

CANADA COVID-19 RELATED
LEAVES OF ABSENCES AND
INCOME REPLACEMENT BENEFITS
AS OF JUNE 5, 2020

THE LARKIN COMPANY

2350 Mission College Blvd., Ste 390, Santa Clara, CA 95054

Table of Contents

<u>Leaves of Absence</u>	3
Alberta	4 - 5
British Columbia.....	6
Manitoba	8
New Brunswick	8
Newfoundland and Labrador.....	9 - 10
Northwest Territories	11
Nova Scotia	12
Nunavut	13
Ontario.....	14 - 15
Prince Edward Island.....	16
Québec	17
Saskatchewan.....	18
Yukon	19
<u>Income Replacement Benefits</u>	20
Federal.....	21 - 23
Alberta	24
British Columbia.....	25
Manitoba	26
New Brunswick	27
Newfoundland and Labrador.....	28
Northwest Territories	29
Nova Scotia	30
Nunavut	31
Ontario.....	32
Prince Edward Island.....	33 - 35
Québec	36
Saskatchewan.....	37
Yukon	38

Leaves of Absence

Leaves of Absence (Enacted)

Alberta

- *COVID-19 Leave*
 - Full and part-time employees to take 14 days of job-protected leave if they are:
 - required to self-isolate
 - caring for a child or dependent adult that is required to self-isolate
 - To be eligible, employees:
 - employees self-isolating due to COVID-19 will not be required to have a medical note
 - do not need to have worked for an employer for 90 days
 - there is no minimum duration during which an employee has to be employed by an employer to take advantage of the new COVID-19 leave
 - an employee under quarantine is not required to give any written notice or any notice to the employer of the date the employee intends to return to work;
 - Additional Notes:
 - retroactive to March 5, 2020
 - the leave does not apply to self-employed individuals or contractors.
 - employees cannot be terminated or laid off during the leave
 - employees will still continue to be entitled to sixteen (16) weeks unpaid leave in a calendar year for long term illness or injury in accordance with the requirements of that leave
 - employees may request to take vacation or use their banked overtime to self-isolate, but employers are not required to grant the request
 - similarly, employers can request that employees voluntarily use their vacation or banked overtime to self-isolate, but they cannot force employees to do so

- *Personal and Family Responsibility Leave changes due to COVID-19*
 - Creating a job-protected leave for employees caring for children affected by school and daycare closures or ill or self-isolated family members due to COVID-19
 - The 90-day employment requirement is waived
 - The leave length is flexible and linked to guidance from the Chief Medical Officer
 - A medical note is not required
 - Regular personal and family responsibility leave rules continue to apply for all other circumstances
 - Employees are protected from termination and layoff while on this leave, though there is normally an exception in cases where an employer suspends or discontinues part or all of its operations
 - This change is retroactive for any employees who took time off to care for family, for the aforementioned reasons, on or after March 17, 2020

Leaves of Absence (Enacted)

Alberta (continued)

- *Ministerial Order No.22.2020*
 - Amends the Employment Standards Code and Labour Relations Code
 - The new Ministerial Order permits employers to implement these restrictions, without violating any provision of the Employment Standards Code, Labour Relations Code, or specific agreements such as an employment agreement or collective agreement, provided that:
 - an employer at a worksite at which the employee will no longer be providing services must:
 - place the employee on an unpaid leave of absence
 - issue the employee a Record of Employment
 - allow the employee to return to work within a reasonable period of time after
 - if an employee's total hours are reduced as a result of working for only one employer or at only one worksite and the employee wishes to work additional hours at the worksite at which they will continue to provide services:
 - the employer of that worksite must increase the employee's scheduled hours of work so far as reasonably possible, up to the maximum of a full-time-equivalent position, so the employee's hours at that worksite are equal to the hours the employee would have worked but for CMOH Order 10
 - if the employee has not been scheduled for hours of work equal to the hours the employee would have worked but for the CMOH Order 10, the employer must provide the employee the opportunity to work additional hours as overtime, if available, on a priority basis over all other employees whose total hours are not reduced as a result of compliance with CMOH Order 10
 - if requested, the employee must provide the employer with evidence of the hours the employee worked prior to the CMOH Order 10
 - an employer of a worksite at which the employee will no longer be providing services must continue the employee's group benefits, if any, pursuant to the terms of any governing collective agreement, and subject to the terms and conditions of the employee's group benefits plan, if any
 - employers are not obligated to increase the employee's group benefits, regardless of the hours worked by the employee

Leaves of Absence (Enacted)

British Columbia

- *COVID-19 leave*

- An employee may take unpaid, job-protected leave related to COVID-19 if they're unable to work for any of the following reasons:
 - They have been diagnosed with COVID-19 and are following the instructions of a medical health officer or the advice of a doctor or nurse
 - They are in quarantine or self-isolation and are acting in accordance with an [order of the provincial health officer](#), an order made under the Quarantine Act (Canada), guidelines from the BC Centre for Disease Control or guidelines from the Public Health Agency of Canada
 - Their employer has directed them not to work due to concern about their exposure to others
 - They need to provide care to their minor child or a dependent adult who is their child or former foster child for a reason related to COVID-19, including a school, daycare or similar facility closure
 - They are outside of BC and unable to return to work due to [travel or border restrictions](#)
- The COVID-19 leave is retroactive to January 27, 2020, the date that the first presumptive COVID-19 case was confirmed in British Columbia
- During this public health emergency, employees can take this job-protected leave for the reasons above as long as they need it, without putting their job at risk
- As with other job leaves, workers may need to give reasonable evidence of eligibility if their employer requests it, but a doctor's note will not be required
- Once it is no longer needed, this leave will be removed from the Employment Standards Act
- Employees who have been terminated as a result of a COVID-19 Related leave circumstances (except for additional circumstances that may be introduced by regulation, in the future), must be offered re-employment by the employer in the same or comparable position. Any period of time between the termination and re-employment is deemed to be an unpaid COVID-19 Related Leave of Absence
- Employers are prohibited from requiring a doctor's note from employees for leave

