



Canada Emergency Wage Subsidy (CEWS)

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Calculate your subsidy amount

When you apply for the Canada Employment Wage Subsidy (CEWS), you will be asked to enter amounts such as the number of eligible employees and gross payroll. You can determine these amounts and preview your subsidy claim, based on information you enter. The calculator is a tool to help you estimate the amount of your wage subsidy.

Before you calculate your subsidy, make sure you are [eligible to apply](#).

After you apply for the wage subsidy, your claim will be subject to verification.

On this page

- [How the subsidy is calculated](#)

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How the subsidy is calculated

The CEWS amount is based on:

- the number and type of [eligible employees](#) you have, and
- the amount and [type of pay they received](#) before and during the crisis

▼ See the math behind the subsidy calculation

For each qualifying period, $A - B - C + D$, where:

A =

total amount for all [eligible employees](#) for each week in qualifying period, the greater of X or Y, where:

X =

The **least** of the following:

- 75% of [eligible remuneration](#) for week (i.e. actual pay)
- \$847, or
- \$0 – if [non-arm's length employee](#) [?]

Y =

The **least** of the following:

- [Eligible remuneration](#) for week (i.e. actual pay)
- 75% of [baseline remuneration](#) for employee for that week
- \$847

B =

[10% Temporary Wage Subsidy for Employers amount](#) [?] (must be the eligible amount for the period, even if the employer did not reduce their related payroll remittances by that amount)

C =

Total of amounts received by employees through ESDC's Work-Sharing program for any weeks in the qualifying period

D =

If the employer has any eligible employees on leave with pay :

Total amount of employers premium (EI) and employer CPP or QPP contributions paid in respect to those employees for any weeks in the qualifying period



Total amount of employer premiums paid under the Quebec Parental Insurance Plan (QPIP) in respect to those employees for any weeks in the qualifying period.

There is no limit on the total subsidy amount that an eligible employer may claim.

Input your information

You can use the calculator below to determine the subsidy you can expect for your organization. This calculator will help you to determine some specific line amounts (lines A – G) that you will need to enter into the CEWS application form.

Note: You must do a separate calculation and application for each payroll program (RP) account you have with the CRA.



How to use the calculator

1. Calculate the basic CEWS using the provided spreadsheet
2. Input the amounts from the spreadsheet on this page as indicated

3. Enter the refund of employer contributions for any employees on leave with pay
4. Enter any amounts for employees receiving a Work-Sharing benefit through Employment Insurance
5. Enter the amount you are eligible for under the 10% Temporary Wage Subsidy for Employers program  for this claim period
6. Print and save the information to enter in your future CEWS application

Note: You may be required to provide a full list of your employees and their Social Insurance Numbers (SIN) for verification after you apply. The CRA is not collecting or retaining any of the information you enter on this page or in the spreadsheet. These amounts are only used to help you determine the amount of CEWS you may be eligible to claim.

① Claim period

*** Select the period you are claiming for (required)**

Select a claim period ▼

Summary of Step 1

Claim period is:

② Gross payroll for eligible employees

a. Understand how situations are calculated

▼ Employees who earn **\$1,129.33 a week or more**

The maximum subsidy is \$847 per week. For employees earning \$1,129.33 (or more) for each week in the claim period, the maximum weekly subsidy is ($\$1,129.33 \times (\text{multiplied by}) 75\% = \847).

The exception is for employees who are non-arm's length (?). The maximum weekly subsidy for these employees 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 ($\$1,129.33 \times (\text{multiplied by}) 75\% = \847)

Employee is arm's length

Average weekly gross pay:

January 1 to March 15, 2020	Weekly gross pay during claim period	CEWS basic amount per week	CEWS basic amount per period (week x (multiplied by) 4)
\$1,500	\$1,500	\$847	\$3,388
\$500	\$1,500	\$847	\$3,388
\$0	\$1,500	\$847	\$3,388

Employee is non-arm's length

Average weekly gross pay: January 1 to March 15, 2020	Weekly gross pay during claim period	CEWS basic amount per week	CEWS basic amount per period (week x (multiplied by) 4)
\$1,500	\$1,500	\$847	\$3,388
\$500	\$1,500	\$375	\$1,500
\$0	\$1,500	\$0	\$0

▼ Employees who earn **\$1,129.32 or less**, and **have not experienced** a reduction in pay since before the crisis

The subsidy for employees who have not experienced a reduction in pay is 75% of their weekly gross pay during the claim period.

