

Today, Finance Minister Bill Morneau, Minister of Small Business and International Trade Mary Ng, and Minister of Industry, Science and Innovation Navdeep Bains announced further details of the Canada Emergency Wage Subsidy (CEWS).

The CEWS will subsidize 75% of the first \$58,700 of salaries for qualifying businesses from March 15 until June 6. To qualify, businesses will have to show a 30% decline in revenue when compared to the same month in 2019. Businesses will have to re-apply each month and demonstrate a 30%+ decline in comparison to the same month in 2019.

The CEWS will be applicable to all businesses, corporations, and self-incorporated individuals that are not publicly funded, and to non-profits and charities.

Businesses will have to apply for funding through an online portal via the Canada Revenue Agency. The government is aiming to launch the portal as soon as possible, with the Finance Minister indicating a 3-6-week time frame.

The Prime Minister warned there will be serious consequences for businesses who attempt to cheat or abuse the system. All businesses that can should (if possible), top up the remaining 25%.

More details on announced business supports:

Deferred GST & HST payments, duties and taxes on imports until June 2020

- This is equivalent of providing up to \$30 billion in interest-free loans to all Canadian businesses.
- Deferred payments to allow businesses to have more liquidity on hand to survive the financial impact of COVID-19.

Canada Emergency Wage Subsidy

- The government's previously announced wage subsidy of 10% has been increased to 75%.
- CEWS will cover 75% of first \$58,700 of workers' salaries, or up to \$847/week.
- This subsidy will be available for up to three months and retroactive until March 15, 2020, allowing businesses to keep or potentially re-hire laid off staff.

New Access to Credit through Small and Medium-sized Enterprise Loan and Guarantee program

- The government announced \$12.5 billion of additional support and access to credit through EDC and BDC to help small and medium-sized enterprises with cashflow requirements through the new Small and Medium-sized Enterprise Loan and Guarantee program.
- Businesses can apply for a guaranteed loan through their banking institution to access this additional financial support.
- Loans of up to \$6.25 million will be made available to small and medium-sized businesses in Canada directly through their financial institutions.

Canada Emergency Business Account

- Banks will offer \$40,000 loans, guaranteed by the government to qualifying small businesses and loans will be interest-free for the first year. Qualifying businesses must have payrolls of less than \$1 million.
- If certain conditions are met, a 25% loan forgiveness will be available up to \$10,000.
- Loans will be available through eligible financial institutions and will be fully guaranteed and funded by the Government of Canada.

Federal and Provincial Assistance: COVID-19

April 1st

Assistance For Businesses

Full list of Government's business supports found here: https://www.canada.ca/en/department-finance/news/2020/03/canadas-covid-19-economic-response-plan-support-for-canadians-and-businesses.html#Support_for_Businesses

Program/Plan	Link(s)
<p>Canadian Emergency Wage Subsidy <i>*not yet available, additional details expected soon</i></p> <p>The government is providing eligible employers a temporary wage subsidy of 75% to help keep employees on the payroll.</p> <ul style="list-style-type: none"> • Edibility criteria: <ul style="list-style-type: none"> • Your business revenue must have gone down by at least 30% • The number of employees you have will not be taken into account and it does not matter whether you operate a small or large company • It will also cover non-profits, charities, and likely associations • The Government will cover the first \$58,700 that Canadians earn, up to \$847 a week • Based on revenues for same time last year – need to see 30% decrease from same time (e.g. compare March 2019 to March 2020, April 2019 to April 2020 etc.) • Will need to reapply each month and show that each month you are earning 30% less than the same time last year • Employers need to attest they are doing everything they can to pay the remaining 25%, but the system will be flexible as this may not be possible in some cases • Can apply online through a CRA portal that will launch soon <ul style="list-style-type: none"> • Portal will be ready in 3-6 weeks • Wants to set employers up to re-hire people • \$71 billion devoted to wage subsidy in total <p>This will be back dated to March 15th.</p>	<p><i>*When available, link to application form will be added here*</i></p> <p>News release: https://www.canada.ca/en/department-finance/news/2020/04/government-announces-details-of-the-canada-emergency-wage-subsidy-to-help-businesses-keep-canadians-in-their-jobs.html?fbclid=IwAR2isGV1T6iM8WPK5bL3ALmWNoKcv9pu8tGXDLKkK9Od8k7O0liAP49u1qI</p> <p>Backgrounder: https://www.canada.ca/en/department-finance/news/2020/04/the-canada-emergency-wage-subsidy.html</p>

<p>Business Credit Availability</p> <p>The Business Credit Availability Program (BCAP) will allow the Business Development Bank of Canada (BDC) and Export Development Canada (EDC) to provide more than \$10 billion of additional support, largely targeted to small and medium-sized businesses. The BDC process works fairly quickly and requests should be processed in just a few weeks.</p>	<p>BCAP: https://www.canada.ca/en/department-finance/programs/financial-sector-policy/business-credit-availability-program.html</p> <p>BDC: https://www.bdc.ca/en/pages/special-support.aspx?special-initiative=covid19</p> <p>EDC: https://www.edc.ca/en/campaign/coronavirus-covid-19.html</p>
<p>Flexibility for Tax Filing</p> <ul style="list-style-type: none"> Additional measures that will help small and medium businesses includes deferring tax payments until August 31st to assist with cash flow. 	<p>https://www.canada.ca/en/department-finance/news/2020/03/canadas-covid-19-economic-response-plan-support-for-canadians-and-businesses.html#Extension_of_Deadline</p>
<p>Interest Rates and Banks</p> <ul style="list-style-type: none"> A coordinated approach with the financial sector with interest rates being cut to 0.75%. To help provide some stability for businesses through this time of uncertainty, the Office of the Superintendent of Financial Institutions (OSFI) is lowering the Domestic Stability Buffer requirement, releasing more than \$300 billion of additional lending capacity for Canadian financial institutions. 	<p>https://www.osfi-bsif.gc.ca/Eng/Pages/default.aspx</p>

Assistance for Individuals

Individuals are asked to register for direct deposit on CRA's [My Account](#) for the quickest and most reliable way to get benefit and credit payments.

