

Earnings verification annual review

Section 69 of *The Workers' Compensation Act, 2013* allows for a yearly review of a worker's earnings, with an increase that is based on the average **Consumer Price Index (CPI)** for Regina and Saskatoon.

To complete an annual review, you must provide the following documents to the WCB office, per the WCB's policy [Earnings Verification \(POL 13/2021\)](#):

- Signed Verification of Income Statement (REQ).
- Completed and most recent income tax return.
- Saskatchewan Tax form (SK428) or provincial TD1 Personal Tax Credits Return form from your home province if you are not living in Saskatchewan.
- Most recent notice of assessment (NOA).

Frequently asked questions

Why do you need my income tax information?

As per the WCB's policy [Earnings Verification \(POL 13/2021\)](#), the WCB will review a customer's information received from the Canada Revenue Agency (CRA) to verify:

- earnings
- tax exemption status
- if you are in receipt of Canada Disability Pension (CDP) benefits

Which income tax year do I send in?

The WCB requires your **most recent** income tax return. For example, if your annual review is taking place in 2022, the WCB would require your 2021 income tax return. For annual reviews that occur from January through April, it is not expected you would have your income tax filed for the previous year, as the deadline for CRA is April 30. It is, however, important to submit your completed income tax return **as soon as it becomes available** to avoid any delays in benefits.

I did not have a WCB claim last year. Do I need to submit my income tax return?

No, the WCB does not require an income tax for the first annual review, as it will be from prior to the work injury. The first annual review will be completed with just a signed REQ form.

Nothing has changed from last year. Do I still need to submit all of the information?

Yes, it is required as per the WCB's policy [Earnings Verification \(POL 13/2021\)](#).

Do I need to send in my entire return?

No. The WCB requires the following information from your tax return:

- Employment income (lines 10100 and 10400).
- Self-employment income (lines 13500 to 14300).
- Canada Pension Plan (CPP) or the Quebec Pension Plan (QPP) benefits and disability benefits (lines 11410 and 11400).
- Federal non-refundable tax credits (lines 30000, 30300 and 30400).
- Saskatchewan Tax - form SK428.

Example income tax return information

Step 2 – Total income

As a resident of Canada, you have to report your income from all sources both inside and outside Canada. The Income Tax and Benefit Guide may have additional information for certain lines.

Employment income (box 14 of all T4 slips)	10100				1	
Tax-exempt income for emergency services volunteers (see line 10100 in the guide)	10105					
Commissions included on line 1 (box 42 of all T4 slips)	10120					
Wage-loss replacement contributions (see line 10100 in the guide)	10130					
Other employment income	10400	+			2	
Old age security pension (box 18 of the T4A(OAS) slip)	11300	+			3	
CPP or QPP benefits (box 20 of the T4A(P) slip)	11400	+			4	
Disability benefits included on line 4 (box 16 of the T4A(P) slip)	11410					
Other pensions and superannuation (see line 11500 in the guide and complete line 31400 in the Worksheet for the return)	11500	+			5	
Elected split-pension amount (complete Form T1032)	11600	+			6	
Universal child care benefit (UCCB) (go to canada.ca/line-11700) (see the RC62 slip)	11700	+			7	
UCCB amount designated to a dependant	11701					
Employment insurance and other benefits (box 14 of the T4E slip)	11900	+			8	
Employment insurance maternity and parental benefits and provincial parental insurance plan benefits	11905					
Taxable amount of dividends (eligible and other than eligible) from taxable Canadian corporations (complete the Worksheet for the return)	12000	+			9	
Taxable amount of dividends other than eligible dividends, included on line 9, from taxable Canadian corporations (complete the Worksheet for the return)	12010					
Interest and other investment income (complete the Worksheet for the return)	12100	+			10	
Net partnership income: limited or non-active partners only	12200	+			11	
Registered disability savings plan income (box 131 of the T4A slip)	12500	+			12	
Rental income (see Guide T4036)	Gross 12599			Net 12600	13	
Taxable capital gains (complete Schedule 3)				12700	14	
Support payments received (see Guide P102)	Total 12799			Taxable amount 12800	15	
RRSP income (from all T4RSP slips)				12900	16	
Other income	Specify:			13000	17	
Taxable scholarship, fellowships, bursaries, and artists' project grants				13010	18	
Self-employment income (see Guide T4002)						
Business income	Gross 13499			Net 13500	19	
Professional income	Gross 13699			Net 13700	20	
Commission income	Gross 13899			Net 13900	21	
Farming income	Gross 14099			Net 14100	22	
Fishing income	Gross 14299			Net 14300	23	
Workers' compensation benefits (box 10 of the T5007 slip)	14400				24	
Social assistance payments	14500	+			25	
Net federal supplements (box 21 of the T4A(OAS) slip)	14600	+			26	
Add lines 24 to 26 (see line 54 in Step 4).				14700	=	27
Add lines 1 to 23 and 27.				This is your total income 15000	=	28

