

Canada Emergency Wage Subsidy Enacted

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April 13, 2020

A Second Act Respecting Certain Measures in Response to COVID-19

Eligible Employers

- individuals
- taxable corporations
- registered charities, other than public institutions such as school boards, colleges or hospitals
- partnerships, all members of which are eligible employers

Eligible Periods

	Claiming Period	Required Reduction in Revenue	Reference Period for Eligibility
Period 1	March 15 - April 11	15%	March 2020 over: <ul style="list-style-type: none">• March 2019 or• Average of January and February 2020
Period 2	April 12 - May 9	30%	Eligible for Period 1 OR April 2020 over: <ul style="list-style-type: none">• April 2019 or• Average of January and February 2020
Period 3	May 10 - June 6	30%	Eligible for Period 2 OR May 2020 over: <ul style="list-style-type: none">• May 2019 or• Average of

Eligible Employees

Calculating the Subsidy

- 75% of the amount of remuneration paid, up to a maximum benefit of \$847 per week; and
- the amount of remuneration paid, up to a maximum benefit of \$847 per week or 75% of the employee's pre-crisis weekly remuneration, whichever is less.

New Relief for Employers

Interaction with Other Relief Programs

COVID-19 Emergency Response Act

Applications

My Business Account

This publication is a general summary of the law. It does not replace legal advice tailored to your specific circumstances.