- *Personal Illness or Injury Leave*

- Up to three days of unpaid, job-protected leave each year for employees covered by the Employment Standards Act who can't work due to personal illness or injury
- This permanent change provides British Columbians with job-protection for personal illness or injury similar to other jurisdictions in Canada
- This leave applies to employees who have worked for their employer for at least 90 days
- If requested, employees need to provide enough information to satisfy their employer that they are ill or injured and therefore entitled to the leave
- Retroactive to March 23, 2020

Leaves of Absence (Enacted)

Manitoba

- *Public Health Emergency Leave*
 - Temporary job-protected leave under the Employment Standards Code for employees who are unable to work due to the following circumstances:
 - in quarantine, isolation or self-isolation to follow guidance or directives issued by specific public health authorities for reasons related to COVID-19
 - under medical examination, supervision or treatment related to COVID-19
 - required to comply with or is subject to an order made under The Emergency Measures Act or The Public Health Act as a result of COVID-19
 - providing care, support or assistance to a family member as a result of COVID-19, including but not limited to, school and daycare closures
 - employer directs the employee not to work because the employer is concerned about the employee's exposure to others
 - directly affected by travel restrictions and cannot reasonably be expected to travel to their workplace
- *Eligibility*
 - All employees are eligible to take leave for COVID-19 related circumstances if they meet any of the specific requirements listed above
 - There is no minimum length of time that employees must be employed by an employer before they can take the COVID-19 related leave
- *Entitlements*
 - Entitlement to the public health emergency leave begins March 1, 2020
 - Employees can take as much time as needed for eligible circumstances listed above
 - The leave ends when none of the eligible purposes apply to the employee
 - Employers are not required to pay wages to employees while on public health emergency leave
- *Certification*
 - Employers are not permitted to request a physician's certificate or medical certificate to verify an employee's eligibility to take the Public Health Emergency Leave and other protected leaves available under The Employment Standards Code during the COVID-19 public health crisis
 - However, the employer will need enough detail to show the time off work meets the requirements of the leave
 - Employees must give their employer as much notice as is reasonable in the circumstances
- *Additional Notes*
 - *Employers cannot* force employees to take the leave – employees must request it.
 - The provisions also allow for other communicable diseases to be added by regulation to allow the new leave provisions to be re-instated in cases of future epidemics or pandemics

Leaves of Absence (Enacted)

New Brunswick

- *Emergency leave*

- An employer shall grant an employee a leave of absence in any of the following circumstances:
 - when the Minister of Public Safety declares a state of emergency under the Emergency Measures Act in respect to all or any area of the Province
 - when the Governor in Council declares a public welfare emergency, a public order emergency, an international emergency or a war emergency under the Emergencies Act (Canada)
 - when the Governor in Council makes an order under section 58 of the Quarantine Act (Canada)
 - in any circumstance relating to:
 - a notifiable disease prescribed by regulation under the Public Health Act or declared to be a notifiable disease in an order of the Minister of Health or the chief medical officer of health, as the case may be
 - a notifiable event prescribed by regulation under the Public Health Act, or
 - any other threat to public health
 - under individual medical investigation, supervision or treatment related to COVID-19
 - acting in accordance with an order under section 33, 36 or 41 of the Public Health Act related to COVID-19
 - in quarantine or isolation or is subject to a control measure, which may include self-isolation, and the quarantine, isolation or control measure was implemented as a result of information or directions related to COVID-19 (in certain circumstances)
 - under a direction given by his or her employer in response to a concern of the employer that the employee may expose other individuals in the workplace to COVID-19
 - providing care or support to an individual with whom the employee shares a close family relationship because of a matter related to COVID-19 that concerns that individual, including school or early learning and childcare facility closures
 - directly affected by travel restrictions related to COVID-19 and, under the circumstances, cannot reasonably be expected to travel back to New Brunswick
- A leave of absence referred to in this section shall be granted in accordance with the regulations
- Additional amendments to the Employment Standards Act may be viewed [here](#)
- Eligibility for the emergency leave is retroactive to March 12, 2020
- Employers are prohibited from requesting proof from a medical practitioner, nurse practitioner, nurse or “any other person” stating that the employee is incapable of working due to COVID-19
- Employees must request this emergency leave from their employers, in writing, as soon as possible. The request must include the reason for the leave, the anticipated start date and the duration of the leave.
- Employers are not required to pay employees while they are on a leave due to COVID-19
- More information on job protection is [available here](#)

Leaves of Absence (Enacted)

