REPEALED

Repealed by M.R. 15/2015.
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The regulation was last amended by: M.R. 233/2006

ABROGÉ

Abrogé par R.M. 15/2015.
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La présente version était à jour pendant la période indiquée en bas de page.

Dernière modification intégrée : R.M. 233/2006

THE WORKERS COMPENSATION ACT
(C.C.S.M. c. W200)

Interest, Penalties and Financial Matters Regulation

Regulation 65/2006
Registered March 10, 2006

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Definitions

1 The following definitions apply in this regulation.

"**Act**" means *The Workers Compensation Act*.

"**business day**" means Monday to Friday, except a day that is a holiday.

"**employer's assessment**" means the assessment due as determined by the board.

"**examination**" means an examination or inquiry conducted under subsection 99(2) of the Act.

"**quarterly filing date**" means the last day of the month in March, June, September and December in each year.

Interest

Interest on under-assessment

2 The rate of interest on an amount payable under subsection 80(6.1) of the Act is

(a) for the period January 1 to June 30, the sum of the prime lending rate of the Royal Bank of Canada on the first business day after December 15 of the previous year, plus 3%, compounded monthly; and

(b) for the period July 1 to December 31, the sum of the prime lending rate of the Royal Bank of Canada on the first business day after June 15 of that year, plus 3%, compounded monthly.

Interest for failure to pay assessments

3 The rate of interest on an amount payable under subsection 80.1(5) or 86(2) of the Act is

(a) for the period January 1 to June 30, the sum of the prime lending rate of the Royal Bank of Canada on the first business day after December 15 of the previous year, plus 5%, compounded monthly; and

(b) for the period July 1 to December 31, the sum of the prime lending rate of the Royal Bank of Canada on the first business day after June 15 of that year, plus 5%, compounded monthly.

Administrative Penalties

Employers

4 An employer who fails to comply with a provision of the Act set out in Column 1 of the following Table may be liable to pay to the board an administrative penalty in the amount set out in Column 2:

TABLE	
Column 1 Provision	Column 2 Penalty
4(1.1) (payment on day of accident)	$225.
4(1.2) (no deduction for payment on day of accident)	$225.
15 (no deduction from wages by employer, no contribution from worker)	$225.
18 (employer to report accident)	$225.
18.1 (employer to report worker's return to work)	**
19.1(1) (inducing worker not to claim)	$450.
19.1(2) (no discriminatory action)	$450.
** the greater of $225. or 10% of the value of the claim overpayment, as determined by the board.	

Obligation to re-employ

4.1(1) An employer who fails to comply with section 49.3 of the Act may be liable to pay to the board an administrative penalty in the following amounts:

(a) for the first failure, or for a failure that occurs more than five years after any other determination by the board that the employer has failed to comply with that section, the greater of

(i) $5,000., or

(ii) the amount equalling the worker's net average earnings with that employer for the three months before the accident;

(b) for the second failure in a five-year period, the greater of

(i) $10,000., or

(ii) the amount equalling the worker's net average earnings with that employer for the six months before the accident;

(c) for the third and any subsequent failure in a five-year period, the amount equalling the worker's net average earnings with that employer for the year before the accident.

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4.1(2) The amounts prescribed in subclauses (1)(a)(i) and (b)(i) are subject to a maximum equalling the worker's net average earnings with that employer for the year before the accident.

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Principals

5 A principal who fails to comply with section 11 of the Act (principal's duty to see that contractor files statements) may be liable to pay to the board an administrative penalty in the amount of $225.

Workers failing to report return to work

6 A worker who fails to comply with subsection 19(4) of the Act (worker to report return to work) may be liable to pay to the board an administrative penalty in the amount of $225. or 10% of the value of the claim overpayment, as determined by the board, whichever is greater.

General administrative penalty

7 Unless a different amount is otherwise prescribed, every person who contravenes a provision of a regulation made under the Act may be liable to pay to the board an administrative penalty in the amount of $225.

