

Guide for Employers

This guide explains the main requirements of the Employer Health Tax (EHT). It is provided as a guide for employers and is not intended as a substitute for the Employer Health Tax Act (EHT Act) and Regulations. For specific information refer to the EHT Act, RSO, 1990, c. E.11, available at ontario.ca/e-laws.

Tax exemption rules

Effective January 1, 2014, the amount of annual Ontario payroll that may be exempt from EHT is increased from \$400,000 to \$450,000. To better target EHT relief, the exemption is eliminated for private-sector employers with annual Ontario payrolls over \$5 million. Registered charities, including those with payrolls over \$5 million, continue to be eligible for the exemption.

Tax exemption rules before January 1, 2014

Eligible employers were exempt from EHT on the first \$400,000 of total Ontario remuneration each year. There was no exemption threshold.

For more information

Visit ontario.ca/ehf or contact the Ministry of Finance at 1 866 ONT-TAXS (1 866 668-8297) or 1 800 263-7776 for teletypewriter (TTY).

Request for written interpretations

To obtain a written interpretation on a specific situation not addressed in this publication, please send your request in writing to:

Ministry of Finance
Advisory Services, Employer Health Tax
33 King Street West, 3rd Floor
Oshawa ON L1H 8H5

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Introduction

Employers have to pay Employer Health Tax (EHT) on the total Ontario remuneration (refer to page 7 for the definition of total Ontario remuneration) paid to employees and former employees who:

- report for work at a permanent establishment of the employer in Ontario
- do not report for work at any permanent establishment of the employer, but are paid from the employer's permanent establishment in Ontario.

Notes

- Effective January 1, 2014, in general, eligible employers are exempt from EHT on the first \$450,000 of total Ontario remuneration (refer to page 7 for details on the tax exemption). The exemption is eliminated for employers and associated employer groups with total Ontario remuneration over \$5 million.
- Eligible employers who are associated must allocate the exemption among members of the associated group.
- Employers with total Ontario remuneration in excess of \$600,000 must remit monthly instalments. Otherwise, they do not have to pay monthly instalments and can make their EHT payment with their annual return. Before January 1, 2014, eligible employers were exempt from EHT on the first \$400,000 of total Ontario remuneration each year. There was no exemption threshold.

How to register for EHT

You must register with the Ministry of Finance if you are an employer and you are:

- not eligible for the tax exemption and have Ontario remuneration, or
- eligible for the tax exemption and your total Ontario remuneration exceeds your allowable exemption (refer to page 7 for details on the tax exemption).

To register for your EHT account, we need the following information from you:

- legal name
- trade name
- business address
- mailing address
- telephone and fax numbers

- name of contact person or authorized representative
- payroll start date
- estimated annual payroll
- payroll frequency and amount to determine if you are an annual, monthly, or special filer
- federal business number (BN)
- employer type to determine if you are an associated employer, multiple account employer or public sector employer.

You may register for EHT using any one of the following methods:

- call the Ministry of Finance at 1 866 ONT-TAXS (1 866 668-8297)
- visit the ServiceOntario website at **serviceontario.ca/business** and register your business
- for in person service, locate a ServiceOntario centre near you at **ontario.ca/findservices** and put Tax in the section Find a Service
- visit the Canada Revenue Agency (CRA) website at **businessregistration.gc.ca** and apply electronically
- make an appointment to meet with a representative at a Ministry of Finance tax office by calling 1 866 ONT-TAXS (1 866 668-8297).

Note: It is your responsibility to contact the Ministry of Finance if your total Ontario remuneration exceeds your allowable exemption amount or \$600,000. This will ensure that annual returns and instalment statements are issued.

Ontario has joined the federal government and other provinces in using the federal Business Number (BN) to securely identify a business and its associated tax accounts. You only need one BN for access to information about your federal and provincial tax accounts. EHT accounts will be given extension numbers (e.g., TE0001) following the nine-digit BN.

