



# GTSWCA

Greater Toronto Sewer & Watermain  
Contractors Association

## **COVID-19 Resource Document: What You Need to Know**

The following is a resource guide for construction employers, regarding programs and initiatives launched in response to the COVID-19 pandemic. *Please note this information is up to date, as of 11/23/2020. We will update our members in supplementary bulletins as significant and applicable announcements are made and as more information about these initiatives becomes available.*

### **Quick-Link Support**

1. All Federal **Support to Businesses**: [https://www.canada.ca/en/department-finance/economic-response-plan/covid19-businesses.html#wage\\_subsidies](https://www.canada.ca/en/department-finance/economic-response-plan/covid19-businesses.html#wage_subsidies)
2. More Time to Pay **Income Tax**: <https://www.canada.ca/en/revenue-agency/campaigns/covid-19-update.html>
3. Canada Emergency **Wage Subsidy** <https://www.canada.ca/en/revenue-agency/services/subsidy/emergency-wage-subsidy/cews-what-changes.html>
4. **Canada Emergency Business Account**: <https://ceba-cuec.ca/>
5. **Canada Emergency Rent Subsidy**: <https://www.canada.ca/en/department-finance/news/2020/10/government-announces-new-targeted-support-to-help-businesses-through-pandemic.html>
6. Establishing a **Business Credit Availability Program**: <https://www.canada.ca/en/department-finance/programs/financial-sector-policy/business-credit-availability-program.html>.
7. WSIB Deferred **Premium Payments**: <https://www.wsib.ca/en/news-release/wsib-announces-19-billion-financial-relief-ontario-businesses>
8. **Ministry of Labour** Publishes Construction Health and Safety Guideline for COVID19: <https://www.ontario.ca/page/construction-site-health-and-safety-during-covid-19>
9. **IHSA** Construction Specific Health and Safety Resource Page: <https://www.ihsa.ca/Urgent-Notices/COVID-19-Links-Resources.aspx>
10. **CCA** on Canadian Construction Sites: <https://www.cca-acc.com/covid-19-resources/>
11. **Working at Heights** Training Extension: <https://www.ontario.ca/laws/regulation/r20096>
12. **WSIB** Suspending Legislated and Procedural Time Limits: <https://www.wsib.ca/en/covid-19-faqs-about-wsib-claims>
13. **WSIB COVID19 Claim**: <https://www.wsib.ca/en>
14. Record of Employment (**ROE**): <https://www.canada.ca/en/employment-social-development/corporate/notices/coronavirus.html>
15. WSIB First Aid Training 90-Day Extension: <https://www.wsib.ca/en/businesses/health-and-safety/training/first-aid-program>

## Financial Resources

### More Time to Pay Income Tax

The CRA is further extending the payment due date for 2019 individual tax returns and 2019 or 2020 corporation, or trust returns, as well as for instalment payments, from September 1, 2020, to **September 30, 2020**. The previously-extended filing due dates for individual, corporation, and trust income tax returns remain unchanged.

The CRA encourages everyone to file their income tax returns as soon as possible, even though payment deadlines are being extended. However, recognizing the difficult circumstances faced by Canadians, the **CRA will not charge late-filing penalties** where a 2019 individual return or a 2019 or 2020 corporation, or trust return is filed late **as long as it is filed by September 30, 2020**.

For more information, please visit: <https://www.canada.ca/en/revenue-agency/campaigns/covid-19-update/covid-19-filing-payment-dates.html>

### Canada Emergency Wage Subsidy

This program covers up to 65% of an employee's wages for qualifying eligible employers, with this subsidy rate in effect until December 19, 2020. CEWS is available until June 2021.

Eligible employers who had **any drop in revenue** can now qualify for the wage subsidy, starting with the claim periods that began July 5.

For claim period March 15 to July 4, 2020 employers must meet a minimum of 15% revenue drop in period one or 30% revenue drop in periods two to four. The subsidy rate is 75% of employees' remuneration up to a maximum of \$847/week.

