

Please email Annual Return form to  
PayrollTax@gov.nu.ca



Government of Nunavut

**Payroll Tax Annual Return**

**Taxation and Insurance  
Department of Finance**  
P.O. Box 2260, Iqaluit, NU X0A 0H0  
Tel: 1-800-316-3324  
www.gov.nu.ca/finance  
[payrolltax@gov.nu.ca](mailto:payrolltax@gov.nu.ca)

Calendar Year

Registrant ID:

**IMPORTANT:** Returns are due by February 28 of the following year.

**PART A: Registrant Information**

Legal name*		Operating name*	
Main phone*		Alternate phone	Community*
Email*		Mailing address (apt., house #, street, P.O. box)*	
		Postal code*	

**PART B: Contact Information**

Full name	Position
Email	Phone

**PART C: Payroll / Employee Information**

**IMPORTANT - You must complete and submit this return even if you had no employees working in the year (a nil return). Use additional pages if you need more space, or attach a signed schedule with the required information. Complete and attach Form A for any employee(s) who worked both inside and outside of Nunavut.**

SIN	First name	Last name	Total annual remuneration	Taxable remuneration	Payroll tax deducted
<-- Number of employees			Totals -->		

Please explain any differences between the Total annual remuneration and Taxable remuneration:

**PART D: Declaration**

**Please read carefully. By printing my name on this application, I declare the following: the information in this return and in any schedule or attachment is true and accurate; I understand that if I choose to complete and submit this application electronically it will be equivalent to an electronic signature, and will be treated in the same manner as if I had signed and submitted it through other means.**

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Signature

Date (yyyy-mm-dd)

**FOR OFFICE USE ONLY**

Date received	Date postmarked	Method	Entered	Entered by	Posted
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## Payroll Tax Annual Return - Information

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### Information

#### About

Annual returns cover the calendar year - January 1 to December 31.

Returns are due February 28 in the year following the tax year.

Firms must submit a return each year, even if they have no employees in Nunavut. In these cases, submit a nil return.

#### Rate

The current tax rate is 2% of taxable remuneration.

#### Instructions

Parts A and B - Complete each section clearly and accurately.

Part C

**Total annual remuneration:** total remuneration paid to the employee working for the company during the year

**Taxable remuneration:** total remuneration paid to the employee that was subject to the payroll tax

**Payroll tax deducted:** the amount deducted, equal to 2% of the employee's taxable remuneration

**Totals:** enter the sum for each column in those boxes

**Total number of employees:** enter the number of employees working during the year

If you need more space, attach an additional list of employees with the required information, as well as your registrant number and the tax year. Please sign each additional page.

If you have employees that work both in Nunavut and outside Nunavut, you must complete and attach Form A.

#### Remit taxes

Registrants must submit all taxes owing for the year along with the return.

You may pay your taxes by electronic funds transfer (EFT), credit card (VISA, Mastercard, AMEX), or cheque.

Outstanding taxes are subject to penalties and interest.

#### Submit return

Registrants must submit this return by email to [payrolltax@gov.nu.ca](mailto:payrolltax@gov.nu.ca).

Small firms (with less than 20 employees) may submit by mail or in person.

Please retain a copy of this return and a listing of employee information for your records.

Taxation and Insurance  
Department of Finance  
Government of Nunavut  
924 Mivvik St.  
2<sup>nd</sup> Floor Parnaivik bldg  
P.O. Box 2260  
Iqaluit, NU X0A 0H0

#### Language

The Government of Nunavut supports Nunavut's official languages. If you would like this form in a language other than English, please contact us.

#### Contact

For additional information, contact the Government of Nunavut's Department of Finance by email at [payrolltax@gov.nu.ca](mailto:payrolltax@gov.nu.ca) or by phone at 1-800-316-3324.





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## Payroll Tax Annual Return - Form A

Taxation and Insurance  
Department of Finance

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[payrolltax@gov.nu.ca](mailto:payrolltax@gov.nu.ca)

### Information

#### About

Form A is to be completed along with the annual returns if the employer had employees normally working outside of Nunavut as per the *Payroll Tax Act*. Returns and Form A are due February 28 of the year following the calendar year (January 1 to December 31). Firms must submit a return each year, even if they have no employees in Nunavut. In these cases, submit a nil return.

#### Calculation

The current tax rate is 2% of taxable remuneration. Please refer to the *Guidelines to determine if an employee is taxable under the Nunavut Payroll Tax Act* for employee eligibility to the payroll tax calculation.

#### Instructions

Part A - Complete the section clearly and accurately.

Part B

**Earned in Nunavut: (\$)** Portion of the taxable remuneration earned in Nunavut during the year

**Number of days worked in NU:** Number of days worked in Nunavut during the year

**Earned in NWT (\$)** Portion of the taxable remuneration earned in the Northwest Territories during the year

**Number of days worked in NWT:** Number of days worked in the Northwest Territories during the year

**Earned outside NU and NWT (\$)** Portion of the taxable remuneration earned outside of both Nunavut and the Northwest Territories

**Number of days worked outside NU and NWT:** Number of days worked outside of Nunavut and the Northwest Territories during the year

If you need more space, attach an additional list of employees with the required information, as well as your registrant number and the tax year. Please sign each additional page.

#### Submit Return

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