Newfoundland and Labrador

- *Communicable Disease Emergency Leave*

- (1) An employee is entitled to a leave of absence from employment without pay where the employee will not be performing the duties of his or her position because of one or more of the following reasons related to a designated communicable disease:
 - (a) the employee is under individual medical investigation, supervision or treatment related to a designated communicable disease;
 - (b) the employee is acting in accordance with an order under the Public Health Protection and Promotion Act related to a designated communicable disease;
 - (c) the employee is in isolation or quarantine or is subject to a control measure, including self-isolation, and the quarantine, isolation or control measure was implemented as a result of information or directions related to a designated communicable disease issued to the public, in whole or in part, or to one or more individuals, by the Chief Medical Officer of Health or the Government of the province whether through print, electronic, broadcast or other means;
 - (d) the employee is under a direction given by his or her employer in response to a concern of the employer that the employee may expose other individuals in the workplace to a designated communicable disease;
 - (e) the employee is providing care or support to an individual referred to in subsection (4) for a reason related to a designated communicable disease that concerns that individual including a school or childcare service closure;
 - (f) the employee is directly affected by travel restrictions related to a designated communicable disease and, under the circumstances cannot reasonably be expected to travel back to the province; and
 - (g) other reasons prescribed in the regulations.
- (2) An employer may require an employee who takes leave under subsection (1) to provide evidence reasonable in the circumstances, at a time that is reasonable in the circumstances, that the employee is entitled to the leave, but shall not require an employee to provide a certificate from a medical practitioner or nurse practitioner as evidence.
- (3) An employee is entitled to take leave under subsection (1) starting on the date prescribed in the regulations and for as long as
 - (a) he or she is not performing the duties of his or her position because of a reason referred to in paragraphs (1)(a) to (g); and
 - (b) the communicable disease is designated by the regulations for the purpose of this Part.
- (4) Paragraph (1)(e) applies with respect to the following individuals:
 - (a) the employee's spouse;
 - (b) a parent, step-parent or foster parent of the employee or the employee's spouse;
 - (c) a child, step-child or foster child of the employee or the employee's spouse;
 - (d) a child who is under legal guardianship of the employee or the employee's spouse;
 - (e) a brother, step-brother, sister or step-sister of the employee;
 - (f) a grandparent, step-grandparent, grandchild or step-grandchild of the employee or the employee's spouse;
 - (g) a brother-in-law, step-brother-in-law, sister-in-law or step-sister-in-law of the employee;
 - (h) a son-in-law or daughter-in-law of the employee or the employee's spouse; and
 - (i) any individual prescribed in the regulations as a family member for the purposes of this section.
- (5) This section or a provision of it does not apply to a class of employees exempted from the application of this section by the regulations.

Continued on next page...

Leaves of Absence (Enacted)

Newfoundland and Labrador (continued)

- *Communicable Disease Emergency Leave (continued)*
 - Employee protection
 - An employer shall not dismiss an employee or give notice of dismissal to an employee because an employee intends to take, applies for or takes leave under this Part
 - Where an employee is dismissed by his or her employer contrary to subsection (1), the onus of proving that the reason for dismissal is unrelated to the leave rests with the employer
 - An employer shall reinstate an employee at the end of his or her leave under this Part on terms and conditions that are not less beneficial than those that existed before the leave began
 - Unless the employer and the employee otherwise agree, a period of leave under this Part does not count towards the application of the rights, benefits and privileges conferred by this Act upon an employee, but the period worked upon resumption of employment after leave shall be considered, for the purpose of this Act, to be continuous with the period worked before the leave
 - Additional Information:
 - A regulation made under this section may provide that
 - it has effect as of the date specified in the regulation
 - that an employee who does not perform the duties of his or her position because of a prescribed reason related to a designated communicable disease is considered to have taken leave beginning on the first day the employee does not perform the duties of his or her position on or after the date specified in the regulation
 - Regulations made under this section may be made with retroactive effect
 - There is no minimum length of service with the employer in order to qualify for this leave, and a doctor's note need not be provided

Leaves of Absence

Northwest Territories

- No changes to Leaves of Absence

Leaves of Absence (Enacted)

Nova Scotia

- The province has asked employers not to ask employees for doctors' notes if they get sick or need to self-isolate

- *Unpaid Leave may be taken under the [Nova Scotia Labour Code](#) if:*
 - The government declares an emergency under the Nova Scotia Emergency Management Act or Health Protection Act, or under the federal Emergencies Act
 - A medical officer of health issues a directive or order applying to an individual or a group, for example directing an employee to stay home because he or she has a contagious disease
 - The government defines some other situation as an emergency by making regulations to the Labour Standards Code
 - Available employees:
 - who cannot work because of one of the emergencies or situations listed above
 - who cannot work because they need to provide care or assistance to a family member directly affected by the emergency, if the employee is the only person available to provide care and support in the circumstances. The family member can be any family member for whom an employee can claim Compassionate Care Leave

Leaves of Absence

Nunavut

- No changes to Leaves of Absence

Leaves of Absence (Enacted)

Ontario

- Employers are required to report all occupational illnesses, including COVID-19, to the Ministry of Labour, Training and Skills Development in writing within four days.
 - Employers are also required to notify their joint health and safety committee or a health and safety representative and a trade union, if they exist.

- *Declared Emergency Leave*
 - In respect of a Declared Emergency Leave, the leave lasts so long as it is required by an employee, or so long as the declared emergency under section 7.0.1 of the Emergency Management and Civil Protection Act remains in place, whichever ends earlier.
 - A state of emergency was declared under section 7.0.2 of the *Emergency Management and Civil Protection Act*, employees may now qualify for a Declared Emergency Leave.
 - Provides employees with the right to an unpaid leave of absence if they will not be performing their duties:
 - because of an order that applies to him or her made under section 7.0.2 of the *Emergency Management and Civil Protection Act*,
 - because of an order that applies to him or her made under the *Health Protection and Promotion Act*,
 - because he or she is needed to provide care or assistance to a “Specified Individual” listed below, or
 - The employee’s spouse.
 - A parent, step-parent or foster parent of the employee or the employee’s spouse.
 - A child, step-child or foster child of the employee or the employee’s spouse.
 - A child who is under legal guardianship of the employee or the employee’s spouse.
 - A brother, step-brother, sister or step-sister of the employee.
 - A grandparent, step-grandparent, grandchild or step-grandchild of the employee or the employee’s spouse.
 - A brother-in-law, step-brother-in-law, sister-in-law or step-sister-in-law of the employee.
 - A son-in-law or daughter-in-law of the employee or the employee’s spouse.
 - An uncle or aunt of the employee or the employee’s spouse.
 - A nephew or niece of the employee or the employee’s spouse.
 - The spouse of the employee’s grandchild, uncle, aunt, nephew or niece.
 - A person who considers the employee to be like a family member, provided the prescribed conditions, if any, are met.
 - Any individual prescribed in the future by the government to be a Specified Individual.
 - because of such other reasons as the government might later prescribe
 - Additional Info:
 - The government published a [regulation](#) which, among other things, deems temporary reductions or cessations in hours due to COVID-19, or any temporary layoffs due to COVID-19, which began on or after March 1, 2020 not to trigger constructive dismissal claims or the deemed termination and severance provisions under the *Employment Standards Act, 2000* (“ESA”).
 - The regulation deems employees who are not performing work (e.g., those on a temporary layoff under the ESA) on or after March 1, 2020 to have been on an Emergency Leave under the ESA.
 - The regulations provide that employees that were on layoff under the ESA have been, instead, on this Emergency Leave.