An employer may have separate payrolls for each payroll centre or payroll type and can report them separately by setting up multiple EHT accounts under one BN. A different extension number (e.g., TE0001, TE0002) will be assigned to each account. A multiple accounts employer must file separate instalments and annual returns for each account.

Definition of terms

Permanent establishment

A permanent establishment includes an office, agency, branch, factory, farm, warehouse, mine, workshop or any other fixed place of business where day-to-day business activities are carried out. For more information, refer to the publication **Permanent Establishment**.

Employer-employee relationship

Where there is an employer-employee relationship, and the employer pays the employee, the payroll is subject to EHT. An employer includes:

- an individual
- corporation
- charity
- non-profit organization
- trust
- partnership
- association, or
- government (including federal, provincial, municipal, university, school board, hospital).

An employee is an individual who:

- is employed by an employer
- holds office from an employer and receives an amount for carrying out the duties of the office
- was formerly an employee as described above.

For EHT purposes, the ministry considers many factors in the determination of employer-employee relationships, including common law principles and CRA rulings. For more information, refer to the publication **Employer-Employee Relationships**.

Remuneration

Remuneration includes all employment income payments, benefits and allowances which are taxable under sections 5, 6, or 7 of the Income Tax Act (Canada), or would be required to be included if the employee were a resident of Canada.

We may use the word **payroll** in this guide instead of the word **remuneration**.

Examples of payroll include salaries and wages, gratuities paid through an employer, bonuses, commission and other similar payments, vacation pay, taxable allowances and benefits, directors'

fees, payments for casual labour, amounts paid by an employer to top up benefits and advances of salaries and wages.

Employers must include amounts paid to former employees in their calculation of remuneration for the year. For example, taxable benefits provided to retired employees should be included even though they are reported on a T4A.

Employers must include stock option benefits received by employees and former employees for shares of the employer corporation or a connected corporation of the employer (e.g., a corporation with which the employer does not deal at arm's length).

Total Ontario remuneration

Total Ontario remuneration for an employer means payroll for:

- employees who report for work at the employer's permanent establishment in Ontario, and
- employees who do not report for work at any permanent establishment but who are paid from or through the employer's permanent establishment in Ontario.

An employee reports for work at a permanent establishment of an employer if the employee comes to the permanent establishment in person to work, or is reasonably regarded as attached to the permanent establishment.

If an employee reports for work at the employer's permanent establishment in Ontario and also the employer's permanent establishment outside Ontario during a year, all of the payroll for the employee is subject to EHT. However, if the employee reported for work at the permanent establishment outside Ontario for all or substantially all of the year, none of the payroll for the employee is subject to EHT. All or substantially all generally means 90 per cent or more.

For more information, refer to the publications **Remuneration** and **Permanent Establishment**.

Tax exemption

In general, eligible employers are exempt from EHT on the first \$450,000 of total Ontario remuneration each year, starting in January 2014. (Prior to this, the amount that is exempt from EHT was the first \$400,000 of total Ontario remuneration). This exemption will be adjusted for inflation every five years using the Ontario Consumer Price Index. **Only one exemption is available for an associated group of employers.** The entire tax exemption amount may be allocated to one member of the associated group or it may be shared among the associated employers (refer to page 9 for the definition of associated employers).

The exemption is eliminated for employers and associated groups of employers with annual total Ontario remuneration over \$5 million effective January 1, 2014.

Eligible employers

Eligible employers for the tax exemption generally include the following:

- private sector employers
- organizations that receive financial assistance from any level of government but are not under the control of government, and
- Crown corporations subject to tax under Part I of the Income Tax Act (Canada).

Non-eligible employers

Non-eligible employers include the following:

- public sector employers, including federal, provincial and municipal governments, universities, colleges, school boards and hospitals
- Crown agencies not subject to tax under Part I of the Income Tax Act (Canada), and
- employers exempt from income tax under paragraphs 149(1)(a) to (d.6), (h.1), (o) to (o.2), (o.4) to (s.2), and (u) to (z) of the Income Tax Act (Canada); for example, municipal and provincial corporations and certain trusts.

