Policy

Once an account is closed, the WSIB may reopen (reinstate) the account under certain circumstances. When the account is reinstated, the WSIB assigns to the employer the same account number and firm number under which the account was closed.

When the WSIB reopens a closed account, the employer also assumes the accident record and account balance which form part of the account. If an account is reinstated, the WSIB will review the reinstated account for classification and premium rate setting purposes.

Purpose

The purpose of this policy is to outline why a closed employer account may be reinstated and how the WSIB treats the employer's account when it is reinstated.

Guidelines

Why a closed account may be reinstated

Some common reasons for reinstating an account are:

- the WSIB closed the account in error such as due to a misunderstanding, processing mistake, etc.
- the WSIB closed the account as unable to locate but subsequently, an alternate address is found
- the owner ceased all business activities or employing help, and later begins to hire help again
- an owner is requesting optional insurance
- a non-mandatory employer requests a new period of coverage, or
- an independent operator requests a new period of optional insurance.

Business restarted under identical ownership

The WSIB reinstates a closed account if the business operation is restarted under ownership identical to the old, i.e., same sole owner, same partnership, or same limited liability company.

Premium rate setting for a reinstated account

When an account is reinstated, the WSIB will review the reinstated account for classification and premium rate setting purposes.

The WSIB may also review any associated employer's accounts that are associated with the reinstated account, refer to 14-01-06, Associated Employers.

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If all of the employer's accounts are closed and one or more accounts are reinstated within four full calendar years of the year of closure, the employer's applicable insurable earnings and claims experience will be used for premium rate setting purposes.

The employer's prior insurable earnings and claims experience is not used if an account is closed and reinstated beyond four full calendar years of the year of closure.

Outstanding amount on account

When an account closes with an outstanding amount, the WSIB transfers this unpaid amount to a suspense account if it is uncollectable. Upon reinstatement of an account, the WSIB will also reinstate any previously outstanding account balance that may have been transferred to a suspense account.

Application date

This policy applies to all decisions made on or after January 1, 2027.

Document history

This document replaces 14-02-14 dated April 9, 2021.

This document was previously published as:
14-02-14 dated January 2, 2020
14-02-14 dated October 12, 2004
08-03-08 dated July 1989.

References

Legislative authority

Workplace Safety and Insurance Act, 1997
Sections 12, 74, 75(1), 76

Approval

Approved by the Chief Operating Officer, on behalf of the President and CEO, on October 27, 2026.

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