

Threshold 1 Remitting Instructions

AS A THRESHOLD 1 REMITTER you are required to make your WCB remittances twice a month. Remittances include the payroll report and premium payments required by the WCB. Remittances can be made by any payment method currently used to make payments to the Canada Revenue Agency (CRA): at a bank or Tax Services office, by mail, or electronically through your bank or payroll service provider. Regardless of what payment method you choose, your WCB remittances must be received on or before your due date. Also, you must make your remittances using a WCB Remittance Voucher, unless you are remitting electronically. **Cheques must be made payable to the Receiver General for Canada.**

Remittance information must be received by the WCB for every reporting period. If you have no payroll during a reporting period, you must report "0" (zero) assessable payroll by your usual due date. See the back of this page for instructions about reporting zero payroll. If you have payroll, report it during the period in which you paid your workers. The chart and example below will help you make your remittances.

| For pay days that occur in this Reporting Period | Your End of Period date will be (See #4 in illustration) | And your Remittance Due Date will be* |
|---|---|--|
| 1 st – 15 th of each month | 15 th day of each month | 10 business days following the end of the reporting period |
| 16 th – last day of each month | Last day of each month** | 10 business days following the end of the reporting period |

* If a due date falls on a Saturday, Sunday, national or Nova Scotia holiday, the remittance is due on the next business day.

** If it is a leap year, the reporting period for February is from the 1st-29th and the End of Period date is the 29th.

Example: If your bi-weekly pay days for the month of November are the 1st, 15th and 29th:

- November 1st – 15th is your first **Reporting Period** and November 16th – 30th is your second **Reporting Period**;
- Both payrolls during the first Reporting Period must be totalled and reported on one voucher; or use separate vouchers for each payroll/pay day and give the same End of Period date on each;
- November 15th and 30th are your **End of Period** dates respectively (each reporting period requires a separate voucher); and
- November 25th and December 10th are your respective **Due Dates**.

Completing the Remittance Voucher

The illustration shows a 'REMITTANCE VOUCHER' form. It includes the following fields and callouts:

- 1:** Amount paid (with a decimal point)
- 2:** Total assessable payroll (in dollars only) (with a decimal point)
- 3:** Number of employees in last pay period
- 4:** End of period (with Year, Month, and Day boxes)

Other visible information on the form includes: '6000011-8 John Sample 123 Anystreet Anycity NS A1A 1A1' and 'Business Number N 99999 9999 NW9999'.

Please read the preprinted information on the Remittance Voucher to ensure that it is correct. If it is not correct, please contact the WCB immediately. Refer to the numbers in the illustration as you read. The following information:

- 1. Amount paid** – This is the amount of the cheque or payment submitted with the Remittance Voucher. If you are not submitting a payment, write "0" (zero) in this box. In this case you must either mail your Remittance Voucher to the CRA or use TeleReply, ensuring your information is received by your usual due date. See the back of this page for details about TeleReply.
- 2. Total assessable payroll** – You must report all assessable wages paid during a reporting period. Use the Remittance Calculation Worksheet, included with your Statement of Account, to calculate your assessable payroll. Transfer the amount from Line D of the Worksheet to this box. Enter the dollar amount, but do not enter the cents. If you have no assessable payroll for a specific period, please enter "0" (zero) here. Remittances for subcontractors you hire (those who do not have their own WCB coverage) are made at least quarterly. See your *Employer How-to Guide*, our web site (www.wcb.ns.ca), or contact us directly for more details.
- 3. Number of employees in last pay period** – Include anyone for whom you will issue a T4 slip. Count full-time, part-time, casual or temporary staff and officers of limited companies. See your *Employer How-to Guide*, our web site (www.wcb.ns.ca), or contact us directly for more details.
- 4. End of period** – The End of Period date is the last day of the WCB reporting period (see the table above). It is not the date you complete the Remittance Voucher, your company pay day or the last day of your company's pay period. The End of Period date is used to ensure that payroll information is applied to the correct WCB reporting period. If the End of Period date is not provided, or if it is incorrect, your payroll may be posted to the wrong period. This may result in penalties and interest.

As with any system relying on timely reporting of payroll information and payment of premiums, it is necessary to apply penalties and interest to ensure fairness and integrity in the administration of the system. Therefore, please ensure that each WCB remittance is accurate and complete, and received on or before the due date, to avoid penalties and interest.

If you have any questions, please contact us by telephone at (902) 491-8324 in Halifax or 1-877-211-9267 toll free in Canada; by facsimile at (902) 491-8326; or by e-mail at assess@wcb.gov.ns.ca.

Reporting Zero Payroll or Business Discontinuation

As a registered employer with the WCA, if you find yourself in any of the following situations:

- You have zero assessable payroll to report for a specific reporting period;
- You have payroll to report for a specific reporting period but are not making a payment; or
- You have discontinued operations,

...you may use TeleReply to report this information to the WCA, or send the information by mail or fax, or contact the WCB directly by telephone. You must report this information to the WCB by your usual due date for the reporting period. See the table on the other side of this page for *reporting periods*, *end of period dates* and *due dates*.

What is TeleReply?

TeleReply is an automated telephone reporting service offered by the Canada Revenue Agency (CRA). You can use TeleReply to report information to both the CRA and the WCB. TeleReply is available every day except Sundays and statutory holidays. You can use TeleReply during the following local times:

- Monday to Friday, 8:00 a.m. to 7:30 p.m.; and
- Saturday, 8:00 a.m. to 4:30 p.m.

What are the benefits of TeleReply?

- TeleReply is fast, free and easy to use;
- You don't have to submit paper forms by mail.; and
- You have immediate confirmation that your information has been received.

What about privacy/security while using the telephone?

For best results, and to ensure your privacy, do not use a cordless or cellular telephone or one with the keypad in the handset – use a touch-tone telephone. Also, if at any time during the call you are told that you cannot use TeleReply, you will have to mail your information or contact the WCB by fax or telephone.

What do I do before I call TeleReply?

- Complete your Remittance Voucher or Business Discontinuation Form;
- Make sure the Business Number, name and address printed on your Voucher are correct and that the Voucher is for the appropriate account (some employers have more than one account); and
- Have this information ready when you call TeleReply.

How do I use TeleReply to report information to the WCB?

- **Call TeleReply toll free at 1-800-959-2256;**
- **Important:** Be sure to **press 2** when asked “to provide remittance information for your Nova Scotia WCB account”;
- Follow the step-by-step instructions to enter your information;
- At the end of the call, you will be asked to confirm the information you entered and given a confirmation number;
- Write down the confirmation number and the date you called, and keep this information for your records. If you do not receive a confirmation number, your information will not be processed. In this case, you will have to call TeleReply again, or send your completed WCB form by mail or fax, or call the WCB directly; and
- Keep your completed Remittance Voucher or Business Discontinuation Form with your documents. Please do not mail them, if you have successfully reported your information by using TeleReply.

Can I change my reply?

You may change any information entered on TeleReply before you receive your confirmation number. Once you have received a confirmation number from TeleReply, you cannot change the information using this service. In this case, you will have to contact the WCB directly by telephone, fax or mail.

Can I report payroll information for more than one account at the same time?

Yes, simply follow the instructions provided by TeleReply.

Where do I get more information?

If you want more information about the TeleReply service, please contact the WCB at 491-8324 in Halifax, or at 1-877-211-9267 toll free in Canada. You may also send your inquiry by fax to 491-8326, or by e-mail to assess@wcb.gov.ns.ca.