



Tax Assistance & Information For People with Disabilities



# Emergency Benefits During the Pandemic

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## **Did you claim any pandemic related benefits during 2021?**

The CERB finished in September 2020, but there were programs that replaced it to support individuals and families in various ways and are considered taxable income.

The government enhanced the federal Employment Insurance Program (EI) as a replacement for CERB, allowing both self-employed people and employees to claim the benefit even if still earning income. If you have Employment Insurance, taxes will already be deducted from your pay, meaning you will not get an unexpected tax bill. You will receive a T4E remittance slip in the post, and it will be accessible in your CRA [My Account](#) by the end of February 2022.

However, there are other programs that may have tax implications when you file such as:

### **[Canada Recovery Sickness Benefit \(CRSB\)](#)**

If you were sick or required to quarantine in 2021, this was the benefit you would have received.

For a maximum of 6 weeks, \$500 for the first week, then \$450 per week to a maximum of \$2750.

### **[Canada Recovery Caregiving Benefit \(CRCB\)](#)**

Parents and Caregivers who were not able to work during school shutdowns had access to this program.

For a maximum of 44 weeks between 2021 and 2022, \$500 for the first week, then \$450 per week to a maximum of \$19,850.

### **[Canada Worker Lockdown Benefit \(CWLB\)](#)**

If your city or region entered a lockdown and your place of work was closed, this was the benefit available for you.

It was paid for as many weeks as your region was in lockdown, \$300 for the first week, then \$270 per week.

All the programs listed reduce payments by \$50 after the first week to cover any taxes associated with the benefits. This means that you will not have to pay a lump sum when you file your income taxes.

The monies paid to you for these programs will generate a T4A slip with the amount you received from each program listed. We recommend that you check your bank account to make sure the amount on these slips matches what you were paid. This remittance slip will be mailed to you. You can also access the slip through your CRA [My Account](#).

## **Do you still owe any taxes from emergency relief benefits you previously received?**

You may have had to pay a lump sum of taxes from the benefits you received during the initial stages of the pandemic. The response from the government to support people at the beginning of the pandemic was quick and helpful, but the financial consequences at tax time were not anticipated and left many people owing money to the CRA. If you were one of those people, the government delayed the due date of outstanding debt from CERB payments in 2020 to be paid in full by **April 30, 2022**.

Please note: provincial support payments that specifically provided relief during the pandemic are not considered taxable income, but non-taxable ‘windfalls’—the tax term for a piece of unexpected good fortune, typically one that involves receiving a large amount of money. This means that you can keep the full amount you received from these irregular supports.

## **Paying the CRA**

If you owe the CRA money it is always best to file on time to avoid penalties and make a partial payment if you can, to reduce the amount of interest accumulating.

The CRA will work with you to pay an outstanding balance, but you must communicate with them. They will work with you to find the best way for you to pay your balance by setting up a payment plan and, depending on your situation, waiving penalties and interest.

The forms below can be submitted to them via fax, the post, or through your [My Account](#) online.

Begin with [Form R376 E \(22\)](#) which provides the CRA with a full financial disclosure. This will enable the government to assess your situation and decide whether you are experiencing financial hardship and require relief.

If you believe your financial situation will qualify for the cancellation of penalties and interest, [Form RC4288](#) should be submitted with the financial disclosure completed above. This form gives you the opportunity to explain in writing why you need penalties and interest relief on your outstanding tax balance.

## Contact Us

### **METRO VANCOUVER AND FRASER VALLEY**

Disability Alliance BC

#1450-605 Robson St, Vancouver BC V6B 5J3

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Email: [taxaid@disabilityalliancebc.org](mailto:taxaid@disabilityalliancebc.org)

### **INTERIOR**

Ki-Low-Na Friendship Society

442 Leon Avenue, Kelowna BC V1Y 6J3

Phone: 250-763-4905

Email: [taxdisability@kfs.bc.ca](mailto:taxdisability@kfs.bc.ca)

### **VANCOUVER ISLAND**

Together Against Poverty Society

828 View Street, Victoria, BC V8W 1K2

Phone: 250-361-3521

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### **NORTHERN**

Active Support Against Poverty Society

1188 6th Avenue, Prince George BC V2L 3M6

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