

Financial supports for Live Events, Live Entertainment, Arts Industry, and Radio/Television

Canada Emergency Wage Subsidy (CEWS):

- This can be used by businesses to refund employer-paid contributions for active employees who are on mandatory quarantine or self-isolation due to COVID-19
- Your employees must have received their pay before you apply for this subsidy.
- The rate will return to 75% of employee wages for eligible businesses, back up from the current maximum rate of 65%.
- The 25% additional Lockdown Support is also being extended, which will mean that eligible businesses may will have up to 90% of their expenses covered.
- This rate is for the period beginning December 20, 2020 until March 13, 2021.
- Application deadline is January 31, 2021 (or 180 days after the end of the claim period, whichever comes later)
- This new rate will remain available until June 2021.
- Employees you laid off can become eligible retroactively, as long as you rehire and pay them.
- Active employees are employees who worked for any part of a week during the claim period.
- Employees on leave with pay are those who were temporarily furloughed (but not terminated) for 1 or more full weeks in the claim period but were still receiving pay for those weeks. They cannot have been working for you during that time.
- You can calculate pre-crisis pay (baseline remuneration) for employees who were on certain kinds of leave, retroactive to period 5 (only for those employees whom you hired before March 15th).

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- If your pay schedule doesn't align with the wage subsidy claim period dates, you will have to manually calculate how much you paid the employee in respect of each week. It doesn't matter whether the employee receives their pay-cheque at the end of the week, at the end of the month, as long as you use the actual amount they were paid that relates to that week. You can't use an average of daily wages.
- If you pay employees weekly or bi-weekly, you can use the calculator spreadsheet to enter your employees' pay.
- The maximum subsidy rate for periods 8 to 10 will remain at 65% (40% base rate + 25% top-up)
- Starting with period 8, the top-up rate and base rate are now calculated using the same one-month revenue drop
- For Periods 8 to 10, use the new top-up calculation (or the previous 3-month average drop, whichever works in your favour)
- Starting with period 9, the calculation for employees on leave with pay now aligns with EI benefits
- For further information: <https://www.canada.ca/en/revenue-agency/services/subsidy/emergency-wage-subsidy/cews-what-changes.html>