

方便雇主使用加拿大紧急工资补贴 CEWS，政府提供更多灵活性

Government provides further flexibility for employers to access the Canada Emergency Wage Subsidy

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新闻通稿

2020 年 4 月 8 日 — 安大略渥太华 — 加拿大财政部

加拿大政府正采取立即、重大和果断的行动，支持因全球性 COVID-19 疫情而面临困境的加拿大人和业主。

今天，财政部长比尔·莫尔诺（Bill Morneau）提供了工商业获得加拿大紧急工资补贴（CEWS）相关资格标准的更多详细信息。这些细节将确保拟议的 CEWS 实现政府的目标，即为遭受 COVID-19 疾病大流行冲击最严重的雇主提供支持，并为处于当前困难时期的加拿大人保住他们所依赖的就业。

拟议中的 CEWS 将为雇主提供强劲的鼓励措施，让他们为因健康和原因或由于缺乏工作而被要求回家的员工支付工资。这也将使雇主能够保留雇员仍在工资单上，并雇用以前被解雇的工人。

拟议的 CEWS 将以 75% 的比率适用于雇员通常收入的基本 \$ 58,700 部分，即每名雇员每周最多可获得 \$ 847 的补贴。该计划将针对 2020 年 3 月 15 日至 6 月 6 日的十二周内。各种规模、经济中所有产业的雇主都有资格申请，有些机构如公共部门的机构除外。合格的雇主能够获得的权限多少，完全取决于实际支付给雇员的工资数额。期待所有雇主都尽最大努力将员工工资保持在危机前的水平。

此外，政府还提议，符合资格参加 CEWS 的雇主有权获得某些退款，某些雇主支付的就业保险（EI）、加拿大退休金计划（CPP）、魁北克退休金计划（QPP）和魁北克父母保险计划的供款可获得 100% 的退款。这一退款适用于在雇主有资格使用 CEWS 的整个时间范围内、支付给被迫休假雇员的薪酬中由雇主支付的全部款项。这将使雇主重新聘请以前被解雇的员工更为容易且经济有效。

为了解决非营利行业、高增长公司和新创企业所面临的现实，政府还提出在以下方面增加灵活性：

- 为了衡量企业的收入损失，提议所有雇主都具有灵活性，可将 2020 年 3 月、4 月和 5 月的收入与 2019 年同月的收入进行比较，或者与 2020 年 1 月和 2020 年 2 月的收入平均值进行比较。
- 对 3 月份的计算，考虑到许多企业直到该月的中途才开始受到危机的影响，政府提出让企业更容易获得 CEWS，将最初宣布的 30% 基准降低到 15%。
- 考虑到在某些经济行业中，营收收入的时间可能与支付的时间有很大差异，因此建议允许雇主即可依照权责发生制 accrual accounting（即应收账款目）、也可根据收付现实制 cash

accounting（实收账目）来衡量营业收入。还将提供特殊规则来解决企业集团、非常规实体和合资企业的问题。

- 注册的慈善机构和非营利组织也将能够因此受益，为雇主提供的收入损失计算灵活措施同样适用于这些组织。此外，考虑到不同类型的组织面临着不同类型的资金压力，提议允许慈善组织和非营利组织在申请营收减少测试中，选择可以包括政府拨款，也可不包括政府拨款。

政府将继续仔细监控与 COVID-19 疫情相关的所有事态发展，并将继续采取进一步行动以保护加拿大人和加拿大经济。

引述

“在当前非常困难的时期，政府将继续竭尽全力支持加拿大人和加拿大经济。加拿大紧急工资补贴是我们所提出的帮助企业和工作人士的工具之一。我们正在听取加拿大人和工商界提供的反馈，并将确保这项补贴满足加拿大人的需求。”

财政部长莫尔诺 Bill Morneau

“我们已经听到了来自全国各地的小型企业主和雇主的声音。加拿大紧急工资补贴的这些改善措施意味着对初创企业、高成长公司和非营利组织有更大灵活性和支持。我们将继续倾听，加拿大工商业面对这一前所未有的挑战，我们将与他们共同前行，为他们的每一步提供支持。”

小型企业、出口促进和国际贸易部长伍凤仪 Mary Ng

“我们政府正在尽快努力，以支持我们的加拿大企业和工作人士。此次为雇主获得加拿大紧急工资补贴加大灵活性，将有助于加拿大人保留他们的就业，从而让他们可以继续支付账单并养家糊口。我们知道当前是艰难的时刻。我们将继续倾听并采取行动，以确保我们得以共渡难关。

