

What is the Interjurisdictional Agreement?

The Interjurisdictional Agreement (IJA) is an agreement between all Canadian provincial and territorial workers' compensation boards pertaining to situations where a business's workforce operates in more than one Canadian jurisdiction. The IJA prevents businesses from paying duplicate premiums if their workforce operates in more than one Canadian jurisdiction.

Under the IJA, businesses usually pro-rate their insurable earnings so that each board receives premiums for the work performed in that board's jurisdiction. There is an exception to this practice that applies to interjurisdictional trucking and transport businesses who participate in the alternative assessment procedure (AAP) as part of the IJA.

What is the alternative assessment procedure (AAP)?

The AAP provides an option for interjurisdictional trucking and transport businesses to pay premiums for employees who work in multiple Canadian jurisdictions to one board, based on where the employee lives.

Trucking and transport industries eligible for the AAP are:

- bulk liquids trucking
- couriers, messengers and delivery
- dry bulk materials trucking
- forest products trucking
- general freight trucking
- specialized freight trucking
- used household and office goods moving
- interurban and rural bus transportation
- charter bus industry
- land scenic and sightseeing transportation
- pilot cars

What are the benefits of the AAP?

Businesses who participate in the AAP pay all premiums for an eligible employee(s) to the jurisdiction where the employee lives, rather than pro-rating each employee's insurable earnings based on where the work is performed and paying premiums to each province and/or territory they work in.

The board that receives the premiums for the employee(s) is known as the assessing board.

What provinces and/or territories participate in the AAP?

All Canadian provinces and territories participate in the AAP.

When can the Workplace Safety and Insurance Board (WSIB) be the assessing board?

The WSIB can be the assessing board under the AAP for employees who reside and work in Ontario and work in another Canadian jurisdiction in one of the eligible trucking/transportation industries.

Employees who support the trucking and transport industries, for example, depot, garage, and administrative employees, are generally not included in the AAP. Their earnings would be reported to the WSIB if they work in Ontario but not under the AAP.

If you want to participate in the AAP for employees who are residents of another province or territory, you should contact the compensation board in the jurisdiction where those employees reside.

How can my business apply?

You can apply to participate in the AAP for any employees who reside in Ontario and work in multiple Canadian jurisdictions. You can email your completed application to employeraccounts@wsib.on.ca to apply.

Contact accessibility@wsib.on.ca if you require this communication in an alternative format.

Ce document est disponible en français sous le titre : *Structure de cotisation parallèle (SCP) pour le camionnage et le transport interterritoriaux*, 2642B (11/23)

When will my AAP participation be active?

If you submit the completed application by February 28, your AAP will generally be effective on January 1 of the year in which the application is received.

For applications received after February 28, participation in the AAP will generally start January 1 of the following year.

If you open your business or expand to include interjurisdictional trucking and transport during the calendar year and become newly eligible, your participation will take effect on the date your business was eligible for the AAP, as long as your application is made within 60 days of eligibility and your application is accepted by the WSIB.

We'll notify the compensation boards in the jurisdictions listed on your application that premiums for eligible employees who are Ontario residents are being paid to the WSIB.

How can I withdraw from the AAP?

You must provide the WSIB with a written notice by December 31 to withdraw from the AAP for the upcoming calendar year.

You can't withdraw from the AAP part way through the calendar year, unless you are no longer eligible to participate in the AAP.

How can I get more information?

Please email employeraccounts@wsib.on.ca for more information.

