



Canada Emergency Wage Subsidy (CEWS)

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Determine your eligible employees

When applying for CEWS or calculating the amount of wage subsidy to expect, you will need to understand which of your employees are eligible to be included in the calculation. You will also need to know the amount of their pay (eligible remuneration).

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Who are eligible employees

An eligible employee is an individual employed in Canada by you (the eligible employer) during the claim period, **except** if there was a period of 14 or more consecutive days in that period where they did not receive any pay (eligible remuneration) from you.

Employee eligibility is based on whether the person is employed in Canada, not where they live.

Retroactively hiring and paying employees

Employees who have been laid off or furloughed can become eligible retroactively, as long as you rehire them and their retroactive pay and status meet the eligibility criteria for the claim period. You must rehire and pay such employees before you include them in your calculation for the subsidy.

▼ Eligible employees and the Canada Emergency Response Benefit (CERB)

Rehired individuals may have received, or continue to receive, the Canada Emergency Response Benefit (CERB). Depending on the specific situation, these individuals may be required to repay some or all of the amounts they received. More information to come on this shortly. CERB recipients who already know they will need to repay their CERB payment can [access the steps needed to return or repay the benefit.](#)

[Read more about employee eligibility.](#)

What is eligible remuneration

Eligible remuneration includes amounts you paid an employee as salary, wages and other taxable benefits, fees, and commissions. These are amounts employers would be required to make payroll deductions on to be remitted to the CRA.

Severance pay and items such as stock option benefits or the personal use of a corporate vehicle are **not** part of eligible remuneration.

[Read more about what is included in eligible remuneration](#)

Baseline remuneration

When calculating the wage subsidy, you will need to determine an employee's baseline remuneration. Baseline remuneration is considered to be the average weekly eligible remuneration paid to an employee during the period of January 1, 2020, to March 15, 2020. However, you may exclude from your calculation any period of seven or more consecutive days for which the employee was not paid.

Calculate your subsidy amount →

Date modified:

2020-04-25