An eligible employer with remuneration in excess of \$600,000 is not required to remit tax instalments until its cumulative total Ontario remuneration exceeds its allocated exemption amount for the year. It is the employer's responsibility to contact the Ministry of Finance if the employer's total Ontario remuneration for the year exceeds its allowable exemption amount. This will ensure that annual returns and instalment statements are issued.

For more information, refer to the publication **Tax Exemption**.

Multiple account employers

A multiple accounts employer has more than one EHT account set up to report different payroll centres or types. A multiple account employer can allocate the exemption to any of its accounts to the extent that the employer does not exceed its allowable/allocated exemption for the year.

Part-year employers

An employer that is eligible for only part of the year, (including the first or last year of business in Ontario, the year of bankruptcy, amalgamation or change in eligibility status), must prorate the \$450,000 exemption amount and the \$5 million exemption threshold by the number of days in the calendar year that it had a permanent establishment in Ontario with payroll and was eligible for the exemption.

Amalgamation

When two or more corporations amalgamate, they must advise the ministry and a new BN extension number will be issued to the new amalgamated corporation. The previous accounts will be closed and final returns issued. The previous corporations must file final returns with full payment of any tax owing within 40 days of amalgamation. They will be entitled to a prorated exemption for the final year. The new amalgamated corporation is entitled to a prorated exemption from the date of the amalgamation.

Associated employers

Eligible employers who are members of an associated group of employers are required to enter into an agreement to allocate the tax exemption for the year.

Starting in 2014, members of an associated group may claim the tax exemption if the combined total Ontario remuneration of the associated group is less than or equal to \$5 million. An employer who is associated with a registered charity is not required to include the payroll of the registered charity for the purpose of determining eligibility.

Associated employers are connected by ownership or by a combination of ownership and relationship of the employers, either through blood, marriage or adoption. The rules for associated corporations under section 256 of the Income Tax Act (Canada) are used to determine if employers are associated for EHT purposes. Although these rules refer to corporations, they are extended under the EHT Act to include sole proprietorships, partnerships, trusts and joint ventures.

Only one member of the associated group is required to complete and submit the Associated Employers Allocation form with their annual return. You can submit the information using ONT-TAXS online or mail the completed form by the return due date to: Ministry of Finance, 33 King St W, PO Box 640, Oshawa ON L1H 8E9. The exemption for all members of the group will be denied if a completed form is not received.

For more information, refer to the publication **Associated Employers**.

Amount of tax payable

The amount of EHT payable is calculated by multiplying the employer's taxable Ontario remuneration for the year by the applicable tax rate (refer to the tax rates on page 10).

Note: Taxable Ontario remuneration is the amount of taxable Ontario remuneration minus the employer's allowable exemption amount.

Tax rates

Total Ontario remuneration	Rate
Up to \$200,000.00	0.98%
\$200,000.01 to \$230,000.00	1.101%
\$230,000.01 to \$260,000.00	1.223%
\$260,000.01 to \$290,000.00	1.344%
\$290,000.01 to \$320,000.00	1.465%
\$320,000.01 to \$350,000.00	1.586%
\$350,000.01 to \$380,000.00	1.708%
\$380,000.01 to \$400,000.00	1.829%
Over \$400,000.00	1.95%

- The tax rate is based on the total Ontario remuneration of the employer. Note that total Ontario remuneration is the amount of Ontario remuneration before deducting any tax exemption.
- The tax rate for a multiple account employer is based on the sum of the total Ontario remuneration of all the employer's accounts.
- The tax rate for an associated employer is based on the total Ontario remuneration of that employer.

Example

A	B	C	D	E
Total Ontario remuneration 2014	Tax rate (Based on A)	Allowable exemption amount	Taxable Ontario remuneration (A – C)	Tax payable (D × B)
\$500,000	1.95%	\$450,000	\$50,000	\$975.00

Details of instalment and filing requirements

Follow these steps:

1. Decide if you are an eligible employer or a non-eligible employer (refer to page 8 for the definitions).
2. Calculate your total Ontario payroll for the year.
3. Refer to the chart on page 11 for your instalment and filing requirements.

