

# Employers Using the Canadian Emergency Wage Subsidy (CEWS) Program and Reporting WCB Insurable Earnings



All eligible employers whose business have been affected by COVID-19 were eligible for a subsidy of up to 75% of employee wages for up to 24 weeks, retroactive from March 15, 2020, to August 29, 2020.

Recently, employer members who utilized CEWS, are having trouble with what they should (or should not) include in their reporting of earnings. WCB is currently developing a fact sheet and communication plan where employers will have access to in the next few months so they will be able to accurately report earnings to WCB for the annual return cycle in early 2021. In the interim, here is what you need to know:

## What You should (or should not) Include When Reporting Employee Earnings After Using CEWS

How an employer has used CEWS will determine if it is reportable or not:

- If an employer has received CEWS and has used that money as part of the wages for workers who are still working, then the CEWS should be included in their report of assessable earnings.
- If an employer has received CEWS and has used the money to pay wages to furloughed workers, then the CEWS should not be included in their report of assessable earnings.

Employers should not reduce their insurable earnings by the amount of the CEWS benefit. For example: If the employer paid the worker 100% of their wage while they are working (not furloughed)- 60% using the CEWS subsidy and 40% their own budget - they are required to report what the worker was paid (100%) and not the 100% plus the 60% from CEWS (nor the 100% minus the 60% from CEWS). WCB does not expect an employer to report more or less than the worker was paid. Furthermore, WCB would not assess what was received through CEWS if the worker is not working (i.e. if they were furloughed).

For more information

Keep updated by checking the WCB website at: <https://www.wcb.ab.ca/>

Contact

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