

Just Announced Today!

Canada Emergency Wage Subsidy (CEWS)

As a Canadian employer whose business has been affected by COVID-19, you may be eligible for a subsidy of 75% of employee wages for up to 12 weeks, retroactive from March 15, 2020, to June 6, 2020.

This wage subsidy will enable you to re-hire workers previously laid off as a result of COVID-19, help prevent further job losses, and better position you to resume normal operations following the crisis.

How and When you can Apply

Beginning **April 27th**, applications will be open for the Canada Emergency Wage Subsidy.

- Most businesses may apply using [My Business Account](#)
- If you represent a business, you may apply using [Represent a Client](#)
- Alternatively, you may apply using a separate online application form (available **April 27th**)

Note: The CEWS will be processed at the payroll program (RP) account level, so you will have to file a separate application for each RP account.

How the Subsidy is Calculated

The CEWS amount is based on:

- the number and type of eligible employees you have, and
- the amount and type of pay they received before and during the crisis

Note: There is no limit on the total subsidy amount that an eligible employer may claim.

Who are Eligible Employees?

An eligible employee is an individual employed in Canada by you (the eligible employer) during the claim period, **except** if there was a period of 14 or more consecutive days in that period where they did not receive any pay (eligible remuneration) by you. Employee eligibility is based on whether the person is employed in Canada, not where they live.

Retroactively hiring and paying employees

Employees who have been laid off or furloughed can become eligible retroactively, as long as you rehire them and their retroactive pay and status meet the eligibility criteria for the claim period. You must rehire and pay such employees before you include them in your calculation for the subsidy.

Eligible Employees and the Canada Emergency Response Benefit (CERB)

Rehired individuals may have received, or continue to receive, the Canada Emergency Response Benefit (CERB). Depending on the specific situation, these individuals may be required to repay some or all of the amounts they received. More information to come on this shortly. CERB recipients who already know they will need to repay their CERB payment can [access the steps needed to return or repay the benefit](#).

What is Eligible Remuneration?

Eligible remuneration includes amounts you paid an employee as salary, wages and other taxable benefits, fees, and commissions. These are amounts employers would be required to make payroll deductions on to be remitted to the CRA. Severance pay and items such as stock option benefits or the personal use of a corporate vehicle are **not** part of eligible remuneration.

Baseline remuneration

When calculating the wage subsidy, you will need to determine an employee's baseline remuneration. Baseline remuneration is considered to be the average weekly eligible remuneration paid to an employee during the period of January 1, 2020, to March 15, 2020. However, you may exclude from your calculation any period of seven or more consecutive days for which the employee was not paid.

Get Ready to Apply

- [Register now for CRA's My Business Account](#) if you are not already signed up. This will ensure that you can apply as soon as applications open.
- If you are unable to register for My Business Account, make sure you have an [online web access code](#) so you are prepared to use the alternative application.
- Make sure your business details and direct deposit information for your payroll accounts (RP) are up to date. This will ensure that any payments to you will be processed quickly and easily
- Before you apply, you will also need to [calculate the estimated subsidy](#) for your business.
- If you are expecting a payment of \$25 million or more, you will have to get your payment through the large value transfer system (LVTS). To do this, you have to be enrolled in direct deposit on your payroll account and be registered for the LVTS. If you are not already set up for LVTS, [begin the registration process](#).

Calculate Your Subsidy Amount

- When you apply for the Canada Employment Wage Subsidy (CEWS), you will be asked to enter amounts such as the number of eligible employees and gross payroll.
- To get ready, you can determine these amounts and preview your subsidy claim now, based on information you enter.
- The calculator is a tool to help you estimate the amount of your wage subsidy.
- Before you calculate your subsidy, make sure you are [eligible to apply](#).

Incorrect or Fraudulent Claims

If you do not meet the Canada Emergency Wage Subsidy eligibility requirements for a period, you will be required to repay any amounts you received for that period.

Keep Your Records

You must keep records demonstrating your reduction in revenues and remuneration paid to employees.

Your Employees Are Returning to Work... So, What's Next?

Consider guiding them back to work by providing them with a customized COVID-19 Employee Handbook that can be the tool and resource they need to be reassured that all measures and precautions are in place for their safety and security.

With Federal and Provincial supports for businesses continuously evolving, many of you are now turning your focus towards getting your employees back to work safely. During this time of uncertainty, fear, and confusion, information will be key to ensuring that your employees feel safe, comfortable and supported when returning to the workplace. They want to know that you are doing everything that you can to protect their health and safety and that you will take all precautions necessary to prevent the spread of COVID-19 in your workplace.

Here are some key features of the handbook:

- **What is Covid-19, what are the signs and symptoms**
- **Prevention protocols including physical distancing, hygiene and housekeeping**
- **Self-monitoring and self-quarantine steps**
- **Remote worker policies**
- **Layoffs process and benefits, including Top-up and Work-share programs**
- **Mental Health and Wellness tips**
- **And much more...!**

If you are interested in having HRPAR develop a customized handbook for your workplace, please contact one of our team members who will be pleased to assist you!

NOTE: Handbooks will be developed for a flat rate. Rates will vary depending on the size of the organization.



stay safe
stay healthy

COVID-19 Self-Assessment Tool

<https://www.ontario.ca/page/2019-novel-coronavirus-covid-19-self-assessment>

Public Health Ontario

<https://www.publichealthontario.ca/>

Canada's COVID-19 Economic Response Plan

<https://www.canada.ca/en/department-finance/economic-response-plan.html>

We recommend that employers provide the following resources to their employees:

- Telehealth 1-866-797-0000
- Phone number for your local Public Health Department
- Phone number for local hospitals

Helpful Links &
Resources