

**Operational  
Policy**

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Section  
Accident Cost Adjustments

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Subject  
**SIEF Application to NEL, FEL, and LOE Benefits**

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## Policy

Second Injury and Enhancement Fund (SIEF) relief is available to employers for costs associated with [non-economic loss \(NEL<sub>7</sub>\)](#), [future economic loss \(FEL<sub>7</sub>\)](#), and [loss of earnings \(LOE\)](#) benefits on the same basis as it is available for temporary and permanent compensation benefits for pre-Bill 162 claims.

[Effective June 16, 2026, the SIEF is closing. As a result, cost relief under SIEF will not be provided in claims where it has not already been provided, nor will the amount of cost relief already provided under SIEF be adjusted, except as outlined in the "SIEF wind-down" section of this policy or as a result of an appeal.](#)

### Purpose

[The purpose of this policy is to outline the closure of the SIEF on June 16, 2026, the criteria for providing cost relief on or after June 16, 2026, how the amount of relief is determined when the criteria are met, and how all cost relief will be considered when determining premium rates.](#)

## Guidelines

Refer to the two decision matrices in 14-05-03, Second Injury and Enhancement Fund (SIEF).

### SIEF wind-down

[The SIEF is closing effective June 16, 2026. As a result, cost relief under SIEF will not be provided in claims where it has not already been provided, except as outlined in this section or as a result of an appeal. In addition, the amount of cost relief already provided under SIEF as of June 16, 2026 will not be adjusted, except as outlined in this section or as a result of an appeal.](#)

[The WSIB will determine entitlement to cost relief under SIEF, and adjustments to the amount of cost relief provided, for all requests received prior to June 16, 2026.](#)

[Cost relief provided under SIEF as of June 16, 2026 will continue to be applied and taken into consideration when determining employers' risk-adjusted premium rates.](#)

[Cost relief provided under SIEF or adjustments to the amount of cost relief provided on or after June 16, 2026, as a result of a request received before June 16, 2026, will be applied and taken into consideration when determining employers' risk-adjusted premium rates.](#)

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**Application date**

This policy applies to all decisions [made on or after June 16, 2026](#), for all accidents on or after January 2, 1990. [This policy also applies to cost relief provided under SIEF prior to June 16, 2026, as outlined in the "SIEF wind down" section.](#)

**Document History**

This document replaces [14-05-04 dated October 12, 2004](#).

[This document was previously published as:](#)

05-06-10 dated September 5, 1991.

**References****Legislative Authority**

*Workplace Safety and Insurance Act, 1997*, ~~as amended~~  
Section 98

*Workers' Compensation Act*, ~~R.S.O.~~ [Revised Statutes of Ontario](#) 1990, ~~as amended~~  
Section 120(2)

**Minute**

~~Administrative~~

~~#19, June 14, 2004, Page 370~~

[Approval](#)