COVID-19 has already created and will continue to create dramatic disruptions for workplaces across the country. This guide provides quick-reference strategies for managing the COVID-19 crisis and guidance on how to navigate the legislative and regulatory obligations of employers, which continue to change. This guide discusses the employer’s obligation to create and maintain a safe work environment, how to manage legal risks, and provides links to resources for employees and employers.

Keeping Your Employees Safe

- Safe Work Environment: Obligations and Best Practices
- Travel Restrictions for Employees: Business and Personal Travel
- Requiring Employees to Disclose Symptoms
- Taking Employees’ Temperatures as a Screening Mechanism
- Responding to an Employee Who Discloses They or a Family Member Have Been Exposed or Tested Positive for COVID-19
- Refusing to Work

Managing Legal Risks

- Working from Home
- Time off for Workers Who Can’t Work from Home/Need to Self-Isolate
- Workers’ Compensation / Workplace Safety and Insurance Considerations
- Human Rights Concerns

Governmental Resources for Employers and Employees

- Assistance for Employees
- Assistance for Employers

Other Resources for Employers

For further information on the changes below or other employment and labour matters, please contact a member of our National Employment Group.

Mar 19, 2020

COVID-19 Quick-Reference Considerations for Employers

Last updated: April 24, 2020
**KEEPING YOUR EMPLOYEES SAFE**

### SAFE WORK ENVIRONMENT: OBLIGATIONS AND BEST PRACTICES

Employers have a duty to take every precaution reasonable in the circumstances for the protection of their employees. To satisfy this duty, below are some best practices for employers in non-healthcare settings:

<table>
<thead>
<tr>
<th>Type</th>
<th>Best Practice</th>
</tr>
</thead>
</table>
| Information Facilitation      | ✅ Stay informed of COVID-19 updates and guidance from the World Health Organization, Public Health Agency of Canada, and provincial and local public health agencies. An employer’s response should be based on the current scientific understanding of COVID-19 and official guidance, which may change rapidly.  
✅ Inform employees of, and encourage employees to follow, simple health protocols in the workplace such as proper handwashing techniques, proper cough and sneeze etiquette, and to refrain from shaking hands or coming into close contact with others. These protocols should be posted around the workplace, particularly in common areas such as washrooms and the lunchroom. |
| Workplace Sanitization        | ✅ Make hygienic products available, including alcohol-based hand sanitizers and disposable disinfectant wipes.  
✅ Increase cleaning operations in the workplace, particularly in common areas and with respect to surfaces (counters, door handles, etc.). |
| Social Distancing Measures    | ✅ Allow and encourage employees to work from home if possible.  
✅ Encourage employees to avoid close contact with one another. Consider increasing the distance between desks and workstations as well as employees and customers, or implementing physical barriers.  
✅ Refrain from allowing visitors into the workplace and organizing any internal or external meetings or gatherings, where possible.  
✅ If an employer allows meetings to proceed, participants should be asked not to attend if they exhibit any of the COVID-19 symptoms, if they have recently travelled out of the country or if they are otherwise at risk (e.g. if they have been in close personal contact with someone who is exhibiting symptoms or recently travelled out of the country).  
✅ Require employees to stay home if they feel sick or come down with any of the COVID-19 symptoms and to call their public health authority. Employees who have displayed symptoms should not be allowed to return to the workplace until they have been symptom-free for at least 14 days, or such other period
<table>
<thead>
<tr>
<th>Type</th>
<th>Best Practice</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>recommended by public health authorities.</td>
</tr>
<tr>
<td>Workplace Policies</td>
<td>✓ Ensure that your sick leave policies are consistent with public health guidance and do not serve as a significant deterrent to employees calling-in sick.</td>
</tr>
</tbody>
</table>
Employers should review their safety policies and occupational health and safety legislation and consider what involvement the employer’s joint health and safety committee ought to have in the consideration and implementation of workplace safety measures and response to workplace safety risks or hazards. Employers should also be aware that they have an obligation to report occupational illnesses, and that this obligation may extend to COVID-19 if it arises in the workplace. Employers should make such a report to the applicable governmental bodies and notify their joint health and safety committee or a health and safety representative and a union, as applicable.

**TRAVEL RESTRICTIONS FOR EMPLOYEES: BUSINESS AND PERSONAL TRAVEL**

Employers should restrict employees’ business-related travel. If an employee becomes infected with COVID-19 during business-related travel they may be entitled to compensation under applicable workers’ compensation legislation. At this point in time, most employers have restricted all non-essential business travel.

Restricting employees’ leisure travel is more problematic. Notwithstanding the government recommendations against travel outside Canada, the current caselaw provides that, generally, an employer cannot prevent employees from travelling during their leisure time.

