

## 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 enrol in the MAPO program in one of two ways:

- Through the [WCB's Online Services](#) portal.
- By filling out the [Monthly Assessment Payment Option Application Form](#) and sending it to us via mail, fax, or drop off at our office:

Workers Compensation Board  
14 Weymouth Street  
PO Box 757  
Charlottetown PE C1A 7L7  
Fax: 902-368-5705

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

### How does the program work?

Each month, you must complete the monthly [remittance calculation worksheet](#). This 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.

You can complete this worksheet using the WCB's Online Services portal, or by filling out the [printable copy](#) and sending it to us.

### What happens if I fail to submit a remittance form

All MAPO employers must complete and return the remittance form regardless of whether or not wages are paid during the period. Failure to comply with this request could disqualify you from the Monthly program.

### When are the payments due?

You must submit the remittance calculation worksheet with your full payment by the 15<sup>th</sup> 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 make payments:

- Through the [WCB's Online Services](#) portal
- By cheque, cash, or credit card
- By calling 902-368- 5680 or toll-free in Atlantic Canada at 1-800-237- 5049 to make a credit or debit card payment over the phone

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

All MAPO employers must complete and return the remittance form regardless of whether or not wages are paid during the period. Failure to comply with this request could disqualify you from the Monthly program.

# Completing the Remittance Calculation Worksheet

## 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 \$65,000 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 \$67,200, you will need to deduct the extra \$2,200 from your gross payroll. Be sure to check the maximum earnings level for the current year. The maximum assessable earnings for 2023 is \$65,000.

## Box C - Total Assessable Payroll

This amount is the total payroll used to calculate your assessments. If you are using the WCB's Online Services, the system calculates this amount automatically. If you are filling out the printable worksheet, subtract the amount in Box B from Box A - Total assessable payroll (A - 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 you owe.

## Remittance Voucher

If you are using the WCB's Online Services, the system fills out this section automatically. If required, adjust the payment amount before paying online.

If you are filling out the printable worksheet, complete the bottom field.

- 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 sending us the printable version of the worksheet, please make a copy for your records.

## For more information

If you have questions that aren't covered here or you need more information, please contact the WCB's Employer Services. You can reach us by phone at **902-368-5680** or toll-free in Atlantic Canada at **1-800-237-5049**.

You can also reach us by email at [safetymatters@wcb.pe.ca](mailto:safetymatters@wcb.pe.ca)

For more information about the Monthly Assessment Payment Option and assessment billing, please see WCB Assessable Payroll and Assessment Billing policy (POL-14). All policies are available on our website at [wcb.pe.ca](http://wcb.pe.ca)

## Box E - Premium Payable for Period

This amount is the amount due for the current month.

- If you are using the WCB's Online Services, the system calculates this amount automatically.
- If you are filling out the printable worksheet, multiply the amounts in Box C and Box D, then divide it by 100.

## Box F - Statement of Account Balance

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

## Box G - Total Amount Payable

This amount is the current amount due.

- If you are using the WCB's Online Services, the system calculates this amount automatically.
- If you are filling out the printable worksheet, add the amount from Box E to the balance from Box F.

## Box H - Number of Employees

This is the number of people who received pay during the last pay period of the month. Include this number in the bottom field of the worksheet as well.