

# PROVINCIAL / FEDERAL COVID-19 BENEFIT CHART\*

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Yellow high-lights indicate most recent update.

Harper Grey LLP

## Provincial (British Columbia)

### FOR INDIVIDUALS

<b>BC CLIMATE ACTION TAX CREDIT (BCCATC)</b>	<p><b>WHAT IS IT?</b> Helps offset the impact of the carbon taxes paid by individuals or families.</p>	<p><b>AMOUNT</b> Adult: up to \$218.00 (increased from \$43.50) Child: \$64.00 (increased from \$12.75)</p>	<p><b>WHO IS ELIGIBLE?</b> Residents of BC, low- to moderate-income families, are 19 years of age or older, or have a spouse or common-law partner, or are a parent who resides with your child.</p>	<p><b>HOW TO APPLY/ MORE INFORMATION</b> To apply, file your income tax return for 2019. <a href="#">Climate Action Tax Credit One-Time Enhanced July 2020 Payment for the Climate Action Tax Credit</a></p>
<b>BC HYDRO CUSTOMER CRISIS PROGRAM</b>	<p><b>WHAT IS IT?</b> Grant program for individuals finding themselves in temporary hardship.</p>	<p><b>AMOUNT</b> Up to \$600 (for electrically heated homes) or up to \$500 (for non-electrically heated homes)</p>	<p><b>WHO IS ELIGIBLE?</b> The person applying must be the residential account holder and can only apply for the primary residence. Eligibility requirements include: • Account must have overdue payments and facing disconnection • Experienced a life event, within last 12 months, causing temporary financial crisis • Outstanding balance of \$1,000 or less, with some attempt to make payments towards bill</p>	<p><b>HOW TO APPLY/ MORE INFORMATION</b> Apply online or by mail. <a href="#">BC Hydro News</a></p>
<b>BC RECOVERY BENEFIT</b>	<p><b>WHAT IS IT?</b> The BC Recovery Benefit (the benefit) is a one-time direct deposit payment for eligible families, single parents or individuals. Benefit eligibility is based on net income from your 2019 tax return.</p>	<p><b>AMOUNT</b> a one-time, tax-free payment of up to \$1,000 for eligible families and single parents and up to \$500 for eligible individuals</p>	<p><b>WHO IS ELIGIBLE?</b> To qualify for the benefit you must: - Be a resident of BC on December 18, 2020 - Be 19 years of age or older - Have a filed 2019 Canadian personal income tax return - Have a valid SIN, individual tax number or temporary tax number The benefit will only be issued by direct deposit. You must have an account with a Canadian financial institution to receive the benefit.</p>	<p><b>HOW TO APPLY/ MORE INFORMATION</b> Note: You must provide your net income from your 2019 tax return. This number can be found on Line 23600. You can apply online, over the phone or at a Service BC computer terminal. Click <a href="#">here</a> for more information.</p>
<b>BC RECOVERY SUPPLEMENT</b>	<p><b>WHAT IS IT?</b> People who receive income or disability assistance from the Province may be eligible to receive the automatic \$150 temporary BC Recovery Supplement on cheques issued in January, February and March 2021.</p>	<p><b>AMOUNT</b> \$150 per month</p>	<p><b>WHO IS ELIGIBLE?</b> If you are not receiving federal Employment Insurance (EI), the Canada Emergency Response Benefit (CERB), CRB, CRCB, or CRSB and are on: • Income assistance • Disability assistance • Hardship assistance • Comforts allowance • BC Senior's Supplement</p>	<p><b>HOW TO APPLY/ MORE INFORMATION</b> For more information, click <a href="#">here</a>.</p>
