
SALES TAX INFORMATION

Does the Group Client have ANY employees in Ontario? Yes No
(If Yes, complete sections A and B).

SECTION A:

Does the employer elect to remit Ontario Retail Sales Tax on employee contributions to Great-West Life?

- Yes (The Ontario Ministry of Revenue requires that Great-West Life have documentation on file confirming this election. Please complete the **Election to Remit Ontario Retail Sales Tax on Employee Contributions to Great-West Life**).
- No (Vendor No. _____)

NOTE: This election is only available to arrangements where an employee/employer relationship exists. It is NOT available to association, creditor, union, trustee, or third-party administrator plans.

SECTION B:

Group Clients are required to pay Ontario Retail Sales Tax on all their premiums unless they have employees who are exempt from the application of this tax.

Application of this tax is exempt for premiums on employees who are:

1. Not ordinarily resident in Ontario, or
2. Indians ordinarily resident on a reserve.

If the Group Client has employees who are exempt, please complete the **Ontario Retail Sales Tax Blanket Purchase Exemption Certificate**. The Ontario Ministry of Revenue requires that Great-West Life have documentation on file confirming this exemption.

NOTE: If, in the future, the Group Clients' answers to these questions change, Great-West Life must be notified.

**ELECTION TO REMIT ONTARIO RETAIL SALES TAX ON
EMPLOYEE CONTRIBUTIONS TO GREAT-WEST LIFE**

Date: _____

Business Name: _____

Pursuant to Regulation 1013 made under the Ontario Retail Sales Tax Act, we hereby elect to remit to Great-West Life the Ontario Retail Sales Tax collected from our employees in connection with insurance provided to them under Policy No. _____, or in connection with benefits provided under a benefits plan administered by Great-West Life under Contract No. _____.

Such election will apply for the duration of the policy referred to above during which time Great-West Life will remit this tax to the Minister.

Signature

Name

Title

**ONTARIO RETAIL SALES TAX
BLANKET PURCHASE EXEMPTION CERTIFICATE**

Business Name: _____

Business Address: _____

RST Vendor Permit No. (if applicable): _____

Great-West Life Policy/Contract No.: _____

Description of Policy or Benefit Plan: **GROUP LIFE/HEALTH COVERAGE**

Under the provisions of the Ontario Retail Sales Tax Act, the above-named business claims exemption from Ontario Retail Sales Tax on insurance premiums paid: (check appropriate box)

- By an employer under a contract of insurance or benefits plan in respect of employees who ordinarily work outside of Ontario or whose salary is ordinarily paid outside Ontario, or in respect of former employees who are no longer resident in Ontario;
- Under a contract of insurance or benefits plan in respect of other individuals who are not ordinarily resident in Ontario;
- Under a contract of insurance or benefits plan where the person whose risk is covered is a status Indian ordinarily resident on a reserve.

Signature of Authorized Person

Name of Authorized Person

Date

SELECTPAC – ONTARIO SALES TAX