

WORKERS' COMPENSATION ACT

R-001-2004

Registered with the Registrar of Regulations

2004-01-16

**WORKERS' COMPENSATION GENERAL
REGULATIONS, amendment**

The Commissioner, on the recommendation of the Minister, under section 85 of the Workers' Compensation Act and every enabling power, orders as follows:

1. The Workers' Compensation General Regulations, R.R.N.W.T. 1990, c.W 21, as duplicated for Nunavut, are amended by these regulations.

2. The English version of paragraph 3(4.1)(b) is amended by striking out "a person" and by substituting "the person".

3. The following is added after section 4:

4.1. The limit for funeral expenses referred to in paragraph 35(1)(b) of the Act is \$5,000.

4.2. (1) A worker's annual deductions under subsection 39(5) of the Act are the Board's estimates, based on the worker's gross annual remuneration determined in accordance with section 39 of the Act, of the following:

- (a) the income tax payable by the worker for the year under the Income Tax Act and the Income Tax Act (Canada);
- (b) the contribution payable by the worker for the year under the Canada Pension Plan (Canada);
- (c) the employee's premium payable by the worker for the year under the Employment Insurance Act (Canada).

(2) In estimating the income tax payable by a worker for the purposes of paragraph (1)(a), the Board shall apply the following rules:

- (a) the worker's gross annual remuneration, determined in accordance with section 39 of the Act, shall be the only income considered;
- (b) an amount shall be deducted from the income referred to in paragraph (a), calculated according to the formula $1.5 \times (A + B)$, where
 - (i) A is the basic personal amount that may be deducted under section 2.16 of the Income Tax Act, and
 - (ii) B is the basic personal amount that may be deducted under paragraph 118(1)(c) of the Income Tax Act (Canada);
- (c) no amount other than that specified in paragraph (b) shall be deducted from the income referred to in paragraph (a) before estimating the income tax payable by the worker;
- (d) the income tax payable shall be calculated in accordance with the Income Tax Act and the Income Tax Act (Canada), regardless of where the worker may be considered to reside for income tax purposes;
- (e) if the Board considers it likely that section 4.1 of the Income Tax Act will apply to the worker, the Board shall estimate the amount the worker may deduct under that section, and shall subtract that amount from the amount calculated in accordance with paragraph (d).

4.3. The limit for an allowance referred to in subsection 51(1) of the Act for the replacement or repair of clothing worn or damaged by reason of the wearing of an upper or lower limb prosthesis or appliance supplied by the Board is \$250 in a year.

4. (1) Subsection 5(1) is repealed and the following is substituted:

5. (1) Where the whole or any portion of an assessment or special assessment levied on an employer is in default after the day on which it is due, the employer shall, in respect of each month or portion of a month that the default continues, pay a penalty calculated each month according to the following formula:

$$A \times 2\%$$

where A is the amount in default as adjusted, where applicable, under subsection (2).

(2) Subsection 5(3) is repealed.

5. The following is added after section 5:

6. (1) The amount of expenditure in excess of which a municipal corporation must give written notice under subsection 66(3) of the Act is \$10,000.

(2) The penalty to which a municipal corporation is subject for contravening subsection 66(3) of the Act is \$250.

7. The penalty to which an employer is liable for failing to give any notice or to provide any information required by or under section 17 of the Act is

- (a) \$250 for the first or second failure in a 12 month period;
- (b) \$500 for the third or fourth failure in a 12 month period; or
- (c) \$1,000 for the fifth or any subsequent failure in a 12 month period.

8. (1) A director of the Governance Council, other than the chairperson and the president, shall be paid the following remuneration:

- (a) \$500 every three months;
- (b) if the director does not receive pay from his or her employer for the day, \$350 for each day spent
 - (i) travelling to or attending a meeting or function of the Governance Council or training authorized by the Governance Council, or
 - (ii) attending to official business of the Governance Council assigned to the director by the Governance Council;
- (c) if the director receives pay of less than \$350 from his or her employer for the day, the difference between the amount of pay that he or she receives and \$350 for each day spent
 - (i) travelling to or attending a meeting or function of the Governance Council or training authorized by the Governance Council, or
 - (ii) attending to official business of the Governance Council assigned to the director by the Governance Council.

(2) A director of the Governance Council shall not be paid remuneration under paragraph (1)(b) or (c) for any day that he or she spends travelling to or attending a meeting or function of the Governance Council or training authorized by the Governance Council if the director is absent for 50% or more of the meeting, function or training, unless the Governance Council is satisfied that the director has a reasonable excuse for the absence.

- (3) The chairperson of the Governance Council shall be paid
- (a) \$30,000 for each 12 month period that he or she serves as chairperson; and
 - (b) \$68.75 for each hour spent attending to official business of the Governance Council, to a maximum of eight hours in a day and 800 hours in a 12 month period.