<b>AFFORDABLE CHILD CARE BENEFIT</b>	<p><b>WHAT IS IT?</b> The Affordable Child Care Benefit is a monthly payment to help eligible families with the cost of child care.</p>	<p><b>AMOUNT</b> Maximum monthly funding of \$1250</p>	<p><b>WHO IS ELIGIBLE?</b> Changes to the Affordable Child Care Benefit (ACCB) mean that families may continue receiving the benefit even if: • The child was, or will be, absent for over two weeks due to COVID-19 • The parent no longer has a valid reason for child care due to COVID-19</p>	<p><b>HOW TO APPLY/ MORE INFORMATION</b> For more information click <a href="#">here</a>.</p>
<b>SAFER</b>	<p><b>WHAT IS IT?</b> SAFER provides monthly cash payments to subsidize rents for eligible BC residents who are age 60 or over and who pay rent for their homes.</p>	<p><b>AMOUNT</b> Rent subsidy</p>	<p><b>WHO IS ELIGIBLE?</b> • You are age 60 or older. • You have lived in British Columbia for the full 12 months immediately preceding your application. • You and your spouse (with whom you are living) meet the citizenship requirements • You pay more than 30% of your gross (before tax) monthly household income towards the rent for your home, including the cost of pad rental for a manufactured home (trailer) that you own and occupy</p>	<p><b>HOW TO APPLY/ MORE INFORMATION</b> Apply through BC Housing by calling 604-433-2218 or 1-800-257-7756. Click <a href="#">here</a> for more information.</p>
<b>COVID RELIEF FUNDING TO FRIENDSHIP CENTRES</b>	<p><b>WHAT IS IT?</b> One-time COVID-19 relief funding of \$7.8 million that will help friendship centres continue to assist individuals, young families, single parents, youth and Elders through a mix of in-person and online services.</p>	<p><b>AMOUNT</b> \$7.8 Million total</p>	<p><b>WHO IS ELIGIBLE?</b></p>	<p><b>HOW TO APPLY/ MORE INFORMATION</b> For more information, click <a href="#">here</a>.</p>
<b>ICBC AUTOPLAN PAYMENT PLAN</b>	<p><b>WHAT IS IT?</b> Customers on a monthly Autoplan payment plan, who are facing financial challenges due to COVID-19, can defer their payments for up to 90 days with no penalty.</p>	<p><b>AMOUNT</b> Payment deferral</p>	<p><b>WHO IS ELIGIBLE?</b> Currently no screening process. The website specifies people experiencing hardship but no information needs to be provided on application.</p>	<p><b>HOW TO APPLY/ MORE INFORMATION</b> Apply online. <a href="#">ICBC Payment Plan Deferral Date Request</a> <a href="#">Learn more at ICBC Update</a></p>
<b>RENTAL ASSISTANCE PROGRAM (RAP)</b>	<p><b>WHAT IS IT?</b> The Rental Assistance Program provides eligible low-income, working families with cash assistance to help with their monthly rent payments.</p>	<p><b>AMOUNT</b> The Rental Assistance Program reimburses a percentage of the difference 30 percent of your gross household income and your rent, subject to the maximum rent ceilings.</p>	<p><b>WHO IS ELIGIBLE?</b> To qualify, families must have a gross household income of \$35,000 or less (maximum income increases to \$40,000 effective September 2018), have at least one dependent child, and have been employed at some point over the last year.</p>	<p><b>HOW TO APPLY/ MORE INFORMATION</b> Apply through BC Housing by calling 604-433-2218 or 1-800-224-9376. Click <a href="#">here</a> for more information.</p>
<b>RENT INCREASE FREEZE</b>	<p><b>WHAT IS IT?</b> Effective immediately, the Province is extending the freeze on rent increases until July 10, 2021, under the powers of the Emergency Program Act and COVID-19 Related Measures Act.</p>	<p><b>AMOUNT</b> N/A</p>	<p><b>WHO IS ELIGIBLE?</b> This rent increase freeze does not include commercial tenancies, non-profit housing tenancies where rent is geared to income, co-operative housing and some assisted living facilities your payment plan.</p>	<p><b>HOW TO APPLY/ MORE INFORMATION</b> For more information click <a href="#">here</a>.</p>

