

Report to Council

Report Title:	COVID-19 Financial Support Resources		
Prepared By:	Trish Serratore, Chief Financial Officer		
Department:	Finance		
Date:	April 28, 2020		
Report Number:	FIN2020-16	File Number:	C11FIN, P03
Attachments:	COVID-19 Financial Assistance List		

Recommendation:

That the Council of the Municipality of Brockton hereby receives Report Number FIN2020-16 – COVID-19 Financial Support Resources, prepared by Trish Serratore for information purposes.

Report:

Background:

On April 7, 2020 Council accepted report FIN2020-13 COVID-19 Finance Update prepared by Trish Serratore, Chief Financial Officer and by doing so approved supporting the Brockton community by waiving the penalty and interest on taxes from April till June 30th.

Analysis:

Staff would like to provide Council and the community of Brockton with a summary list of information on various assistance programs that are available to provide support during the COVID-19 outbreak. There are a number of federal and provincial initiatives that have been rolled out to support families and businesses during this unprecedented emergency. The attached appendix provides a link to the federal supports as well as information on some of the provincial measures that may be available to many families and businesses within the community. This list is routinely changing with new programs being announced all the time. This list is up to date as of April 8, 2020. Staff are dedicated to continuing to provide community support during this difficult time.

Sustainability Checklist:

What aspect of the Brockton Sustainable Strategic Plan does the content/recommendations in this report help advance?

- Do the recommendations help move the Municipality closer to its Vision? N/A
- Do the recommendations contribute to achieving Cultural Vibrancy? N/A

- Do the recommendations contribute to achieving Economic Prosperity? N/A
- Do the recommendations contribute to Environmental Integrity? N/A
- Do the recommendations contribute to the Social Equity? N/A

Financial Impacts/Source of Funding:

- Do the recommendations represent a sound financial investment from a sustainability perspective?
N/A

Respectfully Submitted by:



Trish Serratore, Chief Financial Officer

Reviewed By:



Sonya Watson, Chief Administrative Officer

APPENDIX

Please find below information on federal and provincial measures that may interest you. Note: All information on federal and provincial measures is drawn from government websites and all information is current as of Wednesday, April 8, 2020. We recommend you monitor the programs by visiting their associated websites below.

Federal measures of interest to community groups and not-for-profit organizations:

Program	Description	Who is eligible
Temporary changes to the Canada Summer Jobs program	<ul style="list-style-type: none"> Private and public sector employers who hire students via the Canada Summer Jobs program will receive up to 100 per cent of the provincial or territorial minimum hourly wage for each employee as a wage subsidy – this was previously 50 per cent. To allow flexibility in employment, employers can hire students on a part-time basis and adapt projects and job activities to support essential services. Due to the likelihood of many jobs having delayed start dates, the end date for employment has been extended to February 28, 2021 	<p>All employers – including not-for-profits, small businesses and public sectors – that hire youth through the Canada Summer Jobs program.</p>
Federal Work-Sharing Program	<ul style="list-style-type: none"> Work-Sharing agreements will be extended by 38 weeks for a total of 76 weeks. Work-Sharing provides income support to employees eligible for Employment Insurance benefits who work a temporarily reduced work week while their employer recovers from a temporary reduction in business activity. The program involves three parties: employers, employees, and Service Canada. An agreement must be reached for a reduced schedule of work by the three parties. 	<p>Eligible employers must prove a recent decline in business activity of at least 10% that is directly or indirectly related to the impact of COVID-19.</p> <p>Eligible employees must be part of a business' core staff (e.g. year-round, permanent, full-time or part-time employees) and be eligible to receive EI benefits.</p> <p>For more information on eligibility criteria, please click here.</p>