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Part B – Federal non-refundable tax credits

If your net income at line 23600 is **\$150,473 or less**, enter \$13,229 on line 30000. If your net income is **\$214,368 or more**, enter \$12,298. Otherwise, complete the calculation using the Worksheet for the return to determine how much to claim on line 30000.

Basic personal amount (maximum \$13,229)	30000		71
Age amount (if you were born in 1955 or earlier) (complete the Worksheet for the return) (maximum \$7,637)	30100	+	72
Spouse or common-law partner amount (complete Schedule 5)	30300	+	73
Amount for an eligible dependant (complete Schedule 5)	30400	+	74
Canada caregiver amount for spouse or common-law partner, or eligible dependant age 18 or older (complete Schedule 5)	30425	+	75
Canada caregiver amount for other infirm dependants age 18 or older (complete Schedule 5)	30450	+	76
Canada caregiver amount for infirm children under 18 years of age (go to canada.ca/lines-30499-30500)			
Enter the number of children for whom you are claiming this amount.	30499	× \$2,273 =	30500
Add lines 71 to 77.	Subtotal	=	78

What is a notice of assessment (NOA) and how do I get one?

A NOA is a summary of your tax return that the Canada Revenue Agency (CRA) sends you every year after you file your tax return. It is proof that the return was submitted to the CRA. The WCB will not accept a handwritten income tax return without a NOA.

There are two ways you can get your NOA. You can receive it by mail, where the CRA mails it to you via the mailing address on your tax return. You can also access it through your registered online CRA account.

Example NOA

Notice details

Social insurance number	000 000 000
Tax year	2016

Joseph Black
123 Sample St
City ON L1L 1L1

Tax assessment

We calculated your taxes using the amounts below. The following summary is based on the information we have or you gave us.

We may review your return later to verify income you reported or deductions or credits you claimed. For more information, go to cra.gc.ca/reviews. Keep all your slips, receipts, and other supporting documents in case we ask to see them.

Summary

Line	Description	\$ Final amount	CR/DR
150	Total Income	65,000	
	Deductions from total income	10,500	
236	Net Income	55,000	
260	Taxable Income	55,000	
350	Total federal non-refundable tax credits	2,000	
6150	Total Ontario non-refundable tax credits	650	
420	Net federal tax	7,500.00	
428	Net Ontario tax	4,000.00	
435	Total payable	11,500.00	
437	Total income tax deducted	11,000.00	
486	Payment on filing	200.00	
482	Total credits	11,200.00	
	Total payable minus Total credits	300.00	DR
	Arrears interest	0.00	DR
	Balance from this assessment	300.00	DR
	Balance due	300.00	DR

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What is a T4A(P) slip and why do you need it?

The T4A(P) is a statement of Canada Pension Plan (CPP) Benefits if, during the year, you received benefits from either the CPP or the Quebec Pension Plan. This slip shows the amount and type of the benefit(s) you received. There are four different types of benefits under the CPP, including post-retirement benefit, disability pension, post-retirement disability benefit, survivor's pension, children's benefit and death benefit.

As per the WCB's policy [Offset of Canada or Quebec Pension Plan Disability Benefits \(POL 22/2016\)](#), CDP will be deducted at a rate of 50 per cent of the monthly benefit one year from the first earnings loss (FEL) date or the date of qualification, whichever comes first. For a surviving spouse, survivor's pension will be offset on the first anniversary of the spousal benefits.

