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 Building Nunavut Together  
 Nunavuti uqatigiingniq  
 Bâtir le Nunavut ensemble

Taxation and Insurance Section  
 Department of Finance, Government of Nunavut  
 2nd floor Parnaivik Building, 924 Mivvik Street  
 P.O. Box 2260, Iqaluit, Nunavut, X0A 0H0  
 ☎ 1-800-316-3324 📠 1-867-975-5845  
 ✉ PayrollTax@gov.nu.ca  
<https://gov.nu.ca/finance/information/payrolltax>

**Nunavut Payroll Tax  
 Application for Registration**

Updated February 2022

FIN-PAYROLL-REGISTER-202202

*Nunavut imposes a withholding or ‘pay-as-you-earn’ payroll tax valued at 2% of all gross remuneration—including wages, salary, benefits, and allowances—paid to employees who work more than half their time for an employer in Nunavut.*

*Every **employer** in Nunavut must **collect** from each employee this tax by deducting or withholding the required amount from their pay. These withheld funds are then remitted by employers to the Department of Finance.*

*Employers are required to apply for registration within 21 days after their first remuneration paid to an employee. Failure to properly register under the Nunavut Payroll Tax Act prevents a business from legally operating in Nunavut. Failure to collect and remit the proper amount of payroll tax is similarly an offence under the Act, subject both to financial and criminal penalty.*

**Part I - Business/Employer Information**

1) *Legal Name of Business/Employer:* \_\_\_\_\_  
*Operating or Trade Name (if different):* \_\_\_\_\_

2) *Business address:* \_\_\_\_\_  
*Street number and name (or P.O. box, if applicable)*  
 \_\_\_\_\_  
*City* \_\_\_\_\_ *Province/Territory* \_\_\_\_\_  
 \_\_\_\_\_  
*Country* \_\_\_\_\_ *Postal Code* \_\_\_\_\_  
 Phone: \_\_\_\_\_ Fax: \_\_\_\_\_ E-mail: \_\_\_\_\_

*Please note that the preferred method of communication is by email.*

3) *Fixed place of business in Nunavut (if different than above):*  
 \_\_\_\_\_  
*Street number and name (or P.O. box, if applicable)*  
 \_\_\_\_\_  
 \_\_\_\_\_ *Nunavut*  
*City* \_\_\_\_\_ *Province/Territory* \_\_\_\_\_  
 \_\_\_\_\_  
*Country* \_\_\_\_\_ *Postal Code* \_\_\_\_\_  
 Phone: \_\_\_\_\_ Fax: \_\_\_\_\_ E-mail: \_\_\_\_\_

4) *Contact person:* \_\_\_\_\_  
 \_\_\_\_\_  
*Name* \_\_\_\_\_ *Title* \_\_\_\_\_  
 Phone: \_\_\_\_\_ Fax: \_\_\_\_\_ E-mail: \_\_\_\_\_

5) **Description of Business:**

6) **Legal status:**

Sole Proprietorship  
Partnership  
Corporation  
Other

*(please check the applicable option)*

\_\_\_\_\_  
*If selected, specify*

7) **WSCC status:**

*Attach to this application a copy of the employer's Workers' Safety and Compensation Commission (WSCC) Certificate of Compliance.*

8) **Legal registration status:**

*Attach to this application a copy of the employer's Certificate of Compliance provided by Nunavut Legal Registries.*

## Part II - Location or Address at which Books of Account are Kept or Maintained

9) **Name of Establishment:** \_\_\_\_\_

*Mailing address:*

\_\_\_\_\_  
*Street number and name (or P.O. box, if applicable)*

\_\_\_\_\_  
*City*

\_\_\_\_\_  
*Province/Territory*

\_\_\_\_\_  
*Country*

\_\_\_\_\_  
*Postal Code*

Phone: \_\_\_\_\_

Fax: \_\_\_\_\_

E-mail: \_\_\_\_\_

*Contact person:*

\_\_\_\_\_  
*Name*

\_\_\_\_\_  
*Title*

Phone: \_\_\_\_\_

Fax: \_\_\_\_\_

E-mail: \_\_\_\_\_

*Please note that registration under the Nunavut Payroll Tax Act authorizes the Department of Finance to contact any official who maintains the registered business' payroll records and demand copies of any and all documents relating to the business' payroll and related operations.*

## Part III - Payroll Information

10) **Duration of Operation:**

Year-round  
Seasonal

*(please check the applicable option)*

If seasonal, indicate a) when business is conducted and b) employees are paid:

a) Business is conducted from the month of \_\_\_\_\_ to \_\_\_\_\_

b) Employers are paid

Weekly   
Bi-weekly   
Monthly   
Quarterly   
Annually

*(please check the applicable option)*

11) Date the Business began operating in Nunavut: \_\_\_\_\_  
MM/DD/YYYY

12) GST number \_\_\_\_\_  
As provided by CRA

13) Estimated gross remuneration to be paid to employees for the calendar year that is earned in Nunavut:  
\$ \_\_\_\_\_

**Part IV - Responsible Individuals**

14) Provide the main officers of the company, society, or corporation:

	Title	Name	Phone	Email
1.	_____	_____	_____	_____
2.	_____	_____	_____	_____
3.	_____	_____	_____	_____
4.	_____	_____	_____	_____
5.	_____	_____	_____	_____

**Part V - Certification & Attestation**

15) I hereby declare that the information contained in this application is true and correct. In addition, I understand that it is an offence under sections 39 and 60 of the *Payroll Tax Act* to fail to register as required.

