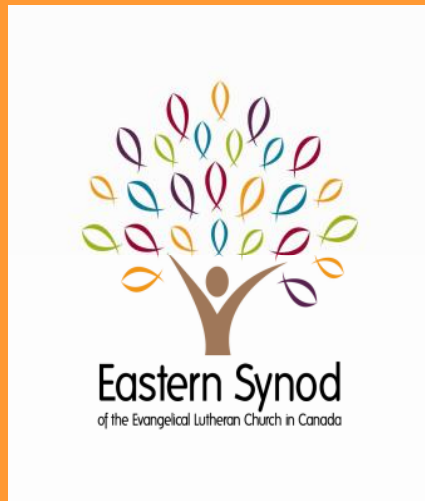


# Canada Emergency Wage Subsidy (CEWS)

## September 2020 Update



***Keith Myra***  
***Treasurer***

***Kim Marcy***  
***Director, Finance & Administration***

# Agenda



1. Meeting logistics
2. Review
  - CEWS: Definitions and General Information
  - CEWS: Periods 1-4
3. CEWS: Periods 5-9
4. Synod Website Resources
5. Other Reminders
6. General Q&A

# Meeting Logistics



1. Please mute your microphone, except to speak
2. To ask questions (at end of each section)
  - Visibly raise hand
  - Virtually wave hand
  - Use chat box
  - Last resort - unmute your mic

# Test Virtual Hand Wave

*Virtually raise your hand if  
your congregation has applied for  
the CEWS wage subsidy  
for at least one of the first four periods*



raise hand

# Test Virtual Hand Wave

*Virtually raise your hand if  
your congregation has applied for  
the CEWS wage subsidy  
for period 5 or 6*



raise hand

# This Presentation ...



This presentation is posted on the Eastern Synod Website:

[www.easternsynod.org](http://www.easternsynod.org)

“Treasurers/Financial Info” section

“News Updates” category

# Disclaimer

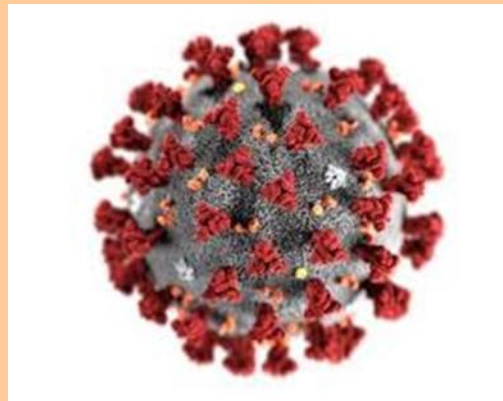


***The information in this presentation is intended to cover the key points but does not include all of the details.***

***Be sure to read the documents posted on the [Canada.ca](http://Canada.ca) website and the Eastern Synod website for complete information.***

# CANADA EMERGENCY WAGE SUBSIDY (CEWS)

## REVIEW OF DEFINITIONS & GENERAL INFORMATION





# Canada Emergency Wage Subsidy



## What Is CEWS?

- Subsidy available to eligible employers based on eligible remuneration paid
- Effective March 15<sup>th</sup>, originally for 3 months
- Subsequently extended to December, 2020
- Sept 23<sup>rd</sup> speech from the throne proposes a further extension (to summer, 2021)

# Canada Emergency Wage Subsidy



## Is My Congregation An Eligible Employer?

- Every congregation is (or can become) an eligible employer
- To be an eligible employer, congregation must have:
  - a registered charity #
  - a payroll account (RP account) with CRA

# Canada Emergency Wage Subsidy



## Congregations sharing a pastor with another congregation as part of a parish alignment

- Each congregation in the parish already has a charitable registration #
- Each congregation in the parish must have (or register for) its own payroll program account with CRA
- Each congregation in the parish must apply for its own CEWS subsidy based on its own revenue and its share of employee remuneration
- CRA requires verification that remittances were made by the employing entity (parish or congregation)

# Canada Emergency Wage Subsidy



## Congregations purchasing/selling services of a pastor (and/or other employees), i.e. a shared services agreement with one or more other congregations

- Each congregation already has a charitable registration #
- Each congregation must have (or register for) its own payroll program account with CRA
- Each congregation must apply for its own CEWS subsidy based on its own revenue and its share of employee remuneration
- CRA requires verification that remittances were made by the employing congregation

