

Month In Review – Alberta



LAWS & ANNOUNCEMENTS

Payroll

Jan 1: Provincial tax changes took effect that may affect payroll deductions. New brackets and rates: 8% for income under \$61,200; 10% for income from over \$61,200 to \$154,259; 12% for income from over \$154,259 to \$185,111; 13% for income from over \$185,111 to \$246,813; 14% for income from over \$246,813 to \$370,220; and 15% for income over \$370,220.

Action Point: Find out about the [8 important new payroll changes](#) that will affect your current year T4 filings and 2026 source deductions.

Employment Benefits

Jan 1: Employees must use the [revised Form 23 Application](#) to unlock money from their LIRA or LIF due to financial hardship. In 2026, employees may use the “low income” trigger to unlock up to \$37,300 if their income in the next 12 months is expected to be less than \$49,733.

Labour Relations

Feb 2: The Alberta Labour Relations Board [revised](#) and clarified its rules, procedures and timelines for hearing and deciding OHS appeals of administrative monetary penalties, fines, work refusals, stop-work, and other enforcement orders.

New Laws

Jun 1: June 1 is the deadline for Alberta companies to comply with [new rules](#) requiring commercial carriers to provide driver experience records for Class 1 tractor-trailer truck drivers operating vehicles of 11,794 or more kgs when they move to another job.

Health & Safety

Dec 2: Alberta issued updated WHMIS [guidance](#) incorporating the GHS 7 changes contained in the revised national *Hazardous Products Regulations* on which WHMIS is

based that went into full force on January 1, 2026, including changes to certain classifications and hazard information that must be listed in Sections 9 and 14 of the Safety Data Sheet.

Action Point: Find out what you need to know [to comply with the new WHMIS requirements](#).

Workers' Compensation

Feb 28: February 28 is the deadline for Alberta employers to submit their actual payroll and wages data from 2024 and projected figures for 2026 to the WCB. Missing the deadline may result in penalties and late fees.

Action Point: Look up the [2026 workers' compensation premium rates](#) in each part of Canada.

CASES

Labour Relations: Duty to Pay for Safety Equipment Doesn't Cover Fitness for Work Forms

While acknowledging its right to make injured workers complete a Fitness For Work (FFW) form to return to work, the union insisted that the employer also had to reimburse them up to \$25 for the costs of completing the forms in accordance with the part of the collective agreement obligating the employer to supply required "safety equipment" at its own expense. But the Alberta arbitrator didn't buy it. An FFW form isn't a piece of safety equipment like PPE or protective clothing. Its purpose is not ensure workplace safety but to help employers meet their duty to provide reasonable accommodations for injured workers. And since there was no express language in the collective agreement requiring the employer to pay workers' costs in filling out the FFW form, the grievance was a non-starter [[Alberta Union of Provincial Employees v Chartwell Master Care LP \(Emerald Hills Retirement Residence\)](#), 2025 CanLII 133708 (AB GAA), December 22, 2025].

Action Point: Employers are required to pay for required PPE and safety equipment in most provinces. The reason the union lost is that fitness for work forms stretched things too far. Find out more about [OHS employer PPE payment requirements](#) across Canada.

Labour Relations: High Court Nixes Union's Right to Appeal Arbitrator's Negotiations Ruling

A supermarket chain filed grievances against a union for broadcasting ads defaming the company during wage renegotiations required by the collective agreement. The union challenged the arbitrator's jurisdiction to hear the grievances but the arbitrator disagreed and set a hearing date. The union then appealed to Alberta's highest court. **Result:** The Court of Appeal ruled that the appeal was barred by the part of the *Labour Relations Act* barring parties from appealing an arbitrator's decision on a collective agreement negotiating matter [[United Food and Commercial Workers Canada Union, Local No 401 v Sobeys Capital Incorporated](#), 2026 ABCA 12 (CanLII), January 16, 2026].

Health & Safety: OHS Penalty Is Invalid at Private Home Where Owner Is

Sole Worker

An OHS inspector visited a rural property made up of a small house and farmyard after being tipped off that the owner was employing workers for scrap metal recycling operations at the site. Upon arriving, the only person he saw at the site was the owner who was uncooperative and refused to answer questions about whether he was an employer or had workers at the site. After walking around and taking pictures of the scrap materials, appliances, and other items he observed at the site, he issued the owner an Administrative Monetary Penalty for violating OHS laws requiring persons “at a work site” to provide proof of identify and names of workers at the site to an OHS inspector that requests it. The owner appealed, denying that he was an employer or that the property was a “work site” under the law. The Alberta Labour Relations Board agreed, citing the part of the law excepting “work in, to, or around a private dwelling or any land used in connection with the dwelling that is performed by an occupant or owner who lives in the private dwelling” from the definition of “work site.” And since there was no evidence of any workers being present at the site, the AMP was invalid [[Peter v Occupational Health and Safety](#), 2025 ABOHSAB 26 (CanLII), December 16, 2025].

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