

- The maximum base subsidy rate will begin to decline in claim period 7, gradually reducing to 20% in period 9.

Full details: <https://www.canada.ca/en/revenue-agency/services/subsidy/emergency-wage-subsidy/cews-what-changes.html>

General Infographic: <https://www.canada.ca/content/dam/cra-arc/serv-info/tax/business/topics/cews/infographic-1-en.pdf>

KEY-POINTS

Eligible Employers

- Individuals/sole proprietorships (including trusts).
- Taxable corporations.
- Persons that are exempt from corporate tax (Part I of the Income Tax Act), other than public institutions:
 - non-profit organizations.
 - agricultural organizations.
 - boards of trade.
 - chambers of commerce.
 - non-profit corporations for scientific research and experimental development.
 - labour organizations or societies.
 - benevolent or fraternal benefit societies or orders.
- Registered charities.
- Partnerships consisting of eligible employers.
- Certain Indigenous Government-owned Corporations.

Public institutions are not eligible for the subsidy. This includes municipalities and local governments, Crown corporations, public universities, colleges, schools and hospitals.

Where do First Nation Businesses Fit In?

When initially announced, there was confusion as to whether First Nation owned (or jointly owned) businesses would be treated as "Public Bodies." The program was amended to reflect the eligibility of certain Indigenous Government-owned corporations in June.



HOW TO APPLY

Applications must be made through business accounts on the CRA website. Businesses can also designate a representative to complete the application on their behalf (restrictions apply.)

There are calculators and spreadsheets available online to assist with the application process.

Full details on eligibility, application requirements, and the application process are available here: <https://www.canada.ca/en/revenue-agency/services/subsidy/emergency-wage-subsidy.html>

FAQ: <https://www.canada.ca/en/revenue-agency/services/subsidy/emergency-wage-subsidy/cews-frequently-asked-questions.html>