Example T4A(P) slip

Canada Revenue Agency		Agence du revenu du Canada		Statement of Canada Pension Plan Benefits				T4A (P)	
Canada Revenue Agency		Agence du revenu du Canada		État des prestations du Régime de pensions du Canada				T4A (P)	
Year	20 Taxable CPP benefits	21 Number of months – disability	23 Number of months – retirement	22 Income tax deducted	12 Social insurance number	13 Onset or effective date	Benefit number		
Année	Prestations imposables du RPC	Nombre de mois – invalidité	Nombre de mois – retraite	Impôt sur le revenu retenu	Numéro d'assurance sociale	Date de début ou d'entrée en vigueur	Numéro de prestation		
Issued by: Service Canada Emis par: Service Canada						14 Retirement benefit Prestation de retraite			
						15 Survivor benefit Prestation de survivant			
						16 Disability benefit Prestation d'invalidité			
						17 Child benefit Prestation pour enfant			
						18 Death benefit Prestation de décès			
						19 Post-retirement benefit Prestation après-retraite			

*Privacy Act, personal information bank number CRA PPU 005
Loi sur la protection des renseignements personnels, fichier de renseignements personnels ARC PPU 005*

T4A (P) (13)
SC-ISP-0136 nat (2013-12-01) (ITC)

Attach this copy to your federal return.
Joignez cette copie à votre déclaration fédérale.

Canada

What is the SK428 form and why do you need it?

This is the Saskatchewan Tax provincial form completed with your income tax return. This form verifies your TD1 Personal Tax Credits Return exemption status. The WCB needs to verify your TD1 exemption status to calculate the probable deduction for income tax, which is used to determine your benefit entitlement.

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Example SK428 form

Government of Saskatchewan		Saskatchewan Tax and Credits		Form SK428 2020	
				Protected B when completed	
Part A – Saskatchewan tax on taxable income					
Enter your taxable income from line 26000 of your return. _____ 1					
Use the amount from line 1 to decide which column to complete.					
	Line 1 is \$45,225 or less	Line 1 is more than \$45,225 but not more than \$129,214	Line 1 is more than \$129,214		
Amount from line 1	_____	_____	_____		2
Line 2 minus line 3 (cannot be negative)	- 0.00	- 45,225.00	- 129,214.00		3
	= _____	= _____	= _____		4
Line 4 multiplied by the percentage from line 5	x 10.5%	x 12.5%	x 14.5%		5
Line 6 plus line 7	= _____	= _____	= _____		6
Saskatchewan tax on taxable income	+ 0.00	+ 4,749.00	+ 15,247.00		7
	= _____	= _____	= _____		8
Enter the amount from line 8 on line 54 and continue at line 9.					
Part B – Saskatchewan non-refundable tax credits					
Basic personal amount		Internal use 56070 Claim \$16,065	58040		9
Age amount (if born in 1955 or earlier) (use Worksheet SK428)		(maximum \$4,894)	58080	+	10
Spouse or common-law partner amount:					
Base amount			17,672.00		11
Your spouse's or common-law partner's net income from line 23600 of their return			-		12
Line 11 minus line 12 (if negative, enter "0")	(maximum \$16,065)	58120	=		13
Amount for an eligible dependant:					
Base amount			17,672.00		14
Your eligible dependant's net income from line 23600 of their return			-		15
Line 14 minus line 15 (if negative, enter "0")	(maximum \$16,065)	58160	=		16
Amount for infirm dependants age 18 or older (use Worksheet SK428)					
					17
Amount for dependent children born in 2002 or later (complete the chart on the last page)					
Number of children	58209	x \$6,094 =	58210	+	18
Senior supplementary amount (if born in 1955 or earlier)		Claim \$1,292	58220	+	19
Add lines 9, 10, 13, and 16 to 19.					20
CPP or QPP contributions:					
Amount from line 30800 of your return		58240	+		21
Amount from line 31000 of your return		58280	+		22
Employment insurance premiums:					
Amount from line 31200 of your return		58300	+		23
Amount from line 31217 of your return		58305	+		24
Volunteer firefighters' amount		58315	+		25
Search and rescue volunteers' amount		58316	+		26
Volunteer emergency medical first responders' amount		58317	+		27
First-time homebuyers' amount	(maximum \$10,000)	58357	+		28
Add lines 21 to 28.					29
Line 20 plus line 29					30

How do I submit the information?

There are three ways you can submit the required documentation:

1. Mail: 200 - 1881 Scarth St., Regina, SK S4P 4L1.
2. Fax: 1.306.787.4311 or toll free 1.888.844.7773.
3. Email: forms@wcbask.com.

Where can I access the WCB's Earnings Verification (POL 13/2021) policy?

The policy is located on the WCB's website at wcbask.com/policy-and-procedure/earnings-verification-pol-132021.

FACT SHEET