Program/Plan	Link(s)
<p>Employment Insurance</p> <p>Employment Insurance (EI) sickness benefits provide up to 15 weeks of income replacement and is available to eligible claimants who are unable to work because of illness, injury or quarantine, to allow them time to restore their health and return to</p>	<p>https://www.canada.ca/en/services/benefits/ei/ei-sickness.html</p>

<p>work. Canadians quarantined can apply for Employment Insurance (EI) sickness benefits. The one-week waiting period for EI sickness benefits will be waived for new claimants who are quarantined so they can be paid for the first week of their claim. People claiming EI sickness benefits due to quarantine will not have to provide a medical certificate.</p>	
<p>Canada Emergency Response Benefit (CERB) Applications open April 6th on a rolling basis by birth date (e.g. If born January to March apply on 6th, April to June on 7th, etc.)</p> <p><i>*If you are ineligible for EI, you will automatically be transferred to the CERB if you meet requirements for it. You do not need to apply twice.</i></p> <p>The new benefit proposed combines the previously announced Emergency Care Benefit and Emergency Support Benefit into the Canada Emergency Response Benefit (CERB). CERB will provide up to \$2,000 a month for the next four months for people who are off work and without an income as a result of the novel coronavirus.</p> <p>The CERB covers Canadians who have lost their job, are sick, quarantined, or taking care of someone who is sick with COVID-19, as well as working parents who must stay home without pay to care for children who are sick or at home because of school and daycare closures. This measure applies to wage earners, as well as contract workers and self-employed individuals who would not otherwise be eligible for Employment Insurance (EI).</p> <p>The EI system does not have the capacity to support the mass influx of applications as a result of COVID-19. Therefore, all Canadians who have ceased working due to COVID-19, whether they are EI-eligible or not, would be able to receive the CERB to ensure they have timely access to the income support they need. Canadians who are already receiving EI regular and sickness benefits as of today would continue to receive their benefits and should not apply to the CERB.</p> <p>The Canada Emergency Response Benefit will be accessible through a <u>secure web portal starting early April</u>. Applicants will also be able to apply via an automated telephone line or via a toll-free number. Payments are expected to come within 10 days and will be issued every four weeks.</p>	<p>https://www.canada.ca/en/services/benefits/ei/cerb-application.html?utm_campaign=not-applicable&utm_medium=vanity-url&utm_source=canada-ca_coronavirus-cerb</p>

<p>Flexibility for Taxes</p> <ul style="list-style-type: none"> • Tax filing deadline extended to June 1, 2020 	<p>https://www.canada.ca/en/department-finance/news/2020/03/canadas-covid-19-economic-response-plan-support-for-canadians-and-businesses.html#Flexibility for Tax-filers</p>
<p>Support for Low- and Modest-Income Families</p> <ul style="list-style-type: none"> • GSTC – Government is proposing to provide a one-time special payment by early May 2020 through the Goods and Services Tax credit (GSTC). <ul style="list-style-type: none"> • The average boost to income for those benefitting from this measure will be close to \$400 for single individuals and close to \$600 for couples. • Canada Child Benefit (CCB) – Government is proposing to increase the maximum annual Canada Child Benefit (CCB) payment amounts, only for the 2019-20 benefit year, by \$300 per child. <ul style="list-style-type: none"> • Do not need to re-apply for CCB • Student loans – Placing a six-month interest-free moratorium on the repayment of Canada Student Loans for all individuals currently in the process of repaying these loans. <ul style="list-style-type: none"> • Loans automatically frozen • Registered Retirement Income Funds (RRIFs) – Reducing required minimum withdrawals from Registered Retirement Income Funds (RRIFs) by 25% for 2020 	<p>https://www.canada.ca/en/department-finance/news/2020/03/canadas-covid-19-economic-response-plan-support-for-canadians-and-businesses.html#Income Support for</p> <p>GSTC: https://www.canada.ca/en/revenue-agency/services/child-family-benefits/gsthstc-eligibility.html</p>
<p>Mortgage Default Management Tools</p> <ul style="list-style-type: none"> • The Canada Mortgage and Housing Corporation (CMHC) and other mortgage insurers offer tools to lenders that can assist homeowners who may be experiencing financial difficulty. These include payment deferral, loan re-amortization, capitalization of outstanding interest arrears and other eligible expenses, and special payment arrangements. • The Government, through CMHC, is providing increased flexibility for homeowners facing financial difficulties to defer mortgage payments on homeowner CMHC-insured mortgage loans. CMHC will permit lenders to allow payment deferral beginning immediately. 	<p>https://www.canada.ca/en/department-finance/news/2020/03/canadas-covid-19-economic-response-plan-support-for-canadians-and-businesses.html#Mortgage Default Management</p> <p>Mortgage Deferrals: https://cba.ca/mortgage-deferral-to-help-canadians-experiencing-financial-hardship-due-to-covid-19</p>

Provincial Business and Job Protections: COVID-19

April 1, 2020

Province/Territory	Date	Plan	Link
Ontario	19/03/2020	<p>The Ontario Government held an emergency sitting of the legislature and passed two pieces of legislation:</p> <ol style="list-style-type: none"> 1. The <i>Employment Standards Amendment Act (Infectious Disease Emergencies), 2020</i> provides job-protected leave for employees who are in isolation or quarantine due to COVID-19, or those who need to be away from work to care for children because of school or day care closures or to care for other relatives. These measures are retroactive to January 25, 2020, the date the first presumptive COVID-19 case was confirmed in Ontario. The legislation will also make it clear employees cannot be required to show sick notes. 2. The <i>Municipal Emergency Act, 2020</i> will ensure that for the near future, the delivery of goods to Ontario's businesses and consumers isn't impacted by municipal noise by-laws that may unintentionally be impeding such deliveries when they are most urgently needed. The legislation also gives municipalities the ability to fully conduct Council, local board and committee meetings electronically when faced with local and province-wide emergencies, empowering the government's municipal partners to respond 	https://news.ontario.ca/opo/en/2020/03/ontario-supporting-workers-municipalities-and-retailers-in-response-to-covid-19.html

