

The background of the entire page is a light blue, semi-transparent image of a microscope. Scattered throughout the scene are numerous blue, spherical virus particles with prominent spikes, characteristic of the COVID-19 virus. The particles vary in size and focus, with some appearing sharp and others blurred.

# Employers Guide to COVID-19



**rlb** is here for you.

# Best Practices for Employers - COVID-19

Updated: February 21, 2021

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Like all of you, we have been monitoring the evolving global impact of the novel coronavirus (COVID-19). As employers, our number one priority has always been and remains the health and safety of our people. We would like to share best practices on how you, as an employer, can uphold that commitment. We hope that this plan adds to the health and wellbeing of you and your employees during this time.

### **Communicate with Your Employees**

- This is very important. Lack of information from management will leave employees feeling alone and scared. Giving them updates on how you are managing this situation will help them and you feel more in control. It will also provide them with advice on how to limit the spread of this virus which is the overall goal.

### **Work from Home Options**

- Consider Work from Home arrangements where possible and plan resources accordingly with the help from your IT team. Communicate such plans with the team.

### **If Employees feel they have been Exposed to COVID-19**

- If an employee is sick and suspects they have been exposed, they need to tell management immediately.
- If employees are concerned that they may have been exposed to, or are experiencing symptoms of COVID-19, please have them contact Telehealth at (1-866-797-0000), their primary care provider, or their local public health unit.
- If an employee has been confirmed to have COVID-19 they must let management know immediately. As an employer you will have to look at each case individually and determine the impact to others while maintaining confidentiality as much as possible,

### **Increased Hygiene Etiquette**

- Recommended guidelines include:
  - Hand washing for at least 20 seconds or hand sanitizer.
  - Maintaining at least one-meter distance between yourself and anyone who is coughing or sneezing.
  - Coughing and sneezing into a facial tissue and if none are available, using your elbow or shoulder.
  - Avoiding touching your face, especially your eyes, nose, and mouth.
  - Throwing away used facial tissues immediately, then washing your hands.
  - A good idea is to post proper hygiene reminders in public areas and washrooms.

## Routine Cleaning

- Consider an increased cleaning schedule to wash all coffee areas including countertops, coffee machines, and door handles.
- Meeting rooms should also be wiped down including light switches, table surfaces, remote controls, calculators, pens, phones, and door handles.
- Increase cleaning on all photocopy covers and keypads several times a day.
- Avoid sharing laptops and when possible clean keyboards on a regular basis.
- Provide regular hand washing opportunities to reception and front-line workers to ensure they are protected as needed.

## Interaction with Clients

- Consider if meetings can be done via phone or online apps such as Go to Meeting, Zoom or Skype.
- Post a notice that you will be refraining from handshaking as a public greeting.
- Close your facility to any unnecessary visitors.
- If having onsite meetings, set up a protocol to be followed.

## Travel for Work

- Decrease work travel for non-essential meetings and instead use conference calling or online meeting software such as Skype/Go to Meeting/Zoom to hold the meeting.

## Travel Outside of Work

- Travelers who have returned from anywhere outside of Canada must follow all guidelines and regulations as per the Government of Canada. Travel restrictions in Canada can be found at: <https://travel.gc.ca/travel-covid#planning>. They should inform work of the self-quarantine.
- For Provincial and Territorial travel restrictions please see here: <https://travel.gc.ca/travel-covid/travel-restrictions/provinces> Travelers must follow all mandatory self-quarantine practices and are asked to self-identify with management.
- Travelers who have returned from any country outside of Canada are now required to have a mandatory self-quarantine and are asked to self-identify themselves to management. This includes all travel outside of Canada. <https://travel.gc.ca/travel-covid/travel-restrictions/isolation>
- If an employee has been in one to one contact with someone with the COVID-19 virus they should be asked to self-identify with management and self-quarantine.

## Class Order - Face Coverings in Commercial Establishments

- Effective 12:01 a.m. on June 12, 2020, Dr. Nicola Mercer, Medical Officer of Health for the Wellington-Dufferin-Guelph Health Unit, has ordered all persons who own or operate a Commercial Establishment in the jurisdiction of the Wellington-Dufferin-Guelph Health Unit., to:
  - Prohibit persons from entering the premises of the Commercial Establishment or remaining in the premises if the said Person is not wearing a Face Covering. The Face Covering must be worn inside the Establishment at all times, unless it is reasonably required to temporarily remove the Face Covering for services provided by the Establishment.
  - Ensure the availability of alcohol-based hand rub at all entrances and exits for the use of all Persons entering or exiting the Establishment.
  - Please refer to the Q&A section <https://www.wdgpUBLICHEALTH.ca/your-health/covid-19-information-public/face-coverings-class-order-and-faqs> here to see if this applies to your business and what your responsibilities are.
- On October 2 ([see News Release](#)), the Ontario government announced that when you do go out anywhere in Ontario, you must use a face covering (non-medical mask, such as a cloth mask) in public indoor spaces and whenever physical distancing is a challenge. This includes [public spaces, workplaces and vehicles that operate as part of a business or organization](#), with some exceptions.