Continued on next page...

Leaves of Absence (Enacted)

Ontario (continued)

- *Declared Emergency Leave (continued)*
 - The regulation does not require employers to continue employee participation in applicable pension plans, life insurance plans, accidental death plans, extended health plans and dental plans, or employer contributions if an employee who is not performing work (e.g., who is on a temporary layoff) is not participating in these plans/the employer was not making contributions as of May 29, 2020.

- *Infectious Disease Leave*
 - The government released a new infectious disease emergency leave [regulation](#) identifying COVID-19, among others, as a designated infectious disease as of January 25, 2020. As a result, employees in Ontario are now retroactively entitled to an Infectious Disease Leave absence under the *Employment Standards Act, 2000*, as listed below:
 - Provides employees with the right to an unpaid leave of absence if they will not be performing their duties:
 - the employee is under individual medical investigation, supervision or treatment related to the designated infectious disease,
 - the employee is acting in accordance with an order under section 22 or 35 of the *Health Protection and Promotion Act* that relates to the designated infectious disease,
 - the employee is in quarantine or isolation or is subject to a control measure (which may include, but is not limited to, self-isolation), and the quarantine, isolation or control measure was implemented as a result of information or directions related to the designated infectious disease issued to the public, in whole or in part, or to one or more individuals, by a public health official, a qualified health practitioner, Telehealth Ontario, the Government of Ontario, the Government of Canada, a municipal council or a board of health, whether through print, electronic, broadcast or other means,
 - the employee is under a direction given by his or her employer in response to a concern of the employer that the employee may expose other individuals in the workplace to the designated infectious disease,
 - the employee is providing care or support to a Specified Individual listed below because of a matter related to the designated infectious disease that concerns that individual, including, but not limited to, school or day care closures,
 - the employee is directly affected by travel restrictions related to the designated infectious disease and, under the circumstances, cannot reasonably be expected to travel back to Ontario,
 - or such other reasons as the government might later prescribe

- *Additional Notes:*
 - The leave lasts so long as it is required by the employee, or so long is prescribed by the government, whichever ends sooner
 - Employers are permitted to ask for reasonable proof of an employee's entitlement to the new leaves but are not permitted to require a medical note
 - Most employees and employers in Ontario are covered by the provisions in this legislation, whether they work full-time, part-time, are students, temporary help agency assignment employees, or casual workers
 - It does not apply to people in sectors that fall under federal jurisdiction, including employees working for banks, airports, inter-provincial and international rail, and federal crown corporations
 - The Ontario Ministry of Labour has posted a [guide](#) on the *Employment Standards Act, 2000's* new infectious disease emergency leave

Leaves of Absence

Prince Edward Island

- No changes to Leaves of Absence

Leaves of Absence

Québec

- No changes to Leaves of Absence

Leaves of Absence (Enacted)

Saskatchewan

- *Public Health Emergency Leave*

- The Public Health Emergency Leave is intended for employees to assist in protecting their jobs during leaves as ordered by:
 - their employer;
 - the government;
 - their doctor; or
 - the chief medical health officer of the province
- Employees who are required to isolate themselves or care for their child or family member are eligible
- Employees will be entitled to leave for the length of time they are ordered by their employer, government, their doctor or the chief medical health officer to remain away from work
- The Public Health Emergency Leave is an unpaid leave. However, employees are entitled to be paid their regular wages if their employer authorizes them to work from home during the period of time as set out by the order of the chief medical health officer or government
- Under the Public Health Emergency Act, employees do not have to have worked for an employer for any set time in order to take Public Health Emergency Leave
- While notice to the employer is not required to take Public Health Emergency Leave, employees are encouraged to be in regular contact with their employer regarding their leave
- The length of time for a Public Health Emergency Leave will depend on the order and may be different in each individual circumstance
- The protected leave is for as long as the public health order is in place
- Additional Info:
 - Refer to section [Bill 207 - The Saskatchewan Employment Act](#) to learn more about the Public Health Emergency Act
 - The amendments add the following exceptions to several leaves when a public health emergency is declared:
 - to remove the provision requiring a doctor's note or certificate for sick leave
 - to remove the requirement of 13 consecutive weeks of employment with the employer prior to accessing the leaves listed below:
 - bereavement leave
 - compassionate care leave
 - interpersonal violence and sexual violence leave
 - critically ill childcare leave
 - critically ill adult care leave
 - crime-related child death or disappearance leave
 - citizenship ceremony leave
 - Retroactive to March 6, 2020
 - The leave ends when the order expires or is cancelled
 - There is no minimum length of service with the employer in order to qualify for this leave, and a doctor's note need not be provided

Leaves of Absence (Enacted)