For claim period July 5 to November 21, 2020, the subsidy rate varies depending on how much your revenue dropped. **If your revenue drop was less than 30% you can still qualify** and keep getting the subsidy as employees return to work and your revenue recovers.

Beginning on September 27 the maximum subsidy rate for periods 8 to 10 will remain at 65% (40% base rate + 25% top-up). For more information on periods 8 through 10 please visit: <https://www.canada.ca/en/department-finance/news/2020/11/details-on-the-canada-emergency-wage-subsidy-extension.html>

Eligible employers will be able to access the Canada Emergency Wage Subsidy by applying for the program at: <https://www.canada.ca/en/revenue-agency/services/subsidy/emergency-wage-subsidy/cews-periods-apply.html>

The government launched a calculator to help businesses determine eligibility: <https://www.canada.ca/en/revenue-agency/services/subsidy/emergency-wage-subsidy/cews-calculate-subsidy-amount.html>

For more information, please visit: <https://www.canada.ca/en/revenue-agency/services/subsidy/emergency-wage-subsidy/cews-what-changes.html>

## Canada Emergency Business Account

The new Canada Emergency Business Account will provide interest-free loans of up to \$40,000 to small businesses and not-for-profits, to help cover their operating costs during a period where their revenues have been temporarily reduced.

CEBA has been extended to **December 31, 2021**, making the program accessible longer to Canadians.

Businesses seeking support through CEBA should contact the financial institutions with whom they have a pre-existing relationship, so that the financial institutions may assess the client's financial request. For more information: <https://www.canada.ca/en/department-finance/programs/financial-sector-policy/business-credit-availability-program.html>.

The government has recently proposed to expand the CEBA to include an additional interest-free \$20,000 loan, 50% of which would be forgivable if repaid by December 31, 2022. Details for the expanded program will be announced soon.

## Canada Emergency Rent Subsidy

On November 19, 2020 the Senate of Canada passed Bill C-9 which amended the Canada Emergency Rent Subsidy (CERS). The Canada Emergency Rent Subsidy (CERS) provides a direct and easy-to-access rent and mortgage subsidy of up to 65% of eligible expenses to qualifying businesses, charities and non-profits. The subsidy rates are in effect until December 19, 2020. This support is available directly to tenants.

## Lockdown Support Through CERS

Qualifying organizations that have been significantly restricted by a mandatory public health order issued by a qualifying public health authority can receive an additional 25% of rent support through the Lockdown Support.

The combined effect of the rent subsidy and the Lockdown Support is that hard-hit businesses, non-profits and charities subject to a lockdown can receive rent support of up to 90%.

The rent subsidy and the Lockdown Support are available until June 2021. Applications will be available soon.

For more information on CERS please visit: [https://www.canada.ca/en/department-finance/economic-response-plan.html?utm\\_medium=email&hsmi=100502176&hsenc=p2ANqtz-9\\_8uRiJakd3\\_g1z3\\_0qarhE526UXc0oaRR-9O\\_8BDH\\_I5xcjNNfbIRWRRdgkJtmi1dTp99Eh4oKOGmqJzV-C-OA\\_GjTFCx892K3IENM-Tcb1cz3g&utm\\_content=100502176&utm\\_source=hs\\_email#businesses](https://www.canada.ca/en/department-finance/economic-response-plan.html?utm_medium=email&hsmi=100502176&hsenc=p2ANqtz-9_8uRiJakd3_g1z3_0qarhE526UXc0oaRR-9O_8BDH_I5xcjNNfbIRWRRdgkJtmi1dTp99Eh4oKOGmqJzV-C-OA_GjTFCx892K3IENM-Tcb1cz3g&utm_content=100502176&utm_source=hs_email#businesses)

And ....