The exception is for employees who are non-arm's length (?). The maximum weekly subsidy for these employees 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 ($\$1,129.33 \times (\text{multiplied by}) 75\% = \847)

Employee is arm's length

Average weekly gross pay: January 1 to March 15, 2020	Weekly gross pay during claim period	CEWS basic amount per week	CEWS basic amount per period (week x (multiplied by) 4)
\$1,000	\$1,000	\$750	\$3,000

Average weekly gross pay: January 1 to March 15, 2020	Weekly gross pay during claim period	CEWS basic amount per week	CEWS basic amount per period (week x (multiplied by) 4)
\$500	\$1,000	\$750	\$3,000
\$0	\$1,000	\$750	\$3,000

Employee is non-arm's length

Average weekly gross pay: January 1 to March 15, 2020	Weekly gross pay during claim period	CEWS basic amount per week	CEWS basic amount per period (week x (multiplied by) 4)
\$1,000	\$1,000	\$750	\$3,000
\$500	\$1,000	\$375	\$1,500
\$0	\$1,000	\$0	\$0

► Employees who earn **\$1,129.32 or less**, and **have experienced** a reduction in pay since before the crisis

b. Calculate the values using the spreadsheet



The calculator spreadsheet is improving based on your feedback. For accuracy, please check that you made your calculations with the most recent version.

Download the calculation spreadsheet (Excel)

Current version: 2020-3

▼ Version updates

Release date	Version	Description
2020-04-24 19:15:00 (EDT)	Version 2020-3	<ul style="list-style-type: none">▪ Batch rows moved to a separate sheet▪ Layout updates to make the spreadsheet easier to complete▪ More detailed instructions on how to input amounts and avoid errors▪ Rounding made more accurate
2020-04-22 12:45:00 (EDT)	Version 2020-2	On the "Instructions and results" worksheet, the "Total Gross Payroll" label has been renamed to "Total eligible remuneration", so it matches the corresponding web application form label
2020-04-21 09:30:00 (EDT)	Version 2020-1	Initial worksheet

(If you don't have Excel, you can open the spreadsheet in free solutions like Google Sheets, Numbers or OpenOffice.)

Note: If you have an employee that also works for one or more related eligible employers, the combined total CEWS amount that can be claimed for that employee between yourself and any related eligible employers for each week is \$847. The calculations in the spreadsheet may need to be manually adjusted if you have such employees. A related eligible employer is any eligible employer that you do not deal with on an arm's length basis.

▼ Example of an adjustment for an employee working for related entities

Westside Restaurant Ltd (WRL) and Eastside Bar Ltd (EBL) are both owned by the same person. Mary works full time at WRL but also works weekends at EBL. Mary earns \$1000 per week at WRL and another \$300 per week at EBL.

Using the spreadsheet calculator, WRL determines the CEWS amount related to Mary for the week is \$750 (75% of \$1000). When EBL uses the spreadsheet calculator it shows a CEWS amount of \$225 (75% of \$300) for Mary. However, the total of those two amounts (\$750 + \$225) is \$975 – which exceeds the maximum of \$847 by \$128.

The claim amount of WRL or EBL will need to be manually reduced by a total of \$128 so that the total CEWS amount related to Mary does not exceed the \$847 maximum for that week.

c. Input the values from the spreadsheet

Once the spreadsheet is complete, refer to the **instructions and results** sheet for the final values.

*** Total number of eligible employees (required)**

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

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

\$.00
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Do not include **spaces** or: \$, .

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

\$.00
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Do not include **spaces** or: \$, .

Summary of Step 2

Line A Number of eligible employees = (equals) **0**

Line B Total eligible remuneration paid = (equals) **\$0.00**

Line C Basic CEWS = (equals) **\$0.00**

③ Premiums and contributions

As part of the CEWS, employers can claim a 100% refund for the employer-paid part of contributions made on behalf of eligible employees who are furloughed (on leave with full or partial pay ) for any full week in the claim period, and for which the employer is eligible to claim the CEWS for those employees.

These employer-paid contributions include:

- Employment Insurance (EI)
- the Canada Pension Plan (CPP)
- the Quebec Pension Plan (QPP), and
- the Quebec Parental Insurance Plan (QPIP)

Indicate the total amount of premiums or contributions during the selected period. Enter \$0 if not applicable.

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

\$.00
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Do not include **spaces** or: \$, .

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

\$.00
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Do not include **spaces** or: \$, .

Summary of Step 3

Line D Employer's EI and QPIP premiums payable on salary paid to furloughed employees (for the claim period) = (equals) **\$0.00**

Line E Employer's CPP and QPP contributions payable on salary paid to furloughed employees (for the claim period) = (equals) **\$0.00**

④ Deductions

*** Amount that you are eligible to claim under the 10% Temporary Wage Subsidy for Employers (for the claim period) (enter \$0 if not applicable) (required)**

10% Temporary Wage Subsidy for Employers amount 

\$.00
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Do not include **spaces** or: \$, .

*** 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)**

\$.00
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Do not include **spaces** or: \$, .

Summary of Step 4

Line F Amount eligible to be claimed under the 10% Temporary Wage Subsidy for Employers (for the claim period) = (equals) **\$0.00**

Line G Amounts received by eligible employees under ESDC's Work-Sharing benefit program (for the claim period) = (equals) **\$0.00**

⑤ Get results

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

Calculate your total wage subsidy

How to apply →

Date modified:

2020-04-27