

方便僱主使用加拿大緊急工資補貼 CEWS，政府提供更多靈活性

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

源自：[加拿大財政部](#)

新聞通稿

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加拿大政府正採取立即、重大和果斷的行動，支持因全球性 COVID-19 疫情而面臨困境的加拿大人和業主。

今天，財政部長比爾·莫爾諾（Bill Morneau）提供了工商業獲得加拿大緊急工資補貼（CEWS）相關資格標準的更多詳細信息。這些細節將確保擬議的 CEWS 實現政府的目標，即為遭受 COVID-19 疾病大流行衝擊最嚴重的僱主提供支持，並為處於當前困難時期的加拿大人保住他們所依賴的就業。

擬議中的 CEWS 將為僱主提供強勁的鼓勵措施，讓他們為因健康和原因或由於缺乏工作而被要求回家的員工支付工資。這也將使僱主能夠保留僱員仍在工資單上，並僱用以前被解雇的工人。

擬議的 CEWS 將以 75% 的比率適用於僱員通常收入的基本 \$ 58,700 部分，即每名僱員每週最多可獲得 \$ 847 的補貼。該計劃將針對 2020 年 3 月 15 日至 6 月 6 日的十二周內。各種規模、經濟中所有產業的僱主都有資格申請，有些機構如公共部門的機構除外。合格的僱主能夠獲得的權限多少，完全取決於實際支付給僱員的工資數額。期待所有僱主都盡最大努力將員工工資保持在危機前的水平。

此外，政府還提議，符合資格參加 CEWS 的僱主有權獲得某些退款，某些僱主支付的就業保險（EI）、加拿大退休金計劃（CPP）、魁北克退休金計劃（QPP）和魁北克父母保險計劃的供款可獲得 100% 的退款。這一退款適用於在僱主有資格使用 CEWS 的整個時間範圍內、支付給被迫休假僱員的薪酬中由僱主支付的全部款項。這將使僱主重新聘請以前被解雇的員工更為容易且經濟有效。

為瞭解決非營利行業、高增長公司和新創企業所面臨的現實，政府還提出在以下方面增加靈活性：

- 為了衡量企業的收入損失，提議所有僱主都具有靈活性，可將 2020 年 3 月、4 月和 5 月的收入與 2019 年同月的收入進行比較，或者與 2020 年 1 月和 2020 年 2 月的收入平均值進行比較。
- 對 3 月份的計算，考慮到許多企業直到該月的中途才開始受到危機的影響，政府提出讓企業更容易獲得 CEWS，將最初宣佈的 30% 基準降低到 15%。
- 考慮到在某些經濟行業中，營收收入的時間可能與支付的時間有很大差異，因此建議允許僱主即可依照權責發生制 accrual accounting（即應收帳目）、也可根據收付現實制 cash

accounting（實收帳目）來衡量營業收入。還將提供特殊規則來解決企業集團、非常規實體和合資企業的問題。

- 註冊的慈善機構和非營利組織也將能夠因此受益，為雇主提供的收入損失計算靈活措施同樣適用於這些組織。此外，考慮到不同類型的組織面臨著不同類型的資金壓力，提議允許慈善組織和非營利組織在申請營收減少測試中，選擇可以包括政府撥款，也可不包括政府撥款。

政府將繼續仔細監控與 COVID-19 疫情相關的所有事態發展，並將繼續採取進一步行動以保護加拿大人和加拿大經濟。

引述

“在當前非常困難的時期，政府將繼續竭盡全力支持加拿大人和加拿大經濟。加拿大緊急工資補貼是我們所提出的幫助企業和工作人士的工具之一。我們正在聽取加拿大人和工商界提供的反饋，並將確保這項補貼滿足加拿大人的需求。”