## Infectious Disease Emergency Leave

- Employees have the right to take unpaid, job-protected infectious disease emergency leave if they are not performing the duties of their position because of specified reasons related to a designated infectious disease. This leave is available to all employees who are covered by the *Employment Standards Act*.
- Employers cannot threaten, fire or penalize an employee in any way because the employee took or plans on taking an infectious disease emergency leave.
- **Note:** infectious disease emergency leave remains available to employees covered by the ESA after the end of the COVID-19 period on July 3, 2021.
- The Employment Standards Amendment Act (Infectious Disease Emergencies), 2020 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.
- Reasons an employee may take infectious disease emergency leave can be found here: <https://www.ontario.ca/document/your-guide-employment-standards-act-o/infectious-disease-emergency-leave>

- There is a regulation under the ESA that sets out the circumstances in which an employee is “deemed” (or considered to be) on infectious disease emergency leave, as opposed to taking infectious disease emergency leave. Only a non-unionized employee can be deemed to be on infectious disease emergency leave.
- Subject to a few exceptions, during the COVID-19 period (which is from March 1, 2020 to July 3, 2021), a non-unionized employee is deemed to be on infectious disease emergency leave any time the employee is not performing their duties because their employer has temporarily reduced or temporarily eliminated their hours of work for reasons related to COVID-19.
- Even though an employee is deemed to be on infectious disease emergency leave, the employee may still elect to take infectious disease emergency leave if the employee meets at least one of the qualifying conditions for taking the leave.
- Most of the same rules that apply to an employee who takes infectious disease emergency leave also apply to employees who are deemed to be on infectious disease emergency leave. Learn more about “deemed” infectious disease emergency leave.  
<https://www.ontario.ca/document/your-guide-employment-standards-act-o/covid-19-temporary-changes-esa-rules>

## RLB Processing and Filing Client ROE’s Online

RLB is now able to file ROE’s online for you, our clients!

There are several options for RLB to file ROE’s online:

1. You need to issue an ROE but don’t have an online account and have not yet applied for an online account. RLB can do your ROE through our bookkeeping team. You do not need to apply for an online account. We can represent you and do your ROE. You will need to complete an authorization form.
2. You have already applied for your own online account to do your ROE’s but still haven’t received your password via Canada Post. You must wait for your password and activate your account using your password. You can then file your own ROE’s or provide us with authorization to file your ROE’s on your behalf.

## After CERB: Transitioning to New Benefits

If you were receiving CERB, you may be eligible for one of the new recovery benefits retroactive to September 27, 2020 and available until September 25, 2021.

## Canadian Recovery Benefit (CRB)

The Canada Recovery Benefit provides eligible workers with \$500 per week (taxable, tax deducted at source) for up to 26 weeks (proposed extension up to 38 weeks) for those who are not employed or self-employed due to COVID-19 and who are not eligible for EI, or had their employment/self-employment income reduced by at least 50% due to COVID-19. This benefit is paid in two-week periods.

[Learn more about the Canada Recovery Benefit](#)

## Canadian Recovery Caregiving Benefit (CRCB)

The Canada Recovery Caregiving Benefit (CRCB) provides \$500 per week (taxable, tax deducted at source) for up to 26 weeks (proposed extension up to 38 weeks) per household for workers unable to work for at least 50% of the week because they must care for a child under the age of 12 or family member because schools, day-cares or care facilities are closed due to COVID-19, or because the child or family member is sick and/or required to quarantine or is at high risk of serious health implications because of COVID-19. This benefit is paid in one-week periods.

[Learn more about the Canada Recovery Caregiving Benefit](#)

## Canadian Recovery Sickness Benefit (CRSB)

The Canada Recovery Sickness Benefit (CRSB) provides \$500 per week (taxable, tax deducted at source) for up to a maximum of 2 weeks (proposed increase up to maximum of 4 weeks), for workers who are unable to work for at least 50% of the week because they contracted COVID-19, self-isolated for reasons related to COVID-19, or have underlying conditions, are undergoing treatments or have contracted other sicknesses that, in the opinion of a medical practitioner, nurse practitioner, person in authority, government or public health authority, would make them more susceptible to COVID-19. This benefit is paid in one-week periods.

[Learn more about the Canada Recovery Sickness Benefit](#)

## Canadian Emergency Wage Subsidy

### 10% Wage Subsidy

The Temporary Wage Subsidy for Employers is a three-month measure (*March 18-June 19, 2020 only*) that will allow eligible employers to reduce the amount of payroll deductions required to be remitted to the Canada Revenue Agency (CRA).

