

Instructions for completing the *Form 100* – Employer Payroll Report

The pre-printed *Form 100* must be completed (even if the employer ceased operating) and returned no later than Feb. 28, 2025. Any *Form 100* received after this deadline will be subject to a late filing penalty.

Important: Your access PIN allows you to file your *Form 100* online. Go to: worksafenb.ca/MyServices/Form100

Box 1: Employer's name and mailing address.

Box 2: Your business telephone, fax number, email address, language preference, contact name and trade name(s).

Box 3: If the location of your payroll information is different from your business location, provide the address and a contact person. Please provide your CRA business number.

Box 4: If there are any changes in Box 1, 2 or 3, give details.

Box 5: Complete **all** fields for each operation (include zero if you temporarily or permanently ceased operating):

- Actual assessable payroll in 2024
- Actual number of employees in 2024
- Estimated assessable payroll for 2025
- Estimated number of employees for 2025

Note- The Maximum Assessable Earnings per worker is **\$76,900** for 2024 and **\$84,200** for 2025.

If you are a seasonal employer, specify the month when payroll starts.

Box 6: Subcontractors – Provide list of all contracts awarded to individuals or companies on the attached Subcontractor Form. Include their legal name (and WorkSafeNB employer number if applicable) along with the contract amount. WorkSafeNB will calculate the assessable amount. [For the Subcontractor Form, visit worksafenb.ca](http://worksafenb.ca), select Forms and then Subcontractor Form.

Box 7/8: List names and titles of owner or executive officers. Salaried officers must be included in assessable earnings.

Box 9: If the information listed in Box 7 and Box 8 has changed, give details.

Box 10/11: If the Business Description shown in Box 5 is correct, circle "Yes." If not, circle "No" and provide details in Box 11.

Box 12/13: If your business has been sold or discontinued, circle "yes" in Box 12, and provide date of sale and name/ address of new owner(s) in Box 13.

Box 14/15: If your business has common ownership with any Other registered WorkSafeNB employer, circle "Yes" in Box 14, and provide the names and/or employer number of each affiliate in Box 15.

Box 16: Print name, telephone and email of person completing the *Form 100*.

Minimum Assessment – The annual assessment levied against each operation shall not be less than \$100.

For all inquiries regarding completion of this form, contact Assessment Services at 1 800 999-9775 (option 4), or email your question to assessment.cotisations@ws-ts.nb.ca