

**COVID-19:  
Applying for the  
Canada Emergency Wage Subsidy (CEWS)**

**April 21, 2020**

On April 21, 2020, the [Canada Revenue Agency \(CRA\)](#) released details on how eligible employers can apply for the CEWS.

Applications for CEWS will open on April 27. Employers registered with the CRA can use their [My Business Account](#) to apply for the subsidy. Employers with a registered representative can have their representative file the application on their behalf via the [Represent a Client](#) portal. Alternatively, an employer can apply using a separate online application that will be made available on April 27.

Employers with multiple payroll program (RP) accounts will need to file a separate application for each RP account since this is how the CEWS will be processed and administered by the CRA. This is common for companies with multiple branch locations, or those with a combination of union and non-union employees.

The CRA has also developed an online tool to assist employers in calculating the amount of the subsidy to which they are entitled. Included in the tool is an Excel spreadsheet that employers can use to determine the amount of wages eligible for the subsidy.

We tested the online tool and found exactly how the Temporary Wage Subsidy (TWS) will reduce the CEWS. The CRA's tool deducted the 10% TWS subsidy from the portion of the wages eligible for the CEWS, not from the gross wages. For example, let's assume an eligible employee was paid \$1,000/week. The employer is able to claim the TWS of \$100. In addition, the employer is eligible to claim the CEWS on \$747 (i.e., \$847 minus the \$100 TWS).

Please contact your Fuller Landau engagement partner or manager for any questions.



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