

# Information Notice

**NOTICE**  
**The Health and Post Secondary**  
**Education Tax Levy Act**  
**Issued December 2007**

## EXEMPTION AND REDUCED TAX RANGE INCREASE

Effective January 1, 2008, the Health and Post Secondary Education Tax Levy Act (also known as HE Levy) exemption will increase from \$1 million to \$1.25 million and the reduced tax range will increase to between \$1.25 million and \$2.5 million (from between \$1 million and \$2 million).

Employers, including employers that are part of an associated group, whose total annual remuneration falls below \$1.25 million will be exempt from the HE Levy. If the total annual remuneration falls between \$1.25 million and \$2.5 million, tax will apply at 4.3% on the payroll amount that exceeds \$1.25 million.

Your 2008 filing status may be affected if your total annual remuneration for 2007 was as follows:

- Less than \$1 million. No HE Levy or filing of returns will be required.
- Between \$1 million and \$1.25 million. Monthly reduced tax range returns must continue to be filed for 2008, but tax will only be due if payroll exceeds \$1.25 million in the year.
- Between \$1.25 million and \$2 million. Monthly reduced tax range returns are to be filed as in the past but tax is not due until remuneration exceeds \$1.25 million for the year.
- Between \$2 million and \$2.5 million. Employers in this range are now eligible to remit tax at the reduced tax range and tax is not due until remuneration exceeds \$1.25 million for the year.
- Greater than \$2.5 million. Regular monthly returns are to be filed as in the past.

**Please contact one of the Taxation Division offices below if your 2007 payroll was less than \$1 million or between \$2 million and \$2.5 million and a change to your 2008 filing status is required:**

### **Winnipeg Office**

Manitoba Finance  
Taxation Division  
101 - 401 York Avenue  
Winnipeg, Manitoba R3C 0P8  
Telephone (204) 945-5603  
Manitoba Toll Free 1-800-782-0318  
Fax (204) 948-2087  
E-mail: [MBTax@gov.mb.ca](mailto:MBTax@gov.mb.ca)  
Web site: [manitoba.ca/finance/taxation](http://manitoba.ca/finance/taxation)

### **Westman Regional Office**

Manitoba Finance  
Taxation Division  
314, 340 - 9th Street  
Brandon, Manitoba R7A 6C2  
Fax (204) 726-6763