

DETERMINE YOUR ELIGIBLE EMPLOYEES & HOW TO CALCULATE THE WAGE SUBSIDY AMOUNTS

1 Is the employee employed in Canada during the CEWS period?

YES

Continue to the "Has the employee been without 14 days or more..."

NO

This wage is not eligible for CEWS.

2 Has the employee been without 14 or more days of remuneration by you within a period?

YES

Continue to "Is the employee at arm's length?"

NO

This wage is not eligible for CEWS.

3 Is the Employee at Arm's Length*?

YES

Does the employee earn \$1,129.33/week or more?

NO

Has the employee experienced a reduction in pay since before the crisis?

NO → **EMPLOYEE TYPE 2**

YES → **EMPLOYEE TYPE 3**

YES

EMPLOYEE TYPE 1

NO

Was the employee hired on/after March 15?

NO → **EMPLOYEE TYPE 3**

YES

This wage is not eligible to be subsidized.

3 TYPES

OF EMPLOYEES ARE ELIGIBLE
IDENTIFY THE EMPLOYEE'S TYPE



TYPE 1:

The subsidy will be \$847/week.



TYPE 2:

The subsidy is 75% of their weekly gross pay during the claim period.



TYPE 3:

The subsidy is the lesser of:

- 100% of their weekly gross pay during the claim period;
- 75% of their average weekly pay from the period January 1 to March 15, 2020; OR
- The maximum subsidy of \$847/week.

This calculator is now available at:

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

*Arm's-length: Generally, an arm's length employee includes any employee who does not own the business (or in the case of a corporation, have a controlling interest in the corporation) and is not a member of that person's immediate family.

[CRA's 'Arm's Length' Summary.](#)