We recommend the following approach to managing employees who are planning personal travel:

- Advise employees to review the Government of Canada travel health notices before undertaking any travel, particularly to an international destination. Recommend to employees that they not travel internationally. Remind them that many insurers have indicated that they will not cover international travel, and where applicable provide them with the contact information for advice on any company provided insurance.
- Require employees to report all current or intended international personal travel.
- Encourage employees to follow governmental directives regarding travel outside the country.
- Implement and advise employees of a policy requiring employees who have travelled outside the country to “self-isolate” and work remotely, or take a leave of absence for 14 days upon their return to Canada, as currently directed by federal and provincial governments. Employees may then return to the workplace after 14 days if no COVID-19 symptoms emerge.
- Employees who are able to work from home while self-isolating and do work should be paid.
- Employees who cannot work from home may be entitled to paid or unpaid time off work. For more information on paid and unpaid leaves of absence, see *Time off for Workers Who Can’t Work from Home/Need to Self-Isolate*.

**REQUIRING EMPLOYEES TO DISCLOSE SYMPTOMS**

An employer can require employees to report any flu-like symptoms, including a fever, cough, and/or shortness of breath, or other symptoms that may be indicative of COVID-19.

Be mindful that, to comply with privacy laws, an employer should only collect/request personal information from employees that is reasonable given the circumstances. Given the COVID-19 pandemic and the need to ensure workplace safety, a requirement for employees to disclose symptoms that are indicative of COVID-19 would be “reasonable”, however a requirement or request
to disclose further personal information unrelated to the employer’s legitimate interest in maintaining workplace safety would likely be unreasonable.

**TAKING EMPLOYEES’ TEMPERATURES AS A SCREENING MECHANISM**

Some employers across Canada have started to implement temperature screening prior to allowing an employee access to the office or a workplace.

Given the nature of COVID-19 and infection rates across Canada, it is arguable that, in certain workplaces, temperature checks may be a reasonable screening mechanism in the circumstances. However, employers should be mindful of the following:

- Any checks should be conducted using the least intrusive methods available (e.g. non-contact infrared thermometers vs. contact thermometers).
- Qualified individuals would need to be available to administer the test and ensure that the test is conducted in a safe manner, such that there is no enhanced risk of employees being infected by each other or the test administrator.
- Advance written notice to workers of the temperature check requirement would need to be provided, including the means by which the check will be conducted and that the purpose (i.e. to promote a safe workplace and help reduce the spread of COVID-19).
- Medical advice may need to be obtained with respect to what body temperatures are of concern.
- Records of individuals who test within ordinary temperature ranges (as determined by a medical expert) should not be retained by the employer.
- Individuals who test at or above a level that concerns a medical expert should not be allowed access to the workplace, but rather be discretely asked to leave the facility and to seek medical advice.

**RESPONDING TO AN EMPLOYEE WHO DISCLOSES THEY OR A FAMILY MEMBER HAVE BEEN EXPOSED OR TESTED POSITIVE FOR COVID-19**

If the employee has a family member (or someone they have been in close contact with) who may have been exposed to COVID-19 or has tested positive for COVID-19, then the employee should be advised to self-isolate for a 14-day period.

If the employee reports any flu-like symptoms, including a fever, cough, and/or shortness of breath, or other symptoms that may be indicative of COVID-19, the employee should be sent home and advised to consult a medical practitioner.

If the employee has tested positive for COVID-19, the employee’s return to work will depend on the advice of the physician or other qualified medical practitioner.

If the employee has tested positive and has attended the workplace or been in contact with other employees within the 14 days prior to the confirmed COVID-19 diagnosis, the employer should notify its other employees who may have been in contact with the individual that one of their co-workers has tested positive. The co-workers should further be notified that they should self-isolate for 14 days and seek medical advice if they display any symptoms of COVID-19. Depending on the nature of the affected employee’s job and the nature of the employer’s operations, this may require an entire office to self-isolate, a floor of an office to self-isolate, or persons in proximity to the affected employee to self-isolate. Consult local health authorities for further information as to best steps.
An employer should not inform its workforce of the identity of the person with the confirmed diagnosis, or provide other identifying information about such person. If there is a need to provide identifying information about the affected person, the employer should consult with its legal counsel.

**REFUSING TO WORK**

Employees have the right to refuse work or do particular work at a work site if the worker believes on reasonable grounds that there is a dangerous condition at the work site or that the work constitutes a danger to the worker’s health and safety. Employers cannot force an employee to work if the employee has exercised their right to refuse work.

Provincial occupational health and safety legislation contains procedures an employer must follow where an employee has exercised their right to refuse work. Employers should consult legal counsel where an employee has exercised their right to refuse to work to inform themselves of the applicable procedure in their jurisdiction.