Click [here](#) for all the latest information on the 10% wage subsidy including who is eligible, how to calculate the subsidy and more.

## Interaction of CEWS and 10% Wage Subsidy

### If you are eligible for both subsidies

You may be eligible for both the 10% Temporary Wage Subsidy for Employers (TWS) and the CEWS.

If you participate in the TWS, you must reduce your CEWS claim by all amounts you claim under the TWS for pay dates in a specific CEWS claim period.

Click [here](#) for all the details on the interactions between the two subsidies.

## Canadian Emergency Wage Subsidy (CEWS)

As a Canadian employer who has seen a drop in revenue during the COVID-19 pandemic, you may be eligible for a subsidy to cover part of your employee wages, retroactive to March 15, 2020. This subsidy will enable you to re-hire workers, help prevent further job losses, and ease your business back into normal operations.

The last day to apply for claim period 6 (August 2 to August 29, 2020) is **February 25, 2021**.

Applications for claim period 12 (January 17 to February 13, 2021) are now open. Click here for all the information on the CEWS program: <https://www.canada.ca/en/revenue-agency/services/subsidy/emergency-wage-subsidy.html> .

## Canadian Emergency Commercial Rent Assistance (CECRA)

- **This program has now ended. Click here for the information:** <https://www.cmhc-schl.gc.ca/en/finance-and-investing/covid19-cecra-small-business>.

## Large Employer Emergency Financing Facility (LEEFF)

This program provides bridge financing to Canada's largest employers, whose needs during the pandemic are not being met through conventional financing, in order to keep their operations going. To learn more click [here](#).

## Canadian Emergency Business Account

### CEBA requirements and deadlines have changed:

- As of December 4, 2020, CEBA loans for eligible businesses will increase from \$40,000 to \$60,000.
- Applicants who have received the \$40,000 CEBA loan may apply for the \$20,000 expansion, which provides eligible businesses with an additional \$20,000 in financing.
- All applicants have until March 31, 2021, to apply for \$60,000 CEBA loan or the \$20,000 expansion.

**\*NEW\*** All applicants can now check the status of their CEBA Loan online at <https://status-statut.ceba-cuec.ca/>. Please wait 5 to 7 business days after finalizing your application before checking your loan status on this loan status website or with the call centre. If you try before the 5 to 7 business days you will not receive an update. The loan status website will be able to address the following types of questions:

- What is the status of my application?
- Why was my application declined? How can I fix those errors (if applicable)?

All applicants are encouraged to check the status of their CEBA Loan online at <https://status-statut.ceba-cuec.ca/>, but if you continue to have questions you may call the CEBA Call Centre at 1-888-324-4201. The CEBA Call Centre is available Monday to Friday from 8AM to 9PM Eastern Standard Time, excluding statutory holidays.

### **Supplemental Unemployment Benefits Plan (SUB Plan)**

Employers can use a Supplemental Unemployment Benefit (SUB) plan to increase their employees' weekly earnings when they are unemployed due to a temporary stoppage of work, training, illness, injury or quarantine.

Payments from SUB plans that are registered with Service Canada are not considered as earnings and are not deducted from EI benefits (pursuant to subsection 37(1) of the EI Regulations).

Employers who provide top-ups to maternity, parental (including adoption) or caregiving benefits (including compassionate care, family caregiver benefit for children and family caregiver benefit for adults) should refer to the Employers supplementing maternity, parental, caregiving benefits web page. These plans do not have to be registered with Service Canada.

<https://www.canada.ca/en/employment-social-development/programs/ei/ei-list/ei-employers-supplemental-unemployment-benefit.html>

### **Child Care Considerations**

- Ask employees to try to mitigate where possible. If they cannot, they should talk to management about their personal circumstance. Each employee in Ontario has 3 unpaid Family Leave days per year. You should extend this in these circumstances without risk of losing their job and further protected leave as per The Employment Standards Amendment Act (Infectious Disease Emergencies), 2020.
- Consider using any unused vacation time to care for children.
- Some alternative solutions may be asking for help from family and friends, teachers and day care providers who are off offering private care, rotating time off with a spouse or secondary parent/caregiver (where applicable), working a different shift (for example coming in 3-11 instead of 9-5).

## Resources

- Uncertain times can create a lot of challenges for employees regarding their personal wellbeing and mental health. There may also be employees affected by loved ones in other countries who are struggling or even not able to manage well on their own through self-isolation/quarantine.
- If an employee or any member of their family is struggling, please do not do so alone. If you have a Family and Employee Assistance Program provide them with this resource. It is normally included in most benefit plans. Provide them with the links to the program and leave pamphlets in common areas.

