

COVID-19 Response Plan

Quebec Government – Support for Canadians

Last updated February 23, 2021, 4:00 pm MST

QC Support for Businesses

Program	Eligibility	Benefit	Action Needed
Tax Filing and Payment Deadlines	<ul style="list-style-type: none"> See here for details on extensions regarding tax filing and payment deadlines. 		
Tax Filing Deadline - Charities	<ul style="list-style-type: none"> Applicable to registered charities and other donees that are required to file the <i>Information Return for Registered Charities and Other Donees</i> (TP-985.22-V) between March 1, 2020, and December 30, 2020 	<ul style="list-style-type: none"> Deadline for filing extended to December 31, 2020 	
Credit for Employer Contributions to Health Services Fund	<ul style="list-style-type: none"> An employer that, during the year, maintains an establishment in Quebec and is a qualifying entity for a qualifying period, as determined by the federal CEWS program 	<ul style="list-style-type: none"> Credit equal to total amount of contribution to Health Services Fund paid by specified employer with respect to wages paid to certain employees on paid leave 	<ul style="list-style-type: none"> Specified employer may reduce periodic payments of employer contribution of Health Services Fund Additional information available: Finances Québec Information Bulletin
Emergency Assistance to Small and Medium-Sized Enterprises (PAUPME)	<ul style="list-style-type: none"> Companies from most sectors of activity are eligible for the program, as well as social economy enterprises (including cooperatives and non-profit organizations carrying out commercial activities) To be eligible, the business must: <ul style="list-style-type: none"> Have been in business in Quebec for at least six months Be closed temporarily, likely to close or show warning signs of closure Be in a context of maintaining, consolidating or relaunching its activities 	<ul style="list-style-type: none"> Loans of less than \$50,000 Loan forgiveness eligibility for businesses in regions on high alert 	<ul style="list-style-type: none"> The following documents may be required when applying: <ul style="list-style-type: none"> Most recent year-end financial statements Most up-to-date interim financial statements Cash budget or cash flow forecast Supporting documents for other costs More information can be found here



	<ul style="list-style-type: none"> ○ Have demonstrated a cause and effect link between their financial or operation problems and the COVID-19 pandemic 		
Concerted Temporary Action Program for Businesses (PACTE)	<ul style="list-style-type: none"> • Businesses operating in Quebec, including cooperatives and other social economy enterprises with commercial activities • Eligible businesses are those that find themselves in a precarious situation and temporary difficulty as a result of COVID-19; businesses must show that their cash flow issues are temporary and due to: <ul style="list-style-type: none"> ○ A problem involving the supply of raw materials or products, or ○ An inability, or a substantially decreased ability, to deliver goods, products or services • Businesses cannot be under the protection of the Companies' Creditors Arrangement Act or the Bankruptcy and Insolvency Act 	<ul style="list-style-type: none"> • A loan guarantee is the preferred form of financing; financing may also be a loan from Investissement Québec • A line of credit guarantee is only applicable under the following conditions: <ul style="list-style-type: none"> ○ New lines of credit ○ Increases to existing lines of credit (guarantee for portion of increase only) • Minimum funding is \$50,000 • Refinancing is prohibited 	<ul style="list-style-type: none"> • Application is through financial institutions • More information can be found here
Concerted Action Program for Maintaining Employment (PACME) (closed – program has ended)	<ul style="list-style-type: none"> • Businesses investing in upgrading the skills of their workforce and to be ready for economic recovery; eligible activities include (but not limited to): <ul style="list-style-type: none"> ○ Basic employee training ○ Francization ○ Digital skills training ○ Training necessary for resumption of activities ○ Training related to adjusting company activities in the context of economic uncertainty related to COVID-19 	<ul style="list-style-type: none"> • A wide variety of expenses have been deemed eligible by the government, including: <ul style="list-style-type: none"> ○ Wages of workers in training, up to a maximum of \$25/hour ○ Professional fees for consultants or trainers, up to \$150/hour ○ Certain costs related to management and administrative activities, up to 10% of eligible costs ○ Other expenses are reimbursable at actual cost, such as indirect costs for trainers and workers in training 	<ul style="list-style-type: none"> • For more information on the program and how to register for PACME, visit here (currently only available in French)

QC Support for Individuals

Program	Eligibility	Benefit	Action Needed
Tax Filing and Payment Deadlines	<ul style="list-style-type: none"> • See here for details on extensions regarding tax filing and payment deadlines. 		
Tax Credit for Home-Support Services for Seniors	<ul style="list-style-type: none"> • Seniors who already receive this tax credit and normally would have filed an application to 	<ul style="list-style-type: none"> • Application now due four months following applicant's normal renewal date; advance payments will continue in the meantime 	<ul style="list-style-type: none"> • New deadline not determined to date



	renew advance payments on March 17, 2020, or later		
Shelter Allowance Program	<ul style="list-style-type: none"> Program beneficiaries 	<ul style="list-style-type: none"> Deadline to apply for renewal of the allowance has been extended by two months to December 1, 2020 	<ul style="list-style-type: none"> File 2019 personal income tax return
Incentive Program to Retain Essential Workers (IPREW)	<ul style="list-style-type: none"> To be eligible, workers must: <ul style="list-style-type: none"> Work part-time or full-time in one of the essential service sectors during the program period; Receive gross wages of \$500 or less per week; Have annual employment income of at least \$5,000 for 2020; Have a total annual income of no more than \$28,600 for 2020; Be at least 15 years old; and Have been resident in Quebec on December 31, 2019, and plan to reside in Quebec throughout 2020 	<ul style="list-style-type: none"> The program provides \$100 for each week of qualifying work beginning March 15, 2020, and extending for a maximum of 16 weeks Payments will be made every two weeks starting on May 27, 2020 	<ul style="list-style-type: none"> Applications can be made online in the period from May 19 to November 15, 2020 More details on IPREW available: Revenu Québec - IPREW To apply, register online for: <ul style="list-style-type: none"> My Account for Individuals Direct deposit

Federal Support for Canadians

- For our summary of the Federal support programs for businesses and individuals, please visit [HERE](#)