		quickly when in-person meetings cannot be held.	
	24/03/2020	The Government of Ontario is providing immediate electricity rate relief for small businesses (as well as families and farms paying time-of-use (TOU) rates.)	https://news.ontario.ca/opo/en/2020/03/ontario-providing-electricity-relief-to-families-small-businesses-and-farms-during-covid-19.html
	25/03/2020	<p>Finance Minister Rod Phillips released Ontario's Action Plan: Responding to COVID-19 (March 2020 Economic and Fiscal Update). This plan includes \$3.7 billion for individuals and job protection, along \$10 billion in support for people and businesses through tax and other deferrals to improve their cash flow, protecting jobs and household budgets. These measures include, but are not limited to:</p> <ul style="list-style-type: none"> • Proposing to double the Guaranteed Annual Income System (GAINS) payment for low-income seniors for six months. • Cutting taxes by \$355 million for about 57,000 employers through a proposed temporary increase to the Employer Health Tax (EHT) exemption. • Expanding access to the emergency assistance program administered by Ontario Works to provide financial support to people facing economic hardship and help more people meet basic needs such as food and rent during this public health emergency. • Helping to support regions lagging in employment growth with a proposed new Corporate Income Tax Credit, the Regional Opportunities Investment Tax Credit. • Making available \$6 billion by providing five months of interest and penalty relief for businesses to file and make payments for the majority of provincially administered taxes. 	https://news.ontario.ca/mof/en/2020/03/ontarios-action-plan-responding-to-covid-19.html

	26/03/2020	<p>The province has also launched a toll-free line 1-888-444-3659 to provide support to Ontario businesses who have questions about the province's recent emergency order (March 14th) to close all at-risk workplaces.</p> <p>The Ontario Government is enabling \$1.9 billion in relief for employers to reduce the financial strain on business brought on by COVID-19. The measure, which will run through the Workplace Safety and Insurance Board (WSIB), will see premium payments deferred for six months for all businesses in the province.</p>	<p>https://news.ontario.ca/opo/en/2020/03/stop-the-spread-business-information-line-now-open-at-1-888-444-3659.html?utm_source=ondemand&utm_medium=email&utm_campaign=p</p> <p>https://news.ontario.ca/mol/en/2020/03/ontario-enabling-financial-relief-for-businesses-1.html</p>
Quebec	17/03/2020	<p>The Gouvernement du Québec and the Red Cross have partnered up to deliver a program, Temporary Aid for Workers Program, that offers financial assistance to meet the needs of workers who, because they are in isolation to counter the propagation of the COVID-19 virus, cannot earn all of their work income and are not eligible for another financial assistance program. Application submissions will be reviewed starting March 19, 2020.</p> <p>The program includes a lump-sum amount granted to an eligible person of \$573 per week, for a period of 14 days of isolation. If justified by one's state of health, the coverage period for an eligible person could be extended to a maximum of 28 days.</p>	<p>https://www.quebec.ca/en/family-and-support-for-individuals/financial-assistance/temporary-aid-for-workers-program/</p>
	18/03/2020	<p>Quebec's Minister of Finance Éric Girard announced flexibility measures for individuals and businesses, by extending deadlines for the payment of certain amounts payable pursuant to various tax provisions.</p>	<p>http://www.finances.gouv.qc.ca/documents/Bulletins/en/BULEN_2020-4-a-b.pdf</p>

	19/03/2020	<p>The Premier of Québec François Legault, his Minister of Finance Éric Girard and his Minister of the Economy Pierre Fitzgibbon, announced the following measures to support businesses suffering from COVID-19:</p> <ul style="list-style-type: none"> • Programme d'action concertée temporaire pour les entreprises (PACTE): \$2.5 billion to help companies that have or will have cashflow problems due to the coronavirus crisis, in addition to the \$10 billion announcement made by the Federal government. This program is meant to support business' working capital to help them continue their operations. All industries will be eligible for this program, but businesses will have to demonstrate that they are likely to be profitable after the crisis. The financial assistance is a minimum amount of \$50,000, provided in the form of a loan guarantee, but may also take the form of a loan. • In order to support businesses affected by the impacts of COVID-19, flexibility for outstanding loans and loan guarantees are being put in place by the <i>Fonds local d'investissement</i> ("FLI"). • Harmonize measures with BDC and EDC for companies who have arrangements and agreements in place. 	http://www.fil-information.gouv.qc.ca/Pages/Article.aspx?aiguillage=ajd&type=1&lang=en&idArticle=2803194638
	29/03/2020	<p>Quebec's government website has launched a helpful tool to help determine what type of assistance is available and best suited for your specific situation.</p>	https://www.quebec.ca/en/government-assistance-programs-covid19/
Manitoba	18/03/2020	<p>The Manitoba Government has advised the following:</p>	https://news.gov.mb.ca/news/index.html?item=46957

		<ul style="list-style-type: none"> • Employers should review their business continuity plans and take steps to ensure employees can stay home when ill, without facing barriers such as the requirement for sick notes, and work from home if possible. • Employers should also discontinue non-essential, work-related travel outside of Manitoba and encourage virtual meetings to reduce prolonged, close contact between individuals. 	
	19/03/2020	The Manitoba government is tabling a supplementary document that will outline measures in Budget 2020 to address the COVID-19 pandemic. More details to follow in the coming days.	https://news.gov.mb.ca/news/index.html?item=47117&posted=2020-03-19
	22/03/2020	The province is extending tax filing deadlines for businesses impacted by COVID-19. This will extend the April and May filing deadlines for small and medium-sized businesses with monthly remittances of no more than \$10,000.	https://news.gov.mb.ca/news/index.html?item=47161&posted=2020-03-22
	27/03/2020	The Manitoba government is adding a temporary exception to employment standards regulations to give employers more time to recall employees laid off as a result of COVID-19. Under current employment standards legislation, employees who have been laid off for eight or more weeks in a 16-week period are deemed to have been terminated and are entitled to wages in lieu of notice. Now, the province is making temporary amendments that would ensure any period of layoff occurring after March 1, 2020, will not be counted toward the period after which a temporary layoff would become a permanent termination. This measure is temporary and specific to situations where employees will	https://news.gov.mb.ca/news/index.html?item=47284

