

**Operational  
Policy**

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Section  
Employer Billing

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Subject  
**Minimum Premium**

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## Policy

The minimum premium charged to employers is \$100 per account, per calendar year, regardless of the number of rate groups or classification units (CUs) under which the employer is classified.

### Purpose

The purpose of this policy is to provide information to employers regarding the requirement to pay the annual minimum premium of \$100.00.

### Earnings producing less than \$100 minimum premium

The WSIB increases an employer's premium to the \$100 annual minimum if all the insurable earnings in an account generate a total premium of less than \$100. The \$100 minimum also applies to all accounts reporting zero earnings.

### Application date

This policy applies to all decisions made on or after November 4, 2013.

### Document History

This document replaces 14-03-06 dated October 12, 2004.

This document was previously published as:  
14-03-06 dated September 28, 2001.

## References

### Legislative Authority

*Workplace Safety and Insurance Act, 1997*, as amended  
Sections 81, 96, 159(2)(a)

### Minute

Administrative  
#2, October 11, 2013, Page 511