

## WORKERS' COMPENSATION COVERAGE OUT-OF-PROVINCE

All workers' compensation (WC) boards across Canada provide jurisdictional out-of-province coverage for at least six months should a worker be required to temporarily perform work for their employer in a province/territory different than where they regularly perform their duties.

Due to the pandemic, some employers may have made temporary remote work arrangements, where employees may be performing their duties in a different province/territory than their usual place of employment.

The National Payroll Institute (NPI) contacted each board to verify its position on whether or not it will extend jurisdictional WC coverage for an employee temporarily working in another province due to COVID-19.

The following chart outlines the provisions of each provincial/territorial WC board's coverage for workers temporarily performing duties outside of their usual province/territory of employment due to employer requirements or the pandemic.

Jurisdiction	Employer Registration Requirements	Jurisdictional Out-of-Province Coverage	Coverage for Employees Working in Another Province due to COVID-19
<b>Alberta</b>	Within 15 days from workers' start date	Up to 12 continuous months	No. Contact the board of the province where workers are performing the work for coverage.
<b>British Columbia</b>	Before 1 <sup>st</sup> worker is hired, no earlier than 30 before work begins	Less than 6 months	No. Workers who have previously been working in BC but now work and reside in another province due to COVID-19 are not covered by WorkSafeBC.
<b>Manitoba</b>	Before 1 <sup>st</sup> worker is hired in a "mandatory" industry	Up to 6 months	Yes, temporarily. However, the employer must contact the board of the province in which the employee will work to determine if coverage is required in that province. If coverage is not mandatory in the province, the board will provide coverage for up to 6 months. The employer can apply for an extension if more than 6 months of coverage is needed.

Jurisdiction	Employer Registration Requirements	Jurisdictional Out-of-Province Coverage	Coverage for Employees Working in Another Province due to COVID-19
<b>New Brunswick</b>	Within 15 days from the start of business, if employing 3 or more workers	For the duration of temporary assignment and account must be in good standing	Yes, if the province where the employee resides and performs their work will not provide coverage. Decisions are made on a case-by-case basis.
<b>Newfoundland and Labrador</b>	Upon hire of 1 <sup>st</sup> worker	Up to 12 months and employees must be expected to return to work in NL	No. The employer should contact the board in the province where work is being performed for coverage. This also applies to situations where employees are temporarily travelling outside of the province for business.
<b>Northwest Territories/ Nunavut</b>	Within 10 days of commencement of work	Up to 6 months	Yes. The board will extend out-of-province coverage for 6 months (subject to further extension on a case-by-case basis). The employee must meet specific conditions.*
<b>Nova Scotia</b>	If operating in a mandatory industry and employing 3 or more workers at one time	Up to 6 months	No. Where workers are no longer working in the province, the employer should register for coverage with the province where they reside and perform work.
<b>Ontario</b>	Within 10 days of hiring employees	Up to 6 months	Yes. Workers who work remotely from a province outside of Ontario for their Ontario employer will remain covered under the employer's WSIB account.
<b>Prince Edward Island</b>	Before start of operations and must be renewed annually by Feb 28	Up to 6 months	Yes. Employees required to work from home in another province remain covered under the employer's PE account.
<b>Quebec</b>	No later than 60 days following the 1 <sup>st</sup> day the 1 <sup>st</sup> worker reports to work	For duration of temporary assignment and return to QC must be definite	Yes. Employees temporarily teleworking outside of Quebec remain covered by the CNESST, subject to a claim evaluation on a case-by-case basis.
<b>Saskatchewan</b>	Within 30 days of beginning work and hiring workers	Up to 2 years (may extend to 5 years)	No. Employers must contact the board of the other province to confirm whether coverage is mandatory and to register employees residing and working out of the province.

Jurisdiction	Employer Registration Requirements	Jurisdictional Out-of-Province Coverage	Coverage for Employees Working in Another Province due to COVID-19
<b>Yukon</b>	If operating a business for more than 10 days in the year	Up to 12 months and must obtain approval	No. Employers must contact the board in the province where employees reside/work to determine if registration with that board is required. If no registration is required, the employer should apply for out-of-province coverage with the Yukon Workers' Compensation Health and Safety Board.

\*An employee must meet all of the following criteria:

- Their usual place of employment is the Northwest Territories or Nunavut;
- Their employment must involve activities which require the employee to perform an integral part of their duties within the territories as well as perform work outside of the territories; and
- The period of work performed outside the territories does not exceed six months.

Coverage may extend outside the Northwest Territories or Nunavut if the employee is sufficiently connected to the Northwest Territories or Nunavut via the following deciding factors, beyond the employer conducting business in the territories:

- Where the employment contract was made
- The terms of the employment contract
- The location of the primary residence of the employee
- The jurisdiction regulating the payroll taxation of the employee