## Provincial (British Columbia)

### FOR BUSINESSES

<b>AGRITECH GRANT PROGRAM</b>	<p><b>WHAT IS IT?</b> The Agritech Grant Program provides one-time funding to B.C.-based agritech or technology companies, agriculture producers or agrifood companies. The funding supports the increase of domestic food production and stimulates the development and testing of technologies.</p>	<p><b>AMOUNT</b> Grants of up to \$500,000 are available to B.C. based companies</p>	<p><b>WHO IS ELIGIBLE?</b> To be eligible for the program, you must be one of the following: • A B.C.-based technology or agritech company • A B.C.-based agricultural producer or agrifood company • A technology, agritech, agriculture or agrifood company from outside of B.C. that has an intention to establish operations in B.C. within the near-term</p>	<p><b>HOW TO APPLY/ MORE INFORMATION</b> Apply online <a href="#">here</a>. Or submit a completed application package to <a href="mailto:BCAgritechGrantProgram@gov.bc.ca">BCAgritechGrantProgram@gov.bc.ca</a>.</p>
<b>BC HYDRO PAYMENT PLANS</b>	<p><b>WHAT IS IT?</b> BC Hydro offers catch-up payment plans</p>	<p><b>AMOUNT</b> Payment Plan</p>	<p><b>WHO IS ELIGIBLE?</b> If you can't pay the total amount owing, BC Hydro can typically offer flexible payment arrangements so the user can pay the overdue amount over time in a series of payments. Your bill will show the status of your catch-up payments and your regular billing amount, so that you'll know how much is due in your payment plan.</p>	<p><b>HOW TO APPLY/ MORE INFORMATION</b> Log in to MyHydro to set up a catch-up payment plan online, or request a plan by calling 1-800-BCHYDRO (1 800 224 9376). Click <a href="#">here</a> for more information.</p>
<b>SMALL AND MEDIUM SIZED BUSINESS RECOVERY GRANT</b>	<p><b>WHAT IS IT?</b> This program provides fully-funded grants to businesses to ensure they have the support they need during and beyond COVID-19.</p>	<p><b>AMOUNT</b> Grants of \$10,000 to \$30,000 are available to small and medium sized B.C. businesses impacted by COVID-19. An additional \$5,000 to \$15,000 grant is available to eligible tourism-related businesses.</p>	<p><b>WHO IS ELIGIBLE?</b> Note that the eligibility criteria changed as of December 18, 2020. The majority share of the business is owned by one or more B.C. residents The business has been operating in B.C. for at least 18 months as of your date of application to this grant program The business's sole or primary operations are located and conducted in B.C. The business is registered in B.C. The business is current and pays taxes in B.C. The business is currently operating Businesses that are seasonal or temporarily closed are also eligible The business employs between 2 and 149 people in B.C. for at least four months of the calendar year This includes businesses that had employees or contracted staff prior to February 1, 2020 For businesses such as sole proprietorships and partnerships that do not have staff, they must have fixed costs related to tangible assets: property, plant or equipment The business had positive cash flow for the last financial statement, prior to February 1, 2020 The business experienced revenue losses compared to the same period in 2019 of: At least 70% at some point during March or April 2020 and At least 30% at some point during May 2020 to present The business's ownership has not prepared the business for closure, dissolution or for sale following February 1, 2020</p>	<p><b>HOW TO APPLY/ MORE INFORMATION</b> Apply online <a href="#">here</a>. Questions may be directed here: <a href="mailto:BusinessRecoveryGrantProgram@gov.bc.ca">BusinessRecoveryGrantProgram@gov.bc.ca</a> Phone: 1-833-254-4357</p>
<b>DELAYED CARBON TAX INCREASE</b>	<p><b>WHAT IS IT?</b> Carbon tax rates will remain at their current levels until further notice.</p>	<p><b>AMOUNT</b> Delay</p>	<p><b>WHO IS ELIGIBLE?</b> Will remain at their current levels until March 31, 2021.</p>	<p><b>HOW TO APPLY/ MORE INFORMATION</b> <a href="#">Ministry of Finance Tax Notice</a></p>
<b>CHILD CARE PROVIDER EMERGENCY FUNDING</b>	<p><b>WHAT IS IT?</b> Licensed group child care providers and smaller home-based child care providers are eligible for temporary emergency funding to keep operations going or to maintain their businesses while closed.</p>	<p><b>AMOUNT</b> Two times their average monthly government funding</p>	<p><b>WHO IS ELIGIBLE?</b> Licensed child care providers who have a 2020/21 funding agreement through the Child Care Operating Funding Program.</p>	<p><b>HOW TO APPLY/ MORE INFORMATION</b> <a href="#">Temporary Emergency Funding Guidelines</a> (updated June 1, 2020) The link to the sign-up form will be emailed to all providers who have an active CCOF Funding Agreement.</p>
