

COVID-19 Supports and Restrictions

Last Updated April 3, 2020

Jurisdiction	Title and Date of implementation	Program support		Essential service provisions (general)	Essential service provisions (for transportation & rail)
		For employers	For employees		
Government of Canada	The Government of Canada has taken steps to protect the health and well-being of Canadians during the COVID-19 pandemic. Government Legislation: An Act to amend the Financial Administration Act (special warrant) (S.C. 2020, c.4) COVID-19 Emergency Response Act (S.C. 2020, c. 5) Orders and Regulations: https://www.justice.gc.ca/eng/csjsjc/covid.html#wb-auto-4 COVID-19 Economic Response Plan: https://bit.ly/2wllHiJ The federal bailout package to date is now valued at more than \$200 billion, including \$52 billion in direct spending, \$85 billion in tax deferrals for individuals and	Extending the Work-Sharing program Providing wage subsidies Business Credit Availability Program Increasing credit available Insured Mortgage Purchase Program Deferred income tax payments Deferral of Sales Tax Remittance Waiving ground lease rents for air transportation sector Partnering with Canadian industry to fight COVID-19 Related link: https://canada.ca/coronavirus	Increasing the Canada Child Benefit Special Goods and Services Tax credit payment Extra time to file income tax returns Mortgage support Canada Emergency Response Benefit (CERB) Apply for Employment Insurance Reduced minimum withdrawals for Registered Retirement Income Funds A moratorium on the repayment of Canada Student Loans Mental Health Support	As of March 21, 2020, there is a 30-day restriction on all non-essential travel at the Canada-U.S. border. This restriction covers all travel of an optional or discretionary nature, such as tourism, entertainment and recreation. Under the Quarantine Act, the federal government has imposed mandatory 14-day isolation for people entering the country. There are exceptions for workers who are essential to the movement of goods and people. Related link: https://bit.ly/2WZyZ58	Economic supply chains remain open and the Government of Canada will work to ensure that access to goods and services is not interrupted. Those who work in the trade and transportation sector who are important for the movement of goods and people, including truck drivers, crew on any plane, train or marine vessel, and that cross the border while performing their duties or for the purpose of performing their duties are exempted from the travel restriction order. COVID-19 measures, updates and guidance issued by Transport Canada: COVID-19: Guidance Material for Passenger Railway Companies Managing Travellers during the On-boarding Procedure Order under Section 32.01 of the Railway Safety Act due to COVID-19 Temporary Exemption / CROR, Track Safety Rules and Qualification Regs

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	businesses, and \$65 billion in loans.				Temporary Exemption to Paragraph 4.1 c) of the Railway Medical Rules for Positions Critical to Safe Railway Operations Temporary certificates pursuant to subsection 31(2.1) of the Transportation of Dangerous Goods Act, 1992 Related link: https://bit.ly/2w3GyfZ
British Columbia	Originally declared a provincial state of emergency on Wednesday, March 18, 2020. On March 31st, the B.C. government formally extended the provincial state of emergency through the end of the day on April 14, 2020.	Some provincial taxes have been deferred, delayed or reduced. What you must do if employees fall ill, are absent from work or your business is unexpectedly disrupted. \$1.5 billion in provincial funding will support economic stimulus once the pandemic has passed. Additional information about the BC COVID-19 Economic Response Plan can be found here: https://bit.ly/3bGqf7W Small Business BC resources for small businesses impacted by COVID-19	The BC Emergency Benefit for Workers provides a one-time \$1,000 payment for people who lost income. A one-time enhancement to the climate action tax credit will be paid in July 2020 for moderate to low-income families. Employers must excuse workers for sickness without requiring a doctor's note. B.C. student loan payments are frozen for six months until September 30, 2020. BC Hydro customers can defer payments or access	The PHO has ordered some types of businesses to close. Any business or service that has not been ordered to close and is also not identified on the essential service list may stay open if they can adapt their services and workplace to the orders and recommendations of the PHO.	BC outlined a list of essential services on March 26th, 2020. The full list can be viewed here: https://bit.ly/2QQ3qGZ The list of critical infrastructure service providers includes transportation, operating staff, and manufacturing of goods necessary for the continued and immediate operation of other essential infrastructure and businesses. Employees who repair, maintain and overhaul vehicles, aircraft and parts, rail equipment, marine vessels, and the equipment and infrastructure that enables operations that encompass movement of cargo and passengers, as well as vehicle rentals and leasing. Services that facilitate the transportation of essential supplies, personnel and services, including: port/waterfront operations, road, air, rail operations.

