

# COVID-19 Response Plan

## Quebec Government – Support for Canadians

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

### QC Support for Businesses

| Program  | Eligibility   | Benefit   | Action Needed  |
|--|---|---|--|
| <b>Tax Filing and Payment Deadlines</b>                                    | <ul style="list-style-type: none"> <li>See <a href="#">here</a> for details on extensions regarding tax filing and payment deadlines.</li> </ul>  |   |  |
| <b>Tax Filing Deadline - Charities</b>                                     | <ul style="list-style-type: none"> <li>Applicable to registered charities and other donees that are required to file the <i>Information Return for Registered Charities and Other Donees</i> (TP-985.22-V) between March 1, 2020, and December 30, 2020</li> </ul>  | <ul style="list-style-type: none"> <li>Deadline for filing extended to December 31, 2020</li> </ul>   |  |
| <b>Credit for Employer Contributions to Health Services Fund</b>           | <ul style="list-style-type: none"> <li>An employer that, during the year, maintains an establishment in Quebec and is a qualifying entity for a qualifying period, as determined by the federal CEWS program</li> </ul>   | <ul style="list-style-type: none"> <li>Credit equal to total amount of contribution to Health Services Fund paid by specified employer with respect to wages paid to certain employees on paid leave</li> </ul> | <ul style="list-style-type: none"> <li>Specified employer may reduce periodic payments of employer contribution of Health Services Fund</li> <li>Additional information available: <a href="#">Finances Québec Information Bulletin</a></li> </ul>   |
| <b>Emergency Assistance to Small and Medium-Sized Enterprises (PAUPME)</b> | <ul style="list-style-type: none"> <li>Companies from most sectors of activity are eligible for the program, as well as social economy enterprises (including cooperatives and non-profit organizations carrying out commercial activities)</li> <li>To be eligible, the business must:               <ul style="list-style-type: none"> <li>Have been in business in Quebec for at least six months</li> <li>Be closed temporarily, likely to close or show warning signs of closure</li> <li>Be in a context of maintaining, consolidating or relaunching its activities</li> </ul> </li> </ul> | <ul style="list-style-type: none"> <li>Loans of less than \$50,000</li> <li>Loan forgiveness eligibility for businesses in regions on high alert</li> </ul>   | <ul style="list-style-type: none"> <li>The following documents may be required when applying:               <ul style="list-style-type: none"> <li>Most recent year-end financial statements</li> <li>Most up-to-date interim financial statements</li> <li>Cash budget or cash flow forecast</li> <li>Supporting documents for other costs</li> </ul> </li> <li>More information can be found <a href="#">here</a></li> </ul> |