# Canada Emergency Wage Subsidy



## What types of remuneration paid to an employee is eligible?

- In general, those items that are included in Box 14 of the T4 (taxable benefits) and paid in cash:
  - Salary and Housing Allowance
  - Book Allowance
  - Car Allowance (if paid as a flat amount)
- Based on remuneration ***earned*** in period (not remuneration paid in period)

# Canada Emergency Wage Subsidy



## What type of remuneration cannot be included?

- GSI pension, health/dental benefit premiums
- Taxable benefit on Life Insurance Premium
- CPP, EI contributions
- Continuing education allowance
- Car allowance (if reimbursed on a per km basis)
- For CEWS periods 1-4, must exclude those employees without remuneration for 14 or more consecutive days in the period
- Payments made to contractors or self employed individuals

# Canada Emergency Wage Subsidy



## What is the Definition of Revenue?

- ***Include:*** Generally, revenue from all sources, for all causes (e.g. donations, rental income, etc.)
- ***Exclude:*** Eastern Synod grants, interest / investment income if less than 10% of total revenue, bequests exceeding 10% of total revenue, proceeds from “one time” sale of property
- “Accrual” basis is default, but can elect “Cash” basis
  - Once a choice is made for period 1, it cannot be changed for any other period

# Canada Emergency Wage Subsidy



**Does our congregation need to demonstrate that a decline in revenue is attributable to COVID-19? Or is a decline that is caused by any reason legitimate?**

- A decline for any reason is legitimate and does not need to be caused directly or indirectly by COVID-19



# Canada Emergency Wage Subsidy

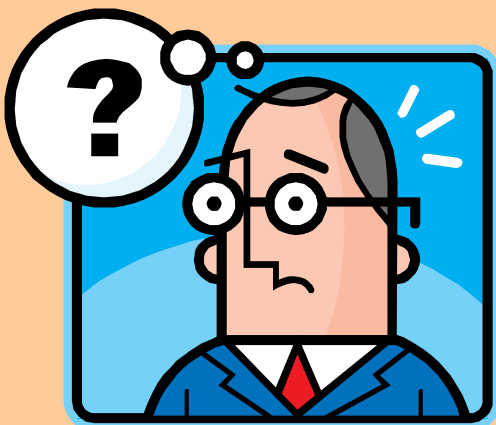


## Is this subsidy taxable?

- No, congregations don't pay income tax.



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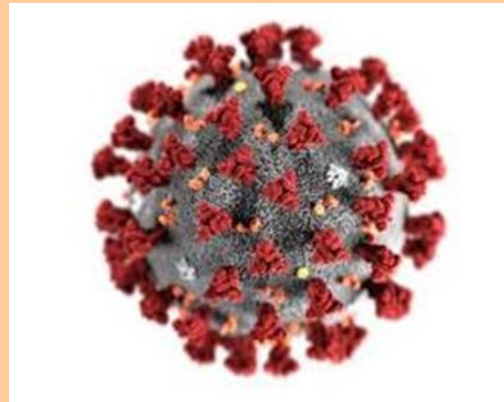


# QUESTIONS?



# CANADA EMERGENCY WAGE SUBSIDY (CEWS)

## REVIEW OF PERIODS 1 -4



# Canada Emergency Wage Subsidy (Periods 1-4)



## How much is the subsidy?

- 75% of eligible remuneration, paid by an eligible employer that qualifies, to each eligible employee
- Maximum subsidy of \$847 per employee per week

# Canada Emergency Wage Subsidy (Periods 1-4)



**Is an employer required to top-up the 75% subsidy with an additional 25% so that the employee is fully compensated?**

- There is no regulatory requirement, but employers are expected to make “at least their best efforts”
- Employers need to attest to “best efforts”
- CRA will apply penalties in cases of fraudulent claims

# Canada Emergency Wage Subsidy (Periods 1-4)



**Is there an additional subsidy if an employer has been paying an employee but there has not been any work for the employee to perform?**

- Yes, in addition to the 75% wage subsidy, the employer is permitted to claim reimbursement for the employer portion of CPP and EI payments that were made on behalf of the employee

# Canada Emergency Wage Subsidy (Periods 1-4)



## Does My Congregation Qualify for the Subsidy?

- A congregation may qualify for one or more periods, depending on its revenue
- Four periods to be considered:
  1. March 15, 2020 to April 11, 2020
  2. April 12, 2020 to May 9, 2020
  3. May 10, 2020 to June 6, 2020
  4. June 7, 2020 to July 4, 2020

# Canada Emergency Wage Subsidy (Periods 1-4)



## Does My Congregation Qualify for the Subsidy in Period 1?

- Yes, if revenue in March 2020 decreased by 15% or more compared to revenues for the previous reference period of :
  - March 2019,
  - OR
  - the average of Jan 2020 & Feb 2020

