



# COVID-19 Response Plan

Alberta Government – Support for Canadians

Last updated January 27, 2021, 4:00 pm MST

## AB Support for Business

| Program   | Eligibility   | Benefit  | Action Needed   |
|---|---|--|---|
| <b>Tax Filing and Payment Deadlines</b>                 | <ul style="list-style-type: none"> <li>Alberta corporate income tax balances and instalment payments</li> </ul> | <ul style="list-style-type: none"> <li>Due dates for filing corporate income tax returns due after March 18, 2020 and before June 1, 2020 have been extended to June 1, 2020.</li> <li>Amounts due between March 18, 2020 and August 31, 2020 are deferred until August 31, 2020.</li> </ul> | <ul style="list-style-type: none"> <li>No action required</li> </ul>  |
| <b>Authorizations (E-Signature)</b>                     | <ul style="list-style-type: none"> <li>Applicable to Alberta Form AT4930</li> </ul>                             | <ul style="list-style-type: none"> <li>Electronic signatures now allowed</li> </ul>  | <ul style="list-style-type: none"> <li>No action required</li> </ul>  |
| <b>Education Property Tax Deferral (closed)</b>         | <ul style="list-style-type: none"> <li>Non-residential property owners</li> </ul>                               | <ul style="list-style-type: none"> <li>Six-month deferral of non-residential education property tax or a combined municipal and education property tax deferral effectively equivalent to a six-month deferral of education property tax</li> </ul>  | <ul style="list-style-type: none"> <li>No action required</li> <li>More details available: <a href="#">AB Education Property Tax Deferral</a></li> </ul>  |
| <b>Workers' Compensation Board (WCB) Premium Relief</b> | <ul style="list-style-type: none"> <li>All private sector employers are eligible</li> </ul>                     | <ul style="list-style-type: none"> <li>2020 WCB premiums deferred to 2021</li> <li>When invoicing resumes, 50% of 2020 premiums will be waived for small- and medium-sized private sector employers</li> </ul>   | <ul style="list-style-type: none"> <li>No action required</li> <li>More details available: <a href="#">Premium Relief for Employers</a></li> </ul>  |
| <b>Tourism Levy Deferral</b>                            | <ul style="list-style-type: none"> <li>Temporary accommodation providers</li> </ul>                             | <ul style="list-style-type: none"> <li>For tourism levy amounts collected between March 1, 2020 and December 31, 2020, abatement extended to March 31, 2021</li> <li>Deferred remittances not subject to penalties or interest</li> </ul>  | <ul style="list-style-type: none"> <li>Hotels and other lodging providers still must file returns, as required by legislation, and must continue to collect tourism levy from property guests</li> <li>More details available: <a href="#">Tourism Levy Deferral</a></li> </ul> |

## AB Support for Individuals

| Program | Eligibility | Benefit | Action Needed |
|---------|-------------|---------|---------------|
|---------|-------------|---------|---------------|



|   |  |  |   |
|---|--|--|---|
| <b>Emergency Isolation Support (closed)</b> | <ul style="list-style-type: none"> <li>Albertans who were required to isolate or had to care for a dependent who was isolating</li> </ul>  | <ul style="list-style-type: none"> <li>Benefit was a one-time payment; <b>program now closed</b></li> </ul>  | <ul style="list-style-type: none"> <li>No action required; program only intended to bridge gap until the Federal Government announced Canada Emergency Response Benefit (CERB)</li> </ul>                                   |
| <b>Utility Payment Deferral (closed)</b>    | <ul style="list-style-type: none"> <li>Albertans experiencing financial hardship and unable to make regular payments as a result of COVID-19</li> <li>Applies to bills for residential, farm and small commercial: <ul style="list-style-type: none"> <li>Electricity consumers, who consume less than 250,000 kilowatt hours of electricity per year</li> <li>Natural gas consumers, who consume less than 2,500 gigajoules per year</li> </ul> </li> </ul> | <ul style="list-style-type: none"> <li>Deferral of electricity and natural gas bill until June 19, 2020 without late fees or added interest payments</li> </ul>    | <ul style="list-style-type: none"> <li>Contact natural gas or electricity provider directly to arrange for deferral and repayment plan</li> <li>More details available: <a href="#">Utility Payment Deferral</a></li> </ul> |
| <b>Education Property Tax Freeze</b>        | <ul style="list-style-type: none"> <li>Applicable to Alberta homeowners</li> </ul>   | <ul style="list-style-type: none"> <li>Residential education property tax rates frozen at 2019 level – reversing the 3.4% increase added in Budget 2020</li> </ul> | <ul style="list-style-type: none"> <li>No action required</li> </ul>  |

**Federal Support for Canadians**

- For our summary of the Federal support programs for businesses and individuals, please visit [HERE](#)

