

## Ontario Employer's Health Tax (EHT)

Type	Jurisdiction	Balance Payable Due	Return/Form due
Annual return	Ontario	March 15th of following calendar year	March 15th of following calendar year
Instalments	Ontario	<p>If total annual Ontario payroll is less than \$600,000, no instalments are required.</p> <p>If annual Ontario remuneration is over \$600,000, monthly installments are due by the 15th of the following month as soon as the payroll allowable exemption is exceeded.</p>	
Special return (employers who pay full amount of total Ontario remuneration in one month)	Ontario	15 <sup>th</sup> of the following month in which remuneration is paid (along with special return)	15 <sup>th</sup> of the following month in which remuneration is paid
Final return (close Ontario operations, amalgamated, no longer have Ontario employees)	Ontario	40 days after business closes or Ontario operations cease	40 days after business closes or Ontario operations cease

- Eligible employers are exempt from EHT on the first \$490,000 of annual total Ontario remuneration effective January 2019 (2014-2018 the basic exemption was \$450,000 and prior to 2014 the basic exemption was \$400,000)
- No registration is required and no annual return where total annual payroll is below the exemption amount (for associated group).
- The EHT exemption is adjusted according to inflation every 5 years using the Ontario CPI (Consumer Price Index).
- The exemption must be shared among a group of associated employers.
- The exemption is eliminated for employers and associated groups of employers with annual total Ontario remuneration over \$5 million effective 2014.