*The same approach for the previous reference period must be used for all four periods.*



# Canada Emergency Wage Subsidy (Periods 1-4)



## Does My Congregation Qualify for the Subsidy in Period 2?

- Yes, if revenue in April 2020 decreased by 30% or more compared to revenues for the previous reference period of
  - April 2019 OR the average of Jan 2020 & Feb 2020

OR

- Yes, if the congregation qualified in Period 1 (referred to as deemed to have qualified)

# Canada Emergency Wage Subsidy (Periods 1-4)



## Does My Congregation Qualify for the Subsidy in Period 3?

- Yes, if revenue in May 2020 decreased by 30% or more compared to revenues for the previous reference period of
  - May 2019 OR the average of Jan 2020 & Feb 2020
- OR
- Yes, if the congregation qualified in Period 2 (excluding “deemed”)

# Canada Emergency Wage Subsidy (Periods 1-4)

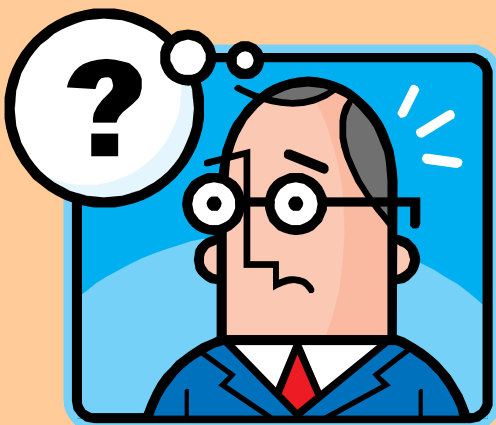


## Does My Congregation Qualify for the Subsidy in Period 4?

- Yes, if revenue in June 2020 decreased by 30% or more compared to revenues for the previous reference period of
  - June 2019 OR the average of Jan 2020 & Feb 2020
- OR
- Yes, if the congregation qualified in Period 3 (excluding “deemed”)



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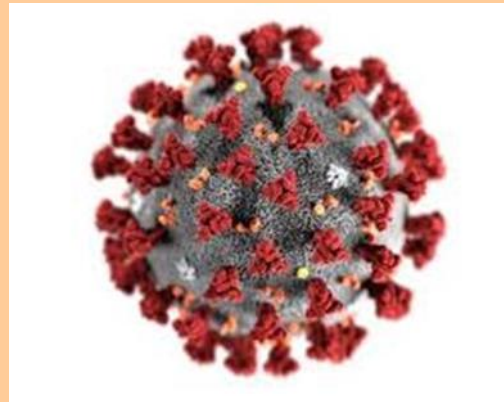


# QUESTIONS?



# CANADA EMERGENCY WAGE SUBSIDY (CEWS)

## PERIODS 5 -9



# Canada Emergency Wage Subsidy (Periods 5-9)



## Key Changes for Periods 5-9:

- Any revenue decrease now qualifies, not just decreases of 30% or more
- Amount of the subsidy is based on the amount of revenue decrease
- A new “top-up” provision applies to organizations with revenue decreases exceeding 50%
- Amount of the subsidy decreases from period 5 through period 9 as revenue is expected to return to normal

# Canada Emergency Wage Subsidy (Periods 5-9)



## Key Changes for Periods 5-9:

- “Deeming” rule has changed – if revenue reduction in immediately preceding previous period is greater than revenue reduction in current period, the reduction in revenue for the immediately preceding period is deemed to be the eligible employer’s reduction in revenue for the current claim period
- New “Safe Harbour” rule to smoothen the transition from period 4 to periods 5 and 6
- Employees without remuneration for 14 consecutive days are now eligible
- Application deadline for periods 1-9 extended to Jan 31, 2021

# Canada Emergency Wage Subsidy (Periods 5-9)



## Key Changes for Periods 5-9:

- *The program is fairer, but also, much more complex!*



# Canada Emergency Wage Subsidy (Periods 5-9)



**At a high level:**

CEWS Subsidy =  
(Base % + Top Up %) X  
Employee's Eligible remuneration\*

\* maximum eligible remuneration of \$1,129  
per week per employee

# Canada Emergency Wage Subsidy (Periods 5-9)



**Specifically:**

Period(s)	Month (s)	Base Percentage	Top Up Percentage	Total Percentage
1 - 4	March – June	75%	0%	75%
5	July	60%	25%	85%
6	August	60%	25%	85%
7	September	50%	25%	75%
8	October	40%	25%	65%
9	November	20%	25%	45%

