

: Declaration of emergency in effect. Stay at home except for essential travel and follow the restrictive public health measures.



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Learn about changes to government programs and available supports as your business recovers from COVID-19.

One-time grants and rebates of up to \$1000 are available for [eligible businesses](#) to recover the costs of personal protective equipment (PPE), property tax and energy bills.

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Featured updates



In January 2021, applications will open for the new [Ontario Small Business Support Grant](#), which will help small businesses that are required to close or significantly restrict services under the provincewide shutdown effective December 26, 2020.



[Find out if your business is eligible](#) for grants to help with the cost of personal protective equipment and your property taxes and energy bills.

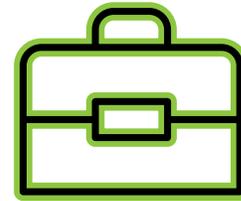
Read our [most recent news releases](#) on business and the economy.

Reopening guidance



Employer's responsibilities

Understand [employers' responsibilities](#) and [workers' rights](#) for a safe workplace.



Sector-specific resources

Get [sector-specific resources](#) to help prevent COVID-19 in the workplace, including guidelines, posters and [multilingual tip sheets](#).



Workplace safety plan

If you are an employer, you may want to develop a [workplace safety plan](#).



PPE suppliers

Access the [Workplace PPE Supplier Directory](#) to find supplies for your business.

Questions about impacts to your business?

Call the Stop the Spread Business Information line at [1-888-444-3659](tel:1-888-444-3659).

▶▶ [Skip to more guidance for employers](#)



For businesses with fewer than 100 employees

Visit [small business recovery resources](#) for more tailored information, including:

- Small Business Enterprise Centres near you
- Taking your business digital

- Learning opportunities and free advice
- Support and resources from Canada and national organizations

Visit [small business recovery resources](#)

Financial relief

Applications now open: Ontario Small Business Support Grant

Applications are now open for the new [Ontario Small Business Support Grant](#), which helps small businesses that are required to close or significantly restrict services under the new Provincewide Shutdown effective December 26, 2020.

With this new one-time grant, small businesses will be able to recover some of their expected lost revenue, starting at \$10,000 and up to a maximum of \$20,000.

Rebates for PPE, property taxes and energy bills

Businesses that are, or were, required to shut down or significantly restrict services due to provincial public health measures can apply for rebates to help with fixed costs, such as PPE, property tax and energy bills. [Find out if your business is eligible.](#)

Affordable electricity bills

As of 12:00 a.m. on January 1, 2021, customers who pay time-of-use or tiered electricity rates, including households, farms and small businesses, will be charged the off-peak rate of 8.5 cents/kWh, 24 hours a day, seven days a week.

This temporary emergency rate relief will be in effect for 40 days until February 9, 2021 to support households and businesses impacted by COVID-19 public health restrictions. Customers will automatically see this lower rate applied to their bills.

COVID-19 Energy Assistance Program for Small Business (CEAP-SB)

We are providing \$8 million to support small businesses and charitable organizations who are struggling to pay their energy bills as a result of COVID-19.

Starting in January 2021, available credit amounts will increase and more businesses will be eligible to access funding. Customers may be eligible for up to \$1500 in support towards their electricity and natural gas bills.

Contact your electricity and/or natural gas utility to apply.

Pausing commercial evictions

We are temporarily stopping or reversing evictions of commercial tenants and protecting them from being locked out or having their assets seized during COVID-19. This applies to businesses that were eligible for the previous Canada Emergency Commercial Rent Assistance (CECRA) for small businesses program or who have been approved for the Canada Emergency Rent Subsidy (CERS).

[Learn more about temporary eviction rules.](#)

Pension contribution deferral and extension

Deferring contributions

If you're an employer who sponsors certain defined benefit pension plans, you can defer pension contributions due between October 1, 2020 and March 31, 2021. You must [file an application](#) (called an "election") and pay deferred contributions, with interest and following a set schedule, by March 31, 2022.

For contributions to be eligible for deferral, plans must:

- be single-employer, private-sector defined benefit pension plans
- not already benefit from existing special relief measures

You can only defer contributions if they are up to date with any existing contribution requirements.

To ensure you use the funds made available by deferring contributions to maintain your business operations, you will be restricted from:

- paying out dividends or buying back shares
- increasing previously established debt repayments
- increasing executive compensation or paying executive bonuses
- making loans or advances to shareholders or executives or entities related to them
- engaging in business that provides advantageous terms to a related party, such as a parent company

These restrictions will no longer apply after you've made all deferred contributions.

Catch-up contribution extension

As in any year, you may be required to make a catch-up contribution after a valuation report is filed for your pension plan, depending on how much was contributed to the plan before the report was filed.

You have **120 days** (instead of the usual 60 days) to pay any catch-up contributions on valuation reports filed on or before April 1, 2020. You do not need to submit an election (application) to get the extension.

[Find out more information on pension contribution deferrals, restrictions and how to apply.](#)

Tax relief

Employer Health Tax relief

We permanently increased the [Employer Health Tax](#) (EHT) exemption from \$490,000 to \$1 million.

Along with doubling the exemption, we doubled the instalment threshold from \$600,000 to \$1.2 million starting with the 2021 tax year.

What this means for you

As an employer, this means relief of up to \$9,945 per year.

The annual tax return form is not changing. Only the amount that you enter for the exemption claimed will change. Eligibility for the tax exemption and tax rates remain the same.

Starting in 2021, all employers will begin remitting monthly instalments when their annual payroll exceeds \$1.2 million.

If your business no longer needs to make instalment payments or file an EHT return as a result of the increased exemption amount or instalment threshold, you do not need to notify the Ministry of Finance.

[Learn more about the EHT changes for 2021.](#)

Regional Opportunities Investment Tax Credit

If your corporation is building, renovating or acquiring an eligible commercial or industrial building in a designated region in Ontario, you may be eligible to claim a tax credit of up to \$45,000 in a year.

The