		eventually be rehired once the COVID-19 crisis has subsided and economic activity picks up again, said the minister.	
Alberta	17/03/2020	<p>The Alberta Government has implemented paid job-protected leave for workers affected by COVID-19. Premier Jason Kenney announced that there will be changes to Alberta's Employment Standards Code, including:</p> <ul style="list-style-type: none"> • Full and part-time employees can access 14 days of job-protected leave for the purpose of self-isolation related to COVID-19, retroactive to March 5. • The leave does not apply to self-employed individuals or contractors. • The requirement to have worked for an employer for 90 days to access COVID-19 specific leave is no longer required. • Employees self-isolating due to COVID-19 do not require a medical note to access leave. • As a job protected leave, employees cannot be terminated or laid off during the leave. <p>The Alberta government announced additional emergency funding to charities, not-for-profits and civil society organizations to support their COVID-19 response. Although Family and Community Support Services (FCSS) is assisting in disbursing the funds, projects do not need to follow FCSS program guidelines, or be existing FCSS partners.</p>	<p>https://www.alberta.ca/release.cfm?xID=69831287F86B2-0CDB-543B-1137EAA2AD56F3D4</p> <p>https://www.alberta.ca/emergency-funding-for-charities-and-not-for-profit-organizations.aspx</p>
	23/03/2020	<p>The Alberta Government announced three significant decisions that will give Albertans and Alberta employers additional supports as they deal with the impacts of the COVID-19 crisis.</p> <ol style="list-style-type: none"> 1. Education property tax freeze 	<p>https://www.alberta.ca/release.cfm?xID=699045A66118C-FA03-F4F5-959455E3316B8564</p>

	25/03/2020	<p>2. Education property tax deferral for businesses (Will defer education property tax for businesses for six months.)</p> <p>3. WCB premiums deferral for private sector businesses and support for small and medium businesses</p> <p>Additional measures to help employees and employers include:</p> <ul style="list-style-type: none"> • The collection of corporate income tax balances and instalment payments is deferred until Aug. 31, 2020. This gives Alberta businesses access to about \$1.5 billion in funds to help them cope with the COVID-19 crisis. • \$50 million to support emergency isolation for working adult Albertans who must self-isolate, including persons who are the sole caregiver for a dependent who must self-isolate, and who will not have another source of pay or compensation while they are self-isolated. It is distributed in one payment instalment to bridge the gap until the federal emergency payments begin in April. • Utility payment deferral for residential, farm, and small commercial customers to defer bill payments for the next 90 days and ensure no one is cut off from electricity and natural gas services during this time of crisis. <p>Emergency Isolation Financial Support for self-isolating Albertans with no other source of income is now available. Refer to link to check eligibility. Qualifying applicants will receive a one-time payment of \$1,146 through Interac e-Transfer. The payment from the Government of Alberta is meant to provide emergency funds until financial</p>	<p>https://www.alberta.ca/release.cfm?xID=69916B3E9D715-B3EF-8F06-5734E78676744823</p>
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	27/05/2020	<p>supports from the Government of Canada are available.</p> <p>The Alberta Government announce tax relief measures for the tourism industry. Hotels and other lodging providers can delay paying the tourism levy until August 31st for amounts that become due to government on or after today. This will free up more than \$5 million in additional cash flow for employers – money that can be used to retain staff, maintain operations and continue providing a valuable service. Hotels and other lodging providers are still expected to file returns, as required by legislation, and must continue to collect the tourism levy from guests staying at their properties during this period. Payments deferred until Aug. 31 will not be subject to penalties or interest.</p>	https://www.alberta.ca/release.cfm?xID=699322729AFDC-B755-2F62-A90F227077AD0C8D
Saskatchewan	17/02/2020	<p>The Government of Saskatchewan introduced amendments to The Saskatchewan Employment Act ensuring employees have access to job protected leaves during a public health emergency.</p> <p>The proposed amendments to the Act are:</p> <ul style="list-style-type: none"> • To remove the requirement of 13 consecutive weeks of employment with the employer prior to accessing sick leave • To remove the provision requiring a doctor’s note or certificate • Introduction of a new unpaid public health emergency leave that can be accessed: <ul style="list-style-type: none"> ➤ When the World Health Organization has determined that there is a public health emergency and the province’s chief medical health officer has also issued an order that 	https://www.saskatchewan.ca/government/news-and-media/2020/march/17/labour-changes-for-employees-during-covid-19

		<p>the impacts of the COVID-19 pandemic. These new measures include:</p> <ul style="list-style-type: none">• A Self-Isolation Support Program, which will provide \$450 per week, for a maximum of two weeks or \$900. The Self-Isolation Support Program is targeted at Saskatchewan residents forced to self-isolate that are not covered by recent federally announced employment insurance programs and other supports. The program is designed to ensure that all Saskatchewan residents are covered by either a federal or provincial program to ensure no one is faced with choosing to work instead of protecting their family and community from COVID-19 by self-isolating.• Three Month PST Remittance Deferral and Audit Suspension• Crown Utility Interest Deferral Programs• Changes to Employment Standard Regulations. In addition to changes made to changes to The Saskatchewan Employment Act that introduced a new unpaid public health emergency leave and removed the 13-week employment requirement to access sick leave and the requirement for a doctor's note to access sick leave, <i>The Employment Standard Regulations</i> have been amended to:<ul style="list-style-type: none">○ Ensure that during a public emergency, businesses will not have to provide notice or pay in lieu of notice when they lay-off staff if it is for a period of 12 weeks or less in a 16-week period.○ And if an employer lays off employees periodically for a total of more than 12 weeks in a 16-week period, the	
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	23/03/2020	<p>employees are considered to be terminated and are entitled to pay instead of notice as outlined in the Act. This will be calculated from the date on which the employee was laid off.</p> <p>The Government of Saskatchewan has launched a Business Response Team to support businesses in the province dealing with the economic challenges resulting from COVID-19. The Business Response Team, led by the Ministry of Trade and Export Development, will work with businesses to identify program supports available to them both provincially and federally. An email address and toll-free telephone number have been created to provide businesses a single point of contact to help answer questions: 1-844-800-8688 and supportforbusiness@gov.sk.ca</p>	<p>https://www.saskatchewan.ca/government/news-and-media/2020/march/23/business-response-team</p>
British Columbia	23/03/2020	<p>The B.C. government has announced their COVID-19 Action Plan, making two major changes to the Employment Standards Act: The B.C. Emergency Benefit for Workers and the enhanced B.C. Climate Action Tax Credit</p> <ul style="list-style-type: none"> The B.C. Emergency Benefit for Workers will provide a tax-free \$1,000 payment to British Columbians whose ability to work has been affected by the outbreak. The benefit will be a one-time payment for British Columbians who receive federal Employment Insurance (EI), or the new federal Emergency Care Benefit or Emergency Support Benefit as a result of COVID-19 impacts. This includes workers who have been laid-off, who are sick or quarantined, parents with sick children, parents who stay at home from work while child care centres and schools are closed, 	<p>https://www2.gov.bc.ca/gov/content/employment-business/covid-19-financial-supports#BCEBW</p>