# Canada Emergency Wage Subsidy (Periods 5-9)



## Key Changes for Periods 5-9:

- *The program is fairer, but also, much more complex!*

# Canada Emergency Wage Subsidy (Periods 5-9)



## To Prepare Your Claim (For Each Period):

1. Review CEWS documentation on [Canada.ca](https://Canada.ca)

# Key Government of Canada Links



## Frequently asked questions - Canada emergency wage subsidy (CEWS)

*[https://www.canada.ca/en/revenue-agency/services/subsidy/emergency-wage-subsidy/cews-frequently-asked-questions.html?utm\\_source=charities&utm\\_medium=eml](https://www.canada.ca/en/revenue-agency/services/subsidy/emergency-wage-subsidy/cews-frequently-asked-questions.html?utm_source=charities&utm_medium=eml)*

## Canada Emergency Wage Subsidy (CEWS)

*<https://www.canada.ca/en/revenue-agency/services/subsidy/emergency-wage-subsidy.html>*

# Canada Emergency Wage Subsidy (Periods 5-9)



## To Prepare Your Claim (For Each Period):

1. Review CEWS documentation on [Canada.ca](https://Canada.ca)
2. Calculate revenue for current reference period and previous reference period.

# Canada Emergency Wage Subsidy (Periods 5-9)



<b>Relevant reference periods for base wage subsidy</b>			
	<b>Qualifying Period</b>	<b>Reference periods for comparison under the general year-over-year approach</b>	<b>Reference periods for comparison under the alternative approach</b>
<b>5</b>	July 5 – Aug 1	July 2020 over July 2019 <b>or</b> June 2020 over June 2019	July 2020 <b>or</b> June 2020 over average of Jan & Feb 2020
<b>6</b>	Aug 2 – Aug 29	Aug 2020 over Aug 2019 <b>or</b> July 2020 over July 2019	Aug 2020 <b>or</b> July 2020 over average of Jan & Feb 2020
<b>7</b>	Aug 30 – Sept 26	Sept 2020 over Sept 2019 <b>or</b> Aug 2020 over Aug 2019	Sept 2020 <b>or</b> Aug 2020 over average of Jan & Feb 2020
<b>8</b>	Sept 26 – Oct 24	Oct 2020 over Oct 2019 <b>or</b> Sept 2020 over Sept 2019	Oct 2020 <b>or</b> Sept 2020 over average of Jan & Feb 2020
<b>9</b>	Oct 25 – Nov 21	Nov 2020 over Nov 2019 <b>or</b> Oct 2020 over Oct 2019	Nov 2020 <b>or</b> Oct 2020 over average of Jan & Feb 2020

# Canada Emergency Wage Subsidy



**Approach Must Be Consistent  
for Periods 5 through 9**

Relevant reference periods for base wage subsidy			
	Qualifying Period	Reference periods for comparison under the <b>general year-over-year approach</b>	Reference periods for comparison under the <b>alternative approach</b>
5	July 5 – Aug 1	July 2020 over July 2019 <b>or</b> June 2020 over June 2019	July 2020 <b>or</b> June 2020 over average of Jan & Feb 2020
6	Aug 2 – Aug 29	Aug 2020 over Aug 2019 <b>or</b> July 2020 over July 2019	Aug 2020 <b>or</b> July 2020 over average of Jan & Feb 2020
7	Aug 30 – Sept 26	Sept 2020 over Sept 2019 <b>or</b> Aug 2020 over Aug 2019	Sept 2020 <b>or</b> Aug 2020 over average of Jan & Feb 2020
8	Sept 26 – Oct 24	Oct 2020 over Oct 2019 <b>or</b> Sept 2020 over Sept 2019	Oct 2020 <b>or</b> Sept 2020 over average of Jan & Feb 2020
9	Oct 25 – Nov 21	Nov 2020 over Nov 2019 <b>or</b> Oct 2020 over Oct 2019	Nov 2020 <b>or</b> Oct 2020 over average of Jan & Feb 2020



# Canada Emergency Wage Subsidy



## What is the Definition of Revenue?

- ***Include:*** Generally, revenue from all sources, for all causes (e.g. donations, rental income, etc.)
- ***Exclude:*** Eastern Synod grants, interest / investment income if less than 10% of total revenue, bequests exceeding 10% of total revenue, proceeds from “one time” sale of property
- “Accrual” basis is default, but can elect “Cash” basis
  - Once a choice is made for period 1, it cannot be changed for any other period

# Canada Emergency Wage Subsidy (Periods 5-9)



## To Prepare Your Claim (For Each Period):

1. Review CEWS documentation on [Canada.ca](https://Canada.ca)
2. Calculate revenue for current reference period and previous reference period.
3. Calculate eligible remuneration for the current reference period.