## EI Info for Employers

### Employer Responsibility

- Employers are obligated to maintain a safe and healthy workplace under the OHSA.
- Anyone meeting criteria for self-isolation and quarantine should be advised by you to do so.
- Anyone with symptoms should be sent home on medical leave and request them to apply for EI Sick. See below.
- You cannot let anyone go or terminate because they have concerns about working during the coronavirus contamination at work. The Occupational Health and Safety Act protects Ontario employees from discipline or termination in the event that they report or refuse to work as a result of a safety concern. See here <https://www.ontario.ca/document/guide-occupational-health-and-safety-act/part-v-right-refuse-or-stop-work-where-health-and-safety-danger>
- You can force an employee to stay home if they refuse to self-isolate as employers have the right to provide a safe and hazard free work environment.
- You are not required to pay employees if they are not able to come to work because of the Pandemic. Some may be able to work from home and in these instances, this should be temporarily accommodated if reasonable and they can adequately perform their duties. If employees are supervising young children during this time, then work from home must be discussed and it may not be a feasible arrangement and you can refuse work from home. You must be consistent for all who are in the same situation.
- In Ontario employers do have to accommodate to the point of undue hardship for childcare. If as the employer you are asking the employee to come in to work because the workplace is safe, and you have taken all reasonable precautions and following the government's recommendations, then an employee would be obliged to attend work. If they refuse, then they can take a leave of absence for purposes of caring for children. State "Leave of Absence" on their ROE.
- Notify employees they can use sick days, banked overtime or access EI Sick Leave or EI layoff.

## How to complete ROE's

- When preparing the ROE use code “Illness/injury” if they have actual illness or an employee has tested positive or an employee has travelled and now in self-isolation.
- Use Code “Leave of Absence” if the employee making a personal choice to distance themselves out of an abundance of care.
- You will need to notify the employee of the layoff and issue a Record of Employment (ROE). Use the reason code “shortage of work”. If Service Canada calls, notify it was a result of shortage of work from the pandemic.
- When to complete ROE's <https://www.canada.ca/en/employment-social-development/programs/ei/ei-list/reports/roe-guide/understand.html#s1> 8

## EI Info for Employees

### Changes to support you during COVID-19

Temporary changes have been made to the EI program to help you access EI sickness benefits. The following changes are in effect until September 25, 2021, and could apply to you:

- the waiting period may be waived
- you don't need to get a medical certificate
- you only need 120 insured hours to qualify for benefits because you'll get a one-time credit of 480 insured hours to help you meet the required 600 insured hours of work
- you'll receive at least \$500 per week before taxes but you could receive more
- if you received the CERB, the 52-week period to accumulate insured hours will be extended
- Learn more by clicking [here](#).

### Other Breaks for Employers (Health Tax, Interest and Penalty Relief, Regional Opportunities Investment Tax Credit, Postponing Planned Property Tax Reassessment, and Summary of Measures)

Click here to learn more about these tax measures or reach out to one of our Tax managers at RLB.

<https://budget.ontario.ca/2020/marchupdate/annex.html>

## WSIB Financial Relief Package

To help reduce the financial burden of the COVID-19 pandemic on Ontario businesses, we provided the opportunity to defer premiums due between March to August 2020.

All businesses that chose to participate in the financial relief package will have until June 30, 2021 to repay deferred amounts, interest-free. Deferred amount payments can be made in one or multiple installments between January and June 30, 2021.

### How it works

Each business reports and pays on the previous full month or quarter, for example March 31 reporting and payment obligation covers the period of February 1-29. The following payments were eligible for deferral:

Monthly: March 31, April 30, May 31, June 30, July 31, Aug 31

Quarterly: April 30, July 31

Annual: April 30

The relief package also applies to Schedule 2 organizations – publicly funded organizations (municipalities, hospitals, school boards), and other businesses who are involved in federally regulated industries. All payment obligations (weekly and monthly) for Schedule 2 businesses could be deferred until August, 31, 2020.

No interest was accrued on outstanding premium payments for Schedule 1 businesses and no penalties were charged during this six-month deferral period. Schedule 2 account balances did not accrue debit interest as part of the financial relief package.

Costs associated with COVID-19 related claims will not be allocated at an employer or class level. Instead, they will be allocated on a Schedule-wide basis and there will be no change in premium rates for 2020 or 2021. Premium rate stability will help Ontario business continue to adjust to the ongoing pandemic, while protecting coverage for the people we serve.

Visit the [2021 premium rates](#) page for more information on our rate-setting process.

See more about this [here](#).

If you need additional information on how to create an individualized plan for your business, please reach out to the HR team at RLB at [hr@rlb.ca](mailto:hr@rlb.ca) or call and ask for our HR Consultants.

This document was prepared by HR experts at RLB for the purpose of client guidance. However, given the fluid nature of the Government legislation and frequent changes we advise that you ensure you are referring to the most recent copy of this document. [February 21, 2021]