



# HOW IS THE CANADA EMERGENCY WAGE SUBSIDY (CEWS) CALCULATED?

Use our calculator to estimate the amount of your wage subsidy at [canada.ca/coronavirus](https://canada.ca/coronavirus).



## 1. SELECT YOUR CLAIM PERIOD

- ▶ March 15 to April 11, 2020
- ▶ April 12 to May 9, 2020
- ▶ May 10 to June 6, 2020



## 2. DETERMINE YOUR GROSS PAYROLL FOR ELIGIBLE EMPLOYEES

The CEWS provides a wage subsidy of 75% (that's up to \$847 per employee per week).

The amount that you can claim for eligible employees depends on whether they:

- ▶ Earned \$1,129.33 or more per week
- ▶ Earned \$1,129.32 or less per week and have **NOT** had their pay reduced since the crisis
- ▶ Earned \$1,129.32 or less per week and **HAVE** had their pay reduced since the crisis
- ▶ Are arm's length or non-arm's length



## 3. CLAIM A REFUND FOR CERTAIN PREMIUMS AND CONTRIBUTIONS

You can claim a 100% refund for the employer-paid part of contributions made on behalf of eligible **furloughed employees** (on leave with partial or full pay) for any full week in the claim period. This includes:

- ▶ Employment Insurance (EI)
- ▶ the Quebec Pension Plan (QPP), and
- ▶ the Canada Pension Plan (CPP)
- ▶ the Quebec Parental Insurance Plan (QPIP)



## 4. ENTER DEDUCTIONS

The amount you can claim for the CEWS will be reduced by:

- ▶ Amount that you are eligible to claim under the 10% Temporary Wage Subsidy for Employers (for the claim period)
- ▶ Total amount that your eligible employees have received under ESDC's Work Sharing Benefit program



## 5. GET RESULTS

Fill out the CEWS online calculator to determine the subsidy you can expect to claim and print your results using the printable statement feature.

Starting April 27, apply through CRA's My Business Account, Represent a Client, or our online portal. Go to [canada.ca/coronavirus](https://canada.ca/coronavirus)