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		BC Economic Development Association resources for businesses, economic developers and local leaders impacted by COVID-19 WorkSafeBC resources for employers Destination BC resources for the tourism industry.	grants to help pay their hydro bills. Essential services workers can be matched with temporary emergency childcare in their community. WorkSafeBC resources for workers		The BC Government has suspended by-laws that restrict goods delivery at any time of day. BC has established a new Provincial Supply Chain Coordination Unit to co-ordinate goods and services distribution; taking a more active role in coordinating essential goods and services movement by land, air, marine and rail.
Alberta	Declared a provincial state of emergency on Tuesday, March 17, 2020. The Order remains in effect until rescinded by Alberta's Chief Medical Officer of Health.	An education property tax freeze, plus a six-month deferral for businesses. WCB premiums deferral for private sector businesses and support for small and medium businesses. The collection of corporate income tax balances and instalment payments is deferred until Aug. 31, 2020. Related link: https://bit.ly/2UAugMO Hotels and other lodging providers can delay paying the tourism levy until Aug. 31 for amounts that become due to government on or after March 27, 2020.	Emergency isolation support for working Albertans who must self-isolate. 90-day utility payment deferral for residential and business customers. 6-month student loan repayment deferral. Related link: https://bit.ly/2UXHIHw	Alberta implemented public health measures to restrict mass gatherings. No gatherings with more than 15 people are allowed. At this time, the restriction does not include normal operations of workplaces and businesses (i.e. offices, manufacturing, construction, industrial) not specifically defined by the chief medical officer of health. Where workplace gatherings of 50 or more people in a single space occur (e.g. training events), they must not proceed. Workplaces that are not otherwise restricted or ordered to close can have more than 15 workers on a work site as long	The list of essential services includes: Services that supply other essential businesses or essential services with the support, supplies, systems or services, including processing, packaging, distribution, delivery and maintenance necessary to operate (i.e. supply chains) Services and facilities that provide transportation services to businesses and individuals including by air, water, road, and rail, including providing logistical support, distribution services, warehousing and storage, including truck stops and tow operators Businesses that provide materials and services for the operation, maintenance and safety of transportation systems (road, transit, rail, air and marine) including delivery of maintenance services such as clearing snow, response to collisions, and completing