		<p>and those caring for sick family members, such as an elderly parent. The workers can be EI-eligible and non-EI eligible, such as the self-employed. The benefit will be paid to B.C. residents, in addition to their federal income supports.</p> <ul style="list-style-type: none"> • Boosting income supports by increasing and expanding the B.C. Climate Action Tax Credit in July 2020. Eligible families of four will receive up to \$564 and eligible individuals will receive up to \$218 in an enhanced payment. This boosts the regular climate action tax credit payment of up to \$112.50 per family of four and up to \$43.50 per adult. <p>In terms of supporting B.C businesses, the province has announced:</p> <ul style="list-style-type: none"> • Effective immediately businesses with a payroll over \$500,000 can defer their employer health tax payments until Sept. 30, 2020. • The province will also be extending tax filing and payment deadlines for the provincial sales tax (PST), municipal and regional district tax on short-term accommodation, tobacco tax, motor fuel tax and carbon tax until Sept. 30, 2020. The scheduled April 1 increase to the provincial carbon tax, as well as the new PST registration requirements on e-commerce and the implementation of PST on sweetened carbonated drinks, will be delayed and their timing will be reviewed by Sept. 30, 2020. • Business and light- and major-industry property classes will see their school tax cut in half. This will provide \$500 million in immediate relief for business that own their property and allow commercial landlords to 	
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		immediately pass savings on to their tenants in triple-net leases.	
Nova Scotia	20/03/2020	<p>The Nova Scotia government will invest \$161 million to address cash flow and access to credit for small and medium-sized businesses in Nova Scotia. Government will defer payments until June 30 for:</p> <ul style="list-style-type: none"> • all government loans, including those under the Farm Loan Board, Fisheries and Aquaculture Loan Board, Jobs Fund, Nova Scotia Business Fund, Municipal Finance Corp. and Housing Nova Scotia. • small business fees, including business renewal fees and workers compensation premiums (a list of fees will be posted online early next week) <p>Changes to the Small Business Loan Guarantee Program, administered through credit unions, include:</p> <ul style="list-style-type: none"> • deferring principal and interest payments until June 30 • enhancing the program to make it easier for businesses to access credit up to \$500,000 • those who might not qualify for a loan, government will guarantee the first \$100,000 <p>Further measures include:</p> <ul style="list-style-type: none"> • small businesses which do business with the government will be paid within five days instead of the standard 30 days • suspending payments on Nova Scotia student loans for six months, from March 30 to Sept. 30 and students do not have to apply • ensuring more Nova Scotians can access the internet to work from home, by providing \$15 million as an incentive to providers to speed up projects under the Internet for Nova Scotia 	https://novascotia.ca/news/release/?id=2020032003

	27/03/2020	<p>Initiative and complete them as soon as possible</p> <p>Announced that the government is encouraging retail and commercial landlords to defer lease payments for the next three months for businesses that had to close directly due to the public health order. Landlords who participate by granting such businesses a three month deferral and register by April 3 will be able to claim losses of up to \$5,000 per month, if the renting business does not continue operating. Landlords are not permitted to change locks or seize property of businesses who cannot pay rent, if the business closed directly because of COVID-19 public health orders.</p>	https://novascotia.ca/news/release/?id=20200327004
Prince Edward Island	18/03/2020	<p>P.E.I. Premier Dennis King announces \$25M COVID-19 Emergency Contingency Fund has been announced to help Islanders, employees, small business operators and other employers who have been financially affected by the virus.</p> <p>Support announced as of March 18th, 2020:</p> <ul style="list-style-type: none"> • deferring all scheduled loan payments for clients of Finance PEI, Island Investment Development Inc., and the PEI Century Fund for the next 3 months; • providing \$4.5 million to Community Business Development Corporations across the province to deliver financing to small business and entrepreneurs; and • a temporary allowance of \$200 per week for anyone who has experienced a significant drop in their working hours. [UPDATE: \$250 as of 20/03/2020) 	https://www.princeedwardisland.ca/en/news/province-announces-more-financial-support-islanders

	24/03/2020	<p>In response to the closure of provincially licensed early childhood centres, new measures to support childhood educators/childcare operators include:</p> <ul style="list-style-type: none"> • Staff are eligible for employment insurance benefits; • Provincial operational grants and subsidies are continued; • The ability to apply for business support grants is provided. <p>Additionally, emergency child care services will be available to essential workers who have no other alternative during this pandemic.</p> <p>Minister of Economic Development Matthew MacKay said a phone line has been developed to address the needs of the Island's employers beginning at 8 a.m. on March 16, 2020 and will operate daily until 8 p.m. That phone number is 1-866-222-1751.</p> <p>The Province has announced additional financial support by partnering with Sobeys Inc. to provide gift cards to Islanders who have been laid off as a direct result of the pandemic. The Employee Gift Card Program is a temporary program put in place to offer a \$100 Sobeys gift card to any employee, living and working on Prince Edward Island, who has received a lay-off notice as a direct result of the impacts associated with COVID-19. The application form is to be completed by the employer, who will then distribute the cards to affected employees. The eligibility for the program has been expanded to include any Islander laid off between March 13 -31 regardless of their hourly wage as of 27/03/2020.</p> <p>To date, the programs that have been established from the \$25 million COVID-19</p>	<p>https://www.princeedwardisland.ca/en/news/province-announces-additional-supports-for-individuals-and-families</p>
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	27/03/2020	<p>Minister of Economic Growth, Tourism and Culture Matthew MacKay announced the expansion of the PEI Broadband Fund to support equipment and installation of Mi-Fi units and Wi-Fi Signal Boosters for businesses and the self-employed.</p>	<p>https://www.princeedwardisland.ca/en/news/provincial-update-covid-19-initiatives</p>
	30/03/2020	<p>Premier announced two key initiatives to engage Islanders and the business community in identifying opportunities to address economic and supply challenges due to COVID-19 and support Islanders who need help now.</p> <ol style="list-style-type: none"> 1. Established Premier’s Economic Recovery Council, a strategic business working group made up of individuals from across business sectors to advise the Premier on the issues being faced by the business community in PEI, and potential opportunities. 2. Launched the PEI Sourced Solutions, an online portal to help Island residents and businesses meet the challenges of the 	<p>https://www.princeedwardisland.ca/en/news/premier-announces-initiatives-to-support-covid-19-specific-needs</p>