Yukon

- [Leave related to COVID-19](#)
 - All Yukon workers whose industries or organizations are governed by the Yukon *Employment Standards Act* are entitled to a leave of absence from employment without pay for a period of up to 14 days if the employee requires the leave if the employee:
 - is subject to a health protection measure:
 - a quarantine of an individual under the Public Health and Safety Act
 - a restriction on the free movement of an individual made or suggested by, or under the authority of, the chief medical officer of health or the chief public health officer
 - hospitalization of an individual for medical investigation, supervision or treatment
 - or to care for the employee's child or an eligible person while the child or eligible person is subject to a health protection measure.
 - A leave of absence under this section is to be taken in one continuous period.
 - An employee who takes a leave of absence under this section must give their employer as much notice as is practicable in the circumstances.
 - To reduce the strain on the health care system and further limit exposure, a doctor's note is not required to access this leave.
 - An employee is entitled to one leave of absence under this section.
 - Eligible employees can access this leave option from March 27, 2020, to June 23, 2020. It can be extended if the situation warrants.
 - Exemption from requirement relating to sick leave
 - Employees are exempted from the requirement under subsection 59(3) of the Act to produce, if requested to do so by their employer, a certificate of a qualified medical practitioner or a qualified nurse practitioner as a condition of the employee's entitlement to sick leave.
 - This unpaid leave complements the 10-day [COVID-19 related paid sick leave](#) the Yukon government recently announced.

Income Replacement Benefits

Income Replacement Benefits (Enacted)

Federal

- The government announced a new online tool, "[Find financial help during COVID-19](#)", to help individuals and businesses determine which government benefits programs best meet their needs.
- *Employment Insurance*
 - Employment Insurance (EI) sickness benefits provide up to 15 weeks of income replacement and is available to eligible claimants who are unable to work because of illness, injury or quarantine, to allow them time to restore their health and return to work. Canadians quarantined can apply for Employment Insurance (EI) sickness benefits.
 - If you are eligible, visit the [EI sickness benefits](#) page to apply.
 - Service Canada is ready to support Canadians affected by COVID-19 and placed in quarantine, with the following support actions:
 - The one-week waiting period for [EI sickness benefits](#) will be waived for new claimants who are quarantined so they can be paid for the first week of their claim
 - Establishing a new dedicated toll-free phone number to support enquiries related to waiving the [EI sickness benefits](#) waiting period
 - People claiming EI sickness benefits due to quarantine will not have to provide a medical certificate
 - People who cannot complete their claim for EI sickness benefits due to quarantine may apply later and have their EI claim backdated to cover the period of delay
- *Employer Top-up of Employees' EI Sickness Benefits*
 - An employer can establish a [Supplementary Unemployment Benefit Plan \(SUBP\)](#) to top up employees' EI benefits during a period of unemployment due to a temporary layoff for, among other things, sickness. Unless a SUBP is registered with Service Canada and meets specific requirements, it will be treated as income and EI benefits received by the employee may be reduced. For more information about SUBPs, see s. 37(1) of the [Employment Insurance Regulations](#) (SOR/96-332).
- *Canada Emergency Response Benefit (CERB)*
 - *What is CERB?*
 - The CERB provides \$2,000 a month for up to four months to individuals who have ceased working due to COVID-19. By contrast, EI benefits are 55% of normal weekly earnings, up to a maximum of \$573 per week.
 - The CERB replaces the previously announced Emergency Care Benefit and the Emergency Support Benefit.
 - *When will the CERB be available?*
 - The online portal to apply for CERB will be available April 6, 2020.
 - The Federal Government has committed to making CERB payments within 10 days of application.
 - The CERB is paid every four weeks and available from March 15, 2020 until October 3, 2020.
 - *Who is eligible?*
 - The CERB is available to individuals aged 15 or over who:
 - had income of at least \$5,000 in 2019 or the 12 months preceding their application for the CERB;
 - cease working for reasons related to COVID-19; and
 - receive no income for at least 14 consecutive days within the four-week period for which the CERB is claimed, regardless of whether they are EI-eligible or not.

Continued on next page...

Income Replacement Benefits (Enacted)

Federal (continued)

- *Canada Emergency Response Benefit (CERB) (continued)*
 - *Who is eligible? (continued)*
 - According to the Federal Government's announcement, this would include individuals who are:
 - unemployed due to termination of employment
 - sick
 - quarantined
 - taking care of someone who is sick with COVID-19
 - working parents who must stay home without pay to care for children who are sick or at home because of school and daycare closures
 - still employed, but are not receiving income because of disruptions to their work situation due to COVID-19
 - contract workers and self-employed individuals who would not otherwise be eligible for EI
 - An employee who quits voluntarily is not eligible for the CERB.
 - *EI or CERB?*
 - As mentioned above, the CERB is available to eligible individuals whether they are EI-eligible or not. The Federal Government has indicated that:
 - individuals who are already receiving EI regular and sickness benefits would continue to receive their benefits and should not apply for the CERB.
 - individuals who have already applied for EI and whose application has not yet been processed would not need to re-apply. It is not clear whether this means that the EI applications already in the system will continue to be processed in the normal course or be automatically "converted" into CERB applications.
 - individuals whose EI benefits cease before October 3, 2020 could apply for the CERB once their EI benefits cease, if they are unable to return to work due to COVID-19.
 - It is not clear whether the CERB will replace EI entirely during the period of March 15, 2020 to October 3, 2020, as the Federal Government's announcement seems to suggest that individuals can continue to apply for EI.
 - *Can an employer provide top-up payments to the CERB?*
 - As of now, the answer is no.
 - Individuals are eligible for the CERB if they do not receive income from employment or self-employment during the days on which they have ceased working.
 - It remains to be seen if the Federal Government will introduce regulations that would allow individuals to receive top-up benefits from their employers without eliminating or reducing the CERB, similar to the Supplemental Unemployment Benefit Program for EI.
 - *Is the CERB taxable?*
 - Despite media reports to the contrary, the Prime Minister stated in his televised address on March 27, 2020 that the CERB is taxable, but deductions will not be made at source. That will mean individuals will receive the entire \$2,000 every four weeks.
 - At the time of writing, we are still awaiting details of the program, including the application process.
 - *Additional Info*
 - Workers must re-apply and confirm their eligibility for the CERB every 4 weeks.
 - The maximum CERB entitlement is up to 16 weeks.
 - Details on when and how to apply for the CERB are available [here](#).

