

**Operational
Policy**Section
Employer BillingSubject
Minimum Premium

Policy

The minimum premium charged to employers is \$100 per account, per calendar year, regardless of the number of premium rates or classification codes assigned to an employer.

Purpose

The purpose of this policy is to provide information to employers regarding the requirement to pay the annual minimum premium of \$100.

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 requirement also applies to all accounts reporting zero earnings.

Application date

This policy applies to all decisions made on or after ~~January 1, 2020~~ [December 5, 2024](#).

Document History

This document replaces 14-03-06 dated ~~November 4, 2013~~ [January 2, 2020](#).

This document was previously published as:

[14-03-06 dated November 4, 2013](#)

14-03-06 dated October 12, 2004

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 Approval

~~#15, December 17, 2019, Page 573~~