**MANAGING LEGAL RISKS**

**PRACTICAL ISSUES**

**Working from Home**

Permitting or requiring employees to work from home (“WFH”) where possible can reduce health and safety risks associated with the spread of COVID-19 in the workplace, enable employees who are self-isolating or in quarantine to productively contribute to the business and enable greater flexibility for employees who need to care for family members in connection with the spread of COVID-19.

Implementing a mandatory or optional WFH policy that is consistently applied will reduce risk of claims that the employer is providing WFH arrangements on an unfair or discriminatory basis.

Employers should consider the following when structuring their WFH arrangements:

✔️ **Application**: Clarify to whom the WFH policy applies, and whether working from home is optional or mandatory for such employees.

✔️ **Duration**: Consider clarifying the duration of the WFH policy. If it is intended to be a temporary measure, consider expressly stating that the policy is intended to be effective for the duration of the public health emergency in connection with COVID-19, and that the company reserves right to alter or terminate the policy at any time as circumstances warrant.

✔️ **Expectations**: Consider clarifying expectations regarding the employee’s communication, availability, and productivity when working from home during business hours.

✔️ **Information Security**: Consider remote connectivity and security concerns with respect to confidential company information, including the software and equipment that employee will use to perform work-related tasks from home.

**COMPLIANCE**

**Time off for Workers Who Can’t Work from Home/Need to Self-Isolate**

There are several different ways that employers can provide time off for workers who cannot work
remotely and who need to self-isolate or care for a family member who has had to self-isolate. These include:

✅ **Existing Statutory Leaves:** Unpaid job-protected statutory leave of absence obligations under applicable provincial and federal employment standards legislation may apply to time off for COVID-19 related absences (e.g., statutory sick leave, medical leave, family care/responsibility leave). If an employee requests to take a certain unpaid statutory leave of absence and meets the qualifying requirements of that statutory leave, the employer must grant it and is precluded from terminating the employee’s employment for the duration of such a statutory leave.

✅ **New Statutory Leaves:** The federal government and certain provinces have passed legislation to provide for new leaves of absence related to COVID-19. As of March 27, 2020, these new statutory leaves, include:

<table>
<thead>
<tr>
<th>Jurisdiction</th>
<th>Description</th>
<th>Applies When</th>
<th>Medical Note Required</th>
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<tbody>
<tr>
<td>Federal</td>
<td>Job protected leave of up to 16 weeks</td>
<td>- Employee is unavailable or unable to work for reasons related to COVID-19.</td>
<td>No.</td>
</tr>
<tr>
<td></td>
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<td>Employer may require the employee to provide a written declaration in support of the leave.</td>
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<tr>
<td>Ontario</td>
<td>Job protected leave (retroactive to January 25, 2020)</td>
<td>- The employee is under medical investigation, supervision or treatment for COVID-19.</td>
<td>No.</td>
</tr>
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<td>- The employee is acting in accordance with an order under the <em>Health Protection and Promotion Act</em>.</td>
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<td>- The employee is in isolation or quarantine in accordance with public health information or direction.</td>
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<td>- The employer directs the employee not to work due to a concern that COVID-19 could be spread in the workplace.</td>
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<td>- The employee needs to provide care to a person for a reason related to COVID-19 such as a school or day-care closure.</td>
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<td></td>
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<td>- The employee is prevented from returning</td>
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<td>Employer may require the employee to provide evidence that is reasonable in the circumstances (other than a medical note), at a time that is reasonable in the circumstances. This could include such requests as a note from the daycare or for evidence that the airline cancelled a flight, but not a medical note.</td>
<td></td>
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<tr>
<td>Province</td>
<td>Description</td>
<td>To Be Entitled Requirement</td>
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</table>
| Alberta        | Up to 14 days of job-protected leave (Leave may be extended by the Minister of Labour and Immigration if the advice of the chief medical officer changes)  
As of April 6, employees caring for children affected by school and daycare closures or ill or self-isolated family members due to COVID-19 will have access to unpaid job-protected leave. The 90-day employment requirement is waived for such leave. There is no set length of this job-protected leave. Instead, the legislation states that the length of the leave will be for “the period of time recommended or directed by the Chief Medical Officer”. | Employees are required to self-isolate.  
Employees are caring for a child or dependent adult that is required to self-isolate.  
Employees caring for children affected by school and daycare closures or ill or self-isolated family members  
No.  
If requested by the employer, the employee must provide reasonable documentation to show that they are entitled to the leave. However, the employer is not entitled to request a medical certificate. |
| British Columbia | New leave for illness or injury leave: Up to 3 days of job-protected leave                                                                 | The employee has been employed for more than 90 consecutive days and is unable to work due to personal illness or injury  
No.  
An employee, must as soon as practicable, provide to the employer (if requested) reasonably sufficient proof that the employee is entitled to the leave under the prescribed section. |
|                |                                                                                                                                             |    |
## Keeping your employees safe

Best Practice

Informing Employees
- Assist employees
- Resources for Employers and Employees
- Assistance for Employees
- Assistance for Employers
- Other Resources for Employers

Individuals who test at or above a level that concerns a medical expert should not be allowed to work.