# Canada Emergency Wage Subsidy



## What types of remuneration paid to an employee is eligible?

- In general, those items that are included in Box 14 of the T4 (taxable benefits) and paid in cash:
  - Salary and Housing Allowance
  - Book Allowance
  - Car Allowance (if paid as a flat amount)
- Based on remuneration ***earned*** in period (not remuneration paid in period)

# Canada Emergency Wage Subsidy (Periods 5-9)



## To Prepare Your Claim (For Each Period):

1. Review CEWS documentation on [Canada.ca](https://Canada.ca)
2. Calculate revenue for current reference period and previous reference period.
3. Calculate eligible remuneration for the current reference period.
4. Calculate the subsidy.

# Canada Emergency Wage Subsidy (Periods 5-9)



## A Fictitious Example: Hope Lutheran Church

2019 Revenue: \$10,000 per month

2020 Revenue: \$10,000 per month (Jan – Feb)

\$ 6,500 per month (March – Sept)

Monthly Decrease in Revenue (March – Sept): 35%

# Canada Emergency Wage Subsidy (Periods 5-9)



## A Fictitious Example: Hope Lutheran Church

Two employees:

- Pastor – 2020 annual pay of \$72,800 (= \$1,400 per week)
- Part-time office administrator – annual pay of \$15,600 (= \$300 per week)

# CEWS Example – Hope Lutheran Church



	2019		2020	
	Revenue	Weekly Pay	Revenue	Weekly Pay
<b>Jan</b>	\$10,000	\$1,667	\$10,000	\$1,700
<b>Feb</b>	\$10,000	\$1,667	\$10,000	\$1,700
<b>March</b>	\$10,000	\$1,667	\$6,500	\$1,700
<b>April</b>	\$10,000	\$1,667	\$6,500	\$1,700
<b>May</b>	\$10,000	\$1,667	\$6,500	\$1,700
<b>June</b>	\$10,000	\$1,667	\$6,500	\$1,700
<b>July</b>	\$10,000	\$1,667	\$6,500	\$1,700
<b>Aug</b>	\$10,000	\$1,667	\$6,500	\$1,700
<b>Sept</b>	\$10,000	\$1,667	\$6,500	\$1,700
<b>Oct</b>	\$10,000	\$1,667	?	?
<b>Nov</b>	\$10,000	\$1,667	?	?
<b>Dec</b>	\$10,000	\$1,667	?	?

# Canada Emergency Wage Subsidy (Periods 5-9)



## Use the Calculator (or Spreadsheet):

- Go to  
<https://www.canada.ca/en/revenue-agency/services/subsidy/emergency-wage-subsidy/cews-calculate-subsidy-amount.html>
- This calculator automatically applies the best subsidy rate for which you qualify (including applying the safe harbour and deeming rules), based on the information you enter



# Canada Emergency Wage Subsidy (Periods 5)



Online calculator

Determine your subsidy rate for the claim period

Enter your eligible revenue for the following months

Eligible revenue [?](#)

Do not include spaces, commas, or a dollar sign

**2019 revenue**

**April 2019**

**May 2019**

**June 2019**

**July 2019**

**2020 revenue**

**April 2020**

**May 2020**

**June 2020**

**July 2020**

# Canada Emergency Wage Subsidy (Periods 5)



## Summary of revenue drop and subsidy rates

- Your **current period revenue drop** is 35%
- Your **previous period revenue drop** is 35%
- Your **average revenue drop for the previous three months** is 35%

---

Your **overall CEWS rate** for period 5 is **75%**

You qualify for the “safe harbour” rate of 75% because your revenue drop in the current or previous period was at least 30%.


# Canada Emergency Wage Subsidy (Periods 5)



Calculate your employee wages

Include all your eligible employees.

**Note:** If you want to change your revenue information above, do that step before you begin calculating employee wages.


 Eligible employee 1

**Employee name or alias**

Pastor

Use a first name or nickname

**Is employee at arm's length?**

[Arm's length definition](#) 

Yes 

# Canada Emergency Wage Subsidy (Periods 5)



**Average weekly pre-crisis (baseline) pay**

Choose how to determine pre-crisis pay. ?