		<p>pandemic, including the need for medical supplies, virtual care services, or to share ideas on how the province can help businesses and industries weather the impacts of COVID-19.</p>	
New Brunswick	16/03/2020	<p>The New Brunswick Government has announced that all non-essential public sector employees will be asked to stay at home with pay. The province is also working with provincial unions to develop workers' mobility agreements to facilitate workers' mobility into jobs.</p>	<p>https://www2.gnb.ca/content/gnb/en/news/news_release.2020.03.0128.html</p>
	20/03/2020	<p>The department of Education and Early Childhood Development has committed to covering the fees of anyone who has lost their income due to the ongoing COVID-19 outbreak. It will also continue to provide parent subsidies as scheduled. Parents are encouraged to visit the department's website for more information and to determine if they qualify for assistance.</p>	<p>https://www2.gnb.ca/content/gnb/en/news/news_release.2020.03.0143.html</p>
	24/03/2020	<p>The Government of New Brunswick will provide a one-time \$900 income benefit to either workers or self-employed people in New Brunswick who have lost their job due to the pandemic. The benefit will be administered through the Red Cross and is meant to bridge the time between the when people lose their employment and when they receive their federal benefits.</p>	<p>https://www2.gnb.ca/content/gnb/en/news/news_release.2020.03.0152.html</p>
	26/03/2020	<p>New Brunswick Government website published a comprehensive list of all financial supports now available for workers impacted by COVID-19:</p> <ul style="list-style-type: none"> • Income support for workers: outlined above on 24/03/2020, this will be a \$4.5 million investment for workers who have 	<p>https://www2.gnb.ca/content/gnb/en/news/news_release.2020.03.0157.html</p>

recently become unemployed. The benefit will help to bridge the gap between when a person lost their job or closed their business after March 15, to when the national benefit takes effect. The objective will be to provide access to the benefit before the end of March. The benefit will end on April 30.

- **Job protection for workers:** Introduced legislation that will allow an unpaid leave of up to 15 weeks to New Brunswickers who have COVID-19 or are caring for someone with the virus.
- **Elimination of interest on WorkSafeNB assessment premiums:** WorkSafeNB is deferring the collection of assessment premiums for three months. The current interest rate is prime plus three per cent. The rate will be reduced to zero per cent to align with the three-month deferral.
- **Deferring interest and principal payments on existing Government of New Brunswick loans:** On a case-by-case basis, the provincial government will defer loan and interest repayments for existing business loans with government departments for up to six months. Businesses can request deferrals by contacting the department that issued the loan.
- **Up to \$25 million in working capital for New Brunswick small business owners:** Small business owners will be eligible for loans up to \$200,000. They will not be required to pay principal on their loan for up to 12 months.
- **Up to \$25 million in working capital for medium-sized to large employers:** The province will provide working capital of more than \$200,000 to help medium-sized to large

		employers manage the effects of COVID-19 on their operations. Businesses can apply directly to Opportunities NB for this support.	
Newfoundland and Labrador	14/03/2020	<p>To compensate for the requirement that anyone returning after travelling outside the country is required to self-isolate for a period of 14 days upon their return to Canada, the Newfoundland and Labrador Government will provide compensation to private sector employers to ensure continuation of pay for employees affected by this decision.</p> <p>Details on the required documentation and processes for reimbursement to private sector employers will be released in the coming days. Employees should retain documents regarding their travel (such as boarding passes) to facilitate reimbursement.</p> <p>Provincial public sector employees affected by this decision will continue to be paid as usual.</p> <p>Only those individuals who are scheduled to return to work within this period will be compensated. Anyone travelling outside of the country after March 14th, 2020 will do so against public health advice, and will not be eligible for this compensation. Any public service employee who enters self-isolation who has the ability to work from home is expected to do so.</p>	https://www.gov.nl.ca/releases/2020/exec/0314n02/
	16/03/2020	The Newfoundland and Labrador Government announced Business Continuity Plans for public service employees. Programs and service delivery will transition from normal operations to a focus on maintaining critical services. As a result:	https://www.gov.nl.ca/releases/2020/exec/0316n05/

		<ul style="list-style-type: none"> • Employees already deemed critical to their organization's operations are expected to report to work as normal; • Any other employees required to report to work in-person or at-home on Tuesday, March 17 will be contacted by 9:00 p.m. tonight (Monday, March 16) by their senior management; • Employees required to work from home but who need to visit their office for computers or equipment will be advised by their senior management when it is appropriate to do so, as long as they are not self-isolating due to recent international travel or presenting symptoms; • All other employees should stay at home until advised otherwise. However, they should remain available for possible deployment if required; and, • Out of necessity this direction does not apply to employees in the health care sector. Direction for these employees will come from the regional health authorities. 	
	22/03/2020	To ensure families do not have to pay child care fees and that early childhood educators can continue to be paid while centres are closed due to COVID-19, the Provincial Government will provide funding to regulated child care centres and family child care homes at the child care subsidy program rates for all licensed spaces. This assistance will be in place until April 30 and will be reassessed if closures are still in place at that time.	https://www.gov.nl.ca/releases/2020/eecd/0322n02/
	24/03/2020	Announced that more than \$120 million in core funding is being allocated for community-based organizations to continue their important work in	https://www.gov.nl.ca/releases/2020/exec/0324n04/

