

# GREEN GERMANN SAKRAN

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As of Monday, March 30, government of Ontario introduced a temporary Wage Subsidy for Employers – here are the details:

## TEMPORARY WAGE SUBSIDY FOR EMPLOYERS

The federal government's temporary wage subsidy for employers has been evolving. Now, many small and medium-sized law firms will be eligible.

The initial announcement offered a subsidy of up to 10% and limited eligible employers to non-profit organizations, registered charities, and Canadian-controlled private corporations (CCPCs) whose taxable capital employed in Canada for the preceding taxation year was less than \$15 million.

Bill C-13, adopted in Parliament on March 25, expanded the definition of eligible employers to include individuals (other than trusts) and partnerships:

*a person or partnership that*

- (a) employs one or more eligible employees;*
- (b) has, on March 18, 2020, a business number in respect of which the person or partnership is registered with the Minister to make remittances required under this section; and*
- (c) is any of*
  - (i) a Canadian-controlled private corporation for the purposes of section 125 that*
    - (A) would have a business limit for its last taxation year that ended before the start of the eligible period greater than nil, if the amount determined for paragraph 125(5.1)(b) were deemed to be nil, or*
    - (B) if the corporation does not have a taxation year that ended before the start of the eligible period, would meet the condition in clause (A) if its taxation year ended immediately before the start of the eligible period,*
  - (ii) an individual (other than a trust),*
  - (iii) a partnership, all of the members of which are described in subparagraphs (i) to (iii) or (v),*
  - (iv) a person exempt from tax under Part I because of paragraph 149(1)(l), and*
  - (v) a registered charity.*

The government announced on March 27 that the wage subsidy will be up to 75% for qualifying businesses, for up to three months, retroactive to March 15. More details on eligibility criteria will be available soon and will start with the impact of COVID-19 on sales.