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.