\$

Do not include **spaces, commas,** or a **dollar sign**

Eligible remuneration (pay) in respect of the claim period  
Period 5: July 5, 2020, to August 1, 2020

Claim period pay per week and active employees or employees on leave with pay. ?

**Week one**

\$

Leave with pay

**Week two**

\$

Leave with pay

**Week three**

\$

Leave with pay

**Week four**

\$

Leave with pay

# Canada Emergency Wage Subsidy (Periods 5)



▼ Calculation summary for Pastor

Week	Calculated amount
Week one	\$847.00
Week two	\$847.00
Week three	\$847.00
Week four	\$847.00
4-week total	\$3,388.00

+ Add another employee

# Canada Emergency Wage Subsidy (Periods 5)



## ▼ Calculation summary for Office Administrator

Week	Calculated amount
Week one	\$225.00
Week two	\$225.00
Week three	\$225.00
Week four	\$225.00
4-week total	\$900.00

+ Add another employee

# Canada Emergency Wage Subsidy (Periods 5)

## Results for employees

Review, download and print employee calculations

**Calculate and send data to the form below (into Step 2b)**

# Canada Emergency Wage Subsidy (Periods 5)

b. Enter the values from the online calculator or spreadsheet

If you used the spreadsheet, refer to the **instructions and results** sheet for the final values.

**\* Eligible active employees  
(required)**

**\* Eligible employees on leave  
with pay (required)**

Do not include **spaces** or **commas**

**\* Total eligible remuneration paid to these employees during  
this claim period (required)**

Do not include **spaces, commas,** or a **dollar sign**



# Canada Emergency Wage Subsidy (Periods 5)



\* Revenue drop for the current period (required)

 %

Do not include spaces or commas

\* Average revenue drop for the previous three months (required)

 %

Do not include spaces or commas

\* Subsidy rate used for active employees in the calculation of the total basic CEWS (required)

 %

Do not include spaces or commas

\* Total basic CEWS for these employees during this claim period (required)

This amount includes both the base and top-up amount (if applicable).

# Canada Emergency Wage Subsidy (Periods 5)



## Summary of Step 2

**Line A** Number of eligible active employees = 2

**Line AA** Number of eligible employees on leave with pay = 0

**Line B** Total eligible remuneration paid = \$6,800.00

### Revenue drop and subsidy rate

**Line c1** Revenue drop for the current period = 35%

**Line c2** Average revenue drop for the previous three months = 35%

**Line c3** Subsidy rate used for active employees in the calculation of Line C = 75%

**Line C** Basic CEWS (including top-up, if applicable) = \$4,288.00

# Canada Emergency Wage Subsidy (Periods 5)



## 3 Premiums and contributions

Enter the total employer-paid amount of premiums or contributions <sup>?</sup> paid on behalf of eligible employees on leave with pay <sup>?</sup> during the selected period. Enter \$0 if not applicable.

**\* Total EI and QPIP premiums that you paid on salary to eligible employees on leave with pay (for the claim period)**

\$ 0.00

You have no employees on leave with pay (line AA) during this claim period.

Do not include **spaces, commas,** or a **dollar sign**

**\* Total CPP and QPP contributions that you made on salary to eligible employees on leave with pay (for the claim period)**

\$ 0.00

You have no employees on leave with pay (line AA) during this claim period.

Do not include **spaces, commas,** or a **dollar sign**

# Canada Emergency Wage Subsidy (Periods 5)



## 4 Deductions

**\* Amount you calculated for the 10% Temporary Wage Subsidy for Employers (for the claim period) (enter \$0 if not applicable) (required)**

10% Temporary Wage Subsidy for Employers amount ?

\$

The amount for this claim period is \$0 because the temporary subsidy has ended.

Do not include **spaces, commas,** or a **dollar sign**

**\* Total amount that your eligible employees have received under ESDC's Work-Sharing benefit program (for the claim period) (enter \$0 if not applicable) (required)**

Work-Sharing benefit program amount ?

\$

Do not include **spaces, commas,** or a **dollar sign**

# Canada Emergency Wage Subsidy (Periods 5)



## 5 Get results

After completing the four steps above, you can now calculate the results.

[Calculate your total wage subsidy](#)

# Canada Emergency Wage Subsidy (Periods 5)



## Canada Emergency Wage Subsidy (CEWS) amount to claim

**Print and keep this record using the print preview button below.** You will need line amounts **A to H** when you complete your online application for CEWS.