Continued on next page...

Income Replacement Benefits (Enacted)

Federal (continued)

- *Canada Emergency Response Benefit (CERB) (continued)*
 - Updates
 - To help more Canadians benefit from the CERB, the government is announcing changes to the eligibility rules to:
 - Allow people to earn up to \$1,000 per month while collecting the CERB.
 - Extend the CERB to seasonal workers who have exhausted their EI regular benefits and are unable to undertake their regular seasonal work as a result of the COVID-19 outbreak.
 - Extend the CERB to workers who have recently exhausted their EI regular benefits and are unable to find a job or return to work because of COVID-19.
 - These changes will be retroactive to March 15, 2020. More details will be posted on the [portal](#) shortly.
 - Canadians will not be able to receive both the Canada Emergency Response Benefit (the "CERB") and CEWS. Employees can receive *either* CEWS subsidized income from their employer or the CERB, but not both.
 - The government updated its [Questions and Answers](#) on the Canada Emergency Response Benefit ("CERB") to specify that employers cannot use a supplemental unemployment benefit plan registered with Service Canada to top up CERB payments to employees. While eligible employees may earn up to \$1,000 in income in each of their benefit periods from March 15, 2020 to October 3, 2020 while continuing to receive the CERB, any amounts received from any employer in excess of the \$1,000 threshold would create an obligation for the employees to repay CERB amounts they received for the same benefit period.

Income Replacement Benefits (Enacted)

Alberta

- *Emergency isolation support*
 - Overview
 - Eligible working Albertans can receive a one-time emergency isolation support payment of \$1,146 if they are required to self-isolate or are the sole caregiver of someone in self-isolation and they have no other source of pay or compensation.
 - Eligibility
 - You are eligible for the emergency isolation support program if you:
 - Have experienced total or significant loss of income and are not receiving compensation from any other source because you:
 - have been diagnosed with COVID-19
 - have been directed by health authorities to self-isolate
 - are the sole caregiver of a dependent who is in self-isolation
 - You are not eligible for this program if you:
 - were not working immediately before you were advised to self-isolate
 - can work from home
 - are not experiencing a significant loss of income as a result of self-isolation
 - are currently collecting other forms of income support or employer benefits while self-isolated, such as:
 - workplace sick leave benefits
 - [federal employment insurance \(EI\) benefits](#)
 - are staying home to care for a dependent who is home for a reason other than self-isolation
 - reside outside of Alberta
 - How to apply
 - Sign into the MyAlberta Emergency Isolation Support system using your verified MyAlberta Digital ID (MADI) account to complete the application.
 - If you don't have a verified MADI account, you can sign up during the application process using your Alberta driver's license or ID card number to confirm your identity.
 - You do not need to wait 10 days for the mailed verification code to complete your application.
 - If you need help completing your application, call Alberta Connects at 310-4455, open 7 days a week from 8 am to 8 pm. Please be patient as call volumes may be high.
 - After you apply
 - After submitting an application, you will receive an email confirmation with a reference number for future interactions.
 - If your application is approved, you will receive a one-time payment of \$1,146 through Interac e-Transfer within 24 to 48 hours.
 - Updates
 - On April 6, 2020, the Alberta government indicated that the Emergency Isolation Support program is now closed
- *Ministerial Order 26.2020*
 - Allows income support recipients who have lost income because of COVID-19 to receive a portion of the federal government's Canada Emergency Response Benefit (CERB) without having the CERB affect their provincial income support benefits

Income Replacement Benefits (Enacted)

British Columbia

- The BC Emergency Benefit for Workers will provide a one-time tax-free \$1,000 payment to people who lost income because of COVID-19.
 - B.C. residents who receive [federal Employment Insurance](#), or the new [federal Emergency Care Benefit](#), or the new [federal Emergency Support Benefit](#) are eligible
 - Applications will open in April 2020
 - The one-time payment will be paid in May 2020
 - This includes workers who have been laid-off, who are sick or quarantined, parents with sick children, parents who stay at home from work while childcare centers and schools are closed, and those caring for sick family members, such as an elderly parent.
- The government [amended](#) the *Employment and Assistance Regulation* to, among other things, temporarily exempt amounts received from the Canada Emergency Response Benefit from disentitling or affecting recipients' entitlement to provincial employment assistance.

Income Replacement Benefits (Enacted)

Manitoba

- *Disability Economic Support Program*
 - Description
 - The Disability Economic Support Program provides a one-time \$200 benefit to lower-income Manitobans with disabilities receiving Employment and Income Assistance benefits.
 - Cheques are mailed automatically and there is no need to apply to the program.
 - Eligibility Criteria
 - Individuals who are receiving [Employment and Income Assistance](#) and qualify as a person with a disability
 - Available Assistance
 - Each person will receive a \$200 support benefit. It will not be considered taxable income and will not affect any other benefits a person may receive.
 - There is no application process required.
 - Contact Us
 - If you have questions about the Disability Economic Support Program:
 - Call: 204-945-3744 or 1-866-626-4862 (Toll-Free)
 - Email: mgi@gov.mb.ca
 - If have questions about your EIA file:
 - Call in Winnipeg: 204-948-2888 or in Rural and North: 1-855-944-8111
 - Frequently Asked Questions
 - I am married and both my spouse and I have a disability and are receiving Employment and Income Assistance (EIA). Will we each receive \$200?
 - Yes, you will receive \$400 as each adult is eligible to receive \$200 as long as they are enrolled on EIA as a person with a disability.
 - What if my spouse isn't a person with a disability?
 - You will receive \$200, your spouse is not eligible.
 - I am enrolled on Employment and Income Assistance but do not have a disability, will I qualify?
 - No. You must have been assessed as meeting the criteria for a person with a disability.
 - Will I receive the money directly into my bank account?
 - The money will be received as a cheque.
 - When will I receive the cheque?
 - Cheques will arrive in the mail in early June 2020