Instalment and filing requirements chart effective January 1, 2014

Remuneration	Eligible employers (not associated)	Non-eligible employers
Annual total Ontario remuneration up to \$450,000	No instalments No annual return required	No instalments Annual return required by March 15 of the following year (note 3)
Annual total Ontario remuneration from \$450,001 to \$600,000 (note 1)	Subtract available exemption amount from total Ontario remuneration No instalments Annual return required by March 15 of the following year (note 2)	No instalments Annual return required by March 15 of the following year (note 2)
Annual total Ontario remuneration over \$600,000	Subtract available exemption amount from total Ontario remuneration (note 3) Monthly instalments required by the 15th of the following month (note 4) Annual return required by March 15 of the following year	Monthly instalments required by the 15th of the following month (note 4) Annual return required by March 15 of the following year
Once-a-year total Ontario remuneration over \$450,000 (note 5)	Subtract available exemption amount from total Ontario remuneration No instalments Special return required by the 15th of the following month	No instalments Special return required by the 15th of the following month

Note 1: Eligible employers do not need to pay monthly instalments until their cumulative total Ontario remuneration exceeds their allowable exemption amounts.

Note 2: EHT is required to be paid in full by March 15 of the next calendar year with the filing of the annual return. For example, EHT owed on payroll for 2013 (January 1, 2013 to December 31, 2013) must be paid with the filing of the 2013 Annual Return on or before March 15, 2014.

Note 3: Employers with total Ontario remuneration of \$600,000 or less are not required to remit monthly instalments. However, they may choose to pay monthly instalments for their convenience.

Note 4: The first instalment for the year is due February 15 and the last instalment is due January 15 of the following year. Where the 15th falls on a weekend, payments will be accepted as being made on time if received on the next business day.

Note 5: An employer who pays its total Ontario remuneration during one month (i.e., yearly remuneration paid once a year) is not required to make monthly instalments. The employer must file a special return with full payment of any tax owing within 15 days following the month in which the employer paid the total Ontario remuneration. If the employer pays remuneration again in the same year, the employer should immediately contact the Ministry of Finance for direction on how to remit the additional EHT.

Instalment statement

Before each instalment due date, employers will receive the Account Summary which includes the EHT Instalment Statement (bottom portion). Payroll and payment information can be submitted by using ONT-TAXS online or by completing the Instalment Statement form and returning it with the required payment. The top portion contains employer account information and should be kept by the employer. If you note any discrepancies between the Account Summary and your records, you should contact the ministry to resolve any errors.

If you are required to make instalment payments (i.e., total Ontario remuneration over \$600,000) and do not receive an Instalment Statement form in time to meet the due date, you can submit the instalment and payment in ONT-TAXS online for the period or provide a letter and the payment to the Ministry of Finance stating the following:

- account number, name and address
- BN and extension
- the period covered
- the amount of taxable Ontario remuneration
- the amount of tax owing and your payment amount.

This letter and payment must be received by the ministry by the due date.

Calculating instalment amounts

EHT instalment amounts are based on the actual payroll for the month. The instalment tax rate is based on the previous year's payroll. Most employers who pay monthly instalments must use a tax rate of 1.95 per cent. If you are not eligible for the tax exemption and you choose to remit monthly payments, you can find your tax rate from the table on page 10.

After the end of each calendar year, you should total your total Ontario remuneration and use this amount to determine your tax rate. You will use this tax rate to calculate your monthly instalment amounts in the upcoming year. The rate may be confirmed on your Notice of Assessment received for the previous year.

A multiple account employer must base the tax rate on the total of the previous year's remuneration for the legal entity. For EHT purposes, a legal entity may be a corporation, a trust, a sole proprietorship, a partnership, an association, a joint venture or an individual.

