

Federal:

March 25, 2020 - Federal Government announced that the Emergency Care Benefit and Emergency Support Benefit previously announced on March 18, 2020 as part of the Federal Economic Response Plan were being eliminated and replaced by the amalgamated **Canada Emergency Response Benefit**. The Canada Emergency Response Benefit will provide \$2000 per month for four (4) months for workers who are not receiving income as a result of COVID-19. The government announced that this will include workers, including self-employed individuals:

- who have lost their job or income due to COVID-19;
- who are unable to work as a result of sickness or quarantine; and
- who need to provide care of an individual who is sick or in quarantine, or who need to provide care or supervision to a child due to school or daycare closures.

It is currently unclear whether this benefit, like the Emergency Care and Emergency Support Benefits which it replaced, will only be available to individuals who do not qualify for EI or EI sickness benefits. The Federal Government is creating an online portal to receive applications for the Canada Emergency Response Benefit and indicates that the goal is for first payments to be issued in April. Additional details to follow as they become available.

March 20, 2020 - While Canada has not defined what is considered “essential” travel, the United States has defined “essential” as:

- U.S. citizens and lawful permanent residents returning to the US
- individuals traveling for medical purpose
- individuals travelling to attend education institutions
- individuals travelling to work in the US
- individuals travelling for emergency response and public health purposes
- individuals engage in lawful cross-border trade (i.e. truck drivers), etc.

The land border between Canada and the US will be closed for all non-essential travel for the next 30 days, to April 30, 2020.

The Deputy Prime Minister of Canada announced that temporary foreign workers and students with valid visas to enter Canada will be allowed to re-enter. As with anyone re-entering Canada, these foreign workers will be required to self-isolate for 14 days on their return.

March 18, 2020 – Government of Canada has closed the US-Canada border, with exceptions only for trade, commerce and essential services. They also announced an Economic Response Plan:

EI Sickness Benefits - provide up to 15 weeks of income replacement and is available to eligible those who are unable to work because of illness, injury or quarantine, to allow them time to restore their health and return to work. Canadians quarantined can apply for EI sickness benefits. The one-week waiting period for EI sickness benefits has been waived for claimants who have been quarantined, as has the requirement for a medical certificate.

Regular EI Benefits - there have not been changes made to regular EI benefits. Employees who are laid off may apply for regular EI benefits if they qualify under existing guidelines. If employees are not eligible for EI, they may be eligible for Emergency Support Benefits.

COVID-19 Legislation Updates

Updated: March 25, 2020

Tax Flexibility Measures for Individuals - The CRA has deferred the filing due date for 2019 tax returns for individuals to June 1, 2020. Individuals who may be entitled to receive enhanced benefits under the GST credit or Canada Child Benefit are encouraged to file their returns as soon as possible. The CRA will also allow taxpayers to defer the payment of any income tax amounts that become owing on or after March 18, 2020 and before September 2020 until after August 31, 2020, without the accrual of interest or penalties. The CRA will also recognize electronic signatures for the purposes of the *Income Tax Act* on a temporary basis in order to reduce the necessity of meeting between taxpayers and tax preparers as a result of COVID-19.

Tax Flexibility Measures for Businesses - The CRA will allow all businesses to defer the payment of any income tax amounts that become owing on or after March 18, 2020 and before September 2020 until after August 31, 2020, without the accrual of interest or penalties. The CRA will not initiate any post assessment GST/HST or Income Tax audits in the four weeks commencing on March 18, 2020 for small or medium businesses and will temporarily suspend audit interactions for the vast majority of businesses.

Business Credit Availability Program - Business Development Bank of Canada and Export Development Canada will be permitted to provide more than \$10 billion of additional support targeted predominantly to small and medium-sized businesses.

March 17, 2020 - Mortgage and Credit Support - Canada's big six banks announced 6-month payment deferrals would be available for mortgages, to be assessed on a case-by-case basis. The big six banks also announced that other flexible solutions and opportunities for relief would be available to customers facing financial disruptions as a result of COVID-19. The Federal Government, through the Canada Mortgage and Housing Corporation ("CMHC"), will provide increased flexibility by permitting lenders to allow payment deferral on homeowner CMHC-insured mortgages.

March 16, 2020 - anyone, including Canadian citizens and permanent residents, who exhibit symptoms abroad will be restricted from returning to Canada. Employers should be prohibiting international travel at this time as well as any non-essential travel within Canada.

Persons returning to Canada from international travel travelling, including the USA, have been requested to self-isolate on their return for 14 days.

March 15, 2020 – the Federal Government will waive the one-week waiting period for EI sickness benefits for absences from work caused by COVID-19 quarantine. No medical certificate is required for individuals claiming EI sickness benefits due to quarantine.