<https://www.canada.ca/en/department-finance/news/2020/10/government-announces-new-targeted-support-to-help-businesses-through-pandemic.html>

## **WSIB Announces \$1.9 Billion in Financial Relief for Ontario Businesses: Deferred Premium Payments**

All employers covered by the WSIB's workplace insurance are automatically eligible for the financial relief package. This means that businesses can defer premium reporting and payments until August 31, 2020. To continue to help reduce the financial burden on businesses during the COVID-19 pandemic, any repayment of deferred WSIB premiums will not begin before **January 2021**.

For more information on the WSIB financial relief package, please visit

<https://www.wsib.ca/en/financialrelief>.

## **Health and Safety Resources and Updates**

### **Ministry of Labour - Construction site health and safety during COVID-19**

On March 29, the Ministry of Labour, Training, and Skills Development (MOLTSD) published the construction site health and safety guidelines for operating during the COVID19 outbreak (available at the following link: <https://www.ontario.ca/page/construction-site-health-and-safety-during-covid-19>). The guidelines include a collection of resources that employers can use to inform their own specific health and safety policies and protocols, including 'evergreen' links to the most up-to-date information on local, provincial, federal, and international efforts to limit the spread of the virus. The MOLTSD health and safety webpage will help organizations find resources, best practices and information to help construction employers understand their rights and responsibilities while operating during COVID-19.

### **IHSA – Construction Specific COVID-19 Resource Page**

The IHSA has created a COVID-19 resource page to provide information to its members. It will be closely monitoring the COVID-19 situation in Ontario and will continue following recommendations from Ontario's Chief Medical Officer of Health and guidance from the Government of Canada. This resource page will be updated on a regular basis. The following link provides a construction specific information page and includes information regarding: (a) construction site health and safety during COVID-19; (b) the measures the Ontario government is taking to limit the spread of COVID-19 on construction sites; and (c), the provincial governments support regarding the health and safety of construction workers during COVID-19. (<https://www.ihsa.ca/covid-19/construction/links-resources/>).

### **CCA - COVID-19: Standardized Protocols for All Canadian Construction Sites**

The following CCA link provides a more detailed and prescriptive best practices for Canadian construction companies, which may help inform a company-specific health and safety policy as it relates to COVID-19 (<https://www.cca-acc.com/covid-19-resources/>).

### **Working at Heights (WAH) Training Extension**

The provincial government has announced a regulation change regarding working at heights (WAH) training. Effective March 27, O. Reg. 297/13 is amended by O. Reg. 96/20 to temporarily extend the validity period of WAH training for workers who successfully completed an approved course between February 28, 2017 and August 31, 2017. The validity period for this training is extended to four years from the current three years.

As a result of the current COVID-19 outbreak, workers may be unable to complete their WAH refresher due to course cancellations. This amendment allows workers whose WAH training is scheduled to expire to continue working and constructors and employers to continue engaging these workers on

construction projects. Please note that the related training requirements for workers who use fall protection systems on construction projects, which are found in section 26.2 of O. Reg. 213/91 (Construction Projects) under the *OHSA*, are not affected by this amendment. Employers must continue to comply with the requirements in section 26.2.

The amended regulation has been filed and has now taken effect. Regulation can be accessed here: <https://www.ontario.ca/laws/regulation/r20096>.

### **WSIB Extending Timelines**

The WSIB continues to expect **employers** to make all reasonable efforts to report any injuries or illnesses within the expected timelines, unless they are prevented from doing so because of the COVID-19 pandemic. Examples of such situations might include an employer needing to focus on setting up their staff to work remotely, or a small employer themselves being struck by the virus.

In cases where businesses are not able to meet expected timelines, we will use our discretion on a case-by-case basis to extend time limits for reporting work-related injuries or illnesses, to avoid unfairly penalizing businesses or injured/ill people for delays during the COVID-19 pandemic.

More Specifically, decision makers will use their discretion to reasonably extend the following timelines:

- three-day time limit for an employer to notify the WSIB of an injury or illness
- 10-day deadline for an employer or an injured or ill person to report a material change in circumstances
- three-month time period to make an out-of-province or third-party election

### **How to File a WSIB COVID-19 claim**

The information below outlines how and when people should file claims related to COVID-19.