For **Period 5: July 5, 2020, to August 1, 2020:**

- **Line A:** Number of eligible active employees: **2**
- **Line AA:** Number of eligible employees on leave with pay: **0**
- **Line B:** Total eligible remuneration paid: **\$6,800.00**
- Revenue drop and subsidy rate
  - Line c1:** Revenue drop for the current period: **35%**
  - Line c2:** Average revenue drop for the previous three months: **35%**
  - Line c3:** Subsidy rate used for active employees in the calculation of Line C: **75%**

# Canada Emergency Wage Subsidy (Periods 5)

- **Line C:** Basic CEWS (including top-up, if applicable): **\$4,288.00**
- **Line D:** Employer's EI and QPIP premiums payable on salary paid to employees on leave with pay (for the claim period): **\$0.00**
- **Line E:** Employer's CPP and QPP contributions payable on salary paid to employees on leave with pay (for the claim period): **\$0.00**
- **Line F:** 10% Temporary Wage Subsidy for Employers reduction (for the claim period): **\$0.00**
- **Line G:** Amounts received by eligible employees under ESDC's Work-Sharing benefit program (for the claim period): **\$0.00**



## Result

**Line H:** The **total amount** you will claim for the CEWS for this period is: **\$4,288.00** This amount is subject to verification.

# Canada Emergency Wage Subsidy (Periods 5)



## Summary of CEWS calculation

Basic CEWS (Line C)	\$4,288.00
(add) EI and QPIP share (Line D)	+ \$0.00
(add) CPP and QPP share (Line E)	+ \$0.00
(less) 10% Temporary Wage Subsidy for Employers claim (Line F)	- \$0.00
(less) Work-Sharing benefit program received (Line G)	- \$0.00
Your CEWS claim, subject to verification, is (Line H)	\$4,288.00

You are now ready to **print these amounts** so you can enter them into your wage subsidy application. The data is not saved on this page. If you leave this page without printing you will need to enter your information again.

 [Print preview](#)



# Canada Emergency Wage Subsidy (Periods 5-9)



## To Prepare Your Claim (For Each Period):

1. Review CEWS documentation on [Canada.ca](https://Canada.ca)
2. Calculate revenue for current reference period and previous reference period.
3. Calculate eligible remuneration for the current reference period.
4. Calculate the subsidy.
5. Apply for the subsidy.

# Canada Emergency Wage Subsidy (Periods 5-9)



## To Apply for the Subsidy:

Sign into your CRA My Business Account

OR

Sign into CRA Web Forms application

CRA will make payments by direct deposit or mailed cheque

# Canada Emergency Wage Subsidy (Periods 5-9)



## Attestation (RC661)

- To indicate any CEWS electives that you chose to use (as opposed to the default option)
- For details, refer to “COVID-19 - ELCIC Treasurers’ Letter #5” on Eastern Synod website

# Canada Emergency Wage Subsidy (Periods 5-9)



## Most Common Electives Applicable to Congregations:

- Accounting basis : If used cash method (not accrual)
- Reference Period: If used the average of Jan/Feb, 2020 for Periods 1 -4 (rather than the corresponding month in 2019)
- Reference Period: If used the average of Jan/Feb, 2020 for Periods 5-9 (rather than the corresponding month in 2019)
- Government Funding: If excluded from revenue comparisons
- Baseline Pay: If used an optional period to calculate baseline pay (rather than Jan 1 – Mar 15, 2020)

# Canada Emergency Wage Subsidy



## T4 Reporting Considerations for Employers:

For the tax year 2020, in addition to reporting employment income in Box 14:

- Code 57: Employment income – March 15 to May 9
- Code 58: Employment income – May 10 to July 4
- Code 59: Employment income – July 5 to August 29
- Code 60: Employment income – August 30 to September 26

Employers should report income and any retroactive payments paid **(not earned)** during these periods.

Example - If you are reporting employment income for the period of April 25 to May 8, payable on May 14, use code 58,

# Canada Emergency Wage Subsidy



## 10% Temporary Wage Subsidy Self-identification Form for Employers:

- Employers must complete and submit form PD27E following the end of the eligible period

<https://www.canada.ca/content/dam/cra-arc/formspubs/pbg/pd27/pd27-20e.pdf>

# ***Important Reminder***



***Be sure to keep detailed records supporting your eligibility and your calculations for any subsidies for which you apply.***

***Retain your records for the usual 7 year retention period***

# *Another Important Reminder*



With the Canada Emergency Wage Subsidy that is available to congregations, it is the Synod's expectation that no congregation will be required to reduce working hours and/or compensation for its rostered leader(s).