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		Payments deferred until Aug. 31 will not be subject to penalties or interest.		as they follow all public health guidelines, including physical distancing measures.	needed repairs to the transportation systems. Related link: https://bit.ly/2R5beEV
Saskatchewan	Declared a provincial state of emergency on Wednesday, March 18, 2020.	Saskatchewan businesses who are unable to remit their PST due to cashflow concerns will have three-month relief from penalty and interest charges. Businesses that are unable to file their provincial tax return(s) by the due date may submit a request for relief from penalty and interest charges on the return(s) affected. Audit program and compliance activities have been suspended to allow businesses time to focus on the health and safety of their customers and staff, reduce impacts to their business operations, and minimize the spread of the virus through reduced audit travel. All Crown utilities will implement bill-deferral programs allowing a zero-interest bill deferral for up to six months for Saskatchewan	Amendments to The Saskatchewan Employment Act will ensure: Employees can access unpaid public health emergency leave; Removal of the requirement of 13 consecutive weeks of employment with an employer prior to accessing sick leave; and Removal of the provision requiring a doctor's note or certificate. A six-month student loan repayment moratorium has been put in place. The Self-Isolation Support Program is targeted at Saskatchewan workers forced to self-isolate in order to curb the spread of COVID-19, and who are	All international travellers, including those returning from the U.S., must self-isolate for 14 days after returning to Canada. Health Care workers who have travelled internationally, truckers and airline crews are exempt, if they are required to work to maintain business continuity and will be supervised by Infection, Prevention Control Officers and Occupational Health and Safety. The Government of Saskatchewan is limiting the size of public and private gatherings to a maximum of 10 people in one room. Exceptions are provided where two-meter distancing between people can be maintained, such as: workplaces and meeting settings where people are distributed into multiple rooms or buildings; and retail locations deemed essential.	Critical public services and allowable business services include: Production, processing and manufacturing and the supporting supply chains. Transport, storage and distribution of goods. Health Care workers who have traveled internationally, as well as truckers, rail, airline or other working crews are exempt from the self-isolation advisory only if they are required to work to maintain essential services, provide emergency health care services and maintain supply chain. A complete list of allowable services can be viewed here: https://bit.ly/3akE0ch

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		customers whose ability to make bill payments may be impacted by the COVID-19 restrictions. The Saskatchewan Workers Compensation Board (WCB) is waiving premium penalties for employers effective April 1 until June 30, 2020. Related link: https://bit.ly/2xJ2tt3	not covered by recent federally announced employment insurance programs and other supports. Administered by the Ministry of Finance, the program will provide \$450 per week, for a maximum of two weeks or \$900. Related link: https://bit.ly/39yIpgS	Related link: https://bit.ly/3aMkBko	
Manitoba	Declared a provincial state of emergency on Friday, March 20, 2020. The Order will last 30 days and can be extended if necessary.	Manitoba has extended the April and May tax filing deadlines until June 22, 2020 for small and medium businesses with monthly RST remittances of no more than \$10,000. Businesses that file on a quarterly basis that have a due date of April 20, 2020 have had the due date extended to June 22, 2020.	The Manitoba government is investing \$27.6 million to help provide childcare to essential front-line workers who need it as they support the province's COVID-19 response.	Public health officials are strongly advising all Manitobans, including health-care providers, to cancel or postpone any non-essential travel. This includes international travel and travel within Canada. There should be no recreational, tourist or non-essential personal travel. In addition, public health officials recommended that effective March 23, anyone who returns from international or domestic travel should self-isolate and self-monitor for symptoms for 14 days following their return.	On March 30th, the Province of Manitoba restricted operations of non-critical businesses in new Public Health Order: https://bit.ly/2V6LPfI This recommendation does not include the commercial transportation of goods and services. At this time, public health officials are not mandating drivers to self-isolate after crossing the border, to ensure essential services continue.
Ontario	Declared a provincial state of emergency on Tuesday, March 17, 2020.	Setting electricity prices for time-of-use customers at the lowest rate, known as the off-peak price, 24 hours a day for	Job-protected leave for employees who are in isolation or quarantine due to COVID-19, or those who	The Ontario Government ordered the mandatory closure of all non-essential workplaces effective as of Tuesday, March	The Ontario Government has released a list of essential workplaces: https://bit.ly/2UyPuDh

