ALTERNATIVES TO HANDSHAKES, HUGS, HIGH FIVES AND HONGI

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THE ‘ALL GOOD’ NOD
THE ‘EAST COAST WAVE’
THE ‘WHAT A WORLD EH?’

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Navigating COVID-19

April 24, 2020

Presented by Sharon Kolodychuk of Salopek & Associates in conjunction with Betty Thompson of IntegralOrg
ABOUT SALOPEK & ASSOCIATES ...

- A team of 20 consultants who work across Canada and support organizations with HR, Board Governance & Strategy
- Outsourced HR Department for many organizations
- In business since 2006 and have supported over 200 organizations in both the profit and non-profit sector
- Consultants have designations within the Human Resources profession
- Senior Consultants have over 15 years experience and Specialists have received their Masters, PhDs or other advanced designations
ABOUT INTEGRALORG ...

- Builds capacity for Alberta nonprofits and charities through education and organizational coaching
- Currently working with nonprofit executives and board members by offering support and expertise in governance, legal compliance, financial management, strategic planning, and organizational redesign
- Proud nonprofit charitable organization
- Betty Thompson, FCPA, FCGA: chartered professional accountant and co-founder, President and Board Chair of IntegralOrg. She has more than 35 years of experience serving the nonprofit sector. Through IntegralOrg, Betty assists nonprofits and charities with governance, policy development, and financial management. Betty is an active member of Calgary’s not-for-profit community as a service volunteer and board member for several organizations.
TODAY’S AGENDA ...

➢ Share a road map of the various Government Programs

➢ Discuss how to navigate the various programs to protect your workforce and manage costs

➢ Discuss your questions about the programs, how they work and how to access them

*Please refer to the Summary of Programs distributed to you by email*
PROGRAM OVERVIEW

➢ Canada Emergency Wage Subsidy (CEWS): Provides payment up to 75% of an employee's wages to a maximum of $847 per week per employee over a 12-week period

➢ 10% Temporary Wage Subsidy: Reduces the amount of payroll deduction required to be remitted to the Canada Revenue Agency (CRA) by 10% up to $1,375 for each eligible employee to a maximum of $25,000 total per employer

➢ Work-Sharing Program: Provides income support to employees (year-round full-time, part-time) eligible for Employment Insurance who agree to reduce their normal working hours

➢ Temporary Layoffs: Lay off an employee for 120 total calendar days within a 120-day consecutive period to ensure temporarily laid off employees stay attached to a job longer

➢ SUB Plans: Employers can top-up employees’ EI benefits during a period of unemployment during a temporary layoff caused by COVID-19
Deferred Payments: Income Tax deferral until August 31, 2020. GST payments from March to end of May can be deferred until end of June 2020. WCB premiums deferred until 2021. The government will cover 50% of the 2020 WCB premiums when due in 2021.

CEBA: interest free loan up to $40,000 for organizations with a payroll of $20K-$1.5M – applications are open and are being accepted through the banks

Canada Emergency Response Benefit (CERB): Provides those eligible with temporary income support of $500 a week (taxable benefit) or $2,000 per month for each - week period up to 16 weeks

Job-Protected Leave: Provides 14-days of job-protected unpaid leave for employees required to self-isolate or care for a child or dependent that is required to self-isolate

Temporary Top-Up for Low-Income Essential Workers: Provide temporary salary top-up to essential services low-income workers (those earning <$2,500/month full-time)
FEDERAL RELIEF INVESTMENT

➢ April 21, 2020: PM Justin Trudeau announced investment of $350 million to support vulnerable Canadians through charities and non-profit organizations that deliver essential services to those in need.

➢ The funds will support such activities as:

  • Volunteer-based home delivery of groceries and medications
  • Transportation services, such as those driving seniors or persons with disabilities to appointments
  • Scaling up help lines that provide information and support
  • Helping vulnerable Canadians access government benefits
  • Delivering training and supplies to volunteers.
  • Replacing in-person, one-on-one contact and social gatherings with virtual contact through telephone, texts, teleconferences or the Internet
April 24, 2020: PM Justin Trudeau announced the Canada Emergency Commercial Rent Assistance (CECRA) for small businesses and non-profit tenants

- This program will lower rent by 75% for eligible tenants that have been affected by COVID-19 who are experiencing financial hardship during April, May, and June
- The loans to commercial property owners will be forgiven if the owner agrees to reduce the eligible tenants’ rent by at least 75% for the three corresponding months under a rent forgiveness agreement, which will include a term not to evict the tenant while the agreement is in place. The tenant would cover the remainder, up to 25% of the rent
- Impacted tenants are businesses paying less than $50,000 per month in rent who have temporarily ceased operations or have experienced > 70% drop in pre-COVID-19 revenues
- The Canada Mortgage and Housing Corporation (CMHC) will administer and deliver the CECRA
- It is expected that CECRA will be operational by mid-May, with commercial property owners lowering the rents of their tenants’ payable for the months of April and May, retroactively, and for June
- Further details on CECRA will be shared in the near future once final terms and conditions are available
How do we protect our workforce during the COVID-19 pandemic & manage costs?

**SCENARIO A:** We are unable to provide services during the pandemic and as such do not have work for our workers

- Temporarily Layoff Workers
  - Canadian Emergency Relief Benefit (CERB)
  - Employment Insurance (EI)
  - SUB Plan

**SCENARIO B:** Although we are able to provide services, the amount of work we have for our workers during the pandemic has reduced and we are experiencing a reduction in revenue, funding and/or cash-flow issues

- 10% Temporary Wage Subsidy (TWS)
- Canadian Emergency Wage Subsidy (CEWS)
- Create work-units under Worksharing Program

**Other Considerations**

- Deferred Payments: WCB, GST, Income Tax, Rent Relief (CECRA)
- Access to Loans: Canadian Emergency Business Account (CEBA)
- Organizational Sick Leave Policy, Job Protected Leaves
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Note: charities with questions about Calgary Foundation Grants should be addressed to Brigitte von Rothemburg at grants@calgaryfoundation.org