

Payroll Remittance Calendar

Which remitter type you are, and when each payment is due

EVERSTONE | CPA

Remitter type	Threshold	When it is due
Quarterly	Up to \$3,000 AMWA, with a clean compliance history	The 15th day of the month after each quarter ends — April 15, July 15, October 15 and January 15.
Regular (monthly)	Up to \$24,999.99 AMWA	The 15th day of the month following the month you paid your employees.
Threshold 1	\$25,000 to \$99,999.99 AMWA	Twice a month — by the 25th of the same month (for the 1st–15th pay period) and by the 10th of the following month (for the 16th–end pay period).
Threshold 2	\$100,000 AMWA and above	Four times a month — by the 3rd working day after the 7th, 14th, 21st and last day of the month.

AMWA = Average monthly withholding amount, generally based on the two preceding calendar years. Thresholds verified 2026-07-26 against <https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/remitting-source-deductions/how-when-remit-due-dates.html>

Getting it right

- ☐ Check your remitter type each January — it can change as payroll grows
- ☐ The CRA notifies you of a change, but the obligation is yours either way
- ☐ Remit based on when employees were PAID, not when the work was done
- ☐ If a due date falls on a weekend or public holiday, the next business day applies
- ☐ Remit nil if you had no payroll in a period, rather than simply not filing

If you are late

- ☐ Remit as soon as possible — the penalty scales with how late, so partial lateness is better than waiting
- ☐ Do not roll it into the next period; each period is assessed separately
- ☐ A pattern of lateness attracts more than a penalty — it changes how the account is treated
- ☐ If cash flow is the cause, that is a conversation to have before the due date, not after

Worth knowing. The single most common error: assuming the due date follows the pay period rather than the month in which employees were paid. A payroll run on the 30th of one month and one on the 1st of the next fall in different remittance periods.