COVID-19 — EMPLOYMENT/RENT RECOVERY

EMPLOYMENT INSURANCE & RECOVERY BENEFITS

CERB & EI TRANSITION

The Canada Emergency Response Benefit (CERB) gave financial support to employed and self-employed Canadians directly affected by COVID-19. Eligible recipients receive \$2,000 for a 4-week period (the same as \$500 a week). CERB ended when you received up to 28 weeks of benefits or on October 3, 2020, whichever came first. For those who applied through the Canada Revenue Agency, the last four-week period for the CERB was August 30, 2020 through September 26, 2020. Even though the CERB has ended, the CRA is continuing to accept and process retroactive applications until December 2, 2020. Periods 5 to 7: You can apply through the CRA's My Account or automated toll-free phone line at 1-800-959-2019 or 1-800-959-2041. Periods 1 to 4: You can apply by speaking to one of our agents at 1-800-232-1966. Please note that you may be required to provide additional documentation to the CRA prior to your application being approved.

EMPLOYMENT INSURANCE REGULAR BENEFITS

Regular El Benefits - A minimum unemployment rate of 13.1% is being applied for all El economic regions across Canada until September 11, 2021. This temporary measure means that all individuals eligible for El regular benefits will qualify for a minimum entitlement of 26 weeks of benefits, and have their weekly benefit rate based on their 14 best weeks of earnings. With the hours credit, individuals will require only 120 hours of insurable employment to qualify for El regular benefits. For many claimants, this will mean enhanced access to the program, more weeks of benefits, and/or a higher benefit rate than they would otherwise receive.

https://www.canada.ca/en/services/benefits/ei/cerb-application/transition/ei-questions.html

Temporary changes made to the Employment Insurance (EI) program to better support Canadians looking for work. As of September 27, you may be eligible for EI if you:

- were employed for at least 120 insurable hours in the past 52 weeks
- received the CERB, the 52 week period to accumulate insured hours will be extended
- stopped working through no fault of your own
- have not quit your job voluntarily
- are ready, willing and capable of working each day (El regular benefits)
- are temporarily unable to work while you care for someone else or yourself (El maternity, parental, sickness, compassionate care, and family caregiver benefits)

If you are eligible for EI benefits, you will receive a minimum taxable benefit at a rate of \$500 per week, or \$300 per week for extended parental benefits.

If you are not eligible for EI, you may be eligible for the new benefits:

- Canada Recovery Benefit (CRB)
- Canada Recovery Sickness Benefit (CRSB)
- Canada Recovery Caregiving Benefit (CRCB)

https://www.canada.ca/en/department-finance/economic-response-plan.html#businesses

EMPLOYMENT INSURANCE UPDATE AS OF SEPT 27 2020

CANADA RECOVERY BENEFIT (CRB) — for those not eligible for El

CRB - CANADA
RECOVERY
BENEFIT
BACKGROUNDER

Backgrounder:

https://www.canada.ca/en/employment-social-development/news/2020/10/backgrounder.html

CRB - CANADA RECOVERY BENEFIT 2020 11 05

The Canada Recovery Benefit (CRB) is available for those who are not employed or self-employed for reasons related to COVID-19 and who meet the other eligibility criteria. Link includes Canada Recovery Sickness Benefit, and Canada Recovery Caregiving Benefit. New Recovery Benefits - The new Recovery Benefits are available between September 27, 2020 and September 25, 2021. The CRA opened applications for the Canada Recovery Sickness Benefit and the Canada Recovery Caregiving Benefit on October 5 and for the Canada Recovery Benefit on October 12. https://www.canada.ca/en/services/benefits/ei/cerb-application/transition/guestions.html

How to Apply: https://www.canada.ca/en/revenue-agency/services/benefits/recovery-benefit/crb-how-apply.html

CRSB – CANADA RECOVERY SICKNESS BENEFIT 2020 11 05

The Canada Recovery Sickness Benefit (CRSB) will provide \$500 per week (taxable, tax deducted at source) for up to a maximum of two weeks, for workers who are unable to work for at least 50% of the week because they contracted COVID-19, self-isolated for reasons related to COVID-19, or have underlying conditions, are undergoing treatments or have contracted other sicknesses that, in the opinion of a medical practitioner, nurse practitioner, person in authority, government of public health authority, would make them more susceptible to COVID-19. This benefit will be paid in one-week periods.

https://www.canada.ca/en/revenue-agency/services/benefits/recovery-sickness-benefit.html

How to Apply: https://www.canada.ca/en/revenue-agency/services/benefits/recovery-sickness-benefit/crsb-how-apply.html