Income Replacement Benefits

New Brunswick

- No changes to Income Replacement benefits

Income Replacement Benefits

Newfoundland and Labrador

- No changes to Income Replacement benefits

Income Replacement Benefits

Northwest Territories

- No changes to Income Replacement benefits

Income Replacement Benefits (Enacted)

Nova Scotia

- *COVID-19: Worker Emergency Bridge Fund*

- The Worker Emergency Bridge is a one-time payment of \$1,000 for Nova Scotians who are laid off or out of work because of COVID-19, who don't qualify for Employment Insurance, and earn between \$5,000 and \$34,000.
- It can be combined with the [Canada Emergency Response Benefit \(CERB\)](#).
- The payment counts as taxable income and you'll need to include it on your 2020 tax return.
- Eligibility
 - You may qualify for the Worker Emergency Bridge if you:
 - are a Nova Scotia resident
 - are 18 or older
 - were employed and laid off, or self-employed and lost all revenue because of COVID-19 on or after 16 March 2020
 - earned between \$5,000 and \$34,000 in 2018
 - have applied (or plan to apply) for the Canada Emergency Response Benefit (CERB)
 - You do not qualify if you're:
 - receiving Employment Insurance benefits
 - eligible for Employment Insurance benefits – [check your eligibility](#) if you're not sure
 - receiving Income Assistance
 - receiving any income or benefit (like salary, sick leave, disability insurance or workers' compensation) because you lost your income for reasons other than COVID-19
 - incarcerated in a federal or provincial institution
- The Worker Emergency Benefit is for each worker who qualifies – if you and your spouse both qualify, you'll both receive it.
- Open for applications on Friday, April 10, 2020.

Income Replacement Benefits

Nunavut

- No changes to Income Replacement benefits

Income Replacement Benefits (Enacted)

Ontario

- *Support for Families*

- Overview

- While schools and childcare centers are closed, parents can apply for direct funding to offset the cost of buying materials to support their children's learning, while they practice self-isolation and physical distancing.
- Eligible parents will receive a one-time per child payment of:
 - \$200 for children aged 0 to 12
 - \$250 for children or youth aged 0 to 21 with special needs
- This funding can help parents with the costs of workbooks, educational apps, educational subscription services, movies and other tools to support learning at home.
- Parents refers to parents, guardians, and caregivers.

- Eligibility

- There is no income cap on this program. All parents are eligible if you have a child who is:
 - aged 0 to 12
 - aged 0 to 21 with special needs
- If you have more than one child, you must submit one application per child.
- Before you apply, please note:
 - only one parent can apply for each child
 - the parent who applies should have custody of the child
- You are still eligible if you are a health care or front-line worker who is using emergency, 24-hour childcare centers.

- Support for families versus support for parents

- You may already qualify for Support for Families.
- Support for Parents was financial support that was available to parents during education strikes. [Learn more about support for parents.](#)
- If you did not apply or receive funding through support for parents, you must submit a new application to get the Support for Families funding.

- Applying

- Families can complete a simple online application at Ontario's Support for Families [web page](#) to access this financial support.
- *Note:* If you are a parent who is already receiving Support for Parents payments through direct deposit, you will be automatically eligible for this financial support and do not need to submit a new application.

- Payment

- You will get the payment through direct deposit.
- If you are unable to provide banking information and require a cheque, you may submit a special request for one. Simply indicate this on the application.
 - Please note that processing cheques may take up to several months from the date you apply.

- Contact

- Toll-free: 1-888-444-3770
- Toll-free TTY: 1-800-268-7095
- Email: supportforfamilies@ontario.ca

Income Replacement Benefits (Enacted)

Prince Edward Island

- *Emergency Relief - Worker Assistance Program*
 - The Emergency Relief - Worker Assistance Program is a temporary program to provide financial support to employers to assist their employed workers who have been impacted by reduced hours at work as a result of COVID-19.
 - Who is Eligible to Participate?
 - Eligible employers include:
 - Registered private sector businesses in Prince Edward Island where employed with workers who have experienced a reduction of at least 8 hours per week during the two week period March 16-29, 2020.
 - Note: Workers laid off during this period are not eligible for support under this program.
 - How does the Program Work?
 - Once you submit your completed application package, you will receive an email confirmation with your online reference number.
 - A program officer will contact you to review and discuss your application.
 - Employers who meet the program criteria are eligible to receive the following:
 - A maximum of \$250 per week for each employed worker that experienced a reduction of at least 8 hours per week during the two week period March 16-29, 2020 (An example, an employed worker that typically works 40 hours/week was reduced to a minimum 32 hours/week).
 - Note: Employers are encouraged to complete one application for the two week period. Employers will receive a 50% advance upon approval of application and the final reimbursement will be provided upon receipt of payroll verification. Employers will be required to complete a payment claim form prior to final reimbursement.
- *Employee Gift Card Program*
 - Level of Assistance
 - A maximum of \$100, provided in the form of a letter with a unique gift card number.
 - Eligible Applicants
 - To be eligible, the employer must:
 - have issued lay-off notice(s) to 1 or more employee(s) as a result of COVID-19, between the dates of March 13th-March 31st, 2020.
 - have affected employees with a salary of \$25/hour or less
 - How does the program work?
 - The program will be open for applications on Wednesday morning, March 25, 2020
 - Once you submit your completed online application form, you will receive an email confirmation with a reference number.
 - Please allow time for processing.
 - Once approved, an email will be sent to you (the employer) with individual letters for your employees. These letters will contain a "gift card number." The affected employee can redeem their gift card number at any Sobeys, Foodland, Co-op or Lawton's store on Prince Edward Island. Note that the employee must present their letter and a photo ID (or two valid pieces of personal identification) in order to redeem. It is important not to lose their letter, as the gift card number included is required for the cashier to process the transaction(s).