<b>DIGITAL MARKETING BOOTCAMP</b>	<p><b>WHAT IS IT?</b> Helping B.C. businesses build online shops, boost e-commerce operations or increase their digital marketing capacity.</p>	<p><b>AMOUNT</b> Tuition Coverage</p>	<p><b>WHO IS ELIGIBLE?</b> To be eligible to have the boot camp tuition covered, the following criteria must be met: - A BC resident or residents own the business; - The business's sole or primary operations are located in BC; - The business is currently operating; - The business is registered in BC; - The business employs less than 149 BC residents</p>	<p><b>HOW TO APPLY/ MORE INFORMATION</b> Apply online <a href="#">here</a>.</p>
<b>INCREASED EMPLOYMENT INCENTIVE</b>	<p><b>WHAT IS IT?</b> As part of B.C.'s economic recovery plan, the B.C. Increased Employment Incentive is a refundable tax credit for employers that encourages the creation of new jobs for B.C. workers or increases in payroll for existing low- or medium-income employees.</p>	<p><b>AMOUNT</b> Tax credit is calculated at 15% of the amount by which the employer's qualifying B.C. remuneration exceeds the employer's base remuneration.</p>	<p><b>WHO IS ELIGIBLE?</b> All private sector employers—including most charities and non-profits—that create new jobs or increase their pay of their existing low- or medium-income employees over the last quarter (October to December) of 2020</p>	<p><b>HOW TO APPLY/ MORE INFORMATION</b> For more information, click <a href="#">here</a>.</p>
<b>ICBC DEFERRED PAYMENT PLAN</b>	<p><b>WHAT IS IT?</b> Customers on a monthly Autoplan payment plan, who are facing financial challenges due to COVID-19, can defer their payments for up to 90 days with no penalty (includes premiums for fleets of vehicles).</p>	<p><b>AMOUNT</b> Payment deferral</p>	<p><b>WHO IS ELIGIBLE?</b> Must be up to date on premium payments</p>	<p><b>HOW TO APPLY/ MORE INFORMATION</b> <a href="#">Apply on the ICBC website</a></p>
<b>INBC</b>	<p><b>WHAT IS IT?</b> InBC is a \$500 million investment fund of the Government of British Columbia. It will invest in high growth potential firms, growing and anchoring talent, intellectual property, innovation, investment and jobs in B.C., and driving economic growth in every region.</p>	<p><b>AMOUNT</b> \$500 Million</p>	<p><b>WHO IS ELIGIBLE?</b> InBC is still in development and it is expected that its investment strategy and criteria will be published during spring 2021.</p>	<p><b>HOW TO APPLY/ MORE INFORMATION</b> Click <a href="#">here</a> for more information.</p>
<b>PROPERTY TAX REDUCTION AND DEFERRAL</b>	<p><b>WHAT IS IT?</b> Reduced property taxes for commercial properties (average 25% reduction) and deferred payment of property tax on commercial properties in classes 4-8 until October 1, 2020, without penalty. For rural area properties, late payment penalties are postponed to November 3, 2020.</p>	<p><b>AMOUNT</b> Tax reduction and payment deferral</p>	<p><b>WHO IS ELIGIBLE?</b> All businesses that own commercial properties</p>	<p><b>HOW TO APPLY/ MORE INFORMATION</b> No application necessary For more information click <a href="#">here</a></p>
<b>DELAYED PST BUDGET 2020 TAX CHANGES</b>	<p><b>WHAT IS IT?</b> Tax changes announced in Budget 2020 are postponed and will not take effect until April 1, 2021.</p>	<p><b>AMOUNT</b> Delay</p>	<p><b>WHO IS ELIGIBLE?</b> N/A</p>	<p><b>HOW TO APPLY/ MORE INFORMATION</b> <a href="#">Provincial Tax and Revenue Updates</a></p>
<b>PST REBATE ON SELECT MACHINERY AND EQUIPMENT</b>	<p><b>WHAT IS IT?</b> Temporary provincial sales tax (PST) program to help corporations recover from the financial impacts of COVID-19.</p>	<p><b>AMOUNT</b> Refund</p>	<p><b>WHO IS ELIGIBLE?</b> Under this temporary program, corporations can apply to receive an amount equal to the PST they paid between Sept. 17, 2020 and Sept. 30, 2021 on qualifying machinery and equipment.</p>	<p><b>HOW TO APPLY/ MORE INFORMATION</b> Click <a href="#">here</a> for more information.</p>
<b>REDUCED SCHOOL TAX RATES</b>	<p><b>WHAT IS IT?</b> School Tax rates for commercial properties will be reduced by 50% for the 2020 tax year.</p>	<p><b>AMOUNT</b> Delay</p>	<p><b>WHO IS ELIGIBLE?</b> Commercial Properties</p>	<p><b>HOW TO APPLY/ MORE INFORMATION</b> <a href="#">Provincial Tax and Revenue Updates</a></p>
<b>WORKSAFE BC DEFERRED PAYMENTS</b>	<p><b>WHAT IS IT?</b> Employers can defer payment without penalty of their first quarter premiums until June 30, 2020. Employers who report payroll on an annual basis do not need to report their 2020 payroll or pay their 2020 premiums until March 2021. Also, holders of Personal Optional Protection coverage can defer payment of premiums that are due on April 20 until June 30, 2020.</p>	<p><b>AMOUNT</b> Payment deferral Employers who report payroll and make payments on a quarterly basis can defer their Q1 and Q2 payments without penalty until October 20, 2020</p>	<p><b>WHO IS ELIGIBLE?</b> BC Businesses</p>	<p><b>HOW TO APPLY/ MORE INFORMATION</b> <a href="#">WorkSafe BC</a></p>



