



## **COVID-19: Canada Revenue Agency (CRA) Support for Individuals**

The Government of Canada is taking immediate, significant and decisive action to help Canadians facing hardship as a result of the COVID-19 outbreak. The Canada Revenue Agency will provide help to individuals with the following measures.

### **INCOME TAX FILING AND PAYMENT DATES**

For individuals (other than trusts), the 2019 income tax return filing deadline has been extended until June 1, 2020.

The deadline to make a payment on a balance outstanding for the 2019 tax year has been extended to September 1, 2020. This includes the June 15, 2020 instalment payment for those who have to pay by instalments.

### **BENEFITS, CREDITS AND SUPPORT PAYMENTS**

#### **Goods and services tax/harmonized sales tax (GST/HST) credit payment amounts**

The Government will provide a one-time special payment on **April 9, 2020**. This payment will double the maximum annual GST/HST credit payment amounts for the 2019-20 benefit year.

You will get the extra payment amount automatically if you normally receive the GST/HST credit and have filed a 2018 tax return.

The average boost to income for those benefitting from this measure will be close to \$400 for single individuals and close to \$600 for couples. This measure will inject \$5.5 billion into the economy.

Learn more: [FAQs – Increase to the GST/HST credit amount: CRA and COVID-19](#)

#### **Canada Child Benefit (CCB) payment amounts**

The Government increased the maximum annual CCB payment amounts, only for the 2019-20 benefit year, by \$300 per child.

The overall increase for families receiving CCB will be approximately \$550 on average; these families will receive an extra \$300 per child as part of their May payment. In total, this measure will deliver almost \$2 billion in extra support.

#### **Registered Retirement Income Funds (RRIFs) minimum withdrawal**

The minimum withdrawals requirement from RRIFs will be reduced by 25% for 2020, in recognition of volatile market conditions and their impact on many seniors' retirement savings.

This will provide flexibility to seniors who are concerned they may be required to liquidate their RRIF assets to meet minimum withdrawal requirements. Similar rules



apply to individuals receiving variable benefit payments under a defined contribution registered pension plan and a pooled registered pension plan.

Learn more: [FAQs – Economic Statement – New Measure for Annuitants of Registered Retirement Income Funds: CRA and COVID-19](#)

### **Canada Emergency Response Benefit (CERB)**

The Canada Emergency Response Benefit provides temporary income support to workers who have stopped working and are without employment or self-employment income for reasons related to COVID-19. The Benefit, in the amount of \$2,000, will be paid in blocks of four weeks. A maximum 16 weeks of benefits can be paid.

Canadians will be able to apply for the new CERB in My Account or using the automated phone line starting April 6, 2020.

Learn more: [Apply for the Canada Emergency Response Benefit with CRA](#)

## **SUPPORT FOR EMPLOYERS**

### **Canada Emergency Wage Subsidy (CEWS)**

The Government announced a new Canada Emergency Wage Subsidy (CEWS). This new 75% wage subsidy will soon be available to eligible employers. Please refrain from calling our call centres at this time. Details about the application process, eligibility and other additional information will be made available shortly.

Learn More: [The Canada Emergency Wage Subsidy](#)

### **10% Temporary wage subsidy for employers**

The Government announced a 10% temporary wage subsidy for employers for a period of 3 months.

Eligible employers (individuals (excluding trusts), certain partnerships, non-profit organizations, registered charities, or Canadian-controlled private corporations) who pay salary, wages, or taxable benefits to employees, between March 18, 2020 and June 19, 2020, can reduce payroll remittances of federal, provincial, or territorial income tax by the amount of the subsidy. This measure is only applicable to remittances made to the CRA.

Learn more: [FAQs for temporary wage subsidy for employers](#)

### **Deferral of GST/HST Remittances**

The CRA will allow all businesses to defer, until the end of June 2020, any GST/HST payments or remittances that become owing on or after March 27, 2020, and before June 2020. This means that no interest will apply if your payments or remittances are made by the end of June 2020.

Learn more: [FAQs for deferral of GST/HST Tax Remittances](#)



## RESOURCES

- Contact the Canada Revenue Agency by phone:
  - o Personal taxes, benefits and trusts: 1-800-959-8281
  - o Canada Child Benefit and related benefits: 1-800-387-1193
  - o Ontario Trillium Benefit (OTB) payment, Ontario Senior Homeowners' Property Tax Grant (OSHPTG) payment, Ontario Sales Tax Transition Benefit (OSTTB) : 1-877-627-6645
  - o Order your 2019 income tax package: 1-855-330-3305
  - o Business Enquiries: 1-800-959-5525
  
- Apply for Canada Emergency Response Benefit (CERB) with CRA:  
<https://www.canada.ca/en/revenue-agency/services/benefits/apply-for-cerb-with-cra.html>
  
- Questions and Answers on the Canada Emergency Response Benefit:  
<https://www.canada.ca/en/services/benefits/ei/cerb-application/questions.html>
  
- Don't get scammed! Beware of tax fraud schemes. If you get a call, text or an email that sounds like a scam, it probably is! When in doubt, verify your information in My Account or call the CRA. For more information, go to [www.canada.ca/taxes-fraud-prevention](http://www.canada.ca/taxes-fraud-prevention).

**Note:** The information contained in this document is accurate as of April 16, 2020. For the most recent updates, please consult the following Government of Canada COVID-19 resources regularly:

- Changes to taxes and benefits: CRA and COVID-19:  
<https://www.canada.ca/en/revenue-agency/campaigns/covid-19-update.html>
  
- Coronavirus disease (COVID-19): <https://www.canada.ca/en/public-health/services/diseases/coronavirus-disease-covid-19.html>