Continued on next page...

Income Replacement Benefits (Enacted)

Prince Edward Island (continued)

- *COVID-19 Income Support Fund*
 - *Program Guidelines*
 - Provides financial support to residents of Prince Edward Island to bridge the gap between the loss of their job/lay-off, loss of their primary source of income, Employment Insurance benefits have expired or loss of all revenues through self-employment as a result of COVID-19.
 - This emergency income fund is a one-time lump sum payment of \$750 from the Government of Prince Edward Island.
 - This emergency income is taxable.
 - *Who is Eligible to Participate?*
 - *Minimum Eligibility Criteria*
 - an individual who has lost their job/laid off on or after March 13, 2020 due to the public health state of emergency in Prince Edward Island; or
 - an individual whose Employment Insurance (EI) benefits have expired and they have no job to return to due to the public health state of emergency in Prince Edward Island; or
 - a self-employed individual who has lost all revenues through self-employment on or after March 13, 2020 due to the public health state of emergency in Prince Edward Island and has not already accessed the [Emergency Income Relief for the Self-Employed](#); and
 - have applied (or plan to apply) for support through the Federal government (either Employment Insurance Benefits or the Canada Emergency Response Benefit)
 - *Additional Required Eligibility Criteria*
 - earned a minimum of \$5,000 (gross) earnings in the last 12 months or in the last calendar year;
 - lost their primary source of income;
 - is 18 years of age or older;
 - is a resident of Prince Edward Island for tax purposes as of December 31, 2019.
 - *How does the Program Work?*
 - Eligible individuals who meet the program criteria will receive the following:
 - A one-time lump sum payment of \$750 effective March 13 – April 30, 2020 (Taxable Income)
 - Only one application per eligible individual
 - Eligible individuals must keep supporting documents proving their eligibility for the program for a period of three (3) years following approval to the program for audit and compliance purposes.
 - *How do I Apply?*
 - Eligible individuals must complete the online application form.
 - To assess your application, we will need:
 - Completed PEI COVID-19 Income Support Fund online application form with
 - Social Insurance Number (SIN)
 - Banking Information
 - Employment information
 - Please be advised, approved applications may take up to 5 business days before receipt of payment.
 - *When is the deadline for Applications?*
 - Online applications can be submitted until April 30, 2020.

Continued on next page...

Income Replacement Benefits (Enacted)

Prince Edward Island (continued)

- *COVID-19 Special Situations Fund*
 - Provides up to \$1,000 to Islanders who have experienced urgent income loss as a result of COVID-19 and are not eligible for other federal and provincial funding support.
 - Islanders are to review the various programs available and if they do not qualify, they may be eligible for support.
 - Islanders can call 1-833-533-9333 to apply for support under the fund, which will be available until June 16, 2020.

Income Replacement Benefits (Enacted)

Québec

- *Temporary Aid for Workers Program (PATT COVID-19)*
 - Financial assistance
 - The lump-sum amount granted to an eligible person is \$573 per week, for a period of 14 days of isolation.
 - If justified by your state of health, the coverage period for an eligible person could be extended to a maximum of 28 days.
 - Eligibility
 - This program is for workers who reside in Québec and are in isolation for one of the following reasons:
 - they have contracted the virus or present symptoms
 - they have been in contact with an infected person
 - they have returned from abroad
 - In addition, workers who are in isolation or likely to be under the above criteria are eligible for the PATT COVID-19 if
 - you are not receiving compensation from your employer
 - you do not have private insurance
 - you are not covered by another government program, such as [employment insurance](#) from the federal government
 - The program only applies to adult workers aged 18 or over.
 - The order to self-isolate must have been given by the Government of Canada, the Gouvernement du Québec or another responsible authority.
- Applying
 - Start by filling out the [registration form](#) starting March 19, 2020
 - PATT COVID-19 will end at 4:00 p.m. on April 10, 2020.
 - From now until the end of the PATT COVID-19, applications must be made by telephone.
 - The government wants to reassure Quebecers that all of the applications received will be processed.
 - Applicants will be notified as soon as possible of the decision regarding their file.

Income Replacement Benefits (Enacted)

Saskatchewan

- *Self-Isolation Support Program*
 - The government published the [Regulations](#) for its Self-Isolation Support Program.
 - The Self-Isolation Support Program offers financial assistance for Saskatchewan workers who:
 - are in self-isolation to counter the spread of the COVID-19 virus; and
 - cannot earn all of their work income and who are not eligible for another financial assistance program prior to the Canada Emergency Response Benefit, which comes into effect on April 6, 2020.
 - The program provides support of \$450 per week, for a maximum of 2 weeks (up to \$900 total) and is retroactive to March 11, 2020.

Income Replacement Benefits (Enacted)

Yukon

• *Paid Sick Leave Program*

- Allows Yukon workers or those self-employed who are without sick leave to stay at home if they are sick and required to self-isolate for 14 days and still meet their basic financial needs
- This rebate, paid to employers and self-employed individuals, will cover a maximum of 10 days of wages per employee or 10 days of average daily earnings per self-employed individual to allow for a 14-day self-isolation period
 - The maximum daily rebate will be \$378.13 per day per employee
- All eligible Yukon employers and self-employed individuals may apply
- Doctor's note will not be required
- This program is part of the stimulus package announced by the Government of Yukon on March 16 to support businesses and workers, including the Business Advisory Council announced on March 25
 - In effect for 6 months, from March 11, 2020, to September 11, 2020