# DISCONTINUED PROVINCIAL/FEDERAL COVID-19 BENEFITS\*

## Discontinued Services and Support

### PROVINCIAL (BRITISH COLUMBIA) - FOR INDIVIDUALS

<b>BC EMERGENCY BENEFIT FOR WORKERS</b>	<p><b>WHAT IS IT?</b></p> <p>A one-time, tax-free payment for BC residents who are unable to work due to COVID-19.</p>	<p><b>AMOUNT</b></p> <p>\$1,000</p>	<p><b>WHO IS ELIGIBLE?</b></p> <p>Eligibility requirements include:</p> <ol style="list-style-type: none"> <li>1. Resident of British Columbia on March 15, 2020</li> <li>2. Approved for the CERB</li> <li>3. At least 15 years old</li> <li>4. Have filed, or agree to file, a 2019 B.C. income tax return</li> <li>5. Not receiving provincial income assistance or disability assistance</li> </ol>	<p><b>Applications closed December 2, 2020.</b></p> <p>Note that applicants who received the benefit and were not eligible are issued a Notice of Determination. They are required to pay the amount back with interest. Penalties may apply.</p> <p><a href="#">BC Emergency Benefit for Workers</a></p>
<b>BC-TEMPORARY RENTAL SUPPLEMENT (BC-TRS) PROGRAM</b>	<p><b>WHAT IS IT?</b></p> <p>This program will provide a temporary rental supplement to assist renters struggling to pay rent as a result of income loss or income reduction due to COVID-19. Along with this supplement, the province is also halting evictions for non-payment of rent, and freezing rent increases.</p>	<p><b>AMOUNT</b></p> <p>\$500.00, paid directly to the landlord (at this time) for a period of 3 months</p>	<p><b>WHO IS ELIGIBLE?</b></p> <p>Eligibility requirements include:</p> <ul style="list-style-type: none"> <li>• A 2019 gross household income of less than: \$74,150 for singles and couples without dependents, or \$113,040 for households with dependents.</li> <li>• As a result of COVID-19:             <ul style="list-style-type: none"> <li>- Receiving or eligible for EI; or</li> <li>- Receiving or eligible for the CERB; or</li> <li>- Experienced a drop of at least 25% in monthly household employment income</li> </ul> </li> <li>• Paying more than 30% of current household income towards rents.</li> <li>• Renting a primary residence in B.C.</li> <li>• Not receiving rent subsidies through any other government program</li> </ul>	<p><b>This program ended August 31, 2020.</b></p> <p><a href="#">BC Housing</a></p> <p>Lower mainland: 778-452-2836 Toll Free: 1-877-757-2577</p> <p>The ban on issuing evictions for non-payment of rent ended on August 18, 2020 and renters are expected to pay rent in full as of September 1, 2020.</p>
<b>BC HYDRO COVID-19 CUSTOMER ASSISTANCE PROGRAM</b>	<p><b>WHAT IS IT?</b></p> <p>This program provides customers the option to defer bill payments or arrange for flexible payment plans with no penalty.</p>	<p><b>AMOUNT</b></p> <p>Payment deferral</p>	<p><b>WHO IS ELIGIBLE?</b></p> <p>Customers experiencing financial hardship during the Coronavirus outbreak.</p>	<p><b>This program closed as of June 30, 2020.</b></p> <p>For more information click <a href="#">here</a>.</p>
