



Assessment Services  
 1 Portland Street, PO Box 160  
 Saint John, N.B. E2L 3X9  
 Toll-free 1 800 222-9775  
 Fax 506 632-2819  
 Web worksafenb.ca

Services des cotisations  
 1, rue Portland, case postale 160  
 Saint John (N.-B.) E2L 3X9  
 Sans frais 1 800 222-9775  
 Télécopieur 506 632-2819  
 Web travailsecuritairenb.ca

## Subcontractor form

This form to report contractors and subcontractors must be completed and returned to Assessment Services no later than **February 28, 2018**. You can print the form and send it by fax or mail. If completing the form online, you can email to [assessments.cotisations@ws-ts.nb.ca](mailto:assessments.cotisations@ws-ts.nb.ca).

<b>Employer name:</b>		<b>Employer No:</b>		<b>Operation No:</b>	
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List all contracts awarded to individuals or companies (excluding HST). WorkSafeNB will calculate the assessable earnings using the following formulas\*:

- **Labour:** 100% of contract value. No allowance is made for supplies or tools of the trade.
- **Janitorial service:** 80% of contract value.
- **Labour and materials:** 50% of contract value.
- **Courier/mail service:** 40% of contract value.
- **Hired equipment:** 25% of contract value if supplying equipment with operator such as trucks, tractors, bulldozers, backhoes, and similar equipment. Not to exceed the yearly maximum of \$62,700 for 2017 and \$63,600 for 2018 for **each** worker/operator.

Contractors and subcontractors who are not individually registered with WorkSafeNB are considered to be workers of the principal, for WorkSafeNB purposes. You may charge the labour and materials, hired equipment, courier/mail service and janitorial contractors their portion of the assessment. Labour only contracts cannot be charged back.

Report all contractors and subcontractors used. For more copies of this form, visit <a href="http://www.worksafenb.ca">www.worksafenb.ca</a> , select 'Forms' and select 'Subcontractor Form'.						
Legal name (trade name, if any)	City/town	WorkSafeNB employer No.**	Type of work	* %	2017 actual total amount	2018 estimate total amount

Do not add these amounts to the 2017/2018 assessable wages. WorkSafeNB will calculate the assessable earnings.

\*\*Employer numbers are available online through our Clearance Certificate service. Visit [worksafenb.ca/myservices](http://worksafenb.ca/myservices) and select Clearance Certificate from the list of Online Services for Employers.