



# ONTARIO CURLING ASSOCIATION

1400 Bayly Street, Unit # 10, Pickering, ON L1W 3R2

April 27, 2020

## CEWS – Canada Emergency Wage Subsidy

### DOES YOUR CLUB QUALIFY?

To qualify for the wage subsidy, you must:

- ✓ be an eligible employer (For Profit and Not For Profit Corporations qualify)
- ✓ have experienced an eligible reduction in revenue, and
- ✓ have had a CRA payroll account on March 15, 2020.

### WHAT IS AN ELIGIBLE REVENUE REDUCTION?

Calculate your reduction by comparing your eligible revenue for the starting month of the claim period with your baseline revenue. Your baseline revenue is either:

- the revenue you earned in the corresponding month in 2019, or
- the average of the revenue you earned in January and February, 2020

**You must choose** one of these baseline revenue options for your method of comparison and will not be able to change it for your subsequent calculations for the other 2 period.

PERIOD	BASELINE REVENUE	ELIGIBILITY PERIOD	REDUCTION REQUIRED
March 15 – April 11, 2020	<ul style="list-style-type: none"> <li>• March 2019, or</li> <li>• Average of January and February 2020</li> </ul>	March 2020	15%
April 12 – May 9, 2020	<ul style="list-style-type: none"> <li>• April 2019, or</li> <li>• Average of January and February 2020</li> </ul>	April 2020	30%
May 10 – June 6, 2020	<ul style="list-style-type: none"> <li>• May 2019, or</li> <li>• Average of January and February 2020</li> </ul>	May 2020	30%

Eligible Revenue generally includes revenue earned in Canada from:

- Selling goods (Bar, ProShop, Food)
- Rendering services, and (Training, Ice Rentals)
- Others' use of your resources (Building rentals)



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## WHO IS AN ELIGIBLE EMPLOYEE?

An eligible employee is an individual employed in Canada by you (the eligible employer) during the claim period, except if there was a period of 14 or more consecutive days in that period where they did not receive any pay (eligible remuneration) from you.

**Retroactively hiring and paying employees** – Employees who have been laid off or furloughed can become eligible retroactively, as long as you rehire them and their retroactive pay and status meet the eligibility criteria for the claim period. You must rehire and pay such employees before you include them in your calculation for the subsidy.

**Eligible remuneration** includes amounts you paid an employee as salary, wages and other taxable benefits, fees and commissions. These are amounts employers would be required to make payroll deductions on to be remitted to the CRA. Severance pay and items such as stock option benefits or the personal use of a corporate vehicle are NOT part of the eligible remuneration.

**Baseline remuneration** is considered to be the average weekly eligible remuneration paid to an employee during the period of January 1, 2020 to March 15, 2020. However, you may exclude from your calculation any period of seven or more consecutive days for which the employee was not paid.

## HOW TO APPLY?

### **Before you apply –**

- ✓ Make sure your business details and direct deposit information for your payroll accounts (RP) are up to date. This will ensure that any payments to you will be processed quickly and easily.
- ✓ You need to calculate the estimated subsidy for your business.

### **Most business may apply using MY Business Account**

[Link to sign in to My Business Account](#)

[Link to Register for My Business Account](#)

**SEE BELOW FOR A DETAILED CALCULATION SPREADSHEET**





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## HOW TO CALCULATE YOUR SUBSIDY?

The CEWS amount is based on:

- The number and type of eligible employees you have, and
- The amount and type of pay they received before and during the crisis

There is no limit on the total subsidy amount that an eligible employer may claim. To calculate the amounts use the spreadsheet available ([link to spreadsheet](#)).

SAMPLE CALCULATION (Manual – no spreadhseet)

**STEP ONE** – Claim period

*March 15, 2020 – April 11, 2020*

**STEP TWO** – Eligible Employees

	Bi-weekly	Eligible	Two periods TOTAL
Employee # 1	\$ 2,260.12	\$1,694.00	\$ 3,388.00
Employee # 2	\$ 1,050.00	787.50	1,575.00
TOTAL NUMBER OF EMPLOYEES			2
TOTAL RENUMBERATION PAID IN THIS CLAIM PERIOD			\$ 6,620.24
TOTAL BASIC CEWS FOR THESE EMPLOYEES IN THIS CLAIM PERIOD			\$ 4,963.00

**STEP THREE** – Include 100% employer paid contributions for furloughed employees: (EI and CPP)

	CPP – Bi-weekly	EI – Bi-weekly	TOTAL FOR PERIOD
Employee # 1	\$ 117.90	\$ 51.80	\$ 339.40
Employee # 2	\$ 54.77	\$ 24.06	\$ 157.66
TOTAL EMPLOYER PAID CONTRIBUTIONS FOR THIS CLAIM PERIOD			\$ 497.06

**STEP FOUR** – Deductions from total CEWS

Eligible amount under the 10% Temporary Wage Subsidy for Employers	
TOTAL PAYROLL for period ( $\$ 2,260.12 + \$ 1,050.00$ ) x 2 x 10%	\$ 662.02

**STEP FIVE** – TOTAL CEWS FOR THE PERIOD

BASIC CEWS ELIGIBLE FOR THIS PERIOD	\$ 4,963.00
Add: EI Employer share	157.66
CPP Employer Share	339.40
Less: Eligible 10% Temporary Wage Subsidy	( 662.02)
<b>TOTAL CEWS FOR THIS CLAIM PERIOD</b>	<b>\$ 4,798.04</b>

