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2027 HR compliance calendar: Nova Scotia

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

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.

Fri 1 Jan — **WCB maximum assessable earnings rise (Workers' comp)**
WCB Nova Scotia's maximum assessable earnings per worker are $83,300 for 2027, up from $79,900 in 2026. Premiums are not charged on earnings above this amount. Who: Employers registered with WCB Nova Scotia.

February 2027

Mon 15 Feb — **Nova Scotia Heritage Day (Public holiday)**
Paid public holiday.

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.

Mon 29 Mar — **Easter Monday (Other)**
Not a paid holiday under the Labour Standards Code.

April 2027

Thu 1 Apr — **Overtime starts after 44 hours a week (Pay)**

Overtime at 1.5 times regular pay starts after 44 hours a week instead of 48 (Bill 256, Royal Assent 18 September 2026). Check schedules and pay for anyone who regularly works more than 44 hours. Who: Employers with employees who are not excluded from overtime.

Thu 1 Apr — **Tips belong to employees (Pay)**

From 1 April 2027, tips belong to employees (Bill 256). Who: Employers whose employees receive tips.

May 2027

Mon 24 May — **Victoria Day (Other)**

Not a paid holiday under the Labour Standards Code.

July 2027

Thu 1 Jul — **Canada Day (Public holiday)**

Paid public holiday.

August 2027

Mon 2 Aug — **Natal Day (Other)**

Commonly observed, but not a paid holiday under the Labour Standards Code. You can choose to give it.

September 2027

Mon 6 Sep — **Labour Day (Public holiday)**

Paid public holiday.

November 2027

Thu 11 Nov — **Remembrance Day (Other)**

Not a paid holiday under the Labour Standards Code. It is covered by Nova Scotia's Remembrance Day Act, which has its own rules about which businesses can open and about pay for employees who work that day.

December 2027

Sat 25 Dec — **Christmas Day (Public holiday)**

Falls on a Saturday in 2027. Check with Nova Scotia Labour Standards about what you owe an employee for whom 25 December is not a working day.

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

At least twice a month, and within 5 working days after the pay period ends.

Final pay when an employee leaves: Each time employment ends

Within 5 working days after the end of the pay period. Vacation pay is due within 10 days. Plan the Record of Employment at the same time.

Holiday pay eligibility: Each paid holiday

To qualify, an employee must be entitled to pay for at least 15 of the 30 days before the holiday and work their scheduled shifts just before and after it.

No questions about pay history: Every hiring process

Do not ask applicants or employees about their wage history. Do not charge workers recruitment fees.

WCB payroll reports and payments: Monthly or quarterly, by the 15th

WCB Nova Scotia assigns you a monthly or quarterly reporting frequency. Report your payroll and pay by the 15th of the month after each reporting period: for example, March payroll (monthly) or January to March payroll (quarterly) by 15 April. Report even if you had no payroll (enter 0).

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/nova-scotia/.