March 13, 2020 - Government of Canada has requested Canadians to avoid any travel outside of Canada.

Ontario:

March 23, 2020 – Premier Doug Ford announced that all non-essential business will be required to close as of 11:50pm on March 24, 2020. The mandatory closure will be in effect for a minimum of 14 days, with the possibility of a further extension. Details surrounding what compensation or relief, if any, will be made available to business arising from this mandatory closure should be made available on March 25, 2020. The list of essential Workplaces can be found here:

<https://s3.amazonaws.com/files.news.ontario.ca/opo/en/2020/03/list-of-essential-workplaces-2.html>

March 19, 2020 – New Infectious Disease Emergency Leave (Bill 186 – passed) provides for a new **unpaid**, job-protected **emergency leave** to any employee who is not performing the duties of his or her position due to:

- being under medical investigation, supervision or treatment related to a designated infectious disease
- acting in accordance with a relevant order under the *Health Protection and Promotion Act* related to a designated infectious disease
- being in quarantine isolation or subject to a control measure (which can include self-isolation) implemented as a result of information or direction related to a designated infectious disease which has been issued to the public by a public health official, a qualified health practitioner, Telehealth Ontario, the provincial or federal governments, or a municipal council or board of health
- being directed by their employer not to work due to a concern that the employee may expose other individuals in the workplace to a designated infectious disease
- providing care or support to any one of a defined group of individuals related to a designated infectious disease which “concerns” that individual (including school and daycare closures); or
- being directly affected by travel restrictions related to the designated infectious disease and who cannot reasonably return to Ontario.

Length of Leave: may last for as long as the employee is not performing their position for any one of the mandated reasons related to the designated infectious disease. An employee who takes COVID-19 Leave in order to remain in self-isolation may only require a 14-day leave. An employee who is caring for a child as a result of a COVID-19-related school closure may require a significantly longer leave if those closures are extended. An employee who is suffering from the effects of COVID-19 may require a lengthy leave of unknown duration.

Who’s covered - includes all categories of employees, whether they are full-time, part-time, students, assignment employees or casual workers.

Employment Entitlements - The general provisions in the *ESA* concerning other types of statutory leaves, such as pregnancy/parental leave or family medical leave, also apply to COVID-19 Leave. This includes:

- The right to reinstatement (subject to the caveat that if an employer has dismissed an employee for legitimate reasons that are totally unrelated to the fact that the employee took COVID-19 Leave, the employer does not have to reinstate the employee)
- The right to be free from penalty or “reprisal”
- The right to continue to participate in benefit plans (provided any applicable employee contributions are made) and
- The right to earn credits for length of employment, length of service and seniority (as applicable).

COVID-19 Legislation Updates

Updated: March 25, 2020

Employer Obligations - employers have the following reporting obligations:

- to report all occupational illnesses, including COVID-19, to the Ministry of Labour, Training and Skills Development in writing within four days and
- to notify their workplace's joint health and safety committee or a health and safety representative and a trade union, as applicable.

One aspect of COVID-19 Leave that is unique is the apparent ability of an employer to "trigger" an unpaid statutory leave of absence by directing the employee not to work due to COVID-19 related concerns. This provides some helpful clarity regarding the employer's right to exercise control over the issue of COVID-19 in the workplace.

March 17, 2020 – Ontario Emergency Declaration ordered the closure of all facilities that provide indoor recreation programs, private schools, public libraries, licensed childcare centres, theatres, cinemas and concert venues. There is also a ban on public events with over 50 people, which includes services within places of worship. These orders are in place until March 31, 2020.

March 16, 2020 - Ontario government announced its intention to introduce legislation that will amend the *Employment Standards Act* by protecting jobs for employees who are unable to work due to COVID-19. If passed, the legislation would provide job protection to employees who cannot work due to COVID-19.

Alberta:

March 20, 2020 - Job Protection Measures announced to allow full and part-time employees to take 14 days of job-protected leave if they are required to self-isolate, and/or they are caring for a child or dependent adult that is required to self-isolate. This legislation is retroactive to March 5, 2020. At this time, this new job-protected leave is meant to cover the 14-day self-isolation period recommended by Alberta's Chief Medical Officer. The duration of this leave could be extended as the virus continues to unfold and medical recommendations are adjusted accordingly. Where this leave is not appropriate or insufficient for the employee's particular circumstances, employees can request to use their vacation pay or banked overtime, but employers are not required to grant the request. Similarly, employers may request that employees voluntarily take vacation leave and/or use their vacation pay or banked overtime, however, the employer cannot unilaterally enforce this on employees under provincial employment standards.

