

PAYROLL REMITTANCE DATES

(updated: January 2, 2008)

Last day of February	File your T4 and T4A supplementary slips along with the related summary. Distribute the supplementary slips to employees.
15 th day of the following month	New and Regular remitters must remit their payroll taxes ¹ .
25 th day of the same month	Type 1 accelerated remitters ² must file their payroll remittances for the period of the 1 st to the 15 th .
10 th day of the following month	Type 1 accelerated remitters must file their payroll remittances for the period of the 16 th to the last day of the month.
3 rd working day after the end of the following periods: - 1 st to 7 th day of the month - 8 th to 14 th day of the month - 15 th to 21 st day of the month - 22 nd to the last day of the month	Type 2 accelerated remitters ³ must file their payroll taxes.
April 15, July 15, October 15, and January 15	If quarterly filer, payroll tax remittances are due by these dates ⁴ . The quarters run January – March; April – June; July – September; October – December

NOTES:

- 1) A company is a regular remitter if their average monthly withholding amount is less than \$15,000.

- 2) A company is a Type 1 accelerated remitter if:
 - the company and its associated companies have combined average monthly withholdings between \$15,000 and \$49,999, or
 - the company has more than one payroll remittance account and the combined average monthly withholding is between \$15,000 and \$49,999.

- 3) A company is a Type 2 accelerated remitter if:
 - the company and its associated companies have combined average monthly withholdings of \$50,000 or more, or
 - the company has more than one payroll remittances account and the combined average monthly withholding is \$50,000 or more.

- 4) A company is eligible for quarterly filing if they:
 - have an average monthly withholding amount of less than \$3,000 (increased from \$1,000 effective January 1, 2008),
 - have a perfect compliance history in the last 12 months, and
 - have no outstanding GST/HST returns or T4 type information returns for the previous 12 months.