A new employer must estimate the legal entity's annual remuneration for the first and second years to determine the instalment tax rates for the first two years.

Impact of the tax exemption on instalments

The instalment example below shows an eligible employer claiming the full exemption amount of \$450,000. The employer's total Ontario remuneration exceeds \$600,000; therefore, the employer must remit monthly instalments once its total Ontario remuneration exceeds \$450,000.

An eligible associated employer, whose available exemption amount for the year is less than \$450,000, must adjust the available exemption amount it would claim in column C accordingly.

Instalment example

Current month	A Ontario remuneration	B Cumulative Ontario remuneration	C Available exemption	D Taxable Ontario remuneration (A – C)	E Instalment due D × 1.95% (tax rate)	Instalment due date
January	\$90,000	\$90,000	\$90,000	\$0	\$0.00	February 15 ¹
February	80,000	170,000	80,000	0	0.00	March 15
March	85,000	255,000	85,000	0	0.00	April 15
April	90,000	345,000	90,000	0	0.00	May 15
May	90,000	435,000	90,000	0	0.00	June 15
June	80,000	515,000	15,000	65,000	1,267.50	July 15 ²
July	85,000	600,000	0	85,000	1,657.50	August 15
August	90,000	690,000	0	90,000	1,755.00	September 15
September	80,000	770,000	0	80,000	1,560.00	October 15
October	85,000	855,000	0	85,000	1,657.50	November 15
November	90,000	945,000	0	90,000	1,755.00	December 15
December	150,000	1,095,000	0	150,000	2,925.00	January 15
TOTAL	\$1,095,000		\$450,000	\$645,000	\$12,577.50 ³	

¹ Employers in the monthly filing category must pay instalments by the 15th of each month, starting February 15 through January 15 of the following year. Each monthly instalment is calculated using the previous month's total Ontario remuneration.

² The first \$450,000 of total Ontario remuneration is exempt from EHT. An employer is not required to remit instalments until the cumulative remuneration for the year exceeds the employer's available exemption amount for the year. In the above example, the employer would remit the first instalment by July 15.

³ The ministry may contact you to verify the Instalment Tax Due amounts if there is a discrepancy between instalments paid and tax due when filing the annual return. Deficient instalments may be subject to penalty and interest assessments.

Filing returns

Annual return - due March 15

The annual return ensures that an employer's combined payments (i.e., instalments plus any annual return payment) equal the tax due for the year.

The annual return and any tax owing are due on or before March 15 of the following year. For example, the annual return for 2013 is due on or before March 15, 2014. Where the 15th falls on a weekend, annual returns and payments will be accepted as being made on time if received on the next business day. You can submit your annual return using ONT-TAXS online or mail it to: Ministry of Finance, 33 King Street West, PO Box 620, Oshawa ON L1H 8E9. You may submit a return and payment at certain ServiceOntario centres. To find ServiceOntario centres that assist Ministry of Finance clients, visit ontario.ca/findservices and put Tax in the section Find a Service.

The annual return must be signed by the employer, an authorized officer of the employer or a third party agent. The third party authorization form entitled **Authorizing or Cancelling a Representative** must be provided to the ministry if you wish to designate a representative. **Annual returns are not accepted at financial institutions.**

Note - Filing returns for multiple account employers:

A separate annual return must be filed for every account. To calculate the tax owing for each account, use the rate based on the entire legal entity's payroll.

After your annual return is processed, a Notice of Assessment is sent to tell you if any amount is owing or refundable.

Final return - due 40 days after business closure date

Employers who close their Ontario permanent establishment, who have amalgamated, or who no longer have employees in Ontario must advise the Ministry of Finance. A final return must be filed within 40 days of the business closure date for the part of the calendar year that total Ontario remuneration was paid.

For an employer which is part of an associated group and is filing a final return, it cannot claim any exemption at the time of filing, as the allocation schedule cannot be completed at this point. However, the employer may file an amended return if any exemption is allocated to it by the associated group at the end of the year. Exemption claims determined to be in excess of allocated amounts may result in penalty and interest assessments.

