



**Ministry of Finance**  
 Employer Health Tax  
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 Oshawa ON L1H 8P5  
 1-866-ONT-TAXS  
 (1-866-668-8297)  
 1-800-263-7776 (TTY)  
**ontario.ca/finance**

# Associated Employers Exemption Allocation

Legal Name of Employer


Business Number (15 digits)

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Taxation Period End Date (yyyy/mm/dd)

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Amended Form (check this box only if you are filing an amendment to your previous form)

All eligible employers in an associated group must agree to share the tax exemption. One employer in the group must complete this form on behalf of the whole group and submit it to the ministry with its annual return. **If any associated employer is missing from this form or if the form is not submitted, all of the employers in the associated group will be denied the tax exemption.** For 2014 and later years, no exemption can be claimed if the associated group's combined annual Ontario remuneration (payroll) is over \$5 million.

Employers are required to complete an annual return for each account.

**Please keep a copy for your records.**

<b>A</b> Business Number	<b>B</b> Legal Name	<b>C</b> Allocated Exemption Amount	
If insufficient space, please attach multiple pages using the same form template.		<b>Total Available Exemption Amount</b> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="height: 30px;"></td> </tr> </table>	

See instructions on reverse regarding proration.

<b>Person to contact concerning the information on this form</b>				
First Name (please print)	Last Name	Position/Title	Date (yyyy/mm/dd)	Telephone Number

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# Instructions for completing the Associated Employers Exemption Allocation Form

One member of the associated group must complete this form and submit it to the Ministry of Finance by the return due date.

- Legal Name** Enter the full legal name of the entity completing the form as it appears on the registration letter issued by the Ministry of Finance (ministry).
- Business Number** Enter your 15 digit Business Number as it appears on your registration letter and your annual return.
- Taxation Period End Date** Enter the end date for the taxation period covered by this form (yyyy/mm/dd). For example, an annual filer for 2014 would enter 2014/12/31. A special filer filing for the month of June in 2014 would enter 2014/06/30.
- Amended Form** Check this box if you are amending your previous **Associated Employers Exemption Allocation** form.
- Column **A** - Business Number** Enter the 15 digit Business Number for each associated employer in the group with a permanent establishment in Ontario. If you are an associated employer with multiple accounts, enter only your primary account number on this form.
- Your associated group includes all employers that were associated with you at any time in the year, including all employers who ceased to have Ontario payroll (remuneration) or a permanent establishment in Ontario during the year.
- Column **B** - Legal Name** Enter the full legal name for each associated employer.
- Column **C** - Allocated Exemption Amount** The maximum "Total Available Exemption Amount" for the associated group is \$490,000 for 2019 to 2023\*, \$450,000 for 2014 to 2018, and \$400,000 for 2013 and earlier years. For 2014 and later, this exemption cannot be claimed if the associated group's combined annual Ontario payroll is over the \$5 million threshold.  
\*indexed for inflation every 5 years.
- If you are a part year employer, you must prorate the exemption threshold and exemption amount. To calculate your prorated exemption threshold amount, take the number of days you were an eligible employer, had Ontario payroll **and** a permanent establishment in Ontario, divide it by 365, and multiply the result by \$5,000,000. If your payroll exceeds your prorated threshold amount, you do not have any exemption available. If your payroll is below your prorated threshold amount, calculate your available exemption allocation amount by taking the number of days you were an eligible employer, had Ontario payroll **and** a permanent establishment in Ontario, dividing it by 365, and multiplying the result by the maximum exemption amount for the year. Refer to the EHT Tax Exemption publication.
- In Column **C**, enter the exemption amount that the associated group has agreed to allocate to each employer. The amount for any specific employer in the group cannot exceed that employer's available exemption or its total Ontario payroll.
- If you are an associated employer with a single account, enter your exemption amount from Column **C** on Line 2 of your annual return.
- If you are an associated employer with multiple accounts, your entity's exemption from Column **C** may be shared among your multiple accounts. File an annual return for each account and enter the portion of your allocated exemption amount on Line 2.