

Human Resources Legislative Update

Ontario Introduces Bill to Amend the *Employer Health Tax Act*

Date: September 25, 2013

On September 24, 2013, the Ontario government introduced [Bill 105, Supporting Small Businesses Act, 2013](#). Among other things, the Bill would, if passed, amend the [Employer Health Tax Act](#) to increase the exemption amount for eligible employers to \$450,000 for the calendar years 2014 to 2018, after which an exemption amount would be adjusted every five years on the basis of a specified formula.

The Bill would also eliminate the exemption amount in certain circumstances, and provide for special rules for registered charities.