財政部長莫爾諾 **Bill Morneau**

“我們已經聽到了來自全國各地的小型企業主和雇主的聲音。加拿大緊急工資補貼的這些改善措施意味著對初創企業、高成長公司和非營利組織有更大靈活性和支持。我們將繼續傾聽，加拿大工商業面對這一前所未有的挑戰，我們將與他們共同前行，為他們的每一步提供支持。”

小型企業、出口促進和國際貿易部長伍鳳儀 **Mary Ng**

“我們政府正在儘快努力，以支持我們的加拿大企業和工作人士。此次為雇主獲得加拿大緊急工資補貼加大靈活性，將有助於加拿大人保留他們的就業，從而讓他們可以繼續支付賬單並養家糊口。我們知道當前是艱難的時刻。我們將繼續傾聽並採取行動，以確保我們得以共渡難關。

創新、科學和工業部長貝恩斯 **Navdeep Bains**

事實速覽

- 政府已採取行動，幫助加拿大的工商業度過 COVID-19 疫情，包括以下有針對性的新舉措：
 - 啟動新的“加拿大緊急商業款項 **Canada Emergency Business Account**”。這一計劃將提供總額為 250 億元的資金，其中包括向各行各業的小企業和非營利組織提供的高達 40,000 元的無息、部分可寬恕的貸款。欲符合資格，組織將需要證明他們在 2019 年支付了 50,000 至 100 萬加元的總工資。這些貸款由加拿大政府擔保和資助，將確保小型企業能夠獲得所需的資金，以便可以支付未來幾個月內的租金和其他重要費用。
 - 啟動新的“中小型企業貸款和擔保計劃 **Small and Medium-sized Enterprise Loan and Guarantee**”，該計劃將通過加拿大出口發展局和加拿大商業發展銀行提供最高 400 億元的貸款，以幫助小型企業抵禦 COVID-19 疫情的影響。這適用於需要更多幫助來滿足其運營現金流量需求的中小型公司。這一計劃將使符合條件的企業獲得多達 1,250 萬元的進一步融資支持。

- 通過“加拿大農業信貸 Farm Credit Canada”增加對農民和農業食品產業的信貸。
- 延長“工作分享計劃 Work-Sharing program”的最長期限，對於那些同意因雇主無法控制的局勢而減少正常工作時間的工人，最長期限從 38 周延長至 76 周。
- 推遲繳納所得稅。政府允許所有納稅人將 2020 年 3 月 18 日或之後至 2020 年 9 月之前應繳納的所得稅額遞延至 2020 年 8 月 31 日。這項減免將適用於新的應付餘額、以及《收入稅法》第一部分所規定的分期付款項。在此期間，這些金額不會累積任何利息或罰款。
- 允許個企業（包括自雇經營者）將所有商品和服務稅/統一銷售稅（GST / HST）的付款、以及進口貨物所欠的 GST 和關稅延遲至 6 月。這項措施相當於向加拿大企業提供高達 300 億加元的無息貸款。此舉將為企業提供幫助，使他們能夠繼續支付員工及賬單，並幫助緩解全國的現金流挑戰。

相關文件（英文）

- [加拿大緊急工資補貼的進一步細節](#)

相關鏈接（英文）

- [加拿大緊急工資補貼](#)
- [聯邦政府公佈“加拿大緊急工資補貼”詳情，幫助企業保持就業](#)
- [加拿大針對 COVID-19 的經濟應對計劃](#)
- [政府宣佈支持航空運輸業，應對 COVID-19 疾病大流行](#)
- [總理宣佈支持小商業，共同應對 COVID-19 疫情](#)
- [進一步支持加拿大工商業，應對 COVID-19 的經濟影響](#)
- [加拿大推出 COVID-19 經濟應對計劃，總理宣佈對工作人士及工商業提供進一步支持](#)
- [總理參數加拿大應對 COVID-19 疫情的計劃](#)
- [加拿大政府採取行動應對 COVID-19 疫情](#)
- [加拿大提出支持經濟和金融行業的措施](#)

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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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