CRCB – CANADA RECOVERY CAREGIVING BENEFIT 2020 11 05

The Canada Recovery Caregiving Benefit (CRCB) will provide \$500 per week (taxable, tax deducted at source) for up to 26 weeks per household for workers unable to work for at least 50% of the week because they must care for a child under the age of 12 or family member because schools, day-cares or care facilities are closed due to COVID-19, or because the child or family member is sick and/or required to quarantine or is at high risk of serious health implications because of COVID-19. This benefit will be paid in one-we periods.

https://www.canada.ca/en/revenue-agency/services/benefits/recovery-caregiving-benefit.html

How to Apply: https://www.canada.ca/en/revenue-agency/services/benefits/recovery-caregiving-benefit/crcb-how-apply.html

RECORD OF

Record of Employment (ROE) - As a result of COVID-19, Service Canada announced temporary measures to streamline the issuing of Records of Employment (ROEs) for staff. If you have employees who stopped working because of COVID-19, you must issue their ROEs as soon as possible, even if they are currently receiving the Canada Emergency Response Benefit (CERB). This ensures they can access Employment Insurance (EI) benefits.

- If you have already issued their ROE, you do not need to issue a new one.
- If you are paying your employees with the Canada Emergency Wage Subsidy (CEWS), please only issue ROEs for those who have an interruption of earnings when the CEWS ends.
- If your employees are still off work when their CERB or CEWS end, they can apply for EI benefits. If they do, we will use their ROEs to determine if they qualify for EI benefits.

Record of Employment, cont'd...

Block 16 – The Reason for Issuing the ROE

- When the employee is sick or guarantined, use code D (illness or injury) in block 16. Do not add comments.
- When the employee is no longer working due to a shortage of work because the business has closed or decreased operations due to COVID-19, use code A (shortage of work). Do not add comments.
- When the employee refuses to come to work but is not sick or quarantined, use code E (quit) or code N (leave of absence). Do not add comments unless absolutely necessary.

How to Submit ROEs Electronically

the common law

Employers and Primary Officers who cannot authenticate and validate their identity through their Canada Revenue Agency (CRA) account or in person at a Service Canada Centre can temporarily validate their identity online to complete the registration process. Visit the Records of Employment page on the Canada.ca website to learn the steps involved.

https://www.canada.ca/en/employment-social-development/programs/ei/ei-list/ei-roe.html

The Employment Standards Act, 2000 (ESA) sets out minimum standards of employment for most employees in Ontario workplaces. COVID-19 (coronavirus) and your employment standards protections - Learn about employers' responsibilities, and get information about job protections available to employees. It does not prohibit employers from requiring employees to stay at home due to potential public health risks, like COVID-19 (coronavirus). Generally, an employer is not required under the ESA to pay an employee wages if the employee has not worked. Some employees may have additional rights under:

EMPLOYMENT STANDARDS ACT & COVID-19

- an employment contract (including a collective agreement)
- other legislation

Employees may be entitled to employment insurance benefits or other federal government financial supports.

Learn more about the federal government's COVID-19 Economic Response Plan or contact Service Canada's Employment Insurance automated telephone information service at 1-800-206-7218.

Due to orders previously issued under the Emergency Management and Civil Protection Act, and continuing under the Reopening Ontario (A
Flexible Response to COVID-19) Act, 2020 (ROA), the minimum standards under the ESA described here may apply differently to certain
employees. To find the orders visit the ROA; select the "Regulations under this Act" tab.

https://www.ontario.ca/page/covid-19-coronavirus-and-your-employment-standards-protections

MINISTRY OF LABOUR, TRAINING & SKILLS

DEVELOPMENT

The Ministry of Labour, Training and Skills Development advances safe, fair and harmonious workplace practices that are essential to the social and economic well-being of the people of Ontario. Contact: https://www.ontario.ca/feedback/contact-us?id=26926&nid=133485

- Workplace Health & Safety: https://www.ontario.ca/page/covid-19-coronavirus-and-workplace-health-and-safety
- Resources to Prevent COVID-19 in the Workplace: https://www.ontario.ca/page/resources-prevent-covid-19-workplace

EMPLOYMENT STANDARDS ACT EMPLOYER LINE

Employer Line is a complimentary dedicated employer resource with around-the-clock employment advice from a team of experts. We are the alternative solution to an in-house human resources team, providing small- to medium-sized businesses with complete HR support. Our expertise covers human resources, employee management questions, insurance, and health and safety. At Employer Line, our commitment is to help growing businesses succeed.

https://www.employerline.ca/about-employer-line/

WORK-SHARING PROGRAM

Work-Sharing (WS) is a program that helps employers and employees avoid layoffs when there is a temporary decrease in business activity beyond the control of the employer. The program provides Employment Insurance (EI) benefits to eligible employees who agree to reduce their normal working hours and share the available work while their employer recovers. WS is an agreement between employers, employees and the Government of Canada.

