

# Appendix

## Overall CEWS Rate Calculations for the Extended Periods

<i>Periods 5 and 6 (July 5 to August 1 and August 2 to August 29) *</i>	Revenue drop in the preceding 3 months		
Revenue drop in the current 1-month reference period	70% or more	50% to 69%	0% to 49%
<b>50% or more</b>	85% (60% base CEWS + 25% top-up)	60% + 1.25 x (3-month revenue drop-50%) (e.g., 60% base CEWS + 1.25 x (60% 3-month revenue drop - 50%) = 72.5% CEWS rate)	60% (60% base CEWS + 0% top-up)
<b>0% to 49%</b>	1.2 x revenue drop + 25% (e.g., 1.2 x 20% revenue drop + 25% = 49% CEWS rate)	1.2 x revenue drop + 1.25 x (3-month revenue drop-50%) (e.g., 1.2 x 20% revenue drop + 1.25 x (60% 3-month revenue drop-50%) = 36.5% CEWS rate)	1.2 x revenue drop (e.g., 1.2 x 20% revenue drop = 24% CEWS rate)
<b>No revenue drop</b>	25% (0% base CEWS + 25% top-up)	1.25 x (3-month revenue drop-50%) (e.g., 1.25 x (60% 3-month revenue drop-50%) = 12.5% CEWS rate)	nil

\* In Periods 5 and 6, employers who would have been better off under the previous CEWS program, will be eligible for a 75% wage subsidy if they have a revenue decline of 30% or more (see *Safe Harbour Rule*).



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<b>Period 7 (August 30 to September 26)</b>	<b>Revenue drop in the preceding 3 months</b>		
<b>Revenue drop in the current 1-month reference period</b>	<b>70% or more</b>	<b>50% to 69%</b>	<b>0% to 49%</b>
<b>50% or more</b>	75% (50% base CEWS + 25% top-up)	50% + 1.25 x (3-month revenue drop-50%) (e.g., 50% base CEWS + 1.25 x (60% 3-month revenue drop - 50%) = 62.5% CEWS rate)	50% (50% base CEWS + 0% top-up)
<b>0% to 49%</b>	1.0 x revenue drop + 25% (e.g., 1.0 x 20% revenue drop + 25% = 45% CEWS rate)	1.0 x revenue drop + 1.25 x (3-month revenue drop-50%) (e.g., 1.0 x 20% revenue drop + 1.25 x (60% 3-month revenue drop-50%) = 32.5% CEWS rate)	1.0 x revenue drop (e.g., 1.0 x 20% revenue drop = 20% CEWS rate)
<b>No revenue drop</b>	25% (0% base CEWS + 25% top-up)	1.25 x (3-month revenue drop-50%) (e.g., 1.25 x (60% 3-month revenue drop-50%) = 12.5% CEWS rate)	nil



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<b>Period 8 (September 27 to October 24)</b>	<b>Revenue drop in the preceding 3 months</b>		
<b>Revenue drop in the current 1-month reference period</b>	<b>70% or more</b>	<b>50% to 69%</b>	<b>0% to 49%</b>
<b>50% or more</b>	65% (40% base CEWS + 25% top-up)	40% + 1.25 x (3-month revenue drop-50%) (e.g., 40% base CEWS + 1.25 x (60% 3-month revenue drop - 50%) = 52.5% CEWS rate)	40% (40% base CEWS + 0% top-up)
<b>0% to 49%</b>	0.8 x revenue drop + 25% (e.g., 0.8 x 20% revenue drop + 25% = 41% CEWS rate)	0.8 x revenue drop + 1.25 x (3-month revenue drop-50%) (e.g., 0.8 x 20% revenue drop + 1.25 x (60% 3-month revenue drop-50%) = 28.5% CEWS rate)	0.8 x revenue drop (e.g., 8 x 20% revenue drop = 16% CEWS rate)
<b>No revenue drop</b>	25% (0% base CEWS + 25% top-up)	1.25 x (3-month revenue drop-50%) (e.g., 1.25 x (60% 3-month revenue drop-50%) = 12.5% CEWS rate)	nil



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<b>Period 9 (October 25 to November 21)</b>	<b>Revenue drop in the preceding 3 months</b>		
<b>Revenue drop in the current 1-month reference period</b>	<b>70% or more</b>	<b>50% to 69%</b>	<b>0% to 49%</b>
<b>50% or more</b>	45% (20% base CEWS + 25% top-up)	20% + 1.25 x (3-month revenue drop-50%) (e.g., 20% base CEWS + 1.25 x (60% 3-month revenue drop - 50%) = 32.5% CEWS rate)	20% (20% base CEWS + 0% top-up)
<b>0% to 49%</b>	0.4 x revenue drop + 25% (e.g., 0.4 x 20% revenue drop + 25% = 33% CEWS rate)	0.4 x revenue drop + 1.25 x (3-month revenue drop-50%) (e.g., 0.4 x 20% revenue drop + 1.25 x (60% 3-month revenue drop-50%) = 20.5% CEWS rate)	0.4 x revenue drop (e.g., 0.4 x 20% revenue drop = 8% CEWS rate)
<b>No revenue drop</b>	25% (0% base CEWS + 25% top-up)	1.25 x (3-month revenue drop-50%) (e.g., 1.25 x (60% 3-month revenue drop-50%) = 12.5% CEWS rate)	nil