

Payroll tax remittance due dates

Your remittances are due based on the **type of remitter your business is, and your cheque date:**

New or Regular (Monthly paystub):

If you are a new employer, or your [average monthly withholding amount \(AMWA\)](#) two years ago was **less than \$25,000**, you are a **regular** remitter.

- Remittance is due to the CRA **before the 15th day of the month, after the month you paid employees/made the deductions.**
- For example, if you paid your employees on January 2nd (cheque date/payday), ensure the CRA receives the related remittance on February 15th or earlier
- See more on being a [New Remitter](#)

Threshold 1 (Accelerated remitter):

You are Threshold 1 if your business's total [average monthly withholding amount \(AMWA\)](#) two years ago was in the range of **\$25,000 to \$99,999.99**.

- If your cheque date (payday) is before the 16th, your remittance is due by the 25th day of the same month. For example, if your employees are paid January 5th, the remittance is due by January 25th.
- If your cheque date is on the 16th or later, the remittance is due by the 10th day of the next month. For example, if your employees are paid January 17th, the remittance is due by February 10th.
- See more on being a [Threshold 1 Accelerated Remitter](#).

Threshold 2 (also known as an Accelerated remitter):

You are Threshold 2 if your business's [average monthly withholding amount \(AMWA\)](#) two years ago was **\$100,000 or more**.

- The CRA requires remittances up to four times a month
- 1st to 7th of the month; 8th to 14th of the month; 15th to 21st of the month; 22nd to the last day of the month
- See more on being a [Threshold 2 Accelerated Remitter](#)