创新、科学和工业部长贝恩斯 Navdeep Bains

事实速览

- 政府已采取行动，帮助加拿大的工商业度过 COVID-19 疫情，包括以下有针对性的新举措：
 - 启动新的“加拿大紧急商业款项 Canada Emergency Business Account”。这一计划将提供总额为 250 亿元的资金，其中包括向各行各业的小企业和非营利组织提供的高达 40,000 元的无息、部分可宽恕的贷款。欲符合资格，组织将需要证明他们在 2019 年支付了 50,000 至 100 万加元的总工资。这些贷款由加拿大政府担保和资助，将确保小型企业能够获得所需的资金，以便可以支付未来几个月内的租金和其他重要费用。
 - 启动新的“中小型企业贷款和担保计划 Small and Medium-sized Enterprise Loan and Guarantee”，该计划将通过加拿大出口发展局和加拿大商业发展银行提供最高 400 亿元的贷款，以帮助小型企业抵御 COVID-19 疫情的影响。这适用于需要更多帮助来满足其运营现金流量需求的中小型企业。这一计划将使符合条件的企业获得多达 1,250 万元的进一步融资支持。

- 通过“加拿大农业信贷 Farm Credit Canada”增加对农民和农业食品产业的信贷。
- 延长“工作分享计划 Work-Sharing program”的最长期限，对于那些同意因雇主无法控制的局势而减少正常工作时间的工人，最长期限从 38 周延长至 76 周。
- 推迟缴纳所得税。政府允许所有纳税人将 2020 年 3 月 18 日或之后至 2020 年 9 月之前应缴纳的所得税额递延至 2020 年 8 月 31 日。这项减免将适用于新的应付余额、以及《收入税法》第一部分所规定的分期付款项。在此期间，这些金额不会累积任何利息或罚款。
- 允许个企业（包括自雇经营者）将所有商品和服务税/统一销售税（GST / HST）的付款、以及进口货物所欠的 GST 和关税延迟至 6 月。这项措施相当于向加拿大企业提供高达 300 亿加元的无息贷款。此举将为企业提供帮助，使他们能够继续支付员工及账单，并帮助缓解全国的现金流挑战。

相关文件（英文）

- [加拿大紧急工资补贴的进一步细节](#)

相关链接（英文）

- [加拿大紧急工资补贴](#)
- [联邦政府公布“加拿大紧急工资补贴”详情，帮助企业保持就业](#)
- [加拿大针对COVID-19 的经济应对计划](#)
- [政府宣布支持航空运输业，应对COVID-19 疾病大流行](#)
- [总理宣布支持小商业，共同应对 COVID-19 疫情](#)
- [进一步支持加拿大工商业，应对COVID-19的经济影响](#)
- [加拿大推出 COVID-19 经济应对计划，总理宣布对工作人士及工商业提供进一步支持](#)
- [总理参数加拿大应对COVID-19 疫情的计划](#)
- [加拿大政府采取行动应对COVID-19 疫情](#)
- [加拿大提出支持经济和金融行业的措施](#)

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Government provides further flexibility for employers to access the Canada Emergency Wage Subsidy

From: [Department of Finance Canada](#)

News release

April 8, 2020 - Ottawa, Ontario - Department of Finance Canada

The Government of Canada is taking immediate, significant and decisive action to support Canadians and employers facing hardship as a result of the global COVID-19 outbreak.

Today, Finance Minister Bill Morneau provided further details on the eligibility criteria for businesses to access the Canada Emergency Wage Subsidy (CEWS). These details will ensure that the proposed CEWS meets the government's objective to support the employers that are hardest hit by the COVID-19 pandemic and protect the jobs Canadians depend on during these difficult times.

The proposed CEWS would provide a strong incentive for employers to pay employees who have been sent home for health and safety reasons or due to lack of work. It would also enable employers to retain employees who are still on the payroll and rehire workers who have been previously laid off.

The proposed CEWS would apply at a rate of 75 per cent of the first \$58,700 normally earned by employees – representing a benefit of up to \$847 per week, per employee. The program would be in place for a 12-week period, from March 15 to June 6, 2020. Employers of all sizes and across all sectors of the economy would be eligible, with certain exceptions including public sector entities. An eligible employer's entitlement to this wage subsidy will be based entirely on the salary or wages actually paid to employees. All employers would be expected to make best efforts to bring employees' wages to their pre-crisis levels.

As well, the Government is proposing that employers eligible for the CEWS be entitled to receive a 100-per-cent refund for certain employer-paid contributions to Employment Insurance, the Canada Pension Plan, the Quebec Pension Plan, and the Quebec Parental Insurance Plan. This refund would apply to the entire amount of employer-paid contributions in respect of remuneration paid to furloughed employees in a period where the employer is eligible for the CEWS. This will make it easy and cost effective for employers to rehire people previously laid off.