<b>BC HYDRO COVID-19 RELIEF FUND</b>	<p><b>WHAT IS IT?</b></p> <p>Bill credit based on average consumption for individuals facing job loss due to COVID-19.</p>	<p><b>AMOUNT</b></p> <p>Bill credit for up to 3 months based on average consumption</p>	<p><b>WHO IS ELIGIBLE?</b></p> <p>Eligibility requirements include:</p> <ul style="list-style-type: none"> <li>• Must be a residential account holder as of March 31, 2020</li> <li>• Must be eligible for EI, CERB, or B.C. Emergency Benefit for Workers</li> <li>• Account holder (or their spouse/partner) must have stopped working due to COVID-19</li> <li>• Average monthly electricity consumption does not exceed 2,500 kWh</li> </ul>	<p><b>The program was available April 1 - June 30, 2020. It is now closed.</b></p>
<b>CHILD CARE RESPONSE</b>	<p><b>WHAT IS IT?</b></p> <p>Licensed child care providers receiving Temporary Emergency Funding must not charge parents fees for vacant spaces, including when a parent temporarily withdraws a child due to COVID-19.</p>	<p><b>AMOUNT</b></p> <p>Payment cessation</p>	<p><b>WHO IS ELIGIBLE?</b></p> <p>N/A</p>	<p><b>Temporary Emergency Funding was available until August 21, 2020</b></p> <p><a href="#">Child Care Response to COVID-19</a></p>
<b>TEMPORARY SALARY TOP-UP FOR LOW-INCOME ESSENTIAL WORKERS</b>	<p><b>WHAT IS IT?</b></p> <p>Temporary top up to the salaries of low-income essential workers, making less than \$2,500 per month on a full time basis. No application required. The Government provides the funds to employers, who are then responsible for distributing the funds to eligible employees as lump sum payments.</p>	<p><b>AMOUNT</b></p> <p>Lump-sum payment equivalent to about \$4 per hour for straight time hours worked</p>	<p><b>WHO IS ELIGIBLE?</b></p> <p>To receive temporary pandemic pay, an employee must:</p> <ul style="list-style-type: none"> <li>• Have been working straight-time hours at any point during the 16-week period starting on March 15, 2020, at the height of the Province's response to the pandemic.</li> <li>• Work in an eligible sector, workplace and role delivering in-person, front-line care in health, social services and corrections.</li> <li>• Provide additional support and relief to front-line workers by working in ways that directly serve vulnerable populations.</li> </ul>	<p><b>Eligibility under the B.C. Temporary Pandemic Pay program has now ended.</b></p>
<b>ICBC AUTOPLAN FEE WAIVERS</b>	<p><b>WHAT IS IT?</b></p> <p>ICBC will waive the \$30 cancellation fee for cancelling insurance and the \$18 re-plate fee when reinstating the policy on a vehicle.</p>	<p><b>AMOUNT</b></p> <p>Fee waiver</p>	<p><b>WHO IS ELIGIBLE?</b></p> <p>N/A</p>	<p><b>This ended on October 19, 2020.</b></p>
<b>FORTIS COVID-19 CUSTOMER RECOVERY FUND</b>	<p><b>WHAT IS IT?</b></p> <p>Bill deferral program to assist residential customers that are unable to work or have lost their job.</p> <p>Note, Fortis has waived late payment fees for natural gas, electricity and propane bills</p>	<p><b>AMOUNT</b></p> <p>Payment deferral</p>	<p><b>WHO IS ELIGIBLE?</b></p> <p>To be eligible for this program customers acknowledge loss of employment, livelihood or being forced to take a voluntary leave due to the COVID-19 outbreak and agree to enter into a payment arrangement for the deferred balance.</p> <p>Customers who took part in the program have been automatically enrolled in an interest-free repayment program, with payments spread over one year from July 1, 2020 to July 1, 2021.</p>	<p><b>The deferral period ended on June 30, 2020.</b></p> <p>Click <a href="#">here</a> for more information.</p>

