

PAYROLL REMITTANCE DATES

Last day of February	File your T4 and T4A supplementary slips along with the related summary. Distribute the supplementary slips to employees.
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15 th day of the following month	New and Regular remitters must remit their payroll taxes ¹ .
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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 .
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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.
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3 rd working day after the end of the following periods: <ul style="list-style-type: none">- 1st to 7th day of the month- 8th to 14th day of the month- 15th to 21st day of the month- 22nd to the last day of the month	Type 2 accelerated remitters ³ must file their payroll taxes.
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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
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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 \$1,000,
 - 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.