

EMPLOYEE WITHHOLDING TAXES

- (a) Due dates will be as follows, if T4 Summary for the preceding calendar year showed average monthly remittances* of –

\$ 15,000	- Due 15 th of following month
\$ 15,000-\$50,000	- Due 25 th of the month for amounts withheld within the first 15 days of the month and 10 th of following month for balance
Over \$50,000	- Due 3rd working day after 7 th , 14 th , 21 st and the end of the month, for amounts withheld in those pay periods.

- (b) Small employers with average monthly withholding of less than \$1,000 for either of the two preceding calendar years, will be entitled to make quarterly remittances for 2004 on April 15th, July 15th, October 15th and January 15th, 2005. Canada Revenue Agency will send written notification if you qualify.

***Average Remittances = total \$ remitted/# of remittances**

Note that all amounts must be *received* by the due date.