BOARD OF TRADE | EMPLOYER ADVISORS

ANNUAL ASSESSMENTS AND PRIME REQUIREMENTS

As an employer in Newfoundland and Labrador, you are required to file your **Annual Employer Statement** to meet WorkplaceNL assessment requirements. You may be eligible for a partial discount if you meet the **PRIME** financial incentive criteria

Assessment Filing



All registered employers must submit their annual statements by **the last day of February each year** as set by WorkplaceNL timelines[1]. Late filing and incorrect PRIME information can result in financial penalties against employers and automatic disqualification from PRIME refunds[2]. For this reason, it's best to start the process early so you don't run into last-minute issues that could delay your filing.

Three Required Statements

Employers are required to file three statements with WorkplaceNL. These include:

- **Employer Payroll Statement:** Report actual payroll costs for the previous year and provide an estimate for the current ongoing year.
- **Occupational Health and Safety (OHS) Statement:** Confirms the employer's OHS jurisdiction as well as the number of employees at each worksite.
- **Employer Contractor Statement:** Reports payments made to contractors by the employer to ensure they have proper coverage.

Statements are **filed online via the** MyWorkplaceNL **Connect program**. Even after filing, employers must maintain relevant records (T4s, payroll journals, etc.) for at least ***six years*** just in case of an audit by WorkplaceNL. If you are subject to an audit, Employer Advisors can help you through the process.

1. SS. 119-121 of the Workplace Health, Safety and Compensation Act, 2022 (the Act)
2. Policy PR-05: PRIME Reporting. All Policies are available at https://workplacenl.ca/resources/policies-procedures-legislation/"

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PRIME Requirements (Updated for 2026)

PRIME (**Prevention and Return-to-Work Insurance Management for Employers/Employees**) is an incentive program that offers refunds based on an employer having best practices for safety programming. There are two major components to the programming:

- **Practice Incentive:** A 5% refund for having documented OHS and Return-to-Work programs in place.
- **Experience Incentive:** A potential additional refund if your claim costs are lower than expected for your industry. To be eligible for this, you must also already meet the practice incentive requirements.[3]

Your requirements depend on the size and the assessable earnings totals of your business[4]:

Program	Path 1 (Smaller Employers)[5]	Path 2 (Larger Employers)[6]
Criteria	< 20 workers at each site **OR** < $10k average assessment	20+ workers at any site **AND** ≥ $10k average assessment
Focus	OHS Education	OHS Certification
Key Tasks	Complete **5 PRIME education courses** over a two-year period	Implement a **15-element OHS program**
Training	Certify an OHS Rep/Designate through the Certificate Training Registry (CTR) platform	Maintain more detailed training requirements for employees through the online Certificate Training Registry (CTR) platform
Audits	Via Annual Statement	Mandatory audits (Combination of self audits and WorkplaceNL audits.)

Requirements can vary by industry, and we can help explain what applies to you. If you want to get your business PRIME eligible for discounts, reach out to the Employer Advisors and we can help!

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[3] Policy PR-01: PRIME Overview
[4] Policy PR-01: PRIME Overview, Policy PR-03: PRIME Adjustments
[5] Policy PR-14: PRIME Practice Incentive Path 1 Employers (OHS Education)
[6] Policy PR-15: PRIME Practice Incentive Path 2 Employers (OHS Certification)