST.