



Nisga'a Lisims Government

In Collaboration with **MNP** LLP

COVID-19 Response Plan Federal Government – Support for Canadians

Last updated May 11, 2020, 3:00 pm PST

Program	Eligibility	Benefit	Action Needed
Canada Emergency Response Benefit (CERB)	<ul style="list-style-type: none"> • Available to workers who: <ul style="list-style-type: none"> ○ Live in Canada, who are at least 15 years old; ○ Stopped working because of COVID-19 and have not voluntarily quit their job; ○ Has income of at least \$5,000 in 2019 or in the 12 months prior to date of application; and, ○ Did not earn more than \$1,000 in employment or self-employment for at least 14 consecutive days in the four-week period of first claim; ○ Did not earn more than \$1,000 in employment or self-employment income for the entire four-week period of each subsequent claim. • CERB is also accessible to seasonal workers who have exhausted their regular EI benefits but are unable to undertake usual seasonal work due to COVID-19 and to workers who have exhausted their regular EI benefits but are unable to find a job or return to work because of COVID-19 • Non-eligible dividends count toward minimum \$500 income requirement for eligibility; non-eligible dividends also count towards \$1000 income threshold for benefit period 	<ul style="list-style-type: none"> • Provides \$500 per week for up to 16 weeks 	<ul style="list-style-type: none"> • Applications accepted beginning April 6, 2020 • Online or telephone application process • A person must make an application, if eligible, for every four-week period • The application must be made no later than December 2, 2020 • Guidelines established for days to apply based on birth month • More details about the CERB available: Questions and Answers on the CERB
Employment Insurance (EI) (sickness benefits)	<ul style="list-style-type: none"> • Employees who are <ul style="list-style-type: none"> ○ Sick, ○ Shortage of work ○ Seasonal or mass lay-offs 	<ul style="list-style-type: none"> • 55% of average insurable weekly earnings, up to \$573/week for up to 15 weeks <ul style="list-style-type: none"> ○ Available beginning March 15, 2020 	<ul style="list-style-type: none"> • Initial online application; then must call 1-833-381-2725 to waive one-week waiting period • Medical certificate not required



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Employment Insurance (regular benefits)	<ul style="list-style-type: none"> Employees who lost jobs through no fault of their own (ex. Due to shortage of work, seasonal or mass lay-offs) and are: <ul style="list-style-type: none"> Available and able to work Unable to find a job 	<ul style="list-style-type: none"> 55% of average insurable weekly earnings, up to \$573/week for up to 14-45 weeks Available beginning immediately but must be without work and pay for 7 consecutive days to be eligible 	<ul style="list-style-type: none"> Apply online within four weeks of last day of work Must complete bi-weekly reports to prove continuing eligibility Claims starting March 15, 2020 will have benefits delivered as part of CERB; for details see: Canada - EI
Canada Emergency Student Benefit	<ul style="list-style-type: none"> Post secondary students currently in school, planning to start school in September 2020, or having graduated in December 2019 and have lost work or are unable to find work due to COVID-19 Students currently working but earning less than \$1,000 per month are also eligible if hours have been cut due to COVID-19 	<ul style="list-style-type: none"> \$1,250 per month from May to August 2020 Amount increasing to \$1,750 per month if student is caring for someone or has a disability 	<ul style="list-style-type: none"> Details on application process still to be released
Goods and Services Tax Credit (GSTC) Special payment	<ul style="list-style-type: none"> Individuals who: <ul style="list-style-type: none"> Normally received GSTC and filed a 2018 personal income tax return (T1) Previously not entitled to GSTC but now are based on family net income (and filed 2018 T1) 	<ul style="list-style-type: none"> Maximum amounts for 2019-2020 benefit year will increase from: <ul style="list-style-type: none"> \$442 to \$866 if single \$580 to \$1,160, if married or common-law \$154 to \$306 for each child under age 19 (excluding first eligible child of single parent) \$290 to \$580 for first eligible child of single parent 	<ul style="list-style-type: none"> No application required but must have filed 2018 income tax return Payments will be issued April 9, 2020 May be eligible for retroactive credit if late filing 2018 taxes More details on GSTC available: Canada - GSTC
Canada Child Benefit (CCB) Special Payment	<ul style="list-style-type: none"> Eligible to those who are: <ul style="list-style-type: none"> Living with a child under 18 years of age Primary caregiver to that child Resident of Canada for tax purposes (as well as other criteria related to citizenship/residency status) 	<ul style="list-style-type: none"> Eligible recipients will receive \$300 more per child with regular May CCB payment 	<ul style="list-style-type: none"> If previously applied for CCB, do not need to reapply Otherwise, apply for CCB: <ul style="list-style-type: none"> Register the birth Online through My Account By Mail
Registered Retirement Income Funds (RRIFs) Reduction to required withdrawal	<ul style="list-style-type: none"> Taxpayers who have monies invested in RRIFs 	<ul style="list-style-type: none"> Minimum required withdrawal is reduced by 2020 only Similar rules apply for individuals receiving variable benefit payments under a defined contribution registered pension plan 	<ul style="list-style-type: none"> No action required

Sayt-K'ilim-Goot / one heart, one path, one nation



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Tax Filing and Payment Deadlines	<ul style="list-style-type: none">See here for details on extensions regarding income tax filing and payment deadlines	<ul style="list-style-type: none">	<ul style="list-style-type: none">