

**Operational  
Policy**Section  
Employer AccountsSubject  
**Voluntary Registration**

## Policy

When an employer is non-compliant with respect to its registration obligations and, while remaining undiscovered by the WSIB, comes forward to voluntarily disclose the non-compliance, the WSIB may:

- waive penalties
- refrain from investigating and/or laying applicable provincial offences charges, and
- require the payment of retroactive premium, interest free, from the effective date of registration only. [See-Refer to "Effective date of registration" below in this policy for more information.](#)

An employer is non-compliant with respect to its registration obligations if it has not fulfilled the applicable obligations set out in the *Workplace Safety and Insurance Act, 1997* ([WSIA](#)) and ~~WSIB policy~~ 14-02-02, Registration.

This policy applies only to new employers as determined by the WSIB.

## Purpose

The purpose of this policy is to set out under what circumstances a non-compliant employer may voluntarily register with the WSIB, and the associated premiums payable at the time of registration.

## Guidelines

### Making a voluntary disclosure for registration

Voluntary disclosure for registration occurs when an employer who is non-compliant with 14-02-02, Registration approaches the WSIB on its own initiative to disclose its status and to register. Voluntary disclosure is to be accompanied by the details of the registration non-compliance.

The employer is expected to provide complete and accurate information/documentation as described in 14-02-02, Registration and any other information requested to facilitate registration.

### When this policy is not applicable

This policy is not applicable to employers who have been identified for registration before their voluntary disclosure as the result of:

- the WSIB's proactive registration activities
- registration resulting from the WSIB's information exchange agreements with the Canada Revenue Agency (CRA) or other authorities or administrations
- [Regulatory-Stakeholder Compliance](#) Services referrals
- audit notifications and discoveries

**Operational  
Policy**Section  
Employer AccountsSubject  
**Voluntary Registration**

- Action -Line referrals (anonymous telephone calls)
- revenue recovery activities
- WSIB coverage decisions resulting from classification reviews
- claims made where employer is not registered, [or](#)
- any other means of identification.

This policy is not applicable to employers who provide inaccurate or incomplete information for registration purposes in their voluntary disclosure.

When this policy is not applicable, employers will be registered under the terms of 14-02-02, Registration, and all other relevant WSIB policies may apply as required.

**Retroactive premiums**

Employers registered under this policy are required to pay retroactive premiums, interest free, from the effective date of registration.

**Effective date of registration**

For employers registered under this policy the effective date of registration is the later of:

- the date of first hire, or
- twelve months prior to the month of voluntary disclosure.

For more information on employer account registration, [see refer to](#) 14-02-02, Registration.

**Previous and subsequent infractions**

Past WSIB debts relating to previous periods of registration are not waived under the terms of this policy.

Non-compliance after registration under this policy is subject to all relevant WSIB policies. Penalties, interest, etc. are levied for subsequent reporting/payment infractions, offences or other statutory non-compliance under the respective WSIB policies, as the case may be.

**Application date**

This policy applies to all "voluntary registration" decisions made on or after ~~February 1, 2014~~ [December 5, 2024](#).

**Document History**

[This document replaces 14-02-15 dated February 3, 2014.](#)

This policy was previously published as:  
14-02-15 dated October 29, 2007.

**Operational  
Policy**

---

Section  
Employer Accounts

---

Subject  
**Voluntary Registration**

---

**Policy Review Schedule**

~~This policy will be reviewed within five years of the application date.~~

**References**

**Legislative Authority**

~~Workplace Safety and Insurance Act, 1997, as amended~~  
Sections 2(1), 75(1), (2), (3), 151(1), (1.1)

**Minute Approval**

~~Administrative~~  
~~#2, January 31, 2014, Page 516~~