Program	Description	Who is eligible
Canada Emergency Wage Subsidy	<ul style="list-style-type: none"> • Provide a 75% wage subsidy for up to 12 weeks. Applies to remuneration retroactive to March 15, 2020. • Employers can benefit immediately by reducing remittances of income tax withheld on their employees' remuneration. • Organizations that do not qualify for the Canada Emergency Wage Subsidy can still apply for the previously announced 10% wage subsidy (see below). Note that employers have to apply to both subsidies separately. 	<p>Eligible employers consist of individuals, taxable corporations, partnerships, non-profits, and registered charities that see a drop of at least 30 per cent of their revenue since March 2019, or a 15 per cent drop in revenue since January and February 2020.</p> <p>Public bodies would not be eligible for this subsidy, including municipal and local governments, Crown corporations, public universities, colleges, schools and hospitals.</p>
10% Wage Subsidy for Employers	<ul style="list-style-type: none"> • 3-month measure that will allow eligible employers to reduce the amount of payroll deductions required to be remitted to the Canada Revenue Agency (CRA) • The subsidy is equal to 10% of the remuneration paid from March 18, 2020 to June 19, 2020 up to \$1,375 for each eligible employee to a maximum of \$25,000 total per employer. 	<p>Eligible employers include:</p> <ul style="list-style-type: none"> ○ Non-profit organization ○ Registered charity ○ Individual (excluding trusts) ○ Partnership ○ Canadian-controlled private corporation (including a cooperative corporation) eligible for the small business deduction
Support for those experiencing homelessness and women fleeing gender-based violence	<ul style="list-style-type: none"> • \$157.5 million investment to address needs of individuals experiencing homelessness through the Reaching Home program. <ul style="list-style-type: none"> ○ Large cities in Ontario will receive: Ottawa (\$7.213 million), Toronto (\$22.1 million), Hamilton (\$2.5 million) • \$40 million will be given to Women and Gender Equality Canada (WAGE) with \$30 million used to address the immediate needs of shelters and sexual assault centres. • \$10 million will be provided via Indigenous Services Canada to 46 emergency shelters on reserve and in Yukon for Indigenous women and children fleeing violence. 	<p>Communities and organizations that provide support for homelessness, and women and children fleeing violence.</p>

Program	Description	Who is eligible
Support for food banks and local food organizations	<ul style="list-style-type: none"> • Additional support will be provided to national, regional, and local organizations that reach local communities and people who experience food insecurity. • Funding will be delivered through the Government of Canada’s Local Food Infrastructure Fund. • \$100 million investment split into: <ul style="list-style-type: none"> ○ \$50 million for Food Banks Canada ○ \$20 million divided evenly between Salvation Army, Second Harvest, Community Food Centres Canada, and Breakfast Club of Canada • \$30 million for local-level organizations who serve people experiencing food insecurity 	<p>National, regional, and local organizations across Canada that help people and communities experiencing food insecurity.</p>
Business Credit Availability Program (BCAP)	<ul style="list-style-type: none"> • Interest free loans for up to \$40,000. Pay back of loan by December 31, 2022 will result in loan forgiveness of 25% (up to \$10,000). • These programs will roll out in the three weeks after March 27 and interested businesses should contact their current financial institutions. 	<p>To qualify, organizations will need to demonstrate they paid between \$50,000 to \$1M in total payroll in 2019.</p>
Women’s shelters and sexual assault centres	<ul style="list-style-type: none"> • Funding to women’s shelters and sexual assault centres to help with their capacity to manage or prevent an outbreak in their facilities. This includes funding for facilities in Indigenous communities. 	<p>Women’s shelters and sexual assault centres.</p>
Indigenous Community Support Fund	<ul style="list-style-type: none"> • A new distinctions-based Indigenous Community Support Fund to address immediate needs in First Nations, Inuit and Métis communities. • Funds can be used to support vulnerable community members, address food insecurity, and more. 	<p>Communities identified jointly by Indigenous Services Canada, the National Indigenous Organizations and other Indigenous leaders do not need to apply.</p> <p>Regional, urban and off-reserve Indigenous organizations may apply separately by contacting their regional office.</p>

Program	Description	Who is eligible
Deferral of Income Tax Payments	<ul style="list-style-type: none"> • Allow businesses to defer the payment of any income tax amounts owing from March 18, 2020 to September 2020 until after August 31, 2020. This relief would apply to tax balances due, as well as instalments, under Part I of the <i>Income Tax Act</i>, no interest or penalties will accumulate on these amounts during this period. 	All tax-paying organizations.
Increase to Canada Child Benefit	<ul style="list-style-type: none"> • Provides up to an extra \$300 per child through the Canada Child Benefit (CCB) for 2019-20. 	All children who is under 18 years of age.

Provincial Measures of interest to community groups and not-for-profit organizations

Program	Description	Who is eligible
WSIB financial relief package	<ul style="list-style-type: none"> • Deferral of premium reporting and payments until August 31, 2020. • No action is required to receive the financial relief. 	All businesses covered by the WSIB's workplace insurance are automatically eligible.
Temporary doubling of the Employer Health Tax Exemption	<ul style="list-style-type: none"> • Temporary increase to the Employer Health Tax (EHT) exemption from \$490,000 to \$1 million for 2020. 	Eligible private-sector employers with annual payrolls up to \$5 million would be exempt from EHT on the first \$1 million of total Ontario remuneration in 2020. Includes non-profits but does not include registered charities.
Interest and Penalty Relief for Businesses	<ul style="list-style-type: none"> • 5-month relief period for Ontario businesses unable to file or remit select provincial taxes on time due to special circumstances caused by COVID-19 in Ontario. • Relief is automatic and businesses are not required to contact or provide information to Ministry of Finance. Penalties and interest will be waived automatically for all late 	Businesses with no outstanding taxes, interest or penalties owing to the Ontario government.