Congregations that may be considering making changes to the employment conditions for its rostered leader(s) are expected to consult with

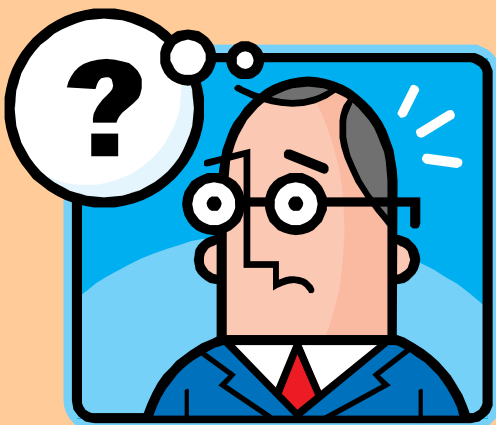
Bishop Pryse ([mpryse@elcic.ca](mailto:mpryse@elcic.ca)) or

Assistant to the Bishop Doug Reble ([dreble@elcic.ca](mailto:dreble@elcic.ca))  
as part of the decision making process.





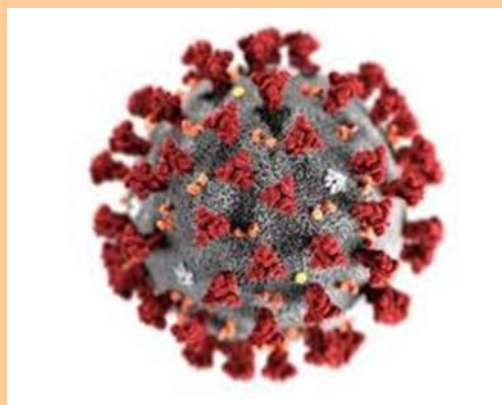
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# QUESTIONS?



# EASTERN SYNOD WEBSITE RESOURCES





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## Eastern Synod of the Evangelical Lutheran Church in Canada

Consisting of 182 member congregations and 50,000 baptized members. Eastern Synod is made up of seventeen Ministry Areas from Sault Ste. Marie Ontario to Halifax Nova Scotia



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## Treasurer and Financial Information



### COVID-19 ELCiC Treasurers' Letter #5

Categories: News Updates - Posted: September 14, 2020

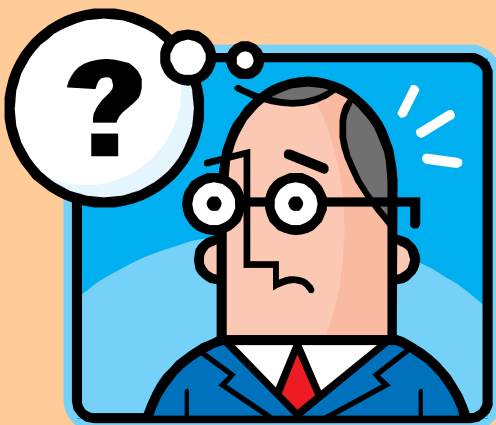


### COVID-19 ELCiC Treasurers' Letter #4

Categories: News Updates - Posted: August 9, 2020



Eastern Synod  
of the Evangelical Lutheran Church in Canada



# QUESTIONS?



# Other



- The 2019 Charity Information Return (T3010) must be submitted by December 31, 2020
- The synod office now supports e-transfers for congregations to make monthly remittances for benevolence, etc. For more information, contact Kim Marcy (kmarcy@elcic.ca)

# Questions After This Session?



## Email

Keith Myra    [kmyra@elcic.ca](mailto:kmyra@elcic.ca)

and

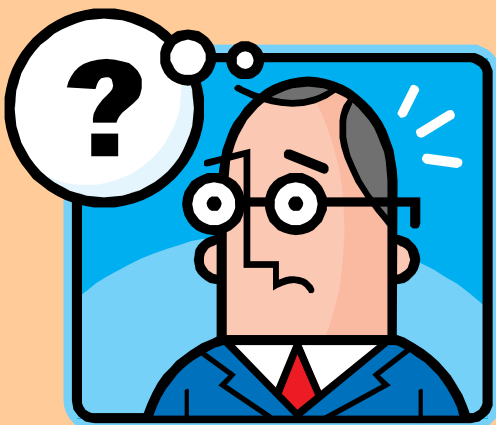
Kim Marcy    [kmarcy@elcic.ca](mailto:kmarcy@elcic.ca)







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# ANY FINAL QUESTIONS?

