

Provincial Payroll Taxes 2008 Facts

Province	Annual Payroll Amount	Employer Contribution (% of Payroll)
Newfoundland Health and Post-Secondary Education Tax	Less than \$600,000	Nil
	\$600,000 but less than \$700,000	2% of payroll in excess of the exemption threshold determined by the Department of Finance.
	\$700,000 or more	2% of payroll in excess of \$500,000
Quebec Health Services Fund A new corporation that meets certain conditions may be exempted from the employer contribution to the health services fund for five years.	Less than \$1,000,000	2.70%
	\$1,000,000 but less than \$5,000,000	$2.31 + [.39 \times \frac{\text{cumulative total payroll}}{1,000,000}]$
	\$5,000,000 or over	4.26%
Ontario Employer Health Tax Eligible employers are exempt from tax on the first \$400,000 of payroll.	\$200,000 or less	0.980%
	Over \$200,000 to \$230,000	1.101%
	Over \$230,000 to \$260,000	1.223%
	Over \$260,000 to \$290,000	1.344%
	Over \$290,000 to \$320,000	1.465%
	Over \$320,000 to \$350,000	1.586%
	Over \$350,000 to \$380,000	1.708%
	Over \$380,000 to \$400,000	1.829%
Manitoba Health and Post Secondary Education Tax	Over \$400,000	1.950%
	\$1,250,000 or less	Exempt
	Over \$1,250,000 up to \$2,500,000	4.3% of payroll amount in excess of \$1,000,000
	Over \$2,500,000	2.15% of total payroll

The information presented is for general reference only and is subject to change. There may be additional payroll taxes or different rates or exemptions that apply to your particular industry or payroll level. Contact the appropriate provincial government department for complete and up-to-the-minute details.