## Discontinued Services and Support

### PROVINCIAL (BRITISH COLUMBIA) - FOR STUDENTS

<b>BC STUDENT LOANS</b>	<p><b>WHAT IS IT?</b></p> <p>No payments will be required for these loans and interest that currently applies will not accrue. Repayment will be paused automatically.</p>	<p><b>AMOUNT</b></p> <p>Payment deferral</p>	<p><b>WHO IS ELIGIBLE?</b></p> <p>All British Columbia student loan borrowers.</p> <p>British Columbia has provided a total of \$3.5 million in emergency student financial assistance for eligible students studying at B.C.'s 25 public post-secondary institutions.</p>	<p><b>Regular monthly payments resumed in October 2020 and federal interest began to accrue on October 1, 2020.</b></p> <p><a href="#">Student Aid BC</a></p>
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## Discontinued Services and Support

### PROVINCIAL (BRITISH COLUMBIA) - FOR BUSINESSES

<b>BC HYDRO COVID-19 CUSTOMER ASSISTANCE PROGRAM</b>	<p><b>WHAT IS IT?</b></p> <p>This program provides customers the option to defer bill payments or arrange for flexible payment plans with no penalty.</p>	<p><b>AMOUNT</b></p> <p>Deferred bill payments or flexible payment plans, without penalty</p>	<p><b>WHO IS ELIGIBLE?</b></p> <p>Must be a residential or commercial customer that does not qualify for the BC Hydro COVID-19 Relief Fund</p>	<p><b>This program is closed as of June 30, 2020.</b></p> <p>For more information, click <a href="#">here</a>.</p>
<b>BC HYDRO COVID-19 RELIEF FUND</b>	<p><b>WHAT IS IT?</b></p> <p>This program allows small businesses to apply to waive electricity use charges for up to three months.</p>	<p><b>AMOUNT</b></p> <p>Waiver of up to three months of electricity use charges</p>	<p><b>WHO IS ELIGIBLE?</b></p> <ul style="list-style-type: none"> <li>• Must be a business account holder as of March 31, 2020</li> <li>• Business must have been closed for at least 14 consecutive days, ceased most operations, and not earning any revenue</li> <li>• Proof that business has been closed</li> <li>• If you have more than one eligible account, you need to submit an application for each account. You can get the charges waived for up to 10 accounts.</li> </ul>	<p><b>This program is closed as of June 30, 2020.</b></p> <p>For more information, click <a href="#">here</a>.</p>
<b>DEFERRED EMPLOYER HEALTH TAX AND SALES TAX PAYMENTS</b>	<p><b>WHAT IS IT?</b></p> <p>Extension of time for filing and payment for the Employer Health Tax and Sales taxes including provincial sales tax, carbon tax, motor fuel tax and tobacco tax.</p>	<p><b>AMOUNT</b></p> <p>Payment deferral</p>	<p><b>WHO IS ELIGIBLE?</b></p> <p>BC businesses.</p>	<p><b>Deferral ended September 30, 2020.</b></p> <p><a href="#">Ministry of Finance Tax Notice</a></p>
<b>FORTIS COVID-19 CUSTOMER RECOVERY FUND</b>	<p><b>WHAT IS IT?</b></p> <p>Bill credit and deferral program for small business that have experienced income loss or been forced to close.</p>	<p><b>AMOUNT</b></p> <p>Bill credits and payment deferral</p>	<p><b>WHO IS ELIGIBLE?</b></p> <p>Must be a small business that has lost income or has been forced to close due to COVID-19 and must agree to enter into a payment arrangement for the deferred balance.</p> <p>Customers who took part in the program have been automatically enrolled in an interest-free repayment program, with payments spread over one year from July 1, 2020 to July 1, 2021.</p>	<p><b>This program ended on June 30, 2020.</b></p>
<b>BC LOGGING TAX DEFERRAL</b>	<p><b>WHAT IS IT?</b></p> <p>The BC Logging tax filing deadline has been extended. Logging tax returns are now due by September 1, 2020.</p>	<p><b>AMOUNT</b></p> <p>Tax deferral</p>	<p><b>WHO IS ELIGIBLE?</b></p> <p>Individuals or corporations that have income from logging operations on private or Crown land.</p>	<p><b>HOW TO APPLY/ MORE INFORMATION</b></p> <p><b>Deadline to submit tax returns has passed.</b></p> <p><a href="#">Revenue Update</a></p>