I also declare I understand that as an employer I am required to retain detailed payroll records for a period of at least six years, and that the Department of Finance may request for the administration of the tax copies of this information from either the employer or any parties engaged by the employer to administer the business' payroll.

\_\_\_\_\_  
*Signature*

\_\_\_\_\_  
MM/DD/YYYY

\_\_\_\_\_  
*Print full name*

\_\_\_\_\_  
*Title*

Contact Details: \_\_\_\_\_  
*Telephone*

\_\_\_\_\_  
*Email*

**Instructions**

The following explains how to properly complete an application to register under the *Payroll Tax Act* . Once completed, please submit it along with all requested documents to [PayrollTax@gov.nu.ca](mailto:PayrollTax@gov.nu.ca). If you have any additional questions, please contact the Department of Finance at this email address or the contact details mentioned above.

- 1) Note both the legal and (if different) operating name of the business employing Nunavut workers.
- 2) Provide the applicant's main business address, including, if applicable, post office box number. Phone and email contacts must also be provided. Please note that given postal delivery times may vary in Nunavut, email is the preferred method of communication.
- 3) Each applicant must have a fixed address located in Nunavut. Please include the Nunavut address here if different than above.

A fixed place of business can include, but is not limited to, an agency, branch, construction or exploration site, factory, farm, well, mine, office, timberland, warehouse, or workshop.

- 4) Provide the details of the main contact person. This individual should be the person responsible for registering, remitting, and performing all other duties related to payroll tax in Nunavut.

If and when a firm's contact person changes, you must inform the Department of Finance when submitting the next payroll tax remittance. Part B of the Payroll Tax Annual Return must include this information as well.

- 5) Describe, in general terms, the nature and type of operations the business conducts, both in Nunavut and elsewhere.
- 6) Identify the employer's legal status, whether a sole proprietorship, partnership, corporation, or other legal arrangement. (If other, please fully detail the particulars).
- 7) Registration for the Nunavut payroll tax requires an employer to be registered and in good standing with the Nunavut Workers' Safety and Compensation Commission (WSCC). Attach a Certificate of Compliance demonstrating this status no older than six months from the date of application.

Information regarding how to obtain such a certificate is available on the WSCC website: <https://www.wscs.nt.ca/>. WSCC can also be reached toll-free at 1-877-404-4407 and [info@wscs.nt.ca](mailto:info@wscs.nt.ca).

- 8) Registration for the Nunavut payroll tax requires an employer be registered and in good standing with Nunavut Legal Registries. Incorporated entities must attach a Certificate of Compliance, and sole proprietorships and partnerships a Certificate of Status, demonstrating this status no older than six months from the date of application.

Information regarding how to obtain such certificates is available on the Legal Registries website: [http://nunavutlegalregistries.ca/cr\\_index\\_en.shtml](http://nunavutlegalregistries.ca/cr_index_en.shtml). Legal Registries can also be reached at 1-867-975-6590 and [corporate.registries@gov.nu.ca](mailto:corporate.registries@gov.nu.ca).

- 9) If an employer's payroll records are kept or maintained at a premises other than where the employer primarily does business, include the address and relevant contact information here.

Note that by registering under the Nunavut *Payroll Tax Act* authorizes the Department of Finance to collect from this organization copies of any and all records related to an employer's payroll and the collection and enforcement of this tax.

- 10) Check the relevant duration of operation: seasonal or year-round (that is, operations in all 12 months of a year).

If an employer operates on a seasonal basis, record the months of operation (e.g. June to September).

Similarly, if a seasonal operation, record the frequency with which employees are paid (weekly, bi-weekly, etc).

- 11) Record the date the business began in operating in Nunavut. (If the business has yet to commence operations, please include the planned start date).
- 12) Record the employer's Goods and Services Tax (GST) number. This will be provided by the Canada Revenue Agency (CRA).
- 13) Provide an estimate of the gross remuneration to be paid to employees earning wages in Nunavut. This estimate is to cover a complete calendar year.

Note that gross remuneration includes not only all salary and wages, but also any taxable benefits such as vacation travel assistance, housing allowances, and employer contributions on behalf of an employee to an employee pension plan other than a registered pension plan.

- 14) Detail the main officers of the employer's organization, including title, name, phone number, and email contact.
- 15) The individual completing the application on behalf of the employer must certify that the information included in this document is accurate and true. They must also attest that they are aware that failure to adhere to the requirements set out in the Nunavut *Payroll Tax Act* is an offence under the act.

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If you would like this correspondence in any other official language, please let us know.  
Piyumagungni una titiraq naliinni ilitariyahimayuni uqauhini, unniutitjavaptigut.  
Si vous souhaitez correspondre dans une autre langue officielle, veuillez nous en faire part.

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<i>Date Received:</i>	<i>Date Approved:</i>
<i>Status:</i>	<i>Authorization:</i>