

# SUMMARY OF PROGRAMS AVAILABLE FOR INDIVIDUALS AFFECTED BY COVID-19

The following is a summary of programs available through the Government of Canada and the Government of Alberta for individuals, including club coaches and staff.

## **Government of Canada:**

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

# **QUICK LINKS**

**Employment Insurance:** How To Apply For El

Emergency Support Benefit: Have You Been Laid Off Or Your Hours Reduced?

Emergency Insurance Sickness Benefit: No Paid Sick Leave, Are You Quarantined, Sick?

Emergency Care Benefit: If You're Unable To Claim E-I But Are Sick Or Quarantined and/or Are Taking Care Of

**Family Members** 

Child Care Benefits Increased Child Care Benefit Information

Tax Deadline: Filing Deadline For Individuals Pushed Back Until June 1st

Dedicated El Phone Line: 1-833-381-2725

# FOR MORE INFORMATION ON PROGRAMS SEE BELOW

## **Temporary Income Support for Workers and Parents**

For Canadians without paid sick leave (or similar workplace accommodation) who are sick, quarantined or forced to stay home to care for children, the Government is:

- Waiving the one-week waiting period for those individuals in imposed quarantine that claim Employment Insurance (EI) sickness benefits. This temporary measure will be in effect as of March 15, 2020.
- Waiving the requirement to provide a medical certificate to access El sickness benefits.
- Introducing the Emergency Care Benefit providing up to \$900 bi-weekly, for up to 15 weeks. This flatpayment Benefit would be administered through the Canada Revenue Agency (CRA) and provide income support to:
  - Workers, including the self-employed, who are quarantined or sick with COVID-19 but do not qualify for EI sickness benefits.
  - Workers, including the self-employed, who are taking care of a family member who is sick with COVID-19, such as an elderly parent, but do not qualify for EI sickness benefits.
  - Parents with children who require care or supervision due to school or daycare closures, and are unable to earn employment income, irrespective of whether they qualify for EI or not.

Application for the Benefit will be available in April 2020, and require Canadians to attest that they meet the eligibility requirements. They will need to re-attest every two weeks to reconfirm their eligibility. Canadians will select one of three channels to apply for the Benefit:

- 1. by accessing it on their CRA MyAccount secure portal;
- 2. by accessing it from their secure My Service Canada Account; or
- 3. by calling a toll free number equipped with an automated application process.

### **Longer-Term Income Support for Workers**

For Canadians who lose their jobs or face reduced hours as a result of COVID's impact, the Government is:

- Introducing an Emergency Support Benefit delivered through the CRA to provide up to \$5.0 billion in support to workers who are not eligible for EI and who are facing unemployment.
- Implementing the EI Work Sharing Program, which provides EI benefits to workers who agree to reduce their normal working hour as a result of developments beyond the control of their employers, by extending the eligibility of such agreements to 76 weeks, easing eligibility requirements, and streamlining the application process. This was announced by the Prime Minister on March 11, 2020.



# Other Income Support:

#### **GSTC**

For over 12 million low- and modest-income families, who may require additional help with their finances, the Government is proposing to provide a one-time special payment by early May 2020 through the Goods and Services Tax credit (GSTC). This will double the maximum annual GSTC payment amounts for the 2019-20 benefit year. The average boost to income for those benefitting from this measure will be close to \$400 for single individuals and close to \$600 for couples. This measure will inject \$5.5 billion into the economy.

#### **Child Care Benefits**

For over 3.5 million families with children, who may also require additional support, the Government is proposing to increase the maximum annual Canada Child Benefit (CCB) payment amounts, only for the 2019-20 benefit year, by \$300 per child. The overall increase for families receiving CCB will be approximately \$550 on average; these families will receive an extra \$300 per child as part of their May payment. In total, this measure will deliver almost \$2 billion in extra support.

Together, the proposed enhancements of the GSTC and CCB will give a single parent with two children and low to modest income nearly \$1,500 in additional short-term support.

To ensure that certain groups who may be vulnerable to the impacts of COVID-19 have the support they need, the Government is proposing targeted help by:

#### **Flexibility for Taxpayers**

In order to provide greater flexibility to Canadians who may be experiencing hardships during the COVID-19 outbreak, the Canada Revenue Agency will defer the filing due date for the 2019 tax returns of individuals, including certain trusts.

- For individuals (other than trusts), the return filing due date will be deferred until June 1, 2020. However, the Agency encourages individuals who expect to receive benefits under the GSTC or the Canada Child Benefit not to delay the filing of their return to ensure their entitlements for the 2020-21 benefit year are properly determined.
- For trusts having a taxation year ending on December 31, 2019, the return filing due date will be deferred until May 1, 2020.

The Canada Revenue Agency will allow all taxpayers to defer, until after August 31, 2020, the payment of any income tax amounts that become owing on or after today and before September 2020. This relief would apply to tax balances due, as well as instalments, under Part I of the *Income Tax Act*. No interest or penalties will accumulate on these amounts during this period.

In order to reduce the necessity for taxpayers and tax preparers to meet in person during this difficult time, and to reduce administrative burden, effective immediately the Canada Revenue Agency will recognize electronic signatures as having met the signature requirements of the *Income Tax Act*, as a temporary administrative measure. This provision applies to authorization forms T183 or T183CORP, which are forms that are signed in person by millions of Canadians every year to authorize tax preparers to file taxes.

The Canada Revenue Agency is adapting its Outreach Program to support individuals during COVID-19. Through this service, the Canada Revenue Agency offers help to individuals to better understand their tax obligations and to obtain the benefits and credits to which they are entitled. Traditionally available in-person, this service is now available over the phone, and through webinar, where possible.

The Canada Revenue Agency fully expects that many community organizations are considering whether to significantly reduce or perhaps cancel the provision of services provided under the Community Volunteer Income Tax Program. Additional efforts to encourage individuals to file their tax and benefit returns electronically, or where possible, through the File My Return service, will be put forward.



# **Government of Alberta:**

https://www.alberta.ca/covid-19-supports-for-albertans.aspx

### **Emergency Isolation Program:**

This will be a temporary program for working adult Albertans who must self-isolate because they meet the Government of Alberta's published criteria for self-isolation, including persons who are the sole care-giver for a dependent who must self-isolate because they meet the public health criteria, and who will not have another source of pay or compensation while they are self-isolated.

A one-time payment of \$1,146 will be distributed to bridge the gap until the federal emergency payments begin in April.

The Government of Alberta expect the program to be available through a simple online application next week and that funds will be deposited in the accounts of eligible recipients beginning at that time.

More information on how to apply will be available next week.