In order to address the realities faced by the not-for-profit sector, high growth companies and new businesses, the Government proposes the following additional flexibility:

- To measure their revenue loss, it is proposed that all employers have the flexibility to compare their revenue of March, April and May 2020 to that of the same month of 2019, or to an average of their revenue earned in January and February 2020.
- For March, the Government proposes to make the CEWS more accessible than originally announced by reducing the 30-per-cent benchmark to 15 per cent, in recognition of the fact that many businesses did not begin to be affected by the crisis until partway through the month.

- In recognition that the time between when revenue is earned and when it is paid could be highly variable in certain sectors of the economy, it is proposed that employers be allowed to measure revenues either on the basis of accrual accounting (as they are earned) or cash accounting (as they are received). Special rules would also be provided to address issues for corporate groups, non-arm's length entities and joint ventures.
- Registered charities and non-profit organizations would also be able to benefit from the additional flexibilities being provided to employers with respect to the revenue loss calculation. In addition, to recognize that different types of organizations are experiencing different types of funding pressures, it is proposed that charities and non-profit organizations be allowed to choose to include or exclude government funding in their revenues for the purpose of applying the revenue reduction test.

The government will continue to carefully monitor all developments relating to the COVID-19 outbreak and will continue to take further action to protect Canadians and the economy.

Quotes

“The government will continue to do whatever it takes to support Canadians and the economy during this very difficult time. The Canada Emergency Wage Subsidy is one of the tools we have proposed to help businesses and workers. We are listening to the feedback that Canadians and the business community have provided and will make sure this subsidy serves the needs of Canadians.”

Bill Morneau, Minister of Finance

“We’ve heard the voices of small business owners and employers from across the country. These enhancements to the Canada Emergency Wage Subsidy will mean more flexibility and support for start-ups, high-growth companies, and non-profit organisations. We continue to listen, and we’ll be there for Canadian businesses every step of the way through this unprecedented challenge.”

Mary Ng, Minister of Small Business, Export Promotion and International Trade

“Our government is working as quickly as possible to help support our Canadian businesses and workers. This increased flexibility for employers to access the Canada Emergency Wage Subsidy will help Canadians keep their jobs, so they can continue to pay their bills and feed their families. We know these are trying times. We will continue to listen and take action to make sure we make it through, together.

Navdeep Bains, Minister of Innovation, Science and Industry

Quick facts

- The government has taken action to support Canadian businesses through the outbreak of COVID-19, with targeted new initiatives that:
 - Launch the new Canada Emergency Business Account. This program will provide \$25 billion in total funding consisting of interest-free, partially forgivable

loans of up to \$40,000 to small businesses and not-for-profits in all sectors and regions. To qualify, organizations will need to demonstrate they paid between \$50,000 and \$1 million in total payroll in 2019. These loans – guaranteed and funded by the Government of Canada – will ensure that small businesses have access to the capital they need so they can pay for rent and other important costs over the next number of months.

- Launch the new Small and Medium-sized Enterprise Loan and Guarantee program that will enable up to \$40 billion in lending, supported through Export Development Canada and the Business Development Bank of Canada, for small businesses to help weather the impacts of COVID-19. This is intended for small and medium-sized companies that require greater help to meet their operational cash flow requirements. The program will allow eligible businesses to access up to \$12.5 million in additional financing support.
- Increase credit available for farmers and the agri-food sector through Farm Credit Canada.
- Extend the maximum duration of the Work-Sharing program, from 38 weeks to 76 weeks, for workers who agree to reduce their normal working hours because of developments beyond the control of their employers.
- Defer the payment of income taxes. The government is allowing all taxpayers to defer, until after August 31, 2020, the payment of income tax amounts that become owing on or after March 18 and before September 2020. This relief would apply to new 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.
- Allow businesses, including self-employed individuals, to defer all Goods and Services Tax/Harmonized Sales Tax (GST/HST) payments until June, as well as GST and customs duty payments owed for imports. This measure is the equivalent of providing up to \$30 billion in interest-free loans to Canadian businesses. It will help businesses so they can continue to pay their employees and their bills, and help ease cash-flow challenges across the country.

Related products

- [Additional Details on the Canada Emergency Wage Subsidy](#)

Associated links

- [The Canada Emergency Wage Subsidy](#)
- [Government Announces Details of the Canada Emergency Wage Subsidy to Help Businesses Keep Canadians in their Jobs](#)
- [Canada's COVID-19 Economic Response Plan](#)
- [Government announces support for air transportation sector during COVID-19 pandemic](#)
- [Prime Minister announces support for small businesses facing impacts of COVID 19](#)
- [Additional Support for Canadian Businesses from the Economic Impacts of COVID-19](#)

- [Prime Minister announces more support for workers and businesses through Canada's COVID-19 Economic Response Plan](#)
- [Prime Minister outlines Canada's COVID-19 response](#)
- [Government of Canada takes action on COVID-19](#)
- [Canada outlines measures to support the economy and the financial sector](#)

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