

## Canada Emergency Wage Subsidy (CEWS) Updates: April 2, 2020

- Eligible employers would include individuals, taxable corporations, and partnerships consisting of eligible employers as well as non-profit organizations and registered charities. This subsidy would be available to eligible employers that see a drop of at least 30 per cent of their revenue. In applying for the subsidy, employers would be required to attest to the decline in revenue. For non-profits and charities, the government will continue to work with the sector to ensure the definition of revenue is appropriate to their specific circumstances.
- The subsidy amount for a given employee on eligible remuneration paid between March 15 and June 6, 2020 would be 75 per cent of the amount of remuneration paid, up to a maximum benefit of \$847 per week
- There would be no overall limit on the subsidy amount that an eligible employer may claim
- Eligibility would generally be determined by the change in an eligible employer's monthly revenues, year-over-year, for the calendar month in which the period began. The amount of wage subsidy received by the employer in a given month would be ignored for the purpose of measuring year-over-year changes in monthly revenues.
- The table below outlines each claiming period and the period in which it has a decline in revenue of 30 per cent or more.

Eligible Periods	Claiming Period	Reference Period for Eligibility
Period 1	March 15-April 11	March 2020 over March 2019
Period 2	April 12-May 9	April 2020 over April 2019
Period 3	May 10-June 6	May 2020 over May 2019

- Eligible employers would be able to apply for the Canada Emergency Wage Subsidy through the Canada Revenue Agency's *My Business Account* portal as well as a web-based application. Employers would have to keep records demonstrating their reduction in arm's-length revenues and remuneration paid to employees. More details about the application process will be made available shortly.
- On March 18, 2020, the Prime Minister announced a temporary 10 per cent wage subsidy. For employers that are eligible for both the Canada Emergency Wage Subsidy and the 10 per cent wage subsidy for a period, any benefit from the 10 per cent wage subsidy for remuneration paid in a specific period would generally reduce the amount available to be claimed under the Canada Emergency Wage Subsidy in that same period.