

PREMIUMS AND TAX RELATED TO PUBLIC HEALTH INSURANCE PLANS

Here is a summary of the premiums and tax related to public health insurance plans for all Canadian provinces and territories.

EMPLOYERS

British Columbia	<p>Tax rate on annual payroll up to \$500,000:</p> <ul style="list-style-type: none"> • Exempt <p>Tax rate on annual payroll between \$500,000 and \$1.50 million:</p> <ul style="list-style-type: none"> • 2.925% of annual payroll in excess of \$500,000 <p>Tax rate on annual payroll of \$1.5 million or more:</p> <ul style="list-style-type: none"> • 1.95% of annual payroll <p>The Employer Health Tax (EHT) is less for charities and non-profit organizations.</p>
Manitoba	<p>Tax rate on total yearly payroll of \$1.25 million or less:</p> <ul style="list-style-type: none"> • Exempt <p>Tax rate on total yearly payroll between \$1.25 million and \$2.50 million:</p> <ul style="list-style-type: none"> • 4.30% of the amount in excess of \$1.25 million <p>Tax rate on total yearly payroll over \$2.50 million:</p> <ul style="list-style-type: none"> • 2.15% (no exemption on the first \$1.25 million)
Ontario	<p>The Employer Health Tax (EHT) varies from 0.98% to 1.95% of payroll. The employer could be eligible for an EHT exemption on the first \$490,000 of payroll if it meets specific conditions.</p>
Quebec	<p>The contribution to the Health Services Fund varies from 1.70% to 4.26% of total payroll. Some employers of the primary sector and the manufacturing sector are eligible to a reduced contribution rate.</p>
Newfoundland and Labrador	<p>Tax rate on payroll over \$1.20 million:</p> <ul style="list-style-type: none"> • 2.00%

EMPLOYEES

British Columbia	One adult \$37.50/month* Two adults in a family \$75.00/month* *For a salary of more than \$42,000. Should be eliminated on January 1, 2020.
Ontario	The Ontario Health Premium ranges up to \$900 (taxable income of \$200,600). No premium is deducted on taxable income of less than \$20,000.

The following provinces and territories do not have premiums or tax related to public health insurance plans:

- Northwest Territories
- Prince Edward Island
- New Brunswick
- Nova Scotia
- Nunavut
- Saskatchewan
- Alberta
- Yukon