



## Office of the Tax Commissioner

**NEW HIRE RELIEF 2026 – APPLICATION FOR RELIEF UNDER SECTION 9(C)(A) OF THE PAYROLL TAX ACT 1995****EMPLOYER INFORMATION**

EMPLOYER ACCOUNT NUMBER:					
TAX PERIOD	<input type="checkbox"/> JAN-MAR	<input type="checkbox"/> APR-JUNE	<input type="checkbox"/> JUL-SEPT	<input type="checkbox"/> OCT-DEC	YEAR
BUSINESS NAME:					
REGISTERED NAME:					
MAILING ADDRESS:					

**STATEMENT OF ELIGIBLE EMPLOYEES**  
(additional employees can be listed under separate cover)

Employee Name	Job Title	Date of Birth dd/mm/yy	Social Insurance #	Employment Start Date dd/mm/yy	Quarterly Remuneration

**TERMS AND CONDITIONS**

- (1) *Qualifying Employees* are *full-time* employees hired from April 1, 2026 – March 31, 2028 inclusive or hired April 2025 and still employed April 1, 2026. At the time the New Hire becomes employed he or she must not have been employed by a Parent or Affiliate Company. *Full-time* refers to a person who works 15 hrs. or more per week.
- (2) *Qualifying Employer* means: an Exempted Undertaking, or an Employer of a local company whose annual payroll is > \$500,000.
- (3) The remuneration of eligible employees will not be subject to tax on the Employer portion of Payroll Tax.
- (4) Supporting documentation may be requested at the discretion of the Office of the Tax Commissioner.
- (5) NHR will not be given with respect to Self-Employed/Deemed Employees.
- (6) Taxpayers will no longer be eligible for the tax relief if the number of full-time employees falls under the base line total reported on the January – March 2025 Payroll Tax Return.
- (7) Employers must not be in arrears upon application and must also remain current with payroll tax payments to benefit from the reduced rate.
- (8) The employment of the NHR must not involve arrangements that are payroll tax avoidance arrangements.
- (9) **Relief is applicable starting from the quarter in which the OTC receives the application. Incomplete applications will not be vetted.**

**\*\*\* NUMBER OF EMPLOYEES \*\*\***

Number of full time Persons Reported on the January – March 2025 Tax Return	Number of full time Persons to be reported including the above referenced New Hires

**DECLARATION**

*I understand that the failure to abide by all terms and conditions will render this relief null and void and that tax plus applicable penalties at the standard rate will be levied in accordance with the Taxes Management Act 1976. Non-compliance may also be considered an offence of Criminal Tax Evasion which is an indictable under Section 37 of the Taxes Management Act 1976 punishable by imprisonment for 5 years or a fine up to \$500,000.*

Signature:	Date:
Print name:	Title:
Contact #:	Email: