



## **Hamilton Waterfront Trust**

*Connecting You to the Water's Edge*

To: HWT Board  
From: Werner Plessl

Date: June 4, 2021  
File No: 6040

### **Report on Payroll Deductions and Remittances and Claims**

#### **Re: Payroll Deductions and Remittances**

Hamilton Waterfront Trust's monthly employee tax deductions are less than \$50,000. Therefore, according to Federal Income Tax legislation, HWT is classified as a "Regular Remitter". Amounts deducted for the month inclusive are due on the 15<sup>th</sup> of the following month.

Has HWT regularly remitted and are the remittances up to date?

YES

#### **Employer Health Tax:**

Employer Health Tax did not exceed annual exemption, therefore, not applicable at this time.

#### **Workers Safety Insurance Board**

WSIB is calculated based on monthly insurable earnings at multiple rates because of the nature of the operations of HWT. At the end of the year, HWT is required to reconcile and pay any shortages or apply for credit for shortages.

Has HWT remitted monthly and are the remittances up to date?

YES

### **Report on HST Claims**

#### **Harmonized Sales Tax (HST)**

Has the HST been filed for the first quarter from January 01 to March 31, 2021 which is due April 30, 2021?

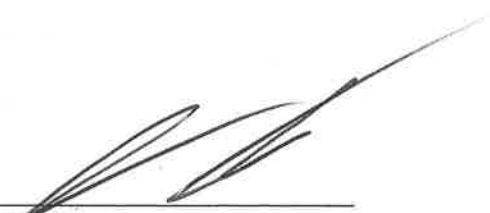
**Has the HWT filed the 1<sup>st</sup> quarter (2021) HST return?**

YES

Has the HST been filed for the 2<sup>nd</sup> quarter from April 01 to June 30, 2021 which is due July 31, 2021?

Has the HWT filed the 2<sup>nd</sup> quarter (2021) HST return?

NO

  
\_\_\_\_\_  
Andrew Pulcins  
Accountant for HWT

  
\_\_\_\_\_  
Date 4/21