



(REMITTANCE)

RETURN THIS PORTION WITH YOUR REMITTANCE

PAYROLL TAX ACT  
REMITTANCE RETURN

MAKE CHEQUE PAYABLE TO: **GOVERNMENT OF NUNAVUT**

MAIL TO: GOVERNMENT OF NUNAVUT  
DEPARTMENT OF FINANCE  
P.O. BOX 2260  
IQALUIT NU X0A 0H0

REGISTRATION  
NUMBER

DUE DATE

20<sup>th</sup> of the following month  
of the period ending.

GROSS REMUNERATION

PAYROLL TAX CALCULATION  
(GROSS REMUNERATION X .02)

AMOUNT PAID

REMITTANCE for period ending 31<sup>st</sup> of \_\_\_\_\_, 20\_\_\_\_  
NAME AND ADDRESS

I certify this information is true and correct:

FOR CHANGE OF NAME OR ADDRESS PLEASE COMPLETE THE REVERSE SIDE

Signature and name pursuant to Subsection 6(3)(b)

PLEASE NOTE: EFFECTIVE JANUARY 1, 2007 NUNAVUT PAYROLL TAX IS 2%

Taxes owing and not remitted by the due date will be subject to penalties and interest.  
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RETAIN THIS PORTION FOR YOUR RECORDS  
(RECEIPT)

PAYROLL TAX ACT  
REMITTANCE RETURN

DIRECT INQUIRIES TO:

Taxation Division  
Department of Finance  
PO Box 2260  
IQALUIT NU X0A 0H0

OR CALL: (867) 975-6859, (867) 975-6887  
or (800) 316-3324

MAILING DATE:

DUE DATE

REGISTRATION NUMBER

EMPLOYER NAME

PLEASE INDICATE IF YOUR REMITTANCE COVERS A PERIOD  
OTHER THAN THE ONE INDICATED ABOVE.

WHEN FILING RETURN BY MAIL DO NOT INCLUDE CASH WITH PAYMENT

EFFECTIVE JANUARY 1, 2007 THE NUNAVUT PAYROLL TAX INCREASED TO 2%

GROSS REMUNERATION

PAYROLL TAX CALCULATION

AMOUNT PAID

X.02

TO BE COMPLETED  
ONLY IF NAME  
AND/OR ADDRESS CHANGES

↓ CHANGE OF NAME AND/OR ADDRESS  
PLEASE PRINT THIS INFORMATION

NAME

ADDRESS

ADDRESS

CITY

PROVINCE/STATE

POSTAL CODE

AREA CODE

TELEPHONE

**Examples of Taxable Items – Payroll Tax**

Income From:

- Salaries and wages, bonuses, commissions, and honoraria
- The value of board and lodging
- Housing and settlement allowances
- Vacation travel assistance
- Personal or living expenses (with some exceptions)
- Gifts in cash or kind from employer
- The benefit provided by employer-provided interest free/low interest loans
- The value of any product or service provided free or at any unreasonably low cost
- Employer-paid incentive awards/prizes
- Employer-paid tuition fees
- Directors/management fees
- Allocations under profit sharing plans
- Standby charges and related operating benefits gained from an employer supplied automobile
- Employment insurance benefits (not unemployment insurance benefits of the federal government)
- Salary deferral arrangement payments
- Employer provided life insurance premiums
- Employee stock options
- Contributions by employers to registered retirement savings plans (RRSP)
- Severance pay
- Retiring allowances