



# Monthly Assessment Payment Option

## **Monthly Assessment Payment Option**

The Monthly Assessment Payment Option (MAPO) program allows you to pay the Workers Compensation Board (WCB) monthly, based on your actual payroll. You do not need to estimate your payroll or pay in advance.

### **How do I apply for the program?**

You can apply to be part of the MAPO program in one of two ways:

Visit [www.wcb.pe.ca](http://www.wcb.pe.ca) to use the WCB's Online Services. Complete the MAPO Enrolment form online.

-or-

Complete a Monthly Assessment Payment Option Application Form and send it to us. The form is available at our office or online at [www.wcb.pe.ca](http://www.wcb.pe.ca).

To be eligible for the program, you must have an account in good standing. You can withdraw from the program at any time.

### **How does the program work?**

Each month, you must complete a calculation worksheet that helps you determine how much you need to pay. You use your actual payroll amount from the previous month and send your payment to us.

If you are using the WCB Online Services, you can complete the worksheet online. If you are not using Online Services, you can send a paper worksheet to us.

## **When are the payments due?**

You must submit the worksheet with your full payment by the **15th day of the following month**. For example, you need to send your worksheet and payment from January by February 15.

### **How can I pay?**

You can pay through the WCB's Online Services at [www.wcb.pe.ca](http://www.wcb.pe.ca). We also accept payment by cheque, credit card, cash, or debit. Call 902-368-5680 or toll-free in Atlantic Canada at 1-800-237-5049 to make a credit card payment over the phone.

### **How do I participate if I have seasonal employees?**

If you have only seasonal employees, you must still submit the worksheet each month, even if you do not pay any wages. You do not pay anything during those months, but you must send the report.

## **Completing the Worksheet**

You must complete the MAPO calculation worksheet each month, either through Online Services or on paper. Please submit this calculation with your payment.

### **Box A – Total Gross Payroll for the Period**

Include all wages, salaries, commissions, bonuses, piecework fees, and vacation pay before deductions. Do not include wages paid to owners or directors of the company.

### **Box B – Excess wages**

Each year, the WCB sets a maximum earnings level. For example, if the maximum earnings level is \$52,800 and you have employees who

earn more than this, deduct the difference from your gross payroll. For example, if you have an employee who makes \$55,000, you would deduct the extra \$2200 from your gross payroll. Be sure to check the maximum earnings level for the current year.

#### **Box C – Total Assessable Payroll**

This amount is the total payroll used to calculate your assessments.

If you are using Online Services, the system calculates this amount automatically.

If you are using the paper worksheet, to calculate this number, take the amount from Box A, and subtract the amount from Box B.

#### **Box D – Assessment Rate Per \$100 of Gross Payroll**

This amount is the rate per \$100 of gross payroll used to calculate the amount that you owe.

#### **Box E – Premium Payable for Period**

This amount is the amount due for the current month.

If you are using Online Services, the system calculates this amount automatically.

If you are using the paper worksheet, to calculate this number, take the amount in Box C, multiply it by the rate in Box D, and divide it by 100.

#### **Box F – Statement of Account Balance**

This amount is any previous balance that you may owe, as shown on your monthly account statement.

#### **Box G – Total Amount Payable**

This amount is the current amount due.

If you are using Online Services, the system calculates this amount automatically.

If you are using the paper worksheet, to calculate this number, take the amount from Box E and add any balance from Box F.

#### **Box H – Number of Employees**

This number is the number of people who received pay during the last pay period of the month. Include this number on the bottom portion of the worksheet.

#### **Remittance Voucher**

If you are using Online Services, the system populates this section automatically. If required, adjust the payment amount before paying online.

If you are using the paper worksheet, complete the bottom portion.

In the Total Assessable Payroll box, enter the amount from Box C.

In the Number of Employees box, enter the number from Box H.

If you are using the paper worksheet, send this part of the worksheet with your payment to us. Before sending it, you should make a copy for your records.

### ***For more information***

If you need more information on the program, its requirements, or help completing the worksheet, contact us:

**Online:** [www.wcb.pe.ca](http://www.wcb.pe.ca)

**In person:** 14 Weymouth Street,  
Charlottetown

**By mail:** PO Box 757,  
Charlottetown, PE, C1A 7L7

**By phone:** 902-368-5680 or  
toll-free in Atlantic Canada  
at 1-800-237-5049

**By fax:** 902-368-5705



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#### **Workers Compensation Board**

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