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	On March 30 th , the Ontario Government extended the Declaration of a provincial emergency until April 14, 2020.	45 days, to support ratepayers in their increased daytime electricity usage; \$50 million Ontario Together Fund to help businesses provide innovative solutions or retool their operations in order to manufacture essential medical supplies and equipment. Cutting taxes by \$355 million for about 57,000 employers through a proposed temporary increase to the Employer Health Tax (EHT) exemption; Helping to support regions lagging in employment growth with a proposed new Corporate Income Tax credit — the Regional Opportunities Investment Tax Credit; and Supporting the timely delivery of critical food and supplies by amending a regulation that restricted delivery trucks from operating during off-peak hours. Providing a five-month interest and penalty-free period to make payments for most	need to be away from work to care for children because of school or day care closures or to care for other relatives. Helping families pay for extra costs associated with school and daycare closures during the COVID-19 outbreak by providing a one-time \$200 payment per child up to 12 years of age, and \$250 for those with special needs including kids enrolled in private schools; Providing six months of Ontario Student Assistance Program (OSAP) loan and interest accrual relief, in coordination with the federal government's measures; \$9 million in direct support to families for their energy bills by expanding eligibility for the Low-income Energy Assistance Program (LEAP) and ensuring that their electricity and natural gas services are not disconnected for	24th at 11:59 p.m. This closure will be in effect for 14 days with the possibility of extending this order as the situation evolves. Businesses who have questions about closures of at-risk workplaces or how emergency measures impact their business or employment can call the Stop the Spread Business Information Line at 1-888-444-3659.	These include: Businesses, facilities and services that support and facilitate the two-way movement of essential goods within integrated North American and Global supply chains Businesses and facilities that provide transportation services to businesses and individuals including by air, water, road, and rail including providing logistical support, distribution services, warehousing and storage, including truck stops and tow operators. Businesses that supply other essential businesses or essential services with the support, supplies, systems or services, including processing, packaging, distribution, delivery and maintenance necessary to operate. Businesses that provide materials and services for the operation, maintenance and safety of transportation systems (road, transit, rail, air and marine) including delivery of maintenance services such as clearing snow, response to collisions, and completing needed repairs to the transportation systems. Businesses that extract, manufacture, process and distribute goods, products,

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		provincially administered taxes, providing \$6 billion in relief to help support Ontario businesses; Providing \$1.9 billion in new financial relief by the Workplace Safety and Insurance Board (WSIB) allowing employers to defer payments for a period of six months. Related link: https://bit.ly/3bFtcpl	nonpayment during the COVID-19 outbreak; Committing \$100 million in funding through Employment Ontario for skills training programs for workers affected by the COVID-19 outbreak.		equipment and materials, including businesses that manufacture inputs to other manufacturers (e.g. primary metal/ steel, blow molding, component manufacturers, chemicals, etc. that feed the end-product manufacturer)
Quebec	Declared a provincial state of emergency on Friday, March 13, 2020. On March 29th, the provincial state of emergency was extended until April 7th.	Concerted temporary action program for businesses (PACTE) offering financial support to businesses experiencing difficulties obtaining supplies of raw materials or products (goods or services) or whose ability to deliver products is halted or reduced; The announcement of flexibility measures respecting the terms and conditions of loans already granted by Investissement Québec or through the local investment funds;	The suspension of student loan debt repayment for 6 months, including borrowers whose accounts are in collection; A program to offer financial assistance to meet the needs of workers who, because they are in isolation to counter the propagation of the COVID-19 virus, cannot earn all of their work income and are not eligible for another financial assistance program;	As of March 25, 2020, at 00:01 and until April 13, 2020, the Québec government has ordered the minimization of all non-priority services and activities. Employers are asked to be flexible regarding their employees' work schedules to limit, for example, crowds in public transit during rush hour. Truck drivers and air crews and seagoing personnel do not have to self-isolate given the important role that they play in the transportation of critical goods such as food.	Priority services include: • Public transit services and passenger services • Ports and airports • Maintenance of locomotives, aircraft and boats and essential air operations (air transportation) • Supply and distribution of foodstuffs, grocery stores and convenience stores • Transportation, storage and distribution of goods • Remunerated passenger transportation and paratransit services A full list of priority services can be viewed here: https://bit.ly/2WGOsXi