# PROVINCIAL / FEDERAL COVID-19 BENEFIT CHART\*

## Discontinued Services and Support

### FEDERAL - FOR INDIVIDUALS

CANADA EMERGENCY RESPONSE BENEFIT (CERB)	<p><b>WHAT IS IT?</b> Temporary emergency benefit for those individuals not entitled to EI or CEWS.</p>	<p><b>AMOUNT</b> \$2,000.00 per month</p>	<p><b>WHO IS ELIGIBLE?</b> The April 15, 2020 changes to eligibility requirements are retroactive to March 15, 2020. Eligibility requirements include:</p> <ol style="list-style-type: none"> <li>1. resident of Canada;</li> <li>2. 15 years of age or older;</li> <li>3. have stopped work due to COVID-19 or is eligible for EI benefits, either regular or sickness;</li> <li>4. has not voluntarily quit their job;</li> <li>5. have had a total income of at least \$5,000 in 2019 or in the 12 months prior to the date of their application;</li> <li>6. not earning more than \$1,000 per month while in receipt of the CERB;</li> <li>7. seasonal workers who have exhausted their EI regular benefits and are unable to undertake their regular seasonal work as a result of COVID-19; workers who have recently exhausted their EI regular benefits and are unable to find a job or return to work because of COVID-19.</li> </ol>	<p><b>The CERB closed to retroactive applications on December 2, 2020. You can no longer apply for this benefit.</b></p> <p>This has transitioned to new benefits – EI, CRB, CRCB and CRSB.</p>
EXTRA TIME TO FILE INCOME TAX RETURNS	<p><b>WHAT IS IT?</b> Deferral of the filing date for 2019 tax returns until June 1, 2020 with deferral of income tax balances until August 31, 2020 without incurring interest or penalties.  Update: the CRA extended the payment due date for 2019 individual tax returns and 2019 or 2020 corporation, or trust returns, as well as for instalment payments, from September 1, 2020, to September 30, 2020.</p>	<p><b>AMOUNT</b> Filing deferral</p>	<p><b>WHO IS ELIGIBLE?</b> All individuals who are required to file tax returns in Canada.</p>	<p><b>Deferral deadline has passed.</b> <a href="#">CRA – COVID-19 Changes to Canadian Tax and Benefits</a></p>
INDIGENOUS COMMUNITY SUPPORT FUND	<p><b>WHAT IS IT?</b> Distinctions-based Indigenous Community Support Fund to address immediate needs in First Nations, Inuit and Metis Nation communities.</p>	<p><b>AMOUNT</b> \$305 million</p> <p><b>EFFECTIVE DATE</b> April 1, 2020 For needs-based COVID-19 support funding, applicants are asked to submit their applications by November 30, as funding must be disbursed by Indigenous Services Canada by December 31, 2020.</p>	<p><b>WHO IS ELIGIBLE?</b> Funds will flow directly to Indigenous communities and groups across the country and will provide Indigenous leadership with the flexibility needed as they prepare for and react to the spread of COVID-19.</p>	<p><b>HOW TO APPLY/ MORE INFORMATION</b> <b>Deadline has passed</b> <a href="#">Indigenous Community Support Fund</a></p>

## Discontinued Services and Support

### FEDERAL - FOR STUDENTS

CANADA EMERGENCY STUDENT BENEFIT (CESB)	<p><b>WHAT IS IT?</b> Creation of this benefit to provide financial support to eligible post-secondary students experiencing financial hardship over the summer of 2020 due to COVID-19. See also “Support for Students” section.</p>	<p><b>AMOUNT</b> \$1,250 per month for eligible students \$2,000 per month for eligible students with dependents and those with permanent disabilities</p> <p><b>EFFECTIVE DATE</b> May through August 2020</p>	<p><b>WHO IS ELIGIBLE?</b> Eligibility requirements include:</p> <ul style="list-style-type: none"> <li>• post-secondary student or recent graduate; and</li> <li>• ineligible for the Canada Emergency Response Benefit or Employment Insurance; and</li> <li>• unable to find full-time employment or are unable to work due to COVID-19.</li> </ul>	<p><b>Closed on September 30, 2020</b> <a href="#">Canada Emergency Student Benefit</a></p>
STUDENT LOAN REPAYMENT	<p><b>WHAT IS IT?</b> Student loan repayment was suspended until September 30, 2020 and no interest was be charged on loans from March 30, 2020 to September 30, 2020.</p>	<p><b>AMOUNT</b> Payment deferral</p> <p><b>EFFECTIVE DATE</b> March 30, 2020</p>	<p><b>WHO IS ELIGIBLE?</b> Anyone with a National Student Loan.</p>	<p><b>This deferral period ended September 30, 2020</b> <a href="#">National Students Loan Service Centre</a></p>

## Discontinued Services and Support

### FEDERAL - FOR BUSINESSES

MORE TIME TO PAY INCOME TAXES	<p><b>WHAT IS IT?</b> Businesses can defer, until after August 31, 2020, the payment of any income tax amounts that become owing on or after March 18 and before September 2020.  The CRA will not charge late-filing penalties where a 2019 individual return or a 2019 or 2020 corporation, or trust return is filed late as long as it is filed by September 30, 2020.</p>	<p><b>AMOUNT</b> Payment deferral</p> <p><b>EFFECTIVE DATE</b> March 18, 2020</p>	<p><b>WHO IS ELIGIBLE?</b> The deferral applies to tax balances due as well as installments.  No interest or penalties will accumulate on these amounts during this period.</p>	<p><b>The deadline for this deferral has passed.</b> <a href="#">Income tax filing and payment dates: CRA and COVID-19</a></p>
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