

Under *The Workers Compensation Act*, the Workers Compensation Board of Manitoba (WCB) has the responsibility to provide compensation coverage for most workers in Manitoba. This includes individuals who work on a contract basis in mandatory industries.

For assessment purposes the WCB calculates a contract worker's earnings based on a labour percentage, which is the estimated labour portion of a contract. The WCB only charges employers premiums on that labour portion.

The Labour Percentage Schedule can be found online at www.wcb.mb.ca/status-of-workers-independent-contractors-and-employers

If an employer disagrees with the labour percentage, the WCB will consider documentation provided from the principal or contractor to support a different labour cost.

In some situations, the contractor does not provide materials or equipment (for example, they do not have their own tools and/or vehicle necessary to do the job). In these circumstances, it is appropriate to report 100% of the contract value as labour. If the contractor uses their own vehicle and/or hand tools, you would generally report 85% of the contract as labour, however, if the contractor provides most materials or significant tools to complete the job, you should confirm the appropriate labour percentage identified in the Labour Percentage Schedule.

In some situations, the contractor does not provide materials or equipment when completing a contract job (for example, they do not have their own tools and/or vehicle necessary to do the job). In these circumstances, it is appropriate to report 100% of the contract value as labour. If the contractor uses their own vehicle and/or hand tools, you would generally report 85% of the contract as labour, however, if the contractor provides most materials or significant tools to complete the job, you should confirm the appropriate labour percentage identified in the following schedule.

If you have questions regarding the labour percentages to be used when calculating earnings, please call Assessment Services at (204) 954-4505 or toll-free in Canada and the United States at

1-855-954-4321, ext. 4505 or by email at assessmentservices@wcb.mb.ca.



Schedule of Industries	Materials Supplied (if applicable)	Labour Portion of Total Contract
Acoustic Ceiling Installation	Major Materials	40%
Air Testing & Balancing		85%



Schedule of Industries	Materials Supplied (if applicable)	Labour Portion of Total Contract
Blasting	For Roadwork	25%
	For Other (i.e. Beaver Dams)	85%
Blinds Installation	Major Materials	40%
Bridge Repairs		25%
Brush Clearing		85%
Building Movers		25%
Cabinet Installation	Major Materials, Minor Installation	10%
	Major Materials, Major Installation	40%
Carpentry, General (Other than Framing & Finishing)	Major Materials	45%
Carpet Installation	Major Materials	25%
Chain Link Fence Installation	Major Materials	50%
Chemical Spraying		25%
Concrete Work	Major Materials	55%
Countertops	Supply & Install Granite, Stone	10%
	Supply & Install Laminate	40%
Courier Operations		65%
Demolition		25%
Diamond Drilling		25%
Doors, Windows Installation	Major Materials	40%
Drapery Installation	Major Materials	40%
Drywall, Installation	Major Materials	40%
Drywall Taping	Major Materials	80%
Dump Truck Operating		25%
Dust Control on Roads (Oiling)		25%
Eavestroughing	Major Materials	45%
Electrical Installation	Major Materials	50%
Elevator Installation		25%
Equipment Operators - NEC		25%
Excavation		25%
Fascia, Soffit Installation	Major Materials	45%
Fiberglass repair - On site		80%
Finishing Carpentry	Major Materials	40%
Fixtures, Installation	Major Materials, Minor Installation	10%
	Major Materials, Major Installation	40%
Flooring, N.E.C	Major Materials	30%
Foundations		50%
Framing	Major Materials	45%
Garbage Removal		50%
Gasoline Tanks Installation		25%
General Maintenance/Handyman	Minor Materials	85%

Schedule of Industries	Materials Supplied (if applicable)	Labour Portion of Total Contract
Handi-Transit Owner-Operators		50%
Hardwood Flooring, Installation	Major Materials	30%
Hardwood Floor, Finishing/Refinishing	Major Materials	70%
Heating & Air Conditioning	Major Materials	50%
Home Construction	Uses Sub-contractors	10%
(Entire House)	Major Materials	40%
Inspection of Buildings		85%
Insulation	Major Materials	50%
Janitorial Service		85%
Land Clearing		25%
Landscaping	Major Materials	50%
Linoleum, Installation	Major Materials	40%
Locksmithing	Major Materials	40%
Logging	Chain Saw	85%
	Major Equipment	25%
Masonry	Major Materials	50%
Mechanical Repair	Major Materials	50%
Mobile Pressure Wash (From Truck)		50%
Mobile Welding		50%
Nuisance Grounds, Mgmt/Supervision	Light Equipment	25%
	No Equipment	85%
Oil & Gas Wells	Major Materials	80%
Ornamental Iron/Metal Installation	Major Materials, Minor Installation	10%
	Major Materials, Major Installation	40%
Overhead Door Installation	Major Materials	40%
Painting & Decorating	Major Materials	80%
Pest Control (i.e.: dog catcher)		85%
Piling		25%
Plastering	Major Materials	65%
Plumbing	Major Materials	50%
Power Line Construction		25%
Railway Construction		25%
Refrigeration	Major Materials	50%
Roadwork		25%
Roofing	Major Materials	40%
Sandblasting/Pressure Washing (Non-mobile)		80%
Security Services	with Vehicle	85%
	without Vehicle	100%
Security System, Installation (Excl. Vehicles)	Major Materials	50%

Schedule of Industries	Materials Supplied (if applicable)	Labour Portion of Total Contract
Sewage/Septic Tank Cleaning (Mobile and/or video services)		50%
Sewer & Water Construction		25%
Sheet Metal Installation (Commercial, Exterior)	Major Materials	40%
Ship Building & Repairs		75%
Siding Installation	Major Materials	40%
Sign Installation	Major Materials	40%
Snow Removal		25%
Soil Testing (infield)	Major Equipment	25%
Sprinkler System Installation	Major Materials	50%
Structural Steel		50%
Stuccoing	Major Materials	65%
Swimming Pools, Installation		50%
Tear-Out & Removal (i.e. gutting buildings)		75%
Tile Setting	Major Materials	35%
Towing		50%
Trenching, Drainage		25%
Trucking, Intra-city		50%
Trucking, Long Haul		25%
Ventilation	Major Materials	50%
Waterproofing Basements	Membrane Application	80%
	Excavation required	25%
Water Well Drilling		25%
Wharf Construction		25%
Window Cleaning	Major Equipment (i.e. Cherry Picker)	25%
	Minor Equipment (i.e. Scaffold, Swing Stage Ladder)	85%

This publication is provided for general information. It is not intended to be legal advice, and should not be relied on as such. For more specific information, see The Workers Compensation Act and Regulations and WCB Policies. These documents are available on the WCB website at wcb.mb.ca.