- Encourage employees to follow government directives regarding travel outside the country.
- Job protected leave of up to 16 weeks.

Existing Statutory Leaves:
- Payroll
- Workers' Compensation
- Layoff
- Maternity/Paternity
- Parental
- Disability

- Stay informed of COVID-19 updates and guidance from the World Health Organization (WHO).
- Implement and advise employees of a policy requiring employees who have travelled outside the country in the past 14 days to be quarantined for 14 days.
- Any checks should be conducted using the least intrusive methods available (e.g., non-contact temperature checks).

### Workers’ Compensaion / Workplace Safety and Insurance Considerations

- There are several different ways that employers can provide worker benefits for workers who cannot work.
- Permisng or requiring employees to work from home (“WFH”) where possible can reduce health and safety risks or hazards. Employers should also be aware that the have an obligation to report occupational hazards.
- Given the nature of COVID-19 and infection rates across Canada, it is arguable that, in certain circumstances, at a minimum, all workers should be working from home if this can be done safely and practically. Employers should be mindful that, to comply with privacy laws, an employer should only collect/request personal information from employees if it is necessary to meet the purposes set out in the employer’s policy statement on the COVID-19 pandemic, which is available [here](#). The employee is entitled to COVID-19 personal illness or injury leave. If an employee requests to take a certain unpaid statutory leave of absence and meets the circumstances described in the Employment Standards Act, the employee for the leave applies to the [Employment Standards Branch](#) or the [Labour Relations Board](#).

- The employee is entitled to COVID-19 personal illness or injury leave. If an employee requests to take a certain unpaid statutory leave of absence and meets the circumstances described in the Employment Standards Act, the employee for the leave applies to the [Employment Standards Branch](#) or the [Labour Relations Board](#).

### Job-protected leave for as long as the Quarantine Act

- The employee is in isolation in accordance with: (i) an order of the provincial (requested) reasonably practicable, provide a note from the employee’s doctor or a deemed public health officer or pursuant to a health officer or pursuant to the employee’s employer or pursuant to the employee’s employer or pursuant to the employee’s employer.

### Workers’ Compensaion / Workplace Safety and Insurance Considerations

- There are several different ways that employers can provide worker benefits for workers who cannot work.
- Permisng or requiring employees to work from home (“WFH”) where possible can reduce health and safety risks or hazards. Employers should also be aware that the have an obligation to report occupational hazards.
- Given the nature of COVID-19 and infection rates across Canada, it is arguable that, in certain circumstances, at a minimum, all workers should be working from home if this can be done safely and practically. Employers should be mindful that, to comply with privacy laws, an employer should only collect/request personal information from employees if it is necessary to meet the purposes set out in the employer’s policy statement on the COVID-19 pandemic, which is available [here](#). The employee is entitled to COVID-19 personal illness or injury leave. If an employee requests to take a certain unpaid statutory leave of absence and meets the circumstances described in the Employment Standards Act, the employee for the leave applies to the [Employment Standards Branch](#) or the [Labour Relations Board](#).

- The employee is entitled to COVID-19 personal illness or injury leave. If an employee requests to take a certain unpaid statutory leave of absence and meets the circumstances described in the Employment Standards Act, the employee for the leave applies to the [Employment Standards Branch](#) or the [Labour Relations Board](#).
Best Practice for Employers and Employees

- Any checks should be conducted using the least intrusive methods available (e.g., non-contact).
- Increase cleaning operations in the workplace, particularly in common areas.
- Ensure that your sick leave policies are consistent with public health guidance.

Saskatchewan

Job-protected leave applies during a public health emergency determined by the World Health Organization and declared by the chief medical health officer in Saskatchewan where individuals are required to take measures to prevent or reduce the spread of disease, including isolating themselves from other individuals.

Leave duration is for as long as the applicable emergency prevention order of the chief medical health officer is in force (retroactive to March 6, 2020).

Employees who (i) have been directed to self-isolate by their employer, a duly qualified medical practitioner, the Government of Saskatchewan, or the chief medical health officer; or (ii) must provide support to a child or family member affected by a direction or order of the Government of Saskatchewan or an order of the chief medical health officer.

- The employee is under individual medical investigation, supervision or treatment related to a designated communicable disease.
- The employee is acting in accordance with an order under the Public Health Protection and Promotion Act related to a designated communicable disease.
- The employee is in isolation or quarantine or subject to a control measure, including self-isolation, based on information or directions related to a designated communicable disease from the Chief Medical Officer of Health or the Government.
- The employee is under a prescription situation.

No.

Employer may require

Employment and Social Development Canada's Summary Page on COVID-19

- The P.E.I. Human Rights Commission has endorsed the advice provided by the Ontario Human Rights Commission.
- Work-Sharing Program Enhancements
  - Amounts during this period.
  - Deferral, until August 31, 2020, the payment of any income tax amounts that become owing in the next year.
  - Complete forgiveness.

Canada Emergency Wage Subsidy

- Interim assistance measures for workers affected by COVID-19. For example, as of the time of this advice.
- "Normal weekly earnings" of at least 40 percent due to illness, injury or quarantine. The Government of Canada waives the three-working-day waiting period where an employee has exercised their right to refuse to work.
- An employee who is unable to work because they have COVID-19 or are caring for those who are sick or quarantined.
- Working parents staying home without pay to care for a family member who has had to self-isolate.
- These measures are summarised below:
  - Positioning workers two metres apart from other workers and customers.
  - Remote workspaces for those who can and need to self-isolate or care for a family member who has had to self-isolate.

Canada Emergency Response Benefit (CERB) (NEW as of March 25, 2020)

- The employee is providing support to a child or family member affected by a direction or order of the Government of Saskatchewan or an order of the chief medical health officer.

No.

No.
Job protected leave for as long as one of the reasons for granting the leave applies (retroactive to March 14, 2020)

- direction from their employer in response to a concern that the employee may expose other individuals in the workplace to the designated communicable disease.
- The employee is providing care to a specified individual for a reason related to a designated communicable disease, including a school or child care service closure (specified individuals include family members).
- The employee is directly affected by travel restrictions related to a designated communicable disease and, under the circumstances cannot reasonably be expected to travel back to the province.
- Other reasons to be prescribed by regulation.

The employee to provide evidence of entitlement to the leave that is reasonable in the circumstances, at a reasonable time, but not a medical certificate.

The abovementioned leaves are unpaid, with the exception of Saskatchewan, where the leave must be paid if the employee (i) is authorized by their employer to work at home during that period; (ii) complies with the measures in the chief medical health officer’s order; and (iii) complies with any additional regulatory requirements as applicable.

Employers should consult with counsel in respect of mandatory leaves as the legislation could change rapidly.

✔️ **Paid Time Off:** Employers should consider the following when determining whether or not time off for COVID-19 related leaves should be paid or unpaid:

- Employees may be eligible for paid leave in accordance with the employer’s existing contracts, policies and practices. Employees who have contractual entitlements to certain benefits, sick days, or vacation time may be able to use any such accrued but unused entitlements during their COVID-19 related leave.
- Employers may want to review their policies, practices and procedures regarding sick leave, vacation and other paid time off in light of the current circumstances.
Employers may choose to exercise their discretion to offer additional paid time off for COVID-19 related leave; however, employers should ensure that any such discretion is being exercised consistently as among similarly-situated employees.

✓ Other Unpaid Time Off of Work: Subject to any contractual entitlement to the contrary, employers may choose not to pay employees during COVID-19 related leaves. However, employers should be aware that they run the practical risk of dissuading employees from reporting any COVID-19 symptoms and discouraging employees from staying at home if they may have been infected with COVID-19. Employees who are on an unpaid leave of absence must be issued a Record of Employment and may be eligible for Employment Insurance (EI) benefits under the Employment Insurance Act. For more information, see below under the heading Assistance for Employees.”

**Workforce Management**

On April 6, the Alberta government announced temporary changes to Alberta’s Employment Standards Code (the “ESC”) in further response to COVID-19.

✓ Temporary Lay Off Extension: The government announced an extension to the permissive duration of temporary layoffs from 60 days to 120 days. This change is retroactive for any temporary layoffs related to COVID-19 that occurred on or after March 17. All other rules regarding temporary layoffs remain the same. Employers may extend the duration of the temporary layoff past the 120 day cutoff if they pay the employee an amount instead of wages or continue to pay or provide employee benefits during the period of the temporary layoff. Constructive dismissal risk associated with implementing temporary layoffs remains. However, this announcement may be used in any defence to a constructive dismissal claim to evidence the government’s intention that employers are permitted to temporarily layoff employees for the duration of the permissive period under the ESC and that such layoffs are not to constitute the employer’s repudiation of the employment contract.

✓ Removal of Group Termination Notice Requirement: The requirement to provide the group termination notice to employees and unions when 50 or more employees in a single location are being terminated has been removed. Accordingly, employers no longer have to provide employees with the enhanced group termination notice previously required by the ESC (ie. either 8, 12, or 16 weeks depending on the number of affected employees). All employees are still entitled to regular statutory notice or pay in lieu of notice as required by section 56 of the ESC. Employers must still provide notice of group terminations to the Minister as soon as is practicable. The notice must simply specify the number of employees whose employment will be terminated, and the effective date of the terminations. There is no longer a requirement for employers to provide employees and unions with a copy of the notice given to the Minister.

✓ Other changes announced to the ESC include removal of the 24-hour written notice requirement for shift changes, removal of the two weeks’ notice requirement for changes to work schedules under an averaging agreement, and streamlining of the process for approvals related to modifying employment standards (variances and exemptions) so employers and workers can respond quicker to changing conditions at the workplace due to COVID-19.

The government announced that these changes are to take effect immediately and will be in place as long as the government determines they are needed and the public health emergency order remains. The legislative bill implementing these changes has not yet been passed by the Alberta legislature but is expected to be in the next few days.
Workers’ Compensation / Workplace Safety and Insurance Considerations

If an employee contracts COVID-19 in the course of employment, the employee may in some circumstances be entitled to receive benefits under applicable workplace safety and insurance legislation. Provincial workers’ compensation boards, including the Ontario Workplace Safety and Insurance Board, have indicated that they will consider COVID-19-related claims on a case-by-case basis. If any employee contracts or is suspected of contracting COVID-19 as a result of work, employers may be required to submit the appropriate forms to the applicable workers’ compensation board for consideration. Many of the workers’ compensation boards have stated that benefits are not meant for those employees who choose to withdraw from work for preventative reasons.

In addition, Alberta, British Columbia and Ontario have announced workers’ compensation financial relief measures for employers. The chart below outlines some of the details:

<table>
<thead>
<tr>
<th>Province</th>
<th>Workers’ Compensation Relief Measure</th>
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<tbody>
<tr>
<td>Alberta</td>
<td>Small, medium and large private sector employers can defer workers’ compensation premium payments until 2021. For small and medium businesses, the government will cover 50% of the 2020 premium when it is due in 2021. Large employers will have their 2020 premium payments deferred until 2021, at which time their premiums will be due. Employers who have already paid premiums in 2020 are eligible for a rebate or credit.</td>
</tr>
<tr>
<td>British Columbia</td>
<td>Employers who report payroll and make payments on a quarterly basis can defer payments without penalty until June 30, 2020. Employers who report payroll on an annual basis do not have to pay 2020 premiums until March 2021.</td>
</tr>
<tr>
<td>Ontario</td>
<td>Businesses will be permitted to defer Workplace Safety &amp; Insurance Board premium reporting and payments until August 31, 2020. No interest will accrue on outstanding premium payments for Schedule 1 businesses and no penalties will be charged during this six-month deferral period. Schedule 2 account balances will not accrue debit interest.</td>
</tr>
<tr>
<td>Québec</td>
<td>The Québec workers’ compensation board introduced some relief measures for employers, including a postponement of the payment of premiums without penalties or interest until August 31, 2020. Postponing the payment of workers’ compensation premiums until August 31, 2020 could help alleviate liquidity pressures.</td>
</tr>
</tbody>
</table>

WorkSafeBC has published a useful guide, which includes practical guidance and employer obligations for preventing exposure to COVID-19 in the workplace. This guidance will be particularly helpful to employers when workplaces begin re-opening. The WorkSafeBC guide suggests that employers consider:

- Identifying specific conditions or tasks that may increase the risk of exposure and eliminating them
- Controlling the number of workers in the workplace through work from home or staggering shifts
- Ensuring adequate and enhanced cleaning between shifts including particularly high-contact items such as door handles, faucet handles, keyboards and other shared equipment
Positioning workers two metres apart from other workers and customers
- Providing soap and water and hand sanitizers and encouraging workers to wash their hands frequently
- Checking and tracking that the above extra steps are being taken
- Prohibiting workers or customers on the worksite who are displaying symptoms of illness, travelled in the previous 14 days or who have been exposed to someone with COVID-19 or lives in a household with a member who has COVID-19

The WorkSafeBC guide is available [here](#).

**Human Rights Concerns**

Employers’ legal obligations pursuant to human rights legislation continue to apply during the COVID-19 pandemic, including prohibitions against discrimination and the duty to accommodate employees with disabilities up to the point of undue hardship. The Ontario Human Rights Commission published a policy statement on the COVID-19 pandemic, which is available [here](#) and the key points for employers are summarized below:

- Negative treatment of employees who have, or are perceived to have, COVID-19, for reasons unrelated to public health and safety, is discriminatory and prohibited under human rights legislation.
- The Commission recognizes the primacy of health and safety but is concerned that employer actions actually have a health and safety purpose. For example, the Commission prefers that employers send an individual employee home or ask them not to work in circumstances where the employer’s concerns are reasonable and consistent with the most recent advice from medical and public health officials.
- If an employee is required to self-isolate for legitimate reasons, the employer is entitled to explore alternative options for how the employee may still continue to perform productive work for the employer (for example, working from home).
- It is not discriminatory to lay off employees if there is no work for them to do because of the impacts of COVID-19.

The P.E.I. Human Rights Commission has endorsed the advice provided by the Ontario Human Rights Commission.

The Alberta Human Rights Commission published general principles regarding COVID-19 and human rights obligations, which can be viewed [here](#). Among other things, the commission’s publication:

- Suggests that an employee who is unable to come to work because health officials have quarantined them or have advised them to self-isolate is protected from discrimination under the Alberta Human Rights Act.
- Suggests that for the purpose of complying with the duty to accommodate to the point of undue hardship, “undue hardship” can be measured in terms of health and safety risk.
- States that employers must accommodate employees who have caregiving responsibilities to the point of undue hardship. This may include situations where the employee has caregiving responsibilities in respect of a family member who is ill or in self-isolation, or where the employee’s child’s school is closed due to COVID-19.
- States that employers should be sensitive to other factors, such as any particular vulnerability an employee may have (for example, if they have a compromised immune system).

To avoid human rights claims, employer should consider whether:

✓ Measures taken in the workplace are reasonable and consistent with the most recent advice from medical and public health officials.
✓ Employees who are unable to work due to COVID-19 are being treated consistently.

GOVERNMENTAL RESOURCES FOR EMPLOYERS AND EMPLOYEES

ASSISTANCE FOR EMPLOYEES

Canada Emergency Response Benefit (CERB) (NEW as of March 25, 2020)

As announced March 25, 2020, the CERB will provide temporary income support to eligible workers (including wage earners, contract workers, and self-employed individuals who would not otherwise be EI-eligible) who cease working for COVID-19-related reasons or are eligible for EI regular or sickness benefits. To be eligible for the CERB, a worker must:

i. be residing in Canada and be at least 15 years of age;
ii. have ceased working because of COVID-19, but not due to their own resignation;
iii. have had income of at least $5,000 in 2019 (or in the 12 months prior to the date of their application); and
iv. be or expect to be without employment or self-employment income for at least 14 consecutive days in the initial four-week period (and, for subsequent periods, expect to have no employment income).

It is currently expected that qualifying participants will receive $2,000 per 4-week block from March 15 to October 3, 2020, up to a maximum of 16 weeks. Applications for the CERB will be accepted starting on April 6, 2020, but applicants will be able to continue to apply for EI until April 6, 2020.

In particular, the CERB is intended to assist employees who, for example: (i) are sick or quarantined or caring for those who are sick or quarantined; (ii) are working parents staying home without pay to care for children who are sick or who are home due to school closures; or (iii) have lost their jobs, or had their hours reduced to zero, due to COVID-19. Further to this, the Prime Minister announced on April 15 that the eligibility criteria will be extended shortly to reach seasonal workers, those who have recently run out of employment insurance, as well as people who make less than $1,000 a month due to reduced work hours.

The government is also expected to introduce a wage boost for essential workers who make less than $2,500 a month, including those working in long-term care facilities for the elderly.

For more information on the CERB, click here.

Employment Insurance (EI) (for all claimants who applied to EI prior to March 25, 2020)

For all claimants who applied to EI prior to March 25, 2020 (i.e. the announcement date of the
Canada Emergency Response Benefit), EI is available to eligible employees facing a reduction in "normal weekly earnings" of at least 40 percent due to illness, injury or quarantine. The Government of Canada announced in mid-March that (i) the one-week waiting period for EI sickness benefits would be waived for new claimants who are quarantined so they could be paid for the first week of their claim; (ii) there would be priority EI application processing for EI sickness claims for clients under quarantine; and (iii) people claiming EI sickness benefits due to quarantine would not have to provide a medical certificate to qualify, they must only provide a declaration that a quarantine has been imposed either by law/public health official or that it has been recommended by a public health official and requested by the individual’s employer, a medical health professional, or a person in authority.

For more information on EI (as applicable to claimants who applied prior to March 25, 2020), click here.

**PROVINCIAL ASSISTANCE PROGRAMS**

In addition to the federal benefits outlined above for workers, certain provinces have announced interim assistance measures for workers affected by COVID-19. For example, as of the time of writing:

- Alberta announced the Emergency Isolation Support Program, which will provide eligible workers with a one-time payment of $1,146. For more information, click here.
- British Columbia announced the B.C. Emergency Benefit for Workers, which will provide eligible workers with a one-time payment of $1,000. For more information, click here.
- Saskatchewan announced the Self-Isolation Support Program, which will provide eligible individuals with a payment of up to $900. For more information, click here.
- Québec announced the Temporary Aid for Workers Program, which will provide eligible workers with a payment of $573 per week. For more information, click here.
- New Brunswick announced an income benefit for eligible workers to bridge the gap between when a worker lost their job or closed their business after March 15, to when the national benefit takes effect. For more information, click here.

For more information on federal and provincial government support, please read Osler’s article titled *Canadian federal and provincial governments offer relief to Business in response to COVID-19* here.

**ASSISTANCE FOR EMPLOYERS**

**Canada Emergency Wage Subsidy**

The Government of Canada announced the Canada Emergency Wage Subsidy, a 75% wage subsidy for qualifying businesses, for up to 3 months, retroactive to March 15, 2020. The subsidy is to be offered to employers experiencing a reduction in revenue of at least 15% in March (provided that most organizations began experiencing the impacts of COVID-19 halfway through the month), and 30% in April or May. Companies must be able to demonstrate that they meet the revenue loss requirement and can do so by contrasting their revenue level from either March, April or May of this year to the same time period during 2019. Alternatively, in an effort to benefit start-ups and non-profits, the program will provide companies with the option of using the average of their revenues earned in January and February of this year as reference points to demonstrate the required revenue.
decline.

Businesses that qualify for the subsidy will receive up to $58,700 per employee. For more information on the Canada Wage Subsidy please read Osler’s article Canada Emergency Wage Subsidy – A Detailed Review here.

Organizations that do not qualify for the Canada Emergency Wage Subsidy may continue to qualify for the separate 10% wage subsidy that spans from March 18 to before June 20, up to a maximum subsidy of $1,375 per employee and $25,000 per employer.

**Canada Emergency Business Account**

Announced March 27, 2020 this program will provide funding to eligible financial institutions so that they can provide interest-free loans in the form of lines of credit of up to $40,000 to businesses with payrolls between $20,000 and $1.5 million. A quarter of this loan (up to $10,000) is eligible for complete forgiveness.

**Small and Medium-sized Enterprise Loan and Guarantee Program**

This program will enable up to $40 billion in lending, supported through Export Development Canada and Business Development Bank, for guaranteed loans when small businesses go to their financial institutions to help weather the impacts of COVID-19. These loans will be 80 per cent guaranteed by Export Development Canada, to be repaid within one year.

Small and medium-sized businesses can also get support through a new Co-Lending Program that will bring the Business Development Bank of Canada together with financial institutions to co-lend term loans to these businesses for their operational cash flow requirements. Eligible businesses may obtain incremental credit amounts of up to $6.25 million through the program, which will be risk-shared at 80 per cent between the Business Development Bank of Canada and the financial institutions. Eligible financial institutions will conduct the underwriting and funding directly for customers.

**Tax Payment Deferral**

On March 18, 2020, the Government of Canada announced that all businesses will be permitted to defer, until after August 31, 2020, the payment of any income tax amounts that become owing in between March 18 and September 1, 2020. This relief applies to tax balances due, as well as installments, under Part I of the Income Tax Act. No interest or penalties will accumulate on these amounts during this period.

The CRA will not contact any small or medium sized businesses to initiate any post-assessment GST/HST or Income Tax audits for four weeks after March 18. For the vast majority of businesses, the CRA will temporarily suspend audit interaction with taxpayers and representatives.

For more information, click here.

**Work-Sharing Program Enhancements**
The work-sharing program is an adjustment program administered through Service Canada, designed to help employers avoid layoffs during times of temporary economic difficulty. It allows employers to schedule reduced work weeks for their employees who can then access EI for an income supplement.

Due to COVID-19, the length of time that employers are permitted to use the work-sharing program has been increased to 76 weeks, from the usual limit of 38 weeks. The mandatory waiting period has also been waived.

For more information on work sharing arrangements, click here.

**Supplementary Unemployment Benefit Plans (SUB Plans)**

An employer may establish a SUB Plan, subject to certain requirements, to top up employees’ EI benefits during a period of unemployment during a temporary layoff caused by e.g. sickness due to COVID-19.

A SUB Plan needs to be registered with Service Canada and must meet certain requirements in order not to be treated as income that would reduce the worker’s EI benefits. Among other things, the SUB Plan must:

- Identify the group of employees covered and duration of the plan;
- Cover a period of unemployment caused by temporary work stoppage, training, or illness/injury/quarantine;
- Require employees to apply for and receive EI benefits in order to receive payments under the plan;
- Require that the combined weekly payments from the SUB Plan and the portion of the EI weekly benefit rate not exceed 95% of the employee’s normal weekly earnings; and,
- Be entirely financed by the employer.

If a SUB Plan meets all the requirements for registration with Service Canada, it will be registered as of the date on which it was submitted to Service Canada.

As of March 19, 2020, there have not been any changes to the SUB Plan regulations due to COVID-19. The full list of SUB Plan requirements and more information on the SUB Plan can be found here.

**OTHER RESOURCES FOR EMPLOYERS**

- Employment and Social Development Canada’s Summary Page on COVID-19
- Resources for Canadian Businesses

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