



COVID-19 ASSISTANCE FOR ALBERTA RESIDENTS

RECOVERY BENEFIT PROGRAMS

The following recovery benefits are available for residents of Canada who were at least 15 years old, present in Canada, have a valid SIN, and had earned at least \$5,000 in 2019, 2020 or in the previous 12 months before the date of application, from employment income, self-employment income, or maternity/parental EI benefits. You must not have quit your job or reduced your hours voluntarily on or after September 27, 2020.

The recovery benefits are administered by the Canada Revenue Agency (CRA) and are effective from Sept. 27, 2020 up to Sept. 25, 2021. You can apply for these benefits online through [CRA My Account](#) or by phone.

Individuals are eligible for only one of the following recovery benefits with respect to the same period and would not qualify if they received short-term disability, workers compensation, or employment insurance benefits.

Individuals who travelled internationally are not eligible to claim these recovery benefits, retroactive to October 2, 2020.

CANADA RECOVERY BENEFIT (CRB)

Will provide **\$500** (\$450 after taxes withheld) per week before taxes for up to 38 weeks, for workers who have stopped working or had their employment or self-employment income reduced by at least 50% due to COVID-19, and are available and looking for work and are not entitled to Employment Insurance (EI) benefits.

An individual may earn employment or self-employment income while receiving CRB. Repayment of \$0.50 of the CRB for every dollar of net income (excluding CRB) that exceeds \$38,000 will be required upon filing of the individual's income tax return.

CANADA RECOVERY SICKNESS BENEFIT (CRSB)

Provides **\$500** (\$450 after taxes withheld) per week before taxes for up to a maximum of four weeks, for workers who are unable to work for at least 50% of their scheduled work week because of self-isolation for one of the following reasons and did not receive paid leave from their employer in respect of the same week:

- Are sick with COVID-19 or may have COVID-19
- Were advised to self-isolate due to COVID-19
- Have an underlying health condition that puts the worker at greater risk of getting COVID-19

CANADA RECOVERY CAREGIVING BENEFIT (CRCB)

Provides **\$500** (\$450 after taxes withheld) per week before taxes for up to 38 weeks per household, for workers unable to work for at least 50% of their normally scheduled work week and did not receive paid leave from their employer in respect of the same week because they must care for a child who is under age 12 or a family member who needs supervised care because they are at home for one of the following reasons:

- Their school, daycare, day program, care facility is closed or is unavailable to them due to COVID-19
- Their regular care services are unavailable due to COVID-19
- The person under care is either sick with COVID-19 or has symptoms, at risk of serious health complications if they get COVID-19 (as advised by a medical professional), or are self-isolating due to COVID-19

Apply up to 60 days after the period has ended. For more info click [here](#).

REPAYMENT OF BENEFITS

Repayment of benefits is required if you realized you were not eligible. If repaid before Dec. 31, 2020 the amount should be subtracted from your T4A slip. However, if repaid after Dec 31, 2020 you may need to pay tax on the full amount received in 2020 (this will be adjusted after filing your 2021 taxes).

HOME OFFICE DEDUCTION

Eligible employees who worked more than 50% of the time from home for a period of at least 4 consecutive weeks in 2020 due to COVID-19 can use a new temporary flat rate method that allows you to deduct \$2 per day up to a maximum **\$400** per individual (200 working days). Under this simplified method you do not have to calculate the size of your work space, keep supporting documents or get Form T2200 signed by your employer.

If you are using the detailed method to claim your deduction you can now use a simplified [Form 2200S](#) and [T777S](#) that can be signed electronically, and make use of a newly created [calculator](#) to determine your eligible expenses. For more information on working from home expenses click [here](#).

CRITICAL WORKER BENEFIT (CWB)

Eligible workers in the health care, social services, education and private sectors will receive a one-time \$1,200 benefit distributed through their employers. Private sector employers can apply on behalf of their employees between Feb. 17, 2021 up until Mar. 19, 2021. To be eligible for the CWB, a private sector worker must:

- Earn \$25 per hour or less
- Have worked at least 300 hours between Oct. 12, 2020 & Jan 31, 2021
- Be located and working in Alberta

For more information on eligibility and how to apply click [here](#).

TEMPORARY CHANGES TO EI

Canadians with 120 hours of insurable work or more will now qualify for EI benefits of at least **\$500** per week before taxes, or **\$300** per week before taxes for extended parental benefit. The EI benefits are available for up to 50 weeks for claims that are made between Sept 27, 2020 and Sept 25, 2021 and the waiting period may be waived. EI sickness benefits will no longer require a medical certificate. If you received CERB, the 52-week period to accumulate hours will be extended. For self-employed workers who have opted in the EI benefit program the earnings threshold for 2020 is reduced from \$7,555 to \$5,000, retroactive to claims established as of Jan 3, 2021. For more information on EI benefits and click [here](#).

INTEREST RELIEF ON TAX PAYMENTS

Interest relief to Canadians who received COVID-related income support benefits. Once individuals have filed their 2020 income tax return, they will not be required to pay interest on any outstanding income tax debt for the 2020 tax year until April 30, 2022. CRA will automatically apply the interest relief measure for individuals that meet the following criteria:

- Total taxable income of \$75,000 or less in 2020, and
- Received COVID-related income support in 2020 from one or more of the following: CERB, CESB, CRB, CRCB, CRSB, EI benefits, or similar provincial programs such as the Alberta Emergency Isolation support

The CRA has not extended the tax filing deadline and all Canadians should complete and submit their returns by their respective deadlines.

2020 FILING DEADLINES—UNCHANGED

Filing and payment date for 2020 personal taxes	April 30, 2021
Filing date for self-employed individuals & their spouses	June 15, 2021

We encourage you to upload your tax information along with your completed [2020 Tax Return Checklist](#) by going to our new secure [portal](#). If you require assistance with portal registration please email portals@kmss.ca.

CRA is accepting electronically signed documents which will ensure timely authorization to electronically file your income tax return.

KMSS IS HERE TO HELP
Contact us at 403-233-7750

Last updated March 21, 2021 – For Most Current Version go to www.kmss.ca