



# Labour and Employment Law eBulletin

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## Update on Various Employment-related Matters Relating to COVID-19

There have been some additional measures introduced by our Provincial and Federal governments since our last ebulletin issued on March 27, 2020.

### **Wage Subsidy Programs**

The Federal government has altered and refined the Canada Emergency Wage Subsidy (CEWS) program in the last few weeks. As of right now, some employers may be eligible for a subsidy of 75% of employee wages (up to a maximum of \$847/week and \$58,700/employee) for up to 12 weeks for the period from March 15 - June 6, 2020. The CEWS assists employers to keep workers on payroll and allows them to re-hire workers that were previously laid off as a result of COVID-19.

To be eligible, employers must have had a CRA payroll account on March 15, 2020 and must have experienced an eligible revenue reduction and otherwise be an eligible employer. There are three different claim periods for which employers may qualify that require either a 15% or 30% reduction in revenue. Additional information on eligibility and the benchmarks to calculate revenue decline - including an online wage subsidy calculator - can be found https://www.canada.ca/en/revenue-agency/services/subsidy/emergency-wagesubsidy.html.

It is expected that employers will be able to apply to the CEWS program as of April 27, 2020 and may do so at any time before October 2020.

The CEWS is in addition to the 10% Temporary Wage Subsidy (TWS) for employers, which temporarily reduces the amount of payroll deductions that eligible employers are required to remit to the Canada Revenue Agency. The subsidy is equal to 10% of the remuneration that the employer pays up to \$1,375 per eligible employee and to a maximum of \$25,000 per employer for the period from March 18 – June 19, 2020. No application is required for this subsidy; eligible employers simply hold back the subsidy amounts when remitting income taxes to the CRA with respect to eligible remuneration paid 18th. March More information starting on mav be found https://www.canada.ca/en/revenue-agency/campaigns/covid-19-update/frequently-

asked-questions-wage-subsidy-small-businesses.html#h1.

An eligible employer may apply to both wage subsidy programs and any subsidized amount under the TWS will affect the amount eligible under the CEWS.

#### **Canadian Emergency Response Benefit and Employment Insurance**

For employers with workers who became eligible for EI benefits as of March 15, 2020 onward, claims will be processed through the Canadian Emergency Response Benefit (CERB) program. Once the employee exhausts the 16-week period under the CERB, the employee may subsequently qualify and apply for EI benefits, if necessary.

Additionally, it may be helpful for employers to note that employees do not have to receive the CERB in consecutive weeks during the 16-week period. An employee may take a break while receiving the CERB (i.e., to work for a temporary period of time) and may re-apply for the CERB at any time during the eligible period from March 15 – October 3, 2020.

The CERB is also now available to seasonal workers and those who are still earning up to \$1000 per month.

#### **Workplace Safety and Workplace Insurance**

The Ontario Workplace Safety and Insurance Board (WSIB) has indicated that it will consider COVID-19-related claims if an employee contracts or is suspected of having contracted COVID-19 in the course of employment. Claims will be assessed using the same criteria on a case-by-case basis.

WSIB premium reporting and payments payable by businesses may also be deferred until August 31, 2020. More information on all COVID-19-related changes may be found here <a href="https://www.wsib.ca/en/novel-coronavirus-covid-19-update">https://www.wsib.ca/en/novel-coronavirus-covid-19-update</a>.

# **Working from Home and Mental Health**

Many essential workplaces have moved to a work-from-home model and employers that have otherwise not had any prior experience managing a remote workforce may be experiencing various challenges.

It is important for employers to remember their obligations under the Ontario *Human Rights Code* with respect to employees' mental health. An employer's duty to accommodate under the *Code* may be triggered without any formal diagnosis of a disability. If an employer is aware or ought to be aware of an employee's possible disability, even if undiagnosed at the time, the employer's duty to accommodate may be triggered. This may be the case even if the employee does not approach the employer to advise them of any diagnosis or disability. In these challenging times, it is important for employers to check-in regularly with its remote workforce to see if employees need any work-related assistance. Remind employees of various resources that are available to them such as employee assistance programs, benefits and direct employees to online resources to help them manage a healthy lifestyle while working at home. For more information please visit <a href="https://cmha.ca/">https://cmha.ca/</a> or <a href="https://windsoressex.cmha.ca/">https://windsoressex.cmha.ca/</a>.

For more information on this or any other employment-related matters, please contact your regular Shibley Righton LLP lawyer or Jessica Koper at <a href="mailto:iessica.koper@shibleyrighton.com">iessica.koper@shibleyrighton.com</a> or at 519-967-3789.

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