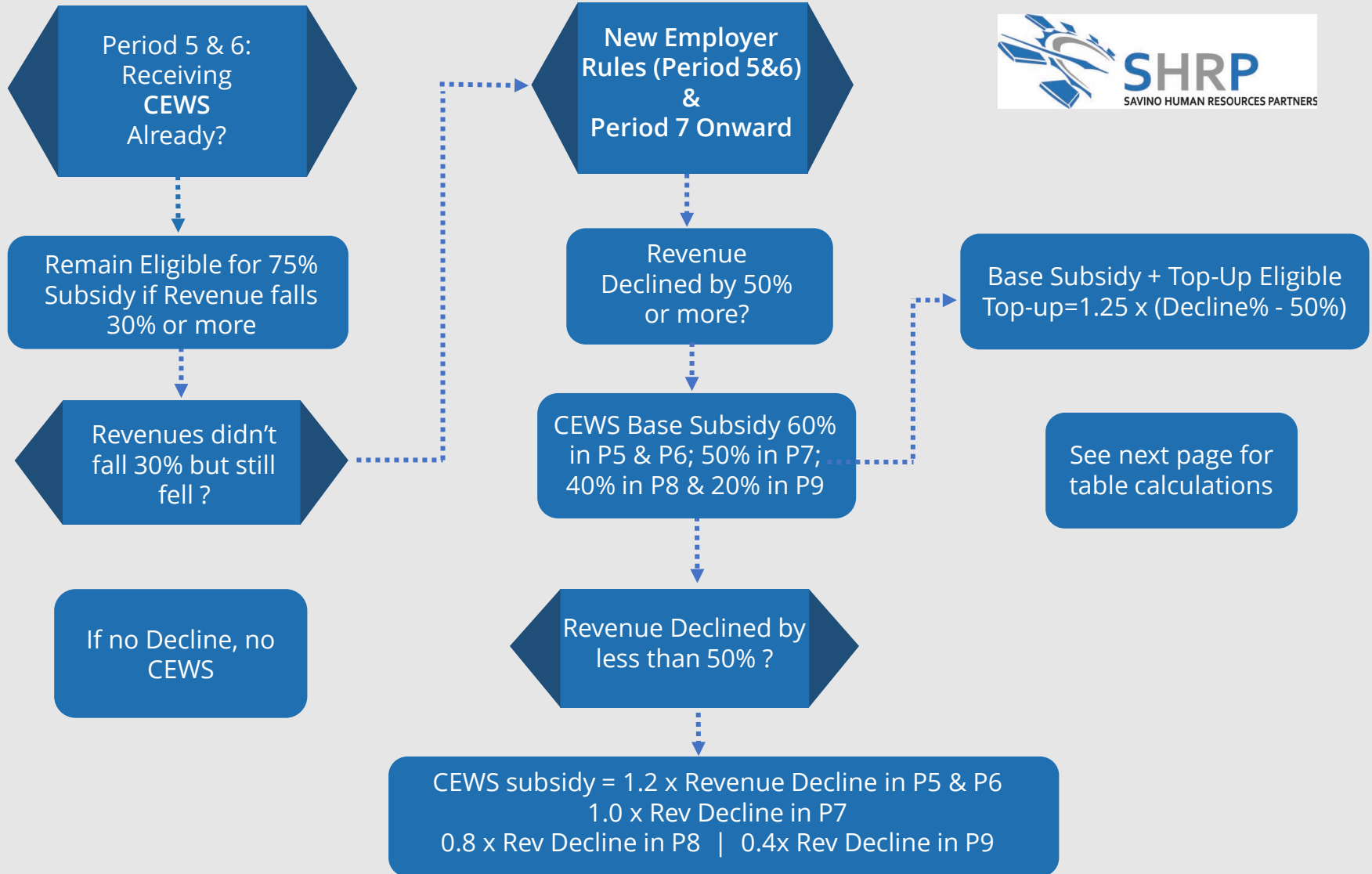


NAVIGATING COVID-19 (CEWS)

July 5 – NOVEMBER 21



	Claim period	General approach	Alternative approach
Period 5 (P5)	July 5 to August 1, 2020	July 2020 over July 2019 <u>or</u> June 2020 over June 2019	July 2020 <u>or</u> June 2020 over average of January and February 2020
Period 6 (P6)	August 2 to August 29, 2020	August 2020 over August 2019 <u>or</u> July 2020 over July 2019	August 2020 <u>or</u> July 2020 over average of January and February 2020
Period 7 (P7)	August 30 to September 26, 2020	September 2020 over September 2019 <u>or</u> August 2020 over August 2019	September 2020 <u>or</u> August 2020 over average of January and February 2020
Period 8 (P8)	September 27 to October 24, 2020	October 2020 over October 2019 <u>or</u> September 2020 over September 2019	October 2020 <u>or</u> September 2020 over average of January and February 2020
Period 9 (P9)	October 25 to November 21, 2020	November 2020 over November 2019 <u>or</u> October 2020 over October 2019	November 2020 <u>or</u> October 2020 over average of January and February 2020

Base CEWS Subsidy - New Employer Rules for Period 5 Onwards

-50% or more decline in Revenues (see Flowsheet on page 1) - 60% subsidy in Period 5, reducing to a 20% subsidy by Period 9

		Example 1 (40% Revenue Decline)	Example 2 (20% Revenue Decline)
Period 5 & 6	1.2 x Revenue Decline	1.2 x 40% = 48% Wage Subsidy	1.2 x 20% = 24% Wage Subsidy
Period 7 (P7)	1.0 x Revenue Decline	1.0 x 40% = 40% Wage Subsidy	1.0 x 20% = 20% Wage Subsidy
Period 8 (P8)	0.8 x Revenue Decline	0.8 x 40% = 32% Wage Subsidy	0.8 x 20% = 16% Wage Subsidy
Period 9 (P9)	0.4 x Revenue Decline	0.4 x 40% = 16% Wage Subsidy	0.4 x 20% = 8% Wage Subsidy

Top-up CEWS rates for selected levels of average revenue drop over the preceding three months (Source: *Canada.ca*)

Employers that have experienced a 3-month average revenue drop of more than 50 per cent will receive a top-up CEWS rate equal to 1.25 times the average revenue drop that exceeds 50 per cent, up to a maximum top-up CEWS rate of 25 per cent, which occurs at a 70-per-cent revenue decline. As with the base CEWS rate, the top-up CEWS rate would apply to remuneration of up to \$1,129 per week. The top-up CEWS rate for selected average revenue drop levels is illustrated in the Table below.

3-month Average Revenue Decline	Top-up CEWS rate	Top-up= 1.25 x (3 month revenue drop - 50%)
70% and over	25%	1.25 x (70%-50%) = 25%
65%	18.75%	1.25 x (65%-50%) = 18.75%
60%	12.50%	1.25 x (60%-50%) = 12.5%
55%	6.25%	1.25 x (55%-50%) = 6.25%
50% and under	0.00%	1.25 x (50%-50%) = 0.0%

For full program details [Click Here](#)