

July 2020

This document provides additional details regarding the administration of the Province's Temporary Pandemic Pay Program (hereby the Program) and the Guidelines set out by the Ministry of Municipal Affairs and Housing (MMAH). The following list of Questions and Answers was developed by the City of Toronto's Shelter, Support and Housing Administration (SSHA) Division, using MMAH program guidelines.

****This document focuses on program administration for employers. All eligibility requirements listed below are established by MMAH Program Guidelines****

Further information about the Program is available at the Province of Ontario's web site at www.ontario.ca/pandemicpay. Please review this document for more information about the Program. If you have further questions regarding the Program, please address your email to SSHATempPandemicPay@toronto.ca.

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Q1. How is this Program administered?

- Step 1. SSHA will distribute the following six documents to eligible employers:
- a. (1) Eligible Employer Sign-Back Letter; (2) Employer Reporting Form, (3) General Questions and Answers (4) Administration Questions and Answers, (5) Employee Attestation Form; and, (6) Payroll Administration Tip Sheet.
- Step 2. Eligible Employers will:
- a. Review all documentation provided by SSHA;
 - b. Determine which of their employees are eligible (see Q5-6 in 'General Q&A's');
 - c. Support eligible employees to complete the 'Employee Attestation Form' (only applicable if the employee is working for 2+ eligible employers and your agency is designated as Primary Employer);
 - d. Connect with contracted third party agencies regarding eligibility for their staff (see Q6 in this document);
 - e. Identify and record eligible hours worked for eligible employees in the 'Employer Reporting Form', per reporting instructions; and,
 - f. Complete the 'Eligible Employer Sign-Back Letter' electronically, confirming agreement to the terms and conditions of the Program;
 - g. Submit their completed 'Employer Reporting Form' to the Program mailbox (SSHATempPandemicPay@toronto.ca) by the deadlines (interim by **July 27, 2020** and final by **August 28, 2020**).
- Step 3. SSHA will:
- a. Review each completed 'Employer Reporting Form' for completeness;
 - b. The Province has provided the City with a limited advancement of Program funding. These available funds will be released to employers once their completed 'Employer Reporting Forms' are submitted to the City. In the event that the advanced funds are not sufficient to fund all eligible employers for the first eligibility period, the City reserves the right to prioritize funding based on an assessment of agency needs and may choose to issue partial payments in the first round of funding to ensure all agencies are able to access some funding. Remaining funds will be distributed to employers as required during future rounds of funding.
 - c. Submit completed 'Employer Reporting Forms' to the Province. The Province will release future rounds of funding to the City based on these actuals.
 - d. Set employers up as a vendor, if required. This may require additional documentation.
 - e. Release remaining funds, if applicable.

Q2. How do I determine which employees are eligible?

To receive MMAH Temporary Pandemic Pay, an eligible employee must:

- Work in a residence or facility in the Supportive Housing Sector or Emergency Shelter Sector (see Q5 in 'General Q&A's'); **and**,
- Work in an eligible position (see Q6 in 'General Q&A's').

Q3. What types of employees are not eligible for the Program?

For additional clarity, examples of workers who are **not eligible** to receive MMAH Temporary Pandemic Pay include:

- Individuals who are employed in a management capacity or in a management capacity who are redeployed to an otherwise eligible position;
- Individuals who are paid to perform specific tasks but who are not otherwise employed or contracted as hourly workers to perform the majority of their essential job duties providing a frontline service in the Emergency Shelter Sector or Supportive Housing Sector facility (e.g., taxi driver paid to transport an individual from a shelter to a hotel for self-isolation, contractors paid to deliver/supply linens or other supplies to emergency shelters);
- Service Manager workers who do not work primarily in the Emergency Shelter Sector or the Supportive Housing Sector (e.g., staff who provide general maintenance services across the Service Manager's housing portfolio which may contain scattered-site Supportive Housing Sector units);
- Organizations that provide mobile outreach services to people experiencing homelessness or other vulnerable populations outside of the Emergency Shelter Sector or the Supportive Housing Sector; and
- Organizations that provide services for low-income or other vulnerable populations outside of the Emergency Shelter Sector or the Supportive Housing Sector (e.g., soup kitchens, food banks, social service agencies).

Q4. What are my responsibilities as an eligible employer?

