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2027 HR compliance calendar: New Brunswick

Paid public holidays, payroll deadlines, workers' compensation filings and rule changes. Online version with sources: staffkin.com/compliance-calendar/new-brunswick/

January 2027

Fri 1 Jan	**New Year's Day (Public holiday)** Paid public holiday.
Fri 1 Jan	**2027 EI premium rates start (Tax and payroll)** From 1 January 2027 the employee EI premium rate is $1.64 per $100 of insurable earnings and the employer rate is $2.30 per $100. Maximum insurable earnings rise to $70,800, so the most an employee pays in 2027 is $1,161.12 and the most an employer pays per employee is $1,625.57. In Quebec, where the Quebec Parental Insurance Plan applies, the rates are $1.29 (employee) and $1.81 (employer) per $100. The 2027 CPP rates and maximums had not been published on the CRA payroll pages when we checked on 5 November 2026, so check them before your first 2027 pay run. Who: All employers with payroll.

February 2027

Mon 15 Feb	**Family Day (Public holiday)** Paid public holiday.
Sun 28 Feb	**WorkSafeNB annual payroll report (Form 100) due (Workers' comp)** If WorkSafeNB assesses you annually, report your actual 2026 payroll and a reasonable estimate for 2027 on Form 100 by 28 February 2027, using your MyServices account. Employers in the monthly program report the previous month by the 15th instead. 28 February 2027 is a Sunday. The board's page does not say what happens when the date falls on a weekend, so check with WorkSafeNB. Who: New Brunswick employers assessed annually.

March 2027

Mon 1 Mar	**2026 T4 slips and T4 Summary due (Tax and payroll)** File your 2026 T4 slips and T4 Summary with the Canada Revenue Agency (CRA) and give each employee their T4 slips. The deadline is the last day of February, but when that day is a Saturday or Sunday the CRA moves it to the next business day. 28 February 2027 is a Sunday, so the deadline is Monday 1 March 2027. If your business closes, the deadline is 30 days after it stops operating. Who: All employers who paid employment income in 2026.
Fri 26 Mar	**Good Friday (Public holiday)** Paid public holiday.

April 2027

Thu 1 Apr — **Minimum wage change scheduled (Pay)**
The general minimum wage in New Brunswick is $15.90 an hour (since 1 April 2026). It is next scheduled to change on 1 April 2027. The rate is indexed to inflation. The new amount had not been announced when we checked on 27 October 2026. Who: All employers in New Brunswick.

May 2027

Mon 24 May — **Victoria Day (Other)**
A prescribed day of rest under the Days of Rest Act, which mainly affects whether retail businesses can open. It is not a paid public holiday under the Employment Standards Act.

July 2027

Thu 1 Jul — **Canada Day (Public holiday)**
Paid public holiday.

August 2027

Mon 2 Aug — **New Brunswick Day (Public holiday)**
Paid public holiday.

September 2027

Mon 6 Sep — **Labour Day (Public holiday)**
Paid public holiday.

October 2027

Mon 11 Oct — **Thanksgiving Day (Other)**
A prescribed day of rest under the Days of Rest Act, which mainly affects whether retail businesses can open. It is not a paid public holiday under the Employment Standards Act.

November 2027

Thu 11 Nov — **Remembrance Day (Public holiday)**
Paid public holiday.

December 2027

Sat 25 Dec — **Christmas Day (Public holiday)**
Falls on a Saturday in 2027. Check with New Brunswick Employment Standards about what you owe an employee for whom 25 December is not a working day.

Sun 26 Dec — **Boxing Day (Other)**
A prescribed day of rest under the Days of Rest Act, which mainly affects whether retail businesses can open. It is not a paid public holiday under the Employment Standards Act.

Every month or every year, no fixed date

Payroll remittances to the CRA (regular remitters): Every month, by the 15th

Income tax, CPP contributions and EI premiums you deduct, plus your share of CPP and EI, must reach the CRA by the 15th of the month after the month you paid your employees. Due dates follow the pay day, not the pay period. For example, deductions from pay you gave on 29 January 2027 are due by 15 February 2027. New employers are regular remitters. When a due date falls on a Saturday, Sunday or a public holiday the CRA recognizes, your payment is on time if the CRA receives it by the next business day.

Payroll remittances to the CRA (quarterly and accelerated remitters): On the schedule the CRA gives you

Quarterly remitters (small employers with an average monthly withholding under $3,000 and a perfect compliance history) remit by 15 April, 15 July, 15 October and 15 January. Accelerated threshold 1 remitters (average monthly withholding of $25,000 to $99,999.99) remit by the 25th for pay from the 1st to the 15th of a month, and by the 10th of the next month for pay from the 16th to the end of the month. Accelerated threshold 2 remitters ($100,000 or more) remit within 3 working days after the 7th, 14th, 21st and last day of each month, electronically or at a Canadian financial institution. The next business day rule for weekends and holidays applies.

Record of Employment (ROE): Each time an employee has, or is expected to have, 7 consecutive days with no work and no insurable earnings

Electronic ROE, weekly, biweekly or semi-monthly pay: within 5 calendar days after the end of the pay period in which the interruption happens. Electronic ROE, monthly pay: the earlier of 5 calendar days after the end of the pay period or 15 calendar days after the first day of the interruption. Paper ROE: within 5 calendar days of the first day of the interruption, or the day you learn of it. Keep your copy for 6 years.

Regular pay days: Every pay period

Pay days can be no more than 16 days apart.

Final pay when an employee leaves: Each time employment ends

Wages on the next regular pay day. Vacation pay and other amounts within 21 days of the last day. Plan the Record of Employment at the same time.

Paid public holiday pay: Each paid public holiday

An employee must have been employed for at least 90 calendar days in the 12 months before the holiday, among other conditions. An employee who works on the holiday is generally paid 1.5 times their regular rate for those hours, plus a regular day's pay. You can instead pay an extra 4% of all the employee's gross wages in place of the regular day's pay.

General information, not legal advice. Checked against official sources on 5 November 2026. Dates and rates can change; confirm with the agency before you rely on a date. Sources for every item are listed at staffkin.com/compliance-calendar/new-brunswick/.