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Canada Emergency Wage Subsidy (CEWS)

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After you apply

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When to expect your payment

You can generally expect to receive your payment within 10 business days if you are registered for direct deposit on your payroll account. In some cases, the CRA may need to delay your payment if additional review is required or we need to contact you.

The CEWS is paid by direct deposit or by cheque. If you are not registered for direct deposit, please allow additional time for your cheque to be delivered by mail to the address on your payroll account.

If you are expecting a payment of more than \$25 million, you need to be registered for both direct deposit and for the Large Value Transfer System (LVTS). To begin the registration process, send LVTS an email at brdlvtsreg@cra-arc.gc.ca.

Include the subsidy on your returns

The Canada Emergency Wage Subsidy is taxable. You must include the amount of CEWS you receive on your Annual Return of Income (e.g. Corporation Income Tax Return, Partnership Return) when calculating your taxable income.

You will also be expected to report the amount of the CEWS that was used to pay each of your employees' salaries by using a special code in the "other information" area at the bottom of the employees' T4 slips. More information on the reporting requirements will be released before the end of the year.

Incorrect or fraudulent claims

If you do not meet the Canada Emergency Wage Subsidy eligibility requirements for a period, you will be required to repay any amounts you received for that period.

Penalties may apply in cases of fraudulent claims, including fines or even imprisonment.

If you artificially reduce your revenue for the purpose of claiming the wage subsidy, you will be required to repay any subsidy amounts you received, plus a penalty equal to 25% of the total value.

[Read more about CEWS compliance](#)

Keep your records

You must keep records demonstrating your reduction in revenues and remuneration paid to employees.

[Read more about records you should keep](#)

Contact the CRA →

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