Final payment of any tax owing must be sent with the final return. You can submit your final return using ONT-TAXS online or mail it to: Ministry of Finance, 33 King Street West, PO Box 620, Oshawa ON L1H 8E9.

A change in the ownership of shares is not considered a change in legal entity, and does not trigger any change in the EHT account. No final return is necessary.

Bankruptcy

Trustees in bankruptcy and other insolvency administrators must notify the ministry of their appointment within ten days of the appointment date. The information may be provided in writing, or by fax, to: Ministry of Finance, Accounts Management and Collections Branch, Insolvency Unit, 33 King Street West, 6th Floor, Oshawa ON L1H 8H5; fax number 905 436-4524.

The bankrupt employer is required to file a pre-bankruptcy return for the year and any outstanding returns for the previous year, within 40 days of the date of bankruptcy or insolvency appointment.

Special return - due 15 days following the month in which the remuneration is paid

Employers who pay the full amount of total Ontario remuneration in one month must file a special return 15 days following the month in which it is paid. Eligible employers are required to file a special return with full payment of any tax owing if their total Ontario remuneration in that one month exceeds their available exemption. You can submit your special return using ONT-TAXS online or mail it to: Ministry of Finance, 33 King Street West, PO Box 620, Oshawa ON L1H 8E9.

Out-of-province employers

An out-of-province employer is an employer who does not ordinarily have a permanent establishment in Ontario, but will have one for a period not exceeding 24 months. Before commencing business in Ontario, the out-of-province employer must provide security to the ministry for any tax that will be payable under the EHT Act.

For more information on out-of-province employers, contact the Ministry of Finance at 1 866 ONT-TAXS (1 866 668-8297).

Payment options

ONT-TAXS online

ONT-TAXS online is Ontario's secure, convenient and free online tax service for businesses and their representatives. It saves time and money, reduces paper and is available 24 hours a day, seven days a week. Employers can access their EHT accounts online to make payments. To learn more about ONT-TAXS online, visit ontario.ca/taxservices.

At a financial institution

Monthly payments may be made free of charge, by the due date, at a financial institution in Ontario. Employers will need the Instalment Statement (bottom portion of their monthly Account Summary) to make the payment. Employers should retain the top portion, date stamped by their financial institution, as proof of payment. **Annual, final and special returns are not accepted at financial institutions.**

By mail

The Instalment Statement (bottom portion of the monthly Account Summary) and payment may be mailed in the envelope provided to: Ministry of Finance, 33 King Street West, PO Box 620, Oshawa ON L1H 8E9. The Instalment Statement must be received by the ministry by the due date to avoid any late-filing penalties. Where the 15th falls on a weekend, payments will be accepted as being made on time if received on the next business day.

By internet

Monthly instalments may be made electronically, using a financial institution's online payment service. Customers of a financial institution may access this service 24 hours a day, seven days a week. To learn more about using financial institutions to pay taxes online, visit ontario.ca/taxservices. The employer should contact the financial institution for assistance when accessing or navigating these electronic services. Financial institutions may charge a fee for this service.

In person

The payment and Instalment Statement (bottom portion of the monthly Account Summary) may be delivered to certain ServiceOntario centres by the due date. To find ServiceOntario centres that assist Ministry of Finance clients, visit ontario.ca/findservices and put Tax in the section Find a Service.

Tax assessment

When the return is processed, employers will receive a Notice of Assessment. This notice confirms the taxation period account balance as of the assessment date.

Any unpaid tax, interest, or penalties must be paid within 30 days of the date of the assessment. Interest is calculated on a daily basis from the due date of the return.

Penalties and interest

An employer who does not file an instalment statement or the return by the due date may be charged a penalty. An instalment statement is considered delivered on the date it is received by the ministry, or on the date it is received by a financial institution in Ontario. A return is considered delivered on the date it is submitted in ONT-TAXS online or received by the ministry. **Annual, final and special returns are not accepted at financial institutions.**

Interest is charged on any outstanding balance on the employer's account at the rate set by the ministry. For more information, refer to the publication **Penalties and Fines**.