Program	Description	Who is eligible
	returns and remittances during the relief period.	
Electricity relief for residential, farms, and small business consumers (A)	<ul style="list-style-type: none"> • Suspending time-of-use electricity rates, holding electricity prices to the off-peak rate of 10.1 cents-per-kilowatt-hour. This will apply 24 hours per day for a 45-day period. • The discount will be applied automatically to electricity bills, some customers will see the discount on their next bill whereas others may receive credit on a future bill. • Providing \$5.6 billion for electricity cost relief programs to support more affordable electricity bills for eligible residential, farm and small business consumers. 	Any residential consumers, farms, and small businesses that are billed time-of-use electricity prices under the Regulated Price Plan.
Support for organizations that provide services for victims of domestic violence and other violent crimes (A)	<ul style="list-style-type: none"> • Emergency funding support to more than 45 front-line victim services organizations which will enable them to adapt their services so they can continue to provide support services for victims of domestic violence and other violent crimes during the current COVID-19 situation 	Victim services organizations including Victim Crisis Assistance Ontario organizations, Indigenous organizations and those based in rural areas
Supports for Indigenous peoples and communities (A)	<ul style="list-style-type: none"> • Over \$37 million to support Indigenous peoples, including emergency assistance for urban Indigenous people in financial need. • This funding includes \$10 million to support First Nations, Inuit and Métis partners and urban Indigenous service providers with COVID-19 and related emergency-response initiatives that will promote community health and well-being. 	First Nations, Inuit and Métis partners and service providers and urban Indigenous service providers.
Residential Facilities PPE/Infection Control Fund (CAP) (A)	<ul style="list-style-type: none"> • Infection control and personal protective equipment (PPE) in residential facilities for children and youth in care, children with complex needs and people with developmental disabilities. 	Residential facilities, retirement homes, youth justice facilities, and emergency shelters for women and families fleeing domestic violence.

Program	Description	Who is eligible
The COVID-19 Residential Relief Fund (CRRF) for Residential Service Providers (A)	<ul style="list-style-type: none"> • Funding will build on the existing financial flexibility that agencies have to shift funding within their allocation to address critical issues. Funding can help cover the following types of exceptional costs: <ul style="list-style-type: none"> ○ additional staffing ○ residential respite for caregivers ○ personal protective equipment and supplies ○ costs to support physical distancing and transportation to minimize client exposure ○ additional cleaning costs. 	<p>Residential service providers in the following program areas:</p> <ul style="list-style-type: none"> ○ Children’s residential services, including residential programs for Complex Special Needs, Child Welfare, Youth Justice, out-of-home respite for children with physical and/or developmental disabilities, and children’s developmental services, gender-based violence residential programming including Anti-Human Trafficking and Violence Against Women ○ indigenous healing and wellness strategy residential programming ○ intervenor services ○ adult developmental services residential supports.
Social Services Relief Fund (A)	<ul style="list-style-type: none"> • Funding to support municipalities and organizations such as shelters, food banks and other non-profit groups so they continue to deliver services. • For charitable and non-profit social services organizations such as food banks, homeless shelters, churches and emergency services to improve their ability to respond to COVID-19, by providing funding directly to consolidated municipal service managers and District Social Service Administration Boards. • Expansion of Emergency Assistance under Ontario Works for individuals with limited income who are in emergency situations (who are not in receipt of social assistance) can receive emergency assistance for longer than 48 days. 	<p>Ontario’s municipal social service managers will determine local needs and distribute funding to local social services organizations.</p>
Support for families	<ul style="list-style-type: none"> • Funding to support parents to receive a one-time per child payment of: <ul style="list-style-type: none"> ○ \$200 for children aged 0 to 12 ○ \$250 for children or youth aged 0 to 21 with special needs 	<p>There is no income cap on this program. All parents are eligible if you have a child who is:</p> <ul style="list-style-type: none"> ○ Aged 0 to 12 ○ Aged 0 to 21 with special needs

Program	Description	Who is eligible
\$10 million to support vulnerable seniors	<ul style="list-style-type: none"> The government is investing \$10 million to help community organizations with the coordination of subsidized deliveries of meals, medicines and other necessities to seniors. 	<p>Community housing providers, especially those serving senior populations, may be able to access some of this funding and support to help senior tenants self-isolate while accessing food, medicine and other necessities.</p>

(A) - Government of Ontario announcement

(CAP) - Ontario's COVID-19 Action Plan