	26/03/2020	<p>supporting families and communities. This investment will be for the 2020-21 fiscal year and help community groups respond to the pressures being experienced in communities in the wake of the COVID-19 global pandemic.</p> <p>Announced an urgent sitting of the House of Assembly to respond to the COVID-19 global pandemic.</p> <p>The legislative amendments are in addition to the other initiatives that have been actioned to support employees and businesses outlined above.</p> <p>Amendments introduced today include:</p> <ul style="list-style-type: none"> • Provide employees with protections from losing their job if they must take time away from work as a result of COVID-19. Additional information is outlined in the backgrounder below. • Ensure tenants of rental properties cannot be evicted if they have lost income resulting from COVID-19 and not able to pay rent. • Extend interim supply to September 30, 2020, in the event that the House of Assembly is disrupted into June 2020. This ensures that existing government services such as health care can continue. • Introduce \$200 million in contingency funding to address the impacts of COVID-19 and reduced oil prices. • Provide long-term borrowing authority of \$2 billion. This will allow for ongoing government operations, as well as the ability to respond to current revenue volatility. • Authorize the temporary variation of deadlines and time periods which an activity needs to be done such as annual reports and audit reviews. 	<p>https://www.gov.nl.ca/releases/2020/exec/0326n03/</p>
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	30/03/2020	<ul style="list-style-type: none"> • Include changes to the Hydro Corporation Act, 2007 to authorize additional borrowing capacity to protect against a potential reduction in revenues as a result of COVID-19. <p>Deadline extended for Fuel Tax Exemption Permits until June 30th 2020. Extension of the exemption will ensure permit holders (primarily fishers), are not negatively impacted by any inability to apply for a permit extension or processing delays resulting from COVID-19.</p>	https://www.gov.nl.ca/releases/2020/fin/0330n03/
Yukon	16/03/2020	<p>Premier of Yukon, Sandy Silver, has announced an economic stimulus package to support local workers and businesses impacted by COVID-19. This money is being made available to help offset the negative impacts of the evolving global situation. The stimulus package will:</p> <ul style="list-style-type: none"> • Support Yukon workers through a COVID-19 related 14-day isolation with paid sick leave; • Reduce the negative impact of COVID-19 by establishing a grant program to address certain expenses related to cancelled events; • Stimulate business and the tourism industry by waiving, reimbursing or delaying government fee collection, such as airport landing fees; • Relieve financial pressures by deferring Workers' Compensation Health and Safety premium payments and reimburse those paid up-front, waive penalties and interest (with approval by the Board); • Support the tourism industry with enhanced local advertising efforts; 	https://yukon.ca/en/news/premier-silver-announces-stimulus-package-support-businesses-and-workers

		<ul style="list-style-type: none"> • Support the cultural industry by honouring transfer payment agreements considering COVID-19 related impacts; and • continue to monitor the economic impacts of COVID-19 by establishing a Business Advisory Council to gather information and share with government. <p>The Government of Yukon will continue to work closely with the Government of Canada to access all available federal funding, and to maximize existing funds to keep Yukoners working and Yukon projects going ahead.</p> <p>The Government of Yukon has established a COVID-19 Business Advisory Council to address concerns for the province’s businesses.</p> <p>A new rebate program for Yukon employers to benefit workers and self-employed individuals in response to the economic impacts of COVID-19 was announced by Minister Pillai.</p> <p>The Paid Sick Leave Program allows Yukon workers or those self-employed who are without sick leave to stay at home if they are sick and required to self-isolate for 14 days and still meet their basic financial needs. All eligible Yukon employers and self-employed individuals may apply.</p> <p>Minister Pillai also announced temporary changes to the Yukon Nominee Program during the COVID-19 public health emergency. Yukon nominees who experience lay offs or reduced work hours will not be issued the standard 90-day notice to find new employment.</p>	<p>https://yukon.ca/en/news/government-yukon-establishes-covid-19-business-advisory-council</p> <p>https://yukon.ca/en/news/new-financial-support-yukon-businesses-and-workers</p>
	25/03/2020		
	26/03/2020		

Northwest Territories	17/03/2020	<p>As of March 19th 2020, the majority of GNWT employees will be asked to work from home until further notice.</p> <p>Employees who have been deemed to be providing critical services requiring on site presence will be expected to report to work in person as normal. Any employee who has been deemed critical and requiring onsite presence will be contacted by 9:00 p.m. Wednesday, March 18 by management.</p> <p>All other employees will be asked to work from home as of Thursday, March 19. All employees regardless of the particular circumstance will continue to be paid through regular time, or through a form of paid leave (Special leave if caring for an ill dependent, providing childcare or self-isolating, or Sick Leave if ill).</p> <p>Going forward and until further notice, the GNWT will not require employees to obtain a sick note to access sick leave.</p>	https://my.hr.gov.nt.ca/node/5577
	20/03/2020	<p>The NWT Government have put together an initial economic relief package valued at \$13.2 Million dollars that will take effect immediately. This package is intended to work in concert with federal incentives under Canada's \$27 billion COVID-19 Economic Response Plan announced earlier this week. Measures included:</p> <ul style="list-style-type: none"> • Offering low interest loans to businesses to help offset up to one month of COVID-19 impacts. This will also be available to new BDIC clients. • Begin work to establish an Advisory Council to help identify the economic impacts of the pandemic; represent the business community; and ensure that the items most 	https://www.gov.nt.ca/en/newsroom/northwest-territories-covid-19-economic-relief

	31/03/2020	<p>critical to local economies and jobs are targeted for medium and long term government support.</p> <ul style="list-style-type: none"> • Extension of the due date for Employer Assessment Payments from April 1 to May 1, 2020. • Increase funding available for the Income Assistance program. <p>NWT Government has announced additional support for people, businesses, and communities in response to COVID-19. This new relief package complements the first wave of measures announced earlier this month (20/03/2020) creating a total of value of \$21.459 million in GNWT COVID-19 support announced to date.</p> <ul style="list-style-type: none"> • Income Assistance increases: <ul style="list-style-type: none"> ○ Introducing a one-time emergency allowance for income assistance recipients that will provide \$500 to single recipients, and \$1000 to households with two or more people to ensure that they have appropriate cleaning supplies, and are prepared for a 14 day period of self-isolation. ○ Providing additional benefits to Income Assistance clients by excluding 'gifts and unearned income' from the calculation of earned income until June 30, 2020. This change will ensure that income assistance clients are able to keep whatever money they are given or earn over the next several months. • \$1 million in GNWT financial relief will also be provided to help support critical aviation businesses that our communities and economy rely upon. 	<p>https://www.gov.nt.ca/en/newsroom/caroline-wawzonek-supporting-people-businesses-and-communities-response-covid-19</p>
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Nunavut	18/03/2020	Premier Joe Savikataaq announced that the Government of Nunavut (GN) will begin transition to have non-essential public servants work from home. These measures will fully come into effect by end of day, Friday, March 20. Essential service positions will continue to work in-office, as much as possible.	https://gov.nu.ca/executive-and-intergovernmental-affairs/news/government-nunavut-transitioning-work-home-procedures
	19/03/2020	Nunavut Government approved \$531,000 to cover potential lost fees for Nunavut's child care workers in licensed facilities, so that they do not have to worry about lost wages.	https://gov.nu.ca/executive-and-intergovernmental-affairs/news/covid-19-gn-update-march-19-2020
	23/03/2020	Nunavut's Department of Finance announced that: <ul style="list-style-type: none"> • All GN employees will continue to be paid as scheduled. Non-standard pay such as overtime and acting pay and any recoveries (including AWOL and LWOP) will be processed at a later date. • Indeterminate employees will receive regular salary. • All casual employees have been extended to May 15 and do not need to submit timesheets. • Relief employees who have worked from March 21 to April 3 need to submit timesheets to igaluitpayoffice@gov.nu.ca by 5 p.m. on April 3. • Employees who receive cheques will continue to receive them as usual. For those who receive direct deposit, paystubs will be issued at a later date. 	https://www.gov.nu.ca/finance/news/covid-19-department-finance-services-update
	27/03/2020	The Department of Economic Development and Transportation will provide immediate short-term relief to Nunavut businesses through its Small Business Support Program. Eligible businesses can	https://www.gov.nu.ca/economic-development-and-transportation/news/covid-19-department-economic-development-and