Financial Matters

Minimum assessment

8 For the purpose of subsection 81(9) of the Act, the minimum assessment is $100.

Filing dates: estimates of payroll and statements

9(1) Subject to subsection 80.1(1) of the Act, an employer must furnish to the board an estimate of payroll, with such other information required by the board under subsection 80(1) of the Act, on or before the last day of February in each year.

9(2) A statement required under subsection 80(3) of the Act must be furnished to the board not more than 10 days after the day on which the statement is requested by the board.

9(3) An estimate of payroll or other statement referred to in this section is deemed to be furnished on the day it is received by the board.

Penalties re estimates of payroll or statements

10(1) An employer who fails to comply with subsection 9(1) may be liable to pay to the board an administrative penalty in the following amount:

(a) if the failure occurs and continues during the period March 1 to April 30, 5% of the employer's assessment;

(b) if the failure continues after April 30, 10% of the employer's assessment;

for the year in which the estimate of the payroll is required or requested by the board.

10(2) An employer who fails to comply with subsection 9(2) may be liable to pay to the board an administrative penalty of 5% of the employer's assessment for the year in which the statement is required or requested by the board.

10(3) An employer who furnishes to the board an estimate or statement under subsection 9(1) or (2) that, in the opinion of the board based on an examination, does not reasonably reflect the probable amount of the payroll of the employer or correctly describe the nature of the different classes of work carried on, may be liable to pay to the board an administrative penalty equalling 15% of the difference between

(a) the employer's assessment based on the employer's estimate of payroll and other information reported by the employer; and

(b) the employer's assessment based on the employer's actual payroll and information as determined by the board;

for the years in which the employer is examined by the board.

Filing date quarterly returns and payments

11 If a waiver has been made under subsection 80.1(1) of the Act, the employer must provide the board the record of wages required under subsection 80.1(3) of the Act and any payment required under subsection 80.1(4) of the Act within 20 days following the quarterly filing date.

Penalty re quarterly returns and payments

12(1) An employer who fails to comply with section 11 may be liable to pay to the board an administrative penalty of

(a) 5% of the employer's assessment; or

(b) where the failure remains outstanding at the end of the month following the quarterly filing date, 10% of the employer's assessment;

for the quarter in which the employer failed to provide the record of wages or payment required.

12(2) An employer who provides the board with a record of wages under section 11 that, in the opinion of the board based on an examination, does not reasonably reflect the actual payroll of the employer may be liable to pay to the board an administrative penalty equalling 15% of the difference between

(a) the employer's assessment on the amount reported by the employer; and

(b) the employer's assessment on the amount determined by the board;

for each quarterly period in which the employer is examined by the board.

Penalty re start of business

13(1) An employer who commences business after the last day of February in any year and who fails to forthwith notify the board as required by subsection 98(1) of the Act may be liable to pay to the board an administrative penalty in an amount equal to 10% of the employer's assessment for the year.

13(2) An employer who commences business after the last day of February in any year and who provides to the board a statement required by subsection 98(1) of the Act that, in the opinion of the board based on an examination, does not reasonably reflect the probable amount of the payroll of the employer or correctly describe the nature of the different classes of work carried on, may be liable to pay to the board an administrative penalty equalling 15% of the difference between

(a) the employer's assessment based on the employer's estimate of payroll and other information reported by the employer; and

(b) the employer's assessment based on the employer's actual payroll and information as determined by the board.

Maximum penalties

14 Despite any other provision of this regulation the maximum penalty payable by an employer under

(a) section 10 or 13 is $5,000. per year; and

(b) section 12 is $1,250. per quarter.

Review

15 Not later than July 1, 2007, the Board of Directors must

(a) review the effectiveness of this regulation and, in the course of the review, consult with any persons affected by the regulation that the Board of Directors considers appropriate; and

(b) if the Board of Directors considers it advisable, amend or repeal the regulation.

Repeal

16 The *Interest, Penalties and Financial Matters Regulation*, Manitoba Regulation 280/91, is repealed.

Coming into force

17 This regulation comes into force on April 1, 2006.

January 31, 2006 THE WORKERS COMPENSATION BOARD:

Tom J. Farrell
Chairperson