Note: Interest rates may change quarterly, at the beginning of January, April, July and October.

Refunds and overpayments

After the return is assessed, any overpayment may be refunded to employers or if requested transferred to the current year. However, the overpayment will be applied to any balance of tax owing by the employer under any other act administered by the Ministry of Finance before an overpayment is refunded. In these cases, the employer will be informed by the ministry. If there was an error, an employer may also file an amended return and apply for a refund of any overpayment within four years from the return's due date.

Objections and appeals

Contact the ministry at 1 866 ONT-TAXS (1 866 668-8297) if you require an explanation or would like to discuss your assessment.

Notice of Objection

If you are still dissatisfied with an assessment after discussing it with ministry staff, you may file a Notice of Objection with the ministry's Objections and Appeals and Services Branch, PO Box 699, Stn A, Oshawa ON L1H 8S6. You must send the Notice of Objection to the branch within 180 days from the date of the Notice of Assessment. The branch will review the objection and notify you of a decision in writing.

Note: Payment of an assessment must be made within the specified time, even if an objection is filed.

Notice of Appeal

The minister's decision on the objection may be appealed to the Superior Court of Justice. The Notice of Appeal must be received by the ministry (c/o Director, Objections and Appeals and Services Branch) and filed in the Superior Court of Justice within 90 days from the date that the minister's decision was mailed. For more information, refer to the publication **Objection and Appeal Procedures for Ontario Taxes and Programs**.

Note: You can obtain Notice of Objection and Notice of Appeal forms from ontario.ca/taxappeals.

Retention/destruction of books and records

Employers liable for EHT must keep records and books of accounts containing information confirming that the employer is complying with the EHT Act and Regulations. For more information, refer to the publication **Retention/Destruction of Books and Records** available at ontario.ca/recordretention.

Audit of employer's account

Auditors may carry out audits at your place of business to ensure that you are in compliance with the EHT Act and Regulations. For more information, refer to the publication **What to Expect During an Ontario Ministry of Finance Audit** available at ontario.ca/taxaudit.

Confidential information

The Ministry of Finance is responsible for collecting and maintaining confidential employer information.

Employers can access their EHT accounts anytime by using ONT-TAXS online. ONT-TAXS online uses the Government of Ontario's secure online registration service, ONE-key, to protect tax client information. ONE-key verifies your identity, authorizes your access and allows you to securely do business with the government online. You can communicate securely with the ministry using the Messages feature in ONT-TAXS online. The Messages feature also allows you to attach Word, Excel, PowerPoint, Adobe Acrobat (PDF) and plain text (TXT) files. To learn more about ONT-TAXS online, the ministry's secure online service, visit ontario.ca/taxservices.

When an employer makes account-related enquiries by phone or by mail, the employer will be required to prove authorization by providing the following information:

- employer's name, address, and BN
- name, telephone number and position in the employer's organization or his/her position as a representative of the employer.

The Freedom of Information and Protection of Privacy Act precludes the Ministry of Finance from providing taxpayer information to third parties unless the ministry has the taxpayer's written consent or is authorized by the taxpayer in ONT-TAXS online. Therefore, when accountants, lawyers or other third parties make enquiries for clients, they must include the client's authorization in the request or ensure that they have been granted access by the taxpayer in ONT-TAXS online. Visit ontario.ca/taxrep for a copy of the **Authorizing or Cancelling a Representative form**. An employer can provide authorization and access to a representative to use ONT-TAXS online on their behalf.

Cette publication est disponible en français sous le titre « Guide à l'intention des employeurs - Impôt-santé des employeurs ». Vous pouvez en obtenir un exemplaire en appelant le 1 866 ONT-TAXS (1 866 668-8297) ou en visitant ontario.ca/finances.

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