The Program allows employers to:

- retain qualified and experienced workers, and
- avoid recruiting and training new employees

The Program allows employees to:

- keep their jobs, and
- maintain their work skills

Key program features

- WS unit: A WS unit is a group of employees with similar job duties who agree to reduce their hours of work over a specific period of time
- Equal sharing of work: All members of a WS unit agree to reduce their hours of work by the same percentage and to share the available work
- Expected work reduction: A WS unit must reduce its hours of work by at least 10% to 60%. The reduction of hours can vary from week to week, as long as the average reduction over the course of the agreement is from 10% to 60%
- Agreement length and extension: A WS agreement has to be at least 6 consecutive weeks long and can last up to 26 consecutive weeks. However, due to COVID-19, employers who request an initial Work-Sharing agreement, which used to be for a duration of 26 weeks, automatically receive up to 76 weeks, even if they expect that their employees will return to normal work hours sooner. Employers can end their Work-Sharing agreement at any time. If you were already participating in a Work-Sharing agreement and would like to benefit from the full 76 weeks, you may be eligible for a 38 or 50-week extension for a total of 76 weeks, regardless of the sector you operate in.

WORK-SHARING PROGRAM

Work-Sharing temporary special measures to support employers and workers affected by COVID-19

Effective March 15, 2020 to March 14, 2021, and not limited to one specific sector or industry, the Government of Canada is introducing temporary special measures:

- Extension of the maximum possible duration of an agreement from 38 weeks to 76 weeks
- Mandatory cooling off period has been waived for employers who have already used the Work-Sharing program so that eligible employers may immediately enter into a new agreement
- Reduce the previous requirements for a Recovery Plan to a single line of text in the application form
- Reduce the requirement and expand eligibility to employers affected by accepting business who have been in business for only 1 year rather than 2, and eliminate the burden of having to provide sales/production figures at the same time, and
- Expand eligibility for staff who are essential to recovery, Government Business Enterprises (GBEs) and non-for-profit organization employers.

CANADA EMERGENCY WAGE SUBSIDY (CEWS)

Bill C-9, An Act to Amend the Income Tax Act (Canada Emergency Rent Subsidy and Canada Emergency Wage Subsidy), which would implement new, targeted support to help hard-hit businesses (link).

CEWS BACKGROUNDER 2020 11 05	https://www.canada.ca/en/department-finance/news/2020/11/details-on-the-canada-emergency-wage-subsidy-extension.html
CEWS 2020 11 02	The extension of the Canada Emergency Wage Subsidy until June 2021, which would continue to protect jobs by helping employers keep employees on the payroll and re-hire their workers. The wage subsidy would remain at the current rate of up to 65 per cent of eligible wages until December 19, 2020. https://www.canada.ca/en/department-finance/news/2020/11/government-introduces-legislation-for-new-targeted-support-to-help-businesses-through-pandemic.html

CANADA EMERGENCY RENT SUBSIDY (CERS)

CERS BACKGROUNDER 2020 11 05	https://www.canada.ca/en/department-finance/news/2020/11/canada-emergency-rent-subsidy.html
CERS - LOCKDOWN SUPPORT BACKGROUNDER	https://www.canada.ca/en/department-finance/news/2020/11/lockdown-support-for-businesses-facing-significant-public-health-restrictions.html
CERS 2020 11 02	The new Canada Emergency Rent Subsidy, which would provide direct and easy-to-access rent and mortgage interest support to tenants and property owners until June 2021 for qualifying organizations affected by COVID-19. The new rent subsidy would support businesses, charities, and non-profits that have suffered a revenue drop by providing support up to a maximum of 65 per cent of eligible expenses until December 19, 2020. The government is proposing to allow claims retroactively for the period that began September 27 and ended October 24, 2020. The new Lockdown Support, which would provide an additional 25 per cent through the Canada Emergency Rent Subsidy for qualifying organizations that are subject to a lockdown and must shut their doors or significantly limit their activities under a public health order issued under the laws of Canada, a province or territory (including orders made by a municipality or regional health authority under one of those laws). Combined, this would mean that hard-hit businesses subject to a lockdown could receive rent support of up to 90 per cent. https://www.canada.ca/en/department-finance/news/2020/11/government-introduces-legislation-for-new-targeted-support-to-help-businesses-through-pandemic.html