



Holiday Hours

*Our office will be closed for
the Holidays from noon*

*December 24th to
January 2nd 2018*



Substance use & impairment in the workplace

Workplace impairment as an occupational health and safety issue is of increasing concern to British Columbia employers, workers, and other stakeholders.

Physical or mental impairment in the workplace can create a significant risk of injury and death to the impaired worker, co-workers, and members of the public.

Impairment can have many causes, but the most common substance-related causes of impairment in the workplace are:

The use of alcohol or legal drugs (which will include cannabis as of October 17, 2018)

- The use of illegal drugs
- The use of prescription drugs to treat medical conditions
- The use of over-the-counter medications
- Effects in the workplace from substance-use impairment

Impairment from substance use can cause physical and behavioural changes that affect a person's ability to work safely or perform cognitive tasks as required.

These changes can include:

Impaired judgment, perception, and decision making
Decreased motor co-ordination, reaction time, and sensory perception
Psychological or stress-related effects, such as mood swings or personality changes

Responsibilities for managing impairment

Workers and employers share responsibility for managing impairment in the workplace.

- As a worker, you must tell your supervisor or employer if your ability to safely perform assigned work is impaired for any reason. If you have a physical or mental impairment, you must not do work if the impairment may create a risk to yourself or anyone else.
- As an employer, you must not assign impaired workers to activities where impairment may create an undue risk. You must also not permit workers to remain at any workplace while their ability to work safely is affected by alcohol, a drug, or another substance or condition.

Employers are encouraged to develop policies and procedures that address impairment in the workplace. An impairment policy that takes a fitness-to-work approach to impairment can help you to meet your workplace safety obligations. You should also communicate your impairment policy clearly to workers.

Reference: Worksafebc.ca

Employer Health Tax (EHT)

The employer health tax will be an annual payroll tax that will apply to employers beginning January 2019. This program will replace the current MSP program. The legislation has not yet been introduced (hoping for this fall)

- According to the Ministry of Finance Notice 2018-001, the EHT will be applied employment income and taxable benefits as follows:
 - Salary and wages
 - Advances of salary and wages
 - Payments of casual labour
 - Bonuses, commissions and other similar payments
 - Vacation payments
 - Gratuities or tips paid through and employer
 - Taxable allowances and benefits
 - Directors' fees paid to directors of corporations
 - Amounts paid by an employer to top up benefits
 - Stock option benefits
 - Employer-paid contributions to an employee's RRSP
 - Employer-paid group life insurance premiums
- The EHT will only apply to employers with BC payroll that include
 - Any payment to employees who report to work at a permanent establishment of the employer in BC and
 - Any payment to employees who do not report to work at a permanent establishment of the employer, but are paid from or through a permanent establishment in BC.
- BC payroll does not include any payment to employees who report for work at a permanent establishment that is outside of BC

Tax rates

- Payroll of \$500,000.00 or less will not pay EHT
- Payroll of between \$500,000.01 and \$1,500,000.00 will pay
 - Amount of Payroll less \$500,000.00 x 2.95%=EHT
- Payroll greater than \$1,500,000.01 will pay 1.95% on total payroll

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What's New At DMC...

Please join us in welcoming our newest member to the team:

Tamiko Bredin – Front Desk Administrative Assistant

And, we are excited to welcome back to our team:

Roze Mikic – Accounting Technician



10 New Year Tips for Your Small Business

To ensure success in the New Year, most small businesses don't realize that the process begins before January 1. Instead, a lot of work goes into setting your business up for a running start when the clock strikes 12. Don't wait; start now with this list of 10 New Year Tips For Your Small Business.

1. Revisit Your Business Plan

If it has been a while since you examined this critical document, now's the time to get to it. Review it to ensure it's still aligned with your current company goals. Change what needs changing.

2. Set Your Business Resolutions

New Year's resolutions are not all about losing weight. It is beneficial to lay out what you want for your business in the coming 12 months. Be specific, so you can actually measure results and see whether you accomplished them by year's end.

3. Build a Promotions Calendar

Sit down with a calendar and start looking at all the holidays or events you want to build promotions around. This will give you ample time to plan your social media updates, blog posts, advertising campaigns, etc.

4. Consider Your Hiring Needs

If your business is getting increasingly too busy for you to run with a skeleton crew, start planning your hiring strategy for 2019. Consider temps, freelancers, virtual assistants, and part-timers as alternatives to full-time employees if your budget is tight.

5. Invest in Technology

If you've been putting off that computer or software purchase, now's the time to go ahead with it. You'll be more efficient, if you have a computer that doesn't take an hour to load.

6. Create a Conference Plan

Attending conferences and industry trade shows can be so beneficial for you as a business owner. Not only can you meet others in your field (or potential customers) but you also learn from leading experts.

7. Reassess Your Online Brand

Google yourself! Is it time for a new headshot or website refresh? What worked for you in terms of marketing this year? This is a great time to tweak your online strategy so that you identify the tools that helped your business grow, and cut back on those that don't.

8. Get Organized

If you're like a lot of business owners, your desk is cluttered, and so is your desktop. Spend a few hours throwing away and shredding things you don't need and organizing your computer files by year, i.e. Contracts 2018 It will make things easier to find. I guarantee you'll feel more together come January.

9. Refresh Your Employees' Skills

If you do have staff, now's a fantastic time to offer supplementary training to refresh their skills or give them new ones. Maybe they're not all using your customer relationship management software. That's the perfect topic for training.

10. Get Smarter

Your employees aren't the only ones who could learn more. If the end of the year is quiet for you, build in reading time. Read industry blogs, books, magazines, and anything else you can get your hands on to be on top of the trends in your industry.

Reference: <https://www.sacblackchamber.org/news/87-10-new-year-tips-for-your-small-business>

Employer Health Tax (EHT)

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Remittance Due Dates

Employers with annual payrolls between \$500,000.01 and \$600,000.00 will be required to remit once a year. Employers with payrolls greater than \$600,000.01 will be required to remit installments quarterly

- June 15
- September 15
- December 15
- March 31 – Final payment with annual return

Installments will be based on estimates equal to 25% of payroll for the first three installments and the final payment will be the balance of the whole year.

Employers that have payroll less than \$500,000.00 will not be required to submit an annual return.

Charity and Non-Profit Employers

Organizations that have been approved by CRA as a charity or not-for-profit will have a \$1.5 million exemption for each location with payroll up to \$4.5 million, and a tax rate of 2.925%. For locations with payrolls of \$4.5 million, no exemption will be permitted but a lower tax rate of 1.95% will apply.

Example

Annual BC Payroll	Tax Calculations	Tax Payable	Tax as a % of Payroll
\$500,000 or less	\$0	\$0	0%
\$750,000	2.925% x (\$750,000-\$500,000)	\$7,313	0.98%
\$1,000,000	2.925% x (\$1,000,000-\$500,000)	\$14,625	1.46%
\$1,250,000	2.925% x (\$1,250,000-\$500,000)	\$21,938	1.76%
\$1,500,000	2.925% x (\$1,000,000-\$500,000)	\$29,250	1.95%
\$1,500,100	1.95% x \$1,500,100	\$29,252	1.95%
\$2,000,000	1.95% x \$2,000,000	\$39,000	1.95%

