

## **WORKPLACE CONSIDERATIONS FOR EMPLOYERS**

The COVID-19 outbreak and efforts to control the spread of the virus have raised numerous operational challenges for employers. On March 18, 2020, the Federal Government announced a plan to provide up to \$27 billion in direct support to Canadian workers and businesses, and a further \$55 billion to meet liquidity need through tax deferrals. As the situation and government responses continue to develop rapidly, we are available to help employers navigate the legal issues.

### **CANADA-US BORDER**

The Canada-US Border has been closed to all “non-essential” travel. The implications of this temporary closure should be considered for employers with cross-border workforces. While trucking industries and other industries essential to maintaining the supply chain are not affected, the impact on employers with international operations and mobile workforces will require further investigation.

The Federal Government has also indicated that it will be making additional announcements regarding support for businesses primarily engaged in import/export in the coming days.

### **ASSISTANCE FOR BUSINESSES**

To encourage employers to keep employees on payroll, small businesses may be eligible for a wage subsidy equivalent to 10 percent of the wages paid to employees, to a maximum of \$25,000 per employer, for a period of up to three months.

### **TAX FILINGS**

Businesses and individuals will be permitted to defer payment of any income tax amounts that become owing on or after today and before September 2020, until after August 31, 2020. Further announcements are expected as the situation continues to develop, including relief targeted at “vulnerable” individuals.

### **ASSISTANCE FOR INDIVIDUALS**

Employees ineligible for Employment Insurance Benefits who are required to be off work because of illness, during periods of self-isolation, quarantine, or to provide care for sick family members may be eligible for the new Emergency Care Benefit. The Emergency Care Benefit will provide assistance on a bi-weekly basis, for up to 14 weeks. The application is available online and does not require medical documentation. While this measure requires emergency legislation to be passed, payments will likely be available by early April 2020.

Additionally, employees who lose their jobs because of business closures or reductions due to COVID-19 and who are ineligible for Employment Insurance Benefits may be eligible

for the new Emergency Support Benefit. This Benefit will also be available to some self-employed workers, and will be comparable to Employment Insurance Benefits for a 14 week period.

These two measures are designed to assist employees in unique circumstances where they would not be eligible for income protection through standard Employment Insurance Benefits. Additional new supports for individuals announced today include increased GST credits for low-income Canadians, an increase to Canada Child Benefit payments, a six-month suspension of student loan repayment obligations, changes to RRIF withdrawal limits, and available deferrals for CMHC insured mortgages.

### **RESOURCES**

For up to date information, check:

Government of Canada  
<https://www.canada.ca/en/public-health/services/diseases/coronavirus-disease-covid-19.html>

Government of Ontario  
<https://www.ontario.ca/page/2019-novel-coronavirus>

<https://news.ontario.ca/newsroom/en>

Ontario Hospital Association  
<https://www.oha.com/news/updates-on-the-novel-coronavirus>

**This summary does not constitute legal advice. Please feel free to contact Chris Edwards ([cedwards@tmlegal.ca](mailto:cedwards@tmlegal.ca)) or Kent Williams ([kwilliams@tmlegal.ca](mailto:kwilliams@tmlegal.ca)) with respect to specific plans for your workplace.**

**We also wish to advise that as of March 18, 2020, many lawyers and staff will begin transitioning to remote work. We have been preparing for this possibility, and have put in place the technological supports required to ensure that our clients receive uninterrupted service. During this time, we suggest using email to contact your Templeman lawyer directly with any inquiries.**