

# Highlights from the BC Government Employer Health Tax



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The new BC Government Employer Health Tax (EHT) came into effect on January 1, 2019.

## Highlights from the Employer Health Tax (EHT) include:

- EHT Registration starts on January 7, 2019. If you need to make an installment payment in 2019, you will need to register by May 15, 2019.
- First employer health tax installment (if any) is due on June 15, 2019.
- Exemption amount for BC employers (other than non-profit employers) is \$500,000. ITA section 256 will apply if an employer is associated with other employers. In this situation, they will need to share the exemption amount.
- Exemption amount for BC non-for-profit employers is \$1,500,000. The exemption amount is not required to be shared amongst associated charitable or non-profit employers.

For more information on the new BC Government Employer Health Tax (EHT), please contact a member of the **Manning Elliott Tax Team**.

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*This content is believed to be accurate as of the date of posting. Tax laws are complex and are subject to frequent change. Professional advice should be sought before implementing any tax planning. Manning Elliott LLP cannot accept any liability for the tax consequences that may result from acting based on the information contained therein.*

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