



24 April 2020

COVID -19 HR update - 8 Payroll, ROE and Canada Emergency Wage Subsidy

For those processing payroll / ROEs in the parishes

Contact information

For all staff that are going on temporary layoff, personal information must be verified. Personal phone number, email address and home address.

Record of Employment (ROE)

Parishes that have employees who are being temporarily laid off either on April 30 or a later date are required to complete a record of employment for each employee. Also any employee that has a 50% reduction in their average hours needs to have a ROE.

Parishes enrolled in ROE Web will complete the ROE online. Once the final April employee payment is determined, the ROE can be prepared and submitted to Service Canada. Distribute the employee copy at the same time as their final pay statement with the additional instructions included in [HR Update 7](#).

All other parishes should complete paper ROEs. Obtain paper ROEs by phoning the Employer Contact Centre at 1-800-367-5693. If the parish has not already requested paper ROEs, do it immediately. When requesting ROEs, have the parish payroll account number and the name, address and phone number of the parish on hand.

Preparation of ROE

Service Canada provides a [resource](#) for preparing the ROE. Remember that the reason code in block 16 should be A with no comments added. The ROE must be prepared within 5 days of the last day of pay. If requested paper ROEs arrive after the 5 days filing requirement, the completion and distribution of the ROE must be a first priority.

ROE Web

After all ROEs are complete, parishes that issued paper ROEs should enroll in the [ROE web service](#). The link includes direction for the enrollment process.

Payroll Preparation for Laid Off Employee

Before preparing the May payroll, verify you have a copy of the acceptance email confirmation for the SUB plan registration. If the parish has not registered a SUB plan, there will not be top up of salaries for laid off employees.

For each laid off employee obtain a copy of their EI statement of benefits from them. *As soon as an employee has the details of their EI payments they need to communicate this to the person processing their payroll.* – HR Update 7 This is the confirmation that the employee has applied for EI. It also

provides the 2-week EI payment used to determine the top up payment amount. Based upon Service Canada website the maximum 2-week payment would be \$1,146.00. If an employee has not applied for EI, they are on an unpaid leave and will not be eligible for a top up payment.

If a laid off employee does not receive a top up payment, they are responsible for the reimbursement of the full amount of their Sun Life benefits to the parish. The employee must pay the parish monthly. For laid off employees, the monthly amount of the top up payment is determined by grossing up the 2-week payment amount by a factor of 2.16667. To determine the monthly top up payment calculate:

1. 80% of current salary
2. EI 2-week payment grossed up by factor of 2.16667
3. Top up payment is 1. minus 2.

Required withholdings are calculated by adding the taxable benefit amount appearing in the last column of the monthly parish Sun Life billing to the top up amount. The deductions will be the required withholdings and employee requested RSP contribution and donations.

All employer RSP contributions are stopped for staff on layoff. The request form can be used for employees wishing to continue with unmatched employee contributions.

Support Contacts

For assistance with a ROE or payroll contact:

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

75% Canada Emergency Wage Subsidy

We have received some updated information about the Government of Canada wage subsidy program. This temporary subsidy generally provides an amount equal to 75% of employees' remuneration paid, up to a maximum of \$847 per week per employee, from March 15, 2020, to June 6, 2020.

The Catholic Archdiocese of Edmonton prepares the payroll for all priests. The Archdiocese will make the wage subsidy application for all the priests and the rebates received by the Archdiocese will be credited back to each of the parish accounts.

Parishes will make the application for all of their employees who are currently active on payroll. Parishes will be able to apply to receive the 75% Canada Emergency Wage Subsidy starting on April 27, 2020. Parishes that intend to claim the subsidy should act diligently to determine whether they qualify, and prepare their applications. Prepare your application now to help ensure that any payments through the wage subsidy program are provided quickly following the successful processing of your claim.

Parishes will have to apply online through the CRA, through either: a) My Business Account or b) separate online application form beginning on April 27, 2020.

Parishes that do not have a My Business Account should register for an account now so they are ready to submit their application when the claim period opens. Individuals who represent a parish may also submit an application through the CRA's Represent a Client service. Please see the following video for some assistance: <https://www.canada.ca/en/revenue-agency/news/cra-multimedia-library/businesses-video-gallery/register-mybusiness-account.html>

Parishes that are unable to register for My Business Account must obtain an online web access code and use the online application form that will be available on April 27, 2020.

Because the subsidy will be processed at the payroll program (RP) account level, parishes should also ensure their business details and direct deposit information for these accounts in My Business Account is up to date.

The wage subsidy program is a five-part process. Please check out the Government portal at: <https://www.canada.ca/en/revenue-agency/services/subsidy/emergency-wage-subsidy.html>

Calculating your estimated subsidy

Parishes will also need to calculate their estimated subsidy as part of the application process. The CRA has provided an online calculator to help Parishes determine the amount of the subsidy they can expect as well as certain amounts that must be entered into the application form once it becomes available.

To use the calculator, Parishes must provide information related to: • Total number of employees • Gross payroll and eligible remuneration amounts • Refund of Parish contributions for any employees on leave with pay.

Parishes must keep records that document their decrease in revenues and remuneration paid to employees. The CRA also notes that certain parishes may be required to provide a full list of employees and their Social Insurance Numbers (SIN) for verification after applying.

After you have checked out the information from the government, and if you have questions, please contact:

Wayne Provencal – wayne.provencal@caedm.ca 780 916 7050 or 780.469.1010 ext 2437

Lorna Gawlinski – lorna.gawlinski@caedm.ca 780 392 2440 or 780.469.1010 ext 2440

Patrick Snoek – patrick.snoek@caedm.ca 780 392 2452 or 780.469.1010 ext 2150

These subsidies may play a critical role in your imminent staffing decisions, so do not hesitate to reach out to us to discuss an action plan for your parish.

God Bless, Patrick