



COVID-19 Response Plan

Ontario Government – Support for Canadians

Last updated September 22, 2020, 4:00 pm MST

ON Support for Businesses

Program	Eligibility	Benefit	Action Needed
Employer Health Tax (EHT)	<ul style="list-style-type: none"> Available to private-sector employers with annual payroll up to \$5 million 	<ul style="list-style-type: none"> Temporary increase to EHT exemption from \$490,000 to \$1 million for 2020 Maximum EHT relief from the exemption would increase by \$9,945 to \$19,500 for 2020 Exemption will return to current level of \$490,00 on January 1, 2021 	<ul style="list-style-type: none"> No action required
Penalty and Interest Relief	<ul style="list-style-type: none"> Applies to Ontario businesses filing under the following provincially administered tax programs: <ul style="list-style-type: none"> EHT Tobacco Tax Fuel Tax Gas Tax Beer, Wine and Spirits Tax Mining Tax Insurance Premium Tax International Fuel Tax Agreement Retail Sales Tax on Insurance Contracts and Benefit Plans Race Tracks Tax 	<ul style="list-style-type: none"> Beginning April 1, 2020, penalties and interest will not apply to missed filing or remittance deadlines Relief will continue for a period of five months, up until August 31, 2020 	<ul style="list-style-type: none"> No action required Businesses will not be required to provide any documentation supporting their reasons for late-filing returns or payments Also not required to advise ON Ministry of Finance of inability to meet deadline
New Regional Opportunities Investment Tax Credit	<ul style="list-style-type: none"> Eligible business is a Canadian-controlled private corporation (CCPC) making eligible expenditures for capital property included in Class 1 and Class 6 for capital cost allowance purposes <ul style="list-style-type: none"> Includes expenditures for constructing, renovating or acquiring qualifying commercial and industrial buildings in designated rural regions of ON 	<ul style="list-style-type: none"> 10% refundable corporate income tax credit available for expenditures in excess of \$50,000 and up to a limit of \$500,000 for qualifying investments that become available for use by CCPC in the taxation year 	<ul style="list-style-type: none"> Applicable at time of filing of 2020 corporate income tax return
Ontario Together Fund	<ul style="list-style-type: none"> Businesses and individuals 	<ul style="list-style-type: none"> One-time funding from a \$50 million fund to help businesses provide innovative 	<ul style="list-style-type: none"> Apply online at: https://covid-19.ontario.ca/how-your-



		solutions or retool their operations in order to manufacture essential medical supplies and equipment, including gowns, coveralls, masks, face shields, testing equipment and ventilators	organization-can-help-fight-coronavirus/#innovations
Workplace Safety and Insurance Board (WSIB)	<ul style="list-style-type: none"> Employers 	<ul style="list-style-type: none"> All employers covered by the WSIB's workplace insurance can defer premium reporting and payments; they will not be required to opt in to receive this benefit Deferral is until August 1, 2020 for Schedule 1 employers, and August 31, 2020 for Schedule 2 employers. Definition of Schedule 1 and 2 employers is set out at: https://www.wsib.ca/en/operational-policy-manual/schedules-1-2 Additionally, the WSIB will cease interest accrual on all outstanding premium payments; They will not charge penalties during this six-month deferral period 	<ul style="list-style-type: none"> No action required

ON Support for Individuals

Program	Eligibility	Benefit	Action Needed
Guaranteed Annual Income System (GAINS)	<ul style="list-style-type: none"> Applicable to seniors in ON currently eligible for the GAINS 	<ul style="list-style-type: none"> Benefit will be doubled for six months beginning in April 2020; maximum payment increased to \$166 per month for individuals and \$332 per month for couples 	<ul style="list-style-type: none"> No action required
Automobile Insurance Act	<ul style="list-style-type: none"> Individuals 	<ul style="list-style-type: none"> The Ontario government is enabling automobile insurance companies to provide temporary insurance premium rebates to drivers during the pandemic 	<ul style="list-style-type: none"> Individuals should contact their insurance companies
Government of Ontario Electricity Relief	<ul style="list-style-type: none"> Individuals and businesses 	<ul style="list-style-type: none"> From March 24 to May 31, 2020, residential, farm and small business time-of-use customers will pay the lowest rate (also known as the off-peak price) 24 hours a day. From June 1 to October 31, 2020, time-of-use (TOU) electricity rates will continue to be suspended, and customers will be billed on a 	<ul style="list-style-type: none"> No action needed; rate will automatically be applied to invoices



		new fixed Covid-19 Recovery Rate of \$0.128 per kilowatt hour.	
Support for Families	<ul style="list-style-type: none"> Individuals with children 	<ul style="list-style-type: none"> One-time payment of \$200 per child 0-12 years of age, and \$250 for those 0-21 years of age with special needs 	<ul style="list-style-type: none"> Apply online at: https://www.ontario.ca/page/get-support-families
Pandemic Pay for Ontario Frontline Workers	<ul style="list-style-type: none"> Frontline workers. A listing of eligible workers is available at: https://news.ontario.ca/opo/en/2020/04/pandemic-pay-provides-support-for-frontline-workers-fighting-covid-19.html 	<ul style="list-style-type: none"> The government is providing a temporary pandemic pay of \$4/hour worked on top of their regular wages. In addition, the government will be providing monthly lump sum payments of \$250 for four months to eligible frontline workers who work over 100 hours per month. The pandemic pay will be effective for 16 weeks, from April 24, 2020 until August 13, 2020, and is expected to support over 350,000 frontline workers. 	<ul style="list-style-type: none"> Application process has not been released yet.
Ontario Tools Grant	<ul style="list-style-type: none"> New eligible apprentices 	<ul style="list-style-type: none"> The government is providing funding to help new eligible apprentices purchase the equipment they need to start their careers The funding amounts will be distributed as follows: <ul style="list-style-type: none"> \$1,000 for those in motive power sector trades; \$600 for those in construction and industrial sector trades; \$400 for those in service trades. To be eligible for the new grant, apprentices must have: <ul style="list-style-type: none"> Completed level 1 training on or after April 1, 2020; An active registered training agreement; Been registered as an apprentice for at least 12 months. 	<ul style="list-style-type: none"> Details pending

Federal Support for Canadians

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