As defined in the 'Employer Sign Back Letter', eligible employers are responsible:

- a. To submit only the names of eligible employees via the 'Employer Reporting Form';
- b. To only use Program funds for the purposes of paying eligible workers;
- c. To provide the wage enhancement and lump sum payments directly to their workers upon receipt of funding;
- d. To be responsible for making lump sum payments to eligible employees who identify them as a Primary Employer;
- e. To identify Temporary Pandemic Pay Payments on their pay stubs and to pay eligible employees for the eligible hours worked and the monthly lump sum payment;
- f. To support any third party organizations that your agency contracts with (e.g. custodial, security) to determine eligibility and record hours for their staff (where applicable);
- g. To maintain employee documentation (including employee attestation forms) for recordkeeping and auditing purposes;
- h. To allow the City of Toronto and/or the Province of Ontario access to these records;
- i. To provide reports on employee payments in a form prescribed by the City of Toronto; and,
- j. To repay amounts paid under the Temporary Pandemic Pay program if it is later determined that the program eligibility requirements were not met or the amounts provided were overstated and/or in excess of the amount required to meet program commitments.

Q5. When do I need to submit my 'Employer Reporting Form' to the City?

The first submission, titled the 'Interim report actuals + Forecast' in the 'Employer Reporting Form' must be completed and submitted to the City by **July 27, 2020** to the Program mailbox (SSHATempPandemicPay@toronto.ca). Late submissions will not be accepted. Please be advised that the 'Employer Reporting Form' indicates that this is due by July 10, 2020, however, due to number and size of eligible employers in Toronto, this has been adjusted.

The final submission, titled the 'final report actuals' in the 'Employer Reporting Form' must be completed and submitted to the City by **August 28, 2020**.

Q6. I am an eligible employer who contracts with third party Agency for eligible services (e.g., custodial, security). Who reports on hours for the contracted eligible employees?

It is recommended that the agency that administers payroll for eligible employees (either the eligible employer or the third party contract agency) complete the 'Employer Reporting Form' for those employees.

Regardless, eligible employers must identify all contracted third party agencies (e.g. custodial, security) that they believe may be eligible employees and either (1) have the third party agency complete an 'Employer Reporting Form' for their staff; or, (2) complete a reporting form on the third party agency's behalf. If the third party agency is completing the form, it should be first submitted to the eligible employer, who is then responsible for submitting to the City.

Q7. My organization operates out of multiple sites. Do I complete an 'Employer Reporting Form' for each site or for the organization?

Eligible employers have the option to complete the 'Employer Reporting Form' either at the organization-level or at the site-level.

Q8. Will 'Employer Reporting Forms' be audited by the City or Province?

Your agency's designate (as identified in the 'Employer Reporting Form') is required to attest to the accuracy and validity of the reported information. Both the City and MMAH may audit and/or request further information regarding your submission. Employers are responsible for keeping detailed records of employee hours worked.

Q9. Can I summarize the overall eligible hours in the 'Employer Reporting Form'?

Employers can choose to report at either at an individual staff or at a position summary-level. For more information, please see the "instructions" tab in the 'Employer Reporting Form'.

Q10. Do I need to submit completed 'Employee Attestation Forms' to the City?

No. Employers are responsible for maintaining copies of completed 'Employee Attestation Forms'. Employers may be required to submit completed forms to the City and/or MMAH, to verify employee eligibility and/or to monitor Program effectiveness/implementation.

Q11. How do I calculate overtime and/or the lump sum payments?

Please refer to the 'Payroll Administration Tip Sheet'. This was prepared by the Province to provide further illustrations on program payroll administration.

Q12. Are these earnings considered taxable?

Yes. The pandemic pay is subject to CPP, EI, and income tax.

Q13. Are these earnings considered pensionable?

No.

Q14. Will the pandemic pay be eligible for Vacation Saving Payments (VSP)?

Yes. Where applicable for part-time employees, the pandemic pay will be subject to VSP payments.

Q15. Does the Program cover the incremental increase in employer statutory contributions paid due to the Program (e.g. CPP, EI, income tax, VSP)?

Yes. Employers have the opportunity to claim this amount on the Employer Reporting Form.

Q16. Does the Temporary Pandemic Pay program replace previous wage enhancement programs, provided as part of the Covid-19 response?

The Temporary Pandemic Pay Program is separate from the funding that the City previously provided to Agencies to support their COVID-19 response. Each employer should increase their eligible employee's salary by \$4 per an hour starting from the salary levels it had set on April 24, 2020.