

CEWS

CANADA EMERGENCY WAGE SUBSIDY (revised)

DEADLINE TO FILE

JAN 31
2021



WAGE SUBSIDY
TO A MAXIMUM OF

\$847 per week/
per employee



10 PERIODS
LASTING
4 WEEKS

Extended to Dec 19, 2020



DAY
RULE

Eliminated

Paying your own salary



Those who pay themselves at different time periods, or have family members helping them during the crisis, can now include their wages in the subsidy as of June 7th using new criteria for eligible remuneration.

Eligible employers include:



INDIVIDUALS



CORPORATIONS



PARTNERSHIPS



NON PROFIT



REGISTERED
CHARITIES



**PUBLIC
INSTITUTIONS
ARE NOT
ELIGIBLE**

Eligible employee



Eligible employee is an individual employed in Canada. Eligibility criteria no longer exclude employees without remuneration in respect of 14+ consecutive days in an eligibility period.



**Effective
July 5th**

PART 1: BASE SUBSIDY

For all eligible employers with a drop in revenue on eligible employee remuneration up to \$1129 per week

PART 2: TOP-UP SUBSIDY

Employers with 50%+ reduction in revenue get top-up equal to 1.25 times average drop that exceeds 50% up to extra 25% at a 70% revenue decline

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Period dates	Required reduction in revenue	Maximum base subsidy rate	Maximum weekly benefit (base)
Period 1 - 4 March 15 – July 4, 2020	15% to 30%	75%	\$847
Period 5* July 5 – August 1	Any percent	60% or 75%	\$677 or \$847
Period 6* August 2 – August 29	Any percent	60% or 75%	\$677 or \$847
Period 7 August 30 – September 26	Any percent	50%	\$565
Period 8 September 27 – October 24	Any percent	40%	\$452
Period 9 October 25 – November 21	Any percent	20%	\$226
Period 10 November 22 – December 19	TBA	TBA	TBA

The calculation of the wage subsidy amount for periods ending prior to July 5, 2020, has not changed.

*Under the new Safe Harbour Rule, you can choose between the old and new revenue calculations for periods 5 (July) and 6 (August).

Furloughed employees:

Subsidy calculation for periods 1– 6 are the same; adjusting down beginning period 7 to align with CERB and EI.



Calculate your subsidy

canada.ca/en/revenue-agency/services/subsidy/emergency-wage-subsidy/cews-calculate-subsidy-amount.

Related resources:

canada.ca/en/department-finance/news/2020/07/adapting-the-canada-emergency-wage-subsidy-to-protect-jobs-and-promote-growth.

canada.ca/en/revenue-agency/services/subsidy/emergency-wage-subsidy/cews-calculate-subsidy-amount.



Do you know about the CEWS? Share the information to help during the pandemic.

Peter Wouters

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