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		The postponement for businesses until June 30 of the filing deadline for their QST returns and payments respecting the March 31, April 30 and May 31 remittances, without interest or penalties; Accelerated processing of requests for tax credits for businesses and tax refunds. Related link: https://bit.ly/2xG7h2F	The deadline for filing personal income tax returns for 2019 has been extended to June 1, 2020. For individuals and individuals in business, the deadline for paying an income tax balance for 2019 has been extended to September 1, 2020. Related link: https://bit.ly/39CeFcx		
New Brunswick	Declared a provincial state of emergency on Thursday, March 19, 2020. The Order was renewed and revised on March 25, 2020.	Opportunities New Brunswick will make available support mid-to-large sized employers. ONB will also provide – upon request – working capital in excess of \$200,000 to help large employers manage the impacts of COVID-19 on their operations. Payments of interest and principal will not be required during the first 12 months. Though business property taxes must be paid by May 31, late penalties will be reviewed on a case-by-case basis to see if the penalty can be waived due to undue financial challenges, such as having to	The provincial government will provide a one-time income benefit to either workers or self-employed people in New Brunswick who have lost their job due to the state of emergency. This one-time \$900 benefit will be administered through the Red Cross and will help to bridge the time between when people lose their employment or close their business and to when they receive their federal benefit. A six-month interest-free moratorium on the	Travellers entering the province from Quebec, Prince Edward Island and Nova Scotia will be stopped by peace officers and required to produce identification. Contact information and intended destinations are being collected and tracked for all travellers, including those travelling through New Brunswick to another province.	Like measures at the Canada-United States border, commercial traffic and essential employees will be exempt so that services are maintained, and critical supplies can continue to move across provincial boundaries unimpeded. Construction and maintenance businesses are not required to cease operations. Production and manufacturing are not required to cease operations. Plumbing, electrical and environmental cleanup businesses are not required to cease operations. Bussing, taxi and delivery businesses are not required to cease operations.

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		close a business due to COVID-19. As an immediate measure, and on a case-by-case basis – the Government of New Brunswick will defer loan and interest repayments for up to six months on existing provincial loans. Related link: https://bit.ly/2X0rSJx	repayment of provincial student loans. Related link: https://bit.ly/2Ux8kea		Related link: https://bit.ly/3dIO4hn
Nova Scotia	Declared a provincial state of emergency on Sunday, March 22, 2020. The current Order will last until noon on Sunday, April 5, 2020 and may be renewed.	Government will defer payments until June 30 for all government loans (e.g. Farm Loan Board, Fisheries and Aquaculture Loan Board, Jobs Fund). Government will defer payments until June 30 for small business renewal fees, including business registration renewal fees and workers compensation premiums (a list of fees will be posted online early next week). Changes to the Small Business Loan Guarantee Program, administered through credit unions, include deferring principal and interest	Every individual and family member on income assistance will receive an additional \$50 starting Friday, 20 March. Emergency funding of \$230,000 for Senior Safety Programs and Community Links to help vulnerable older adults. Nova Scotia Student Loan payments are suspended until 30 September 2020.	Nova Scotia borders will tighten to travellers and all entry points (land, sea, air) will be closely managed starting Monday, March 23, at 6 a.m. Nova Scotians should only leave if essential. Anyone entering the province will be stopped, questioned and told to self-isolate for 14 days. Any workplace or business that is not deemed essential can remain open as long as a two-meter or six-foot distance can be maintained. Workspaces must also be cleaned and disinfected at a minimum of twice daily or as	Exemptions for cross-border travel include healthy workers in trades and transportations sectors who move goods and people (e.g. truck drivers); healthy people going to work (e.g. health-care workers); and people travelling into the province for essential health services (e.g. chemotherapy treatment) There are several groups who are essential and exempt from gathering limits but must still maintain social distancing and other public health protocols. This includes transportation, such as trucking, rail and transit.

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		payments until June 30, enhancing the program to make it easier for businesses to access credit up to \$500,000, and for those who might not qualify for a loan, government will guarantee the first \$100,000. Small businesses which do business with the government will be paid within five days instead of the standard 30 days.		required and employees follow proper hygiene.	