March 19, 2020 - To ease pressure on businesses in Alberta, corporate income tax balances and instalment payments will be deferred until August 31, 2020. This measure provides an estimated \$1.5 billion in available access to cash to enable employers to focus on continuing to pay employees, address debts, and sustain operations during this pandemic period. Employees may also benefit from a six-month interest free moratorium on student loans and mortgage payments beginning March 30, 2020. Individuals will not need to apply for the repayment pause.

March 18, 2020 – As a supplement to the Federal government's EI measures, the Alberta government will launch an Emergency Isolation Support program meant to bridge employees until the federal Emergency Benefit Care payments are available in early to mid-April. The Emergency Isolation Report is

COVID-19 Legislation Updates

Updated: March 25, 2020

budgeted to provide \$1,146 as a one-time payment to employees in self-isolation, who are also not eligible for, and not receiving EI benefits during this time. The \$1,146 one-time payment matches two normal maximum EI payments, equivalent to approximately \$573 each.

March 16, 2020 - Premier Kenney announced the Government of Alberta's intention to introduce paid (through EI) leave during the 14 day isolation period recommended by Alberta's Chief Medical Officer (CMO), as a means of managing, in part, the effect of the pandemic on employers, their employees, and their workplaces. This 14 days of paid job-protected leave for any employees who are required to self-isolate, or those who are sick or caring for a loved one with COVID-19, will be implemented under the *Alberta Employment Standards Code* (the "Code"). Employees will not be required to produce a medical note, nor do they need to have worked for their employer for more than 90 days to be eligible for the new leave.

British Columbia:

March 24, 2020 – BC announced its COVID-19 Action Plan to include:

- A one-time, tax-free B.C. Emergency Benefit of \$1,000 will be available for workers whose ability work has been affected by the COVID-19 outbreak. This payment will be available to individuals who are eligible for federal Employment Insurance as a result of the impact of COVID-19, including the new federal Emergency Care Benefit and the Emergency Support Benefit. This means workers that are typically not EI-eligible, such as self-employed workers, will be able to access the B.C. Emergency Benefit, which is expected to become available by May 2020.
- The Province will also provide a "top-up" to the B.C. Climate Action Tax Credit in July 2020. This payment will go to 86% of individuals and families, in amounts of up to \$218 for adults and \$64 per child.
- \$2.2 billion dedicated to providing relief to businesses in BC and help them recover following the COVID-19 pandemic. Details as to the exact allocation of that money are presently not clear.
- Targeted tax relief will be offered as well, including deferrals of tax filing and payment deadlines.

Further details are available here: <https://news.gov.bc.ca/releases/2020PREM0013-000545>

March 23, 2020 - BC government introduced amendments to the *Employment Standards Act*, creating two new unpaid statutory leaves:

COVID-19-related Leave - Employees meeting the following criteria are entitled to an unpaid leave of absence:

- Employees diagnosed with COVID-19 and acting in accordance with advice from a medical health officer, or a medical practitioner, nurse practitioner or registered nurse;
- Employees in quarantine or self-isolation in accordance with an order of the provincial health officer, an order made under the *Quarantine Act*, or the guidelines imposed by the British Columbia Centre for Disease Control, or the guidelines of the Public Health Agency of Canada;
- Where an employer has directed an employee not to work due to concerns of exposure to others;
- Employees providing care to their child, or other persons (over the age of 19) unable to obtain the necessities of life for whom the employee is a parent or former guardian; or
- Employees outside of the province and unable to return due to travel or border restrictions.

COVID-19 Legislation Updates

Updated: March 25, 2020

The length of the COVID-19 protected leave will be for so long as the circumstance which causes the need for the leave exists. Employers are also prohibited from requiring medical notes associated with these circumstances, although other forms of proof may be requested. The new leave period does not prevent employers from laying off employees for business-related reasons, including loss of business related to COVID-19 or business closures/shutdowns.

Illness or Injury Leave - Employees are entitled to three days of unpaid statutory leave where they are suffering from personal illness or injury. If requested by an employer, the employee must provide reasonably sufficient proof of their personal illness or injury. This amendment and new leave is not specifically related to the COVID-19 pandemic.

March 18, 2020 - BC Declares Public Health Emergency. This declaration provides Dr. Bonnie Henry, the B.C. Provincial Health Officer, with the power to issue verbal orders which have immediate effect and can be enforced by the police. Dr. Henry can also amend the *Public Health Act* without the legislature's consent. All bars and clubs have now been ordered to close, and restaurants and cafes that cannot maintain appropriate social distancing measures must either close or immediately move to takeout or delivery services.