

December 1, 2025

ATTN: NAVJIT SANGHA, BOOKKEEPER
SALTIRE CONTRACTING LTD.
2555 LEGGETT DR.
ANMORE, BC
CAN V3H 4W9

Via Email: accounting@saltirecollective.com
scottfraser@saltirecontracting.com

2024 assessment year

Dear Navjit:

Account Number: 200392327 – AQ (012) SALTIRE CONTRACTING LTD.

Thank you for providing the financial records needed for the audit of the above firm. This letter complements the attached *Audit Working Papers* in reporting the findings and decisions resulting from that audit.

AUDIT OBJECTIVES

The objectives of the audit were to confirm the following:

- (a) The extent of compliance with the reporting and remitting requirements under sections 243, 245 and 253 of the *Workers Compensation Act* (“Act”); and
- (b) That the firm is correctly classified within WorkSafeBC’s Employer Classification System under sections 244 and 245 of the *Act*.

LAW and POLICY

A copy of the applicable policies and associated practice directives may be found online at www.worksafebc.com, under the Law and Policy tab.

CLASSIFICATION

Based on information you have provided, I have determined that your firm’s operation is *in or about* the House, Woodframe Contracting, Construction industry; and therefore, correctly classified within WorkSafeBC’s Employer Classification System. However, if you believe this is not an accurate reflection of the operation, or if either my determination that your firm provides its services to the public at large or my determination that your firm is not affiliated with another firm is incorrect, please provide me with any comments as soon as possible.

AUDIT FINDINGS

This review has now been completed. The 2024 assessment has been increased by \$61.66. In addition to the calculation of assessments, a firm's assessable payroll is used by the Board in other calculations such as experience rating adjustments, prevention penalties, and Certificate of Recognition (COR) financial incentives. Any changes made to the amount of a firm's assessable payroll may also impact these other calculations that are, in part, based on assessable payroll. The adjustment will be reflected on a future Statement of Account. The adjustment results from:

1. Over-reported wages/salaries as prescribed by Assessment Policy AP5-245-2 3.1 wages/salaries states in part:

"These earnings include any means or manner by which an individual is paid for work or piecework, such as cash and anything easily converted into cash, wages, salaries, commissions, holiday pay, allowances, and bonuses. Earnings are covered even though the worker has not received an income tax statement, or has not had income tax, Canada Pension Plan contributions or Employment Insurance premiums deducted from the remuneration."

2. Reduction of excess earning deductions as prescribed by Assessment Policy AP5-246-1 excess earning deduction which states in part:

"The maximum wage and excess earnings deduction applies to all earnings included in payroll and to workers of all firms as well as principals of limited companies.

A deduction for excess earnings may not be made from gross payments to contractors unless supported by the contractors' payroll records".

I have enclosed a copy of the 2024 Audit Adjustment Summary for the above firms and relevant audit work-papers for your review and refer you to the WCB web-site www.worksafebc.com that has a complete listing of WCB Assessment Policies and Practices.

REVIEW or RECONSIDERATION

If you have any questions, comments, or concerns in respect to this audit, you may contact me by telephone at (604) 232-1938 or by email to melina.chung@worksafebc.com.

If there is evidence that this decision involved an error of law or fact, or contravened published policy, you may request:

1. Reconsideration by the Assessment Department within 75 days of this decision.
2. Review by a review officer within 90 days of this decision.

The department cannot reconsider this decision once a Request for Review has been filed with WorkSafeBC's Review Division. To request reconsideration, please contact the undersigned. A request for review or reconsideration does not relieve you from your obligations under the Act or from complying with this decision. If your review or reconsideration is successful, your account or any payments will be adjusted accordingly.

For more information, please visit our web site at www.worksafebc.com/review-appeal

Independent advice, assistance, and representation regarding this matter may be obtained from the Government of British Columbia's Employers' Advisers Office, which may be contacted at 1-800-925-2233 or eao@eao-bc.org.

Yours truly,

Melina Chung, CPA, CGA
Assessment Officer
Phone: (604) 232-1938
Email: melina.chung@worksafebc.com