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|   | <ul style="list-style-type: none"> <li>○ Have demonstrated a cause and effect link between their financial or operation problems and the COVID-19 pandemic</li> </ul>  |  |  |
| <b>Concerted Temporary Action Program for Businesses (PACTE)</b>                                | <ul style="list-style-type: none"> <li>• Businesses operating in Quebec, including cooperatives and other social economy enterprises with commercial activities</li> <li>• Eligible businesses are those that find themselves in a precarious situation and temporary difficulty as a result of COVID-19; businesses must show that their cash flow issues are temporary and due to: <ul style="list-style-type: none"> <li>○ A problem involving the supply of raw materials or products, or</li> <li>○ An inability, or a substantially decreased ability, to deliver goods, products or services</li> </ul> </li> <li>• Businesses cannot be under the protection of the Companies' Creditors Arrangement Act or the Bankruptcy and Insolvency Act</li> </ul> | <ul style="list-style-type: none"> <li>• A loan guarantee is the preferred form of financing; financing may also be a loan from Investissement Québec</li> <li>• A line of credit guarantee is only applicable under the following conditions: <ul style="list-style-type: none"> <li>○ New lines of credit</li> <li>○ Increases to existing lines of credit (guarantee for portion of increase only)</li> </ul> </li> <li>• Minimum funding is \$50,000</li> <li>• Refinancing is prohibited</li> </ul>   | <ul style="list-style-type: none"> <li>• Application is through financial institutions</li> <li>• More information can be found <a href="#">here</a></li> </ul>                        |
| <b>Concerted Action Program for Maintaining Employment (PACME) (closed – program has ended)</b> | <ul style="list-style-type: none"> <li>• Businesses investing in upgrading the skills of their workforce and to be ready for economic recovery; eligible activities include (but not limited to): <ul style="list-style-type: none"> <li>○ Basic employee training</li> <li>○ Francization</li> <li>○ Digital skills training</li> <li>○ Training necessary for resumption of activities</li> <li>○ Training related to adjusting company activities in the context of economic uncertainty related to COVID-19</li> </ul> </li> </ul>   | <ul style="list-style-type: none"> <li>• A wide variety of expenses have been deemed eligible by the government, including: <ul style="list-style-type: none"> <li>○ Wages of workers in training, up to a maximum of \$25/hour</li> <li>○ Professional fees for consultants or trainers, up to \$150/hour</li> <li>○ Certain costs related to management and administrative activities, up to 10% of eligible costs</li> <li>○ Other expenses are reimbursable at actual cost, such as indirect costs for trainers and workers in training</li> </ul> </li> </ul> | <ul style="list-style-type: none"> <li>• For more information on the program and how to register for PACME, visit <a href="#">here</a> (currently only available in French)</li> </ul> |

### QC Support for Individuals

| Program   | Eligibility  | Benefit   | Action Needed   |
|---|--|---|---|
| <b>Tax Filing and Payment Deadlines</b>                 | <ul style="list-style-type: none"> <li>• See <a href="#">here</a> for details on extensions regarding tax filing and payment deadlines.</li> </ul> |   |   |
| <b>Tax Credit for Home-Support Services for Seniors</b> | <ul style="list-style-type: none"> <li>• Seniors who already receive this tax credit and normally would have filed an application to</li> </ul>    | <ul style="list-style-type: none"> <li>• Application now due four months following applicant's normal renewal date; advance payments will continue in the meantime</li> </ul> | <ul style="list-style-type: none"> <li>• New deadline not determined to date</li> </ul> |



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|  | renew advance payments on March 17, 2020, or later  |   |  |
| <b>Shelter Allowance Program</b>                             | <ul style="list-style-type: none"> <li>Program beneficiaries</li> </ul>   | <ul style="list-style-type: none"> <li>Deadline to apply for renewal of the allowance has been extended by two months to December 1, 2020</li> </ul>  | <ul style="list-style-type: none"> <li>File 2019 personal income tax return</li> </ul>   |
| <b>Incentive Program to Retain Essential Workers (IPREW)</b> | <ul style="list-style-type: none"> <li>To be eligible, workers must: <ul style="list-style-type: none"> <li>Work part-time or full-time in one of the essential service sectors during the program period;</li> <li>Receive gross wages of \$500 or less per week;</li> <li>Have annual employment income of at least \$5,000 for 2020;</li> <li>Have a total annual income of no more than \$28,600 for 2020;</li> <li>Be at least 15 years old; and</li> <li>Have been resident in Quebec on December 31, 2019, and plan to reside in Quebec throughout 2020</li> </ul> </li> </ul> | <ul style="list-style-type: none"> <li>The program provides \$100 for each week of qualifying work beginning March 15, 2020, and extending for a maximum of 16 weeks</li> <li>Payments will be made every two weeks starting on May 27, 2020</li> </ul> | <ul style="list-style-type: none"> <li>Applications can be made online in the period from May 19 to November 15, 2020</li> <li>More details on IPREW available: <a href="#">Revenu Québec - IPREW</a></li> <li>To apply, register online for: <ul style="list-style-type: none"> <li>My Account for Individuals</li> <li>Direct deposit</li> </ul> </li> </ul> |

**Federal Support for Canadians**

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