		apply for up to \$5,000 in support in the form of a non-repayable contribution.	
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Essential Services by Province

Prov.	State of Emergency Declared?	Formal Enforced Shutdown of Non-Essential Activities?	List of Exemptions	Business Support Links
BC	Yes	No	Full list of essential services: https://www2.gov.bc.ca/gov/content/safety/emergency-preparedness-response-recovery/covid-19-provincial-support/essential-services-covid-19	https://news.gov.bc.ca/releases/2020PREM0013-000545
AB	Yes	Yes – with exemptions	Full list of essential services: https://www.alberta.ca/essential-services.aspx	https://www.alberta.ca/covid-19-support-for-employers.aspx
SK	Yes	Yes – with exemptions	Allowable businesses, full PDF list	https://www.saskatchewan.ca/government/health-care-administration-and-provider-resources/treatment-procedures-and-guidelines/emerging-public-health-issues/2019-novel-coronavirus/covid-19-information-for-businesses-and-workers/support-for-businesses
MB	Yes	Select services shut down (e.g. childcare facilities, schools)	Essential Service Legislation: https://web2.gov.mb.ca/laws/statutes/1996/c02396e.php	The first step to support businesses in Manitoba has been to extend tax deadlines: https://www.gov.mb.ca/finance/taxation/pubs/bulletins/noticerst2003.pdf Monthly filings for April 20 th and May 20 th now due on June 22 nd . Quarterly filings for April 20 th now due on June 22 nd . Late filing penalties for March 20 th filing will be waived.
ON	Yes	Yes	Full list of essential services: https://www.ontario.ca/page/list-essential-workplaces	https://budget.ontario.ca/2020/marchupdate/action-plan.html#section-4

QC	Yes	Yes – minimization	<p>Full list of essential services: https://www.quebec.ca/en/health/health-issues/a-z/2019-coronavirus/essential-services-commercial-activities-covid19/</p>	<p>https://www.investquebec.com/quebec/fr/produits-financiers/toutes-nos-solutions/programme-daction-concertee-temporaire-pour-les-entreprises-pacte.html</p>
NL	Public Health Emergency Declaration	Select institutions and sectors closed.	<p>Full list of essential services: https://www.gov.nl.ca/covid-19/closures/</p>	<p>Details expected in days ahead on compensation for private sector employers to reimburse them for lost time of workers who have had to self-isolate.</p> <p>https://www.gov.nl.ca/releases/2020/exec/0314n02/</p>
NS	Yes	Yes – exceptions for workplaces that can follow public health orders	<p>Any workplace or business that is not deemed essential can remain open as long as a two-metre or six-foot distance can be maintained. Workspaces must also be cleaned and disinfected at a minimum of twice daily or as required and employees follow proper hygiene.</p> <p>Essential service sectors in Nova Scotia, which are exempt from the five-person-or-fewer gathering rules, have been clarified and are:</p> <ul style="list-style-type: none"> • health • food, agri-food and fisheries • transportation, including trucking, rail and transit • construction and manufacturing • IT, telecommunications and critical infrastructure • public services, such as police, fire and ambulances <p>https://novascotia.ca/news/release/?id=20200324003</p>	<p>https://novascotia.ca/coronavirus/#support</p> <p>Payments deferred on all government loans including from the Jobs Fund, Nova Scotia Business Fund, Municipal Finance Corporation and Housing Nova Scotia. (June 30)</p> <p>Payments deferred for payments small business renewal fees and workers compensation premiums (June 30)</p> <p>Deferred principal and interest payments until June 30 for Small Business Loan Guarantee Program.</p> <p>Government Payment terms for provincial contracts will pay in 5 days instead of standard 30 days.</p> <p>https://www.gov.nl.ca/covid-19/resources-2/</p>
NB	Yes	Yes – with exemptions	<p>Full list of essential services. PDF</p>	<p>https://www2.gnb.ca/content/gnb/en/gateways/for_business/covid19.html</p>

PEI	Public Health Order to Self-Isolate	Select institutions and sectors closed.	List of essential & non-essential services: https://www.princeedwardisland.ca/en/information/health-and-wellness/essential-and-non-essential-services-covid-19	Workers Compensation Board Defers Assessments http://www.wcb.pe.ca/Information/NewsItem/499 Emergency Working Capital Financing: https://www.princeedwardisland.ca/en/service/emergency-working-capital-financing Worker Assistance Program for Employers: https://www.princeedwardisland.ca/en/service/emergency-relief-worker-assistance-program Workplace Health and Safety Information: http://www.wcb.pe.ca/Information/NewsItem/497
YK	Yes	Yes	N/A	N/A
NWT	Yes	Yes – with exemptions	List of essential services: https://www.hss.gov.nt.ca/en/services/coronavirus-disease-covid-19/workers-exempt-travel-restrictions	https://www.hss.gov.nt.ca/en/services/coronavirus-disease-covid-19/information-employers-and-businesses
NT	Public Health Emergency	Yes - Select services shut down (e.g. Churches)	N/A	N/A