

# EPT Payment Methods

## Payment Options for EPT

The Ministry of Finance offers several convenient options to pay your current or outstanding EPT balance.

### Pay Using SETS

There are two payments options available to you in Saskatchewan eTax Services (SETS).

1. Pay using Electronic Fund Transfer (EFT).
  - EFT payments are a direct debit from your bank account. The homepage in SETS provide a listing of outstanding debts. If you wish to make a payment on an outstanding account balance, note the account ID, the period end date, and the balance to be used to make a payment. You may indicate in SETS how much the payment is for, the period you are paying for, and when it is to be paid.
2. Pay by cheque.
  - Print a copy of your payment coupon in SETS. Courier or mail payment along with the payment coupon to the Ministry of Finance, P.O. Box 200, Regina SK S4P 2Z6.
  - The Ministry of Finance will accept one cheque for multiple school divisions provided a summary is included with the cheque detailing the amount paid for each account and each account number.

### Pay Using Another Payment Method

If you are not paying using SETS, then you may pay using one of the following options. These payments are completed outside of SETS and do not require you to complete anything within SETS.

1. Wire (or Electronic Fund Transfer) payment to the Ministry of Finance.
2. Pay online through Internet banking.
  - This method differs from using SETS in that you log into your bank account to make a payment, similar to how you may pay your personal bills.

### Consider Adopting a Bylaw

Municipalities should consider adopting a [bylaw](#) or policy to authorize that EPT collected for the month can be paid by the due date rather than waiting for a council meeting. Establishing this process will help to avoid penalties and interest for late payment. The bylaw is similar to what municipalities may already have in place for payment of salaries, payroll, remittances, utility billings, etc.

## Penalties and Interest

Avoid penalty and interest charges by filing and paying your monthly EPT by the 10<sup>th</sup> of each month. At the end of each reporting period, you will be e-mailed or mailed a Notice to File that will include a link to SETS to remind you that your return is due. If there is no tax to report for the period, you must still file a “NIL” return.

Failure to remit taxes or submit a return by the due date will result in penalty and interest charges. Payments are considered to be received the day the Ministry of Finance receives them.

- A penalty of 10 per cent (to a maximum of \$500) is applied to any outstanding EPT collected and not remitted.
- Interest is assessed on any amount of EPT collected and not remitted at prime plus 3 per cent.
- Municipalities may be subject to an additional penalty of \$75 for failure to file a return. Please file a return monthly even if it is nil.

## Paying an Account Balance

There are three options to pay an outstanding amount due (including penalties and interest).

1. You will receive a Billing Notice detailing any outstanding amounts due, including any penalty and interest applied to the account. The bottom portion of this notice includes a Billing Coupon that can be removed from the notice to accompany the payment.
2. Pay by EFT using your Billing Coupon.
  - Log into SETS and select “Make a Payment”. You would then choose bill payment as your form type and enter in the filing period and amount you are choosing to pay.
3. Pay a balance at any time using either the “SETS payment options” or “other options” listed above.

## Separate School Division that Set Their Own Mill Rate

Municipalities who collect EPT for a separate school division that set their own mill rate pay the school division directly. If a payment has been sent the Ministry of Finance in error, please contact them for a refund.

## Contact

Ministry of Finance  
Toll Free 1-800-667-6102  
Regina 306-787-6645  
[sasktaxinfo@gov.sk.ca](mailto:sasktaxinfo@gov.sk.ca)