While the nature of some people's work may put them at greater risk of contracting the virus, for example those treating someone with COVID-19, any claims received by the WSIB will need to be adjudicated on a case-by-case basis, taking into consideration the facts and circumstances.

If you contracted COVID-19 while at work (you have a diagnosis or symptoms of COVID-19), you may file a claim to determine if you are eligible for WSIB coverage (<https://www.wsib.ca/en/businesses/claims/report-injury-or-illness>)

If you believe you were exposed to COVID-19 while at work, but you are not ill at this time (you do not have a diagnosis or symptoms of COVID-19), please do not file a claim. Instead, you can file an exposure incident form through our Program for Exposure Incident Reporting (PEIR) or Construction Exposure Incident Reporting (CEIR) program (specifically for the construction sector). These are voluntary reporting programs and you will be assigned an incident number. If you become ill in the future, we'll be able to process your claim faster.

To report an exposure, please complete and fax the appropriate form below to 1-888-313-7373 or call us at 1-800-387-0750, Monday to Friday, from 7:30 a.m. to 5 p.m.

Worker's Construction Exposure Incident Form available at:  
[https://www.wsib.ca/sites/default/files/2019-02/3885a\\_07\\_16\\_fs.pdf](https://www.wsib.ca/sites/default/files/2019-02/3885a_07_16_fs.pdf)

Employer's Construction Exposure Incident Form available at:  
[https://www.wsib.ca/sites/default/files/2020-01/3886a\\_01\\_20\\_fs.pdf](https://www.wsib.ca/sites/default/files/2020-01/3886a_01_20_fs.pdf)

Please visit the WSIB's website for more information on COVID-19: <https://www.wsib.ca/en>

### **Issuing Record of Employment**

If your employees are directly affected by the coronavirus (COVID-19) and they are no longer working, you must issue a Record of Employment (ROE).

How to Complete ROEs:

- When the employee is sick or quarantined, use code D (Illness or injury) as the reason for separation (block 16). Do not add comments. When the employee is no longer working due to a shortage of work because the business has closed or decreased operations due to coronavirus (COVID-19), use code A (Shortage of work). Do not add comments. When the employee refuses to come to work but is not sick or quarantined, use code E (Quit) or code N (Leave of absence), as appropriate. Avoid adding comments unless absolutely necessary.

For more information on issuing an ROE please visit <https://www.canada.ca/en/employment-social-development/programs/ei/ei-list/ei-roe.html> or <https://www.canada.ca/en/employment-social-development/corporate/notices/coronavirus.html>.

### **WSIB First Aid Training Extension**

The WSIB is the regulatory body that oversees first aid training in the workplace in Ontario. To adhere to government guidelines regarding COVID-19, the WSIB advises that all First Aid providers suspend in-person courses temporarily to ensure we are practicing social distancing.

For anyone who may require renewed certification, we will be allowing a 90-day extension until May 30, 2020 to get re-certified (For more information, please visit: <https://www.wsib.ca/en/businesses/health-and-safety/training/first-aid-program>).

### **Ontario Set to Employ the Largest Number of Labour Inspectors in Provincial History**

The Ontario government is launching a recruitment campaign to increase its team of frontline health and safety inspectors by 98 and help ensure workplaces across the province are doing their part to prevent the spread of COVID-19.

The hiring of these new workers will see the number of active inspectors in the province increase from 409 to 507, an increase of 24%. Training is set to begin later this Fall.

The new inspectors will be checking and enforcing that workplaces are following occupational health and safety legislation. They will have broad powers to: inspect any workplace and ensure they have COVID protections in place; investigate any potentially hazardous situation, critical injury, fatality and work refusal; order compliance with the legislation; stop unsafe work from being performed; and recommend and initiate prosecutions.

To help ensure that employers have the resources and equipment they need to keep their employees safe, including Personal Protective Equipment (PPE), the government launched the Ontario Together PPE Directory (<https://covid-19.ontario.ca/workplace-ppe-supplier-directory>).