Alternative Assessment Procedure (AAP) for Interjurisdictional Trucking and Transport

Submit your completed application by email at employeraccounts@wsib.on.ca

WSIB account number	Start date of interjurisdictional operations (dd/mmm/yyyy)		
Legal name	Trade name		
Contact person	Position title		
Phone number (include area code)	Email address		
Mailing address	City	Province	Postal code

Please check as applicable	Employees travel in or through	Employees live in	The firm has a place of business in	Account number (if you are registered in another jurisdiction)
Alberta				
British Columbia				
Manitoba				
New Brunswick				
Newfoundland and Labrador				
Northwest Territories and Nunavut				
Nova Scotia				
Ontario				
Prince Edward Island				
Quebec				
Saskatchewan				
Yukon				

Eligible industries	
Please indicate the industry in which your firm is operating (check all that apply)	
General freight trucking	Specialized freight trucking
Used household and office goods moving	Forest products trucking
Dry bulk materials trucking	Bulk liquids trucking
Couriers, messengers and delivery	Interurban and rural bus transportation
Charter bus industry	Land scenic and sightseeing transportation
Pilot cars (NAICS Code 484239 – other specialized freight (except used goods) trucking, long distance	Other (please specify)

Declaration	
<ul style="list-style-type: none"> I am the applicant or its authorized agent. By submitting this application, I confirm that the applicant is seeking to elect the alternative assessment procedure (AAP); is agreeing to assume obligations under the Workplace Safety and Insurance Act 1997; and has read or otherwise fully understands the content, requirements, and declaration of this application. Further, I confirm that the information provided is complete and accurate. The applicant firm grants authority to the assessing board to provide information, including personal information, to participating boards which, at the sole discretion of the assessing board, is considered necessary for the effective administration of the AAP. 	
Name of authorized signing authority	Position title
Signature of authorized signing authority	Date (dd/mmm/yyyy)
<p>Check this box if you are completing and submitting this form electronically. This represents your signature. You must fill out your name, position title and the date above.</p>	

Summary of terms and conditions

1. Once this application is accepted by the Workplace Safety and Insurance Board (the assessing board), the terms and conditions form part of a legally binding contract.
2. These terms and conditions incorporate by reference the *Interjurisdictional Agreement on Workers' Compensation* (the IJA) and carry the same force and effect as that document.
3. The IJA may be revised from time to time without notice. Once published, those revisions are incorporated into these terms and conditions.
4. If this application is accepted, the firm will pay assessments for each impacted employee to the assessing board in accordance with the alternative assessment procedure (AAP). The assessing board will notify the appropriate Registering Board(s) of its acceptance of the firm for the AAP.
5. If the firm employs people living in any jurisdiction other than Ontario, the firm must contact the workers' compensation authority in that jurisdiction to ascertain whether registration is required and to secure compensation coverage for all eligible employees.
6. An employee's right to claim benefits from the jurisdiction of residence or the jurisdiction of injury is not affected by this procedure.

General information

The AAP forms part of the Interjurisdictional Agreement on Workers' Compensation (the IJA), an agreement between all Canadian workers' compensation authorities. Changes to the IJA are made public on the Association of Workers' Compensation Boards of Canada website, awcbc.org, where you can also obtain a copy of the IJA.

Each workers' compensation authority in Canada generally requires an out-of-province firm to pay premiums for every employee who travels in or through the province or territory; however, a firm that elects the AAP will pay premiums to the workers' compensation authority in the jurisdiction where an employee lives, provided the employee is eligible for compensation coverage from that jurisdiction for work undertaken anywhere in Canada. Once an application for the AAP has been approved, the Assessing Board will notify Registering Boards of the application, and a registration will generally be established in each applicable jurisdiction.

Payment and reporting

A firm engaged in an eligible interjurisdictional industry may elect one of the following options:

1. Report earnings and pay premiums to each workers' compensation authority for work performed in that jurisdiction. In trucking and transportation industries, earnings and premiums are based on a percentage of kilometres driven in each province or territory.
2. Elect the AAP, which allows the firm to report interjurisdictional earnings and pay premiums for an employee to the workers' compensation authority in the jurisdiction where the employee lives.

An employer who elects the AAP may only use this method of paying assessment premiums for an employee performing work in an included industry and working in more than one jurisdiction. An employer must continue to pay assessments for all other employees in the province or territory where they work.

Participants in the AAP is for a full calendar year and mid-year changes will not be permitted. To withdraw from the AAP, a firm must provide written notice to the assessing board and each registering board prior to the commencement of the applicable calendar year. The firm will then be withdrawn from the AAP effective January 1 of the next calendar year.