



28 September 2020

COVID – 19 HR Update 16 – Transition from CERB to EI

Reverend Fathers and Colleagues in Christ,

CERB - Canada Emergency Response Benefit

EI - Employment Insurance

SUBP – Supplemental Unemployment Benefit Plan

Employees

- On October 3rd the CERB is ending and transitioning to EI.
- Staff currently receiving the CERB payments will simply continue to submit bi-weekly reports.
- Staff will receive an EI payment from Service Canada. This will be supplemented by a separate SUB plan top up payment from the parish.
- A new EI payment will be calculated by Service Canada and this amount will need to be shared with your parish for payroll calculations.
- Please note that any SUB plan top up payments paid should not be entered in the bi-weekly reports. This is a plan we applied for and is approved so that payments are not insurable earnings. Stated simply they do not reduce your EI payments like regular earnings would.

Payroll processing

The SUB Plan top up amount is 80% of the total average wage. It is calculated using the total average wage minus any EI and part time earnings in the parish.

- Average wage is the average weekly pay over the last 12 months.
- The intention of the SUBP is to top up the EI payment to 80% of the average weekly pay.
Examples of \$300 average weekly pay. (@ 80% =\$240)
 - \$240 - \$165 EI pay = \$75 top up payment
 - \$240 - \$140 EI pay - \$45 part time wages = \$55 top up payment
- For the SUBP plan payments do not deduct EI premiums.

Year end T4 and T4A processing

- At year-end, an employee will receive a T4 for regular earnings and a T4A for SUBP amounts.
- When making SUB plan top up payments note that these are not insurable earnings like a regular wage. They will require separate tracking throughout the year to properly allocate them for year-end reporting and will appear on a T4A.
- Declare SUB Plan top up payments under Code 152 in the "Other information" section of the recipient's T4A slip.

Support Contacts to answer any questions for those processing payroll at the parishes.

- Lorna Gawlinski – lorna.gawlinski@caedm.ca or 780 392 2440
- Marian Fougere – marian.fougere@caedm.ca or 780 469 1010 ext 2125
- Patrick Snoek – patrick.snoek@caedm.ca 780 392 2452

Note: Pastors please share this update with those in your parish that are currently on temporary layoff or are receiving CERB benefits and those processing payroll.

As the COVID-19 pandemic evolves, we will continue to support each other. We will work hard to address changes that come up and to help answer questions.

God Bless,

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