

The Liversidge Letter

From: The Liversidge Letter <the_liversidge_letter@laliversidge.com>
Sent: Tuesday, July 21, 2026 11:26 AM
To: 'The_Liversidge_Letter@laliversidge.com'
Subject: Message from L.A. Liversidge - WSIB policy update alert re SIEF Program closure
Attachments: 202604 Deloitte VFMA - SIEF Report.pdf

Good morning,

On July 16, 2026 the Board distributed an email with a policy update concerning the **cancellation of the Second Injury and Enhancement Fund (SIEF)** effective June 16, 2026 (**email below**).

The **SIEF program** was a critically important WSIB cost-relief mechanism that allowed employers to receive **partial relief from claim costs** when a worker's injury or disability was made significantly worse because of a **pre-existing condition**. Relief was applied as a **percentage-based cost relief** (e.g., 25%, 50% etc.) depending on the nature of the pre-existing condition and the extent to which it enhanced the injury.

SIEF is a program that spanned more than a half-century and was a simple equitable mechanism to ensure fair employer cost accountability.

This policy change is concerning at many levels:

- 1) The WSIB does not address the core of the policy focus of employer equity.
- 2) The absence of any WSIB formal employer outreach or consultation to a significant employer issue.

This will have many significant impacts for Ontario employers (and injured workers).

First, it will increase individual employer's cost exposure and influence individual employer premium rates. The SIEF does not influence the aggregate employer premium rate and never has.

Second, this will likely increase employer focus on individual claim entitlement for cases involving pre-existing conditions with the potential, if not likely, effect of increasing employer-initiated litigation.

Third, following the second point, this will have an impact on Ontario injured workers who will likely be subjected to less stable entitlement decisions through increased employer claim activity on the substantive entitlement decision.

Attached is the [Deloitte Value for Money Audit: Second Injury and Enhancement Fund Report](#) (SIEF VFMA Report) which the Board advises led to the decision to terminate the SIEF program. The Board's page explaining the cancellation is [here](#).

That a major policy change with significant employer implications flows directly from a VFMA, absent the essential, and in the past, routine step of employer consultation, weakens employer confidence.

I expect I will be writing about this matter in the future. As always, please reach out with any comments or if we can be of assistance,

Regards,

LAL

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416-986-0064.

From: Workplace Safety and Insurance Board <polpub@wsib.on.ca>

Sent: Thursday, July 16, 2026 3:15 PM

Subject: WSIB policy update alert



Policy update

We recently made changes to the [Operational Policy Manual](#) (OPM) on our website.

- **Policy updates to reflect phasing out of the Second Injury and Enhancement Fund (SIEF) - effective June 16, 2026**

You can find more information about the changes on our [policy updates and clarifications](#) page.

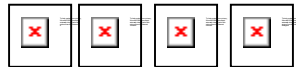
Please email us at polpub@wsib.on.ca if you no longer want to receive updates.

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Vous pouvez obtenir la version française de ce message en envoyant un courriel à communications@wsib.on.ca.

The Workplace Safety and Insurance Board (WSIB) is here to help. When an injury or illness happens on the job, we move quickly to provide wage-loss benefits, medical coverage and support to help people get back to work. Funded by businesses, we also provide no-fault collective liability insurance and access to industry-specific health and safety information. We are one of the largest insurance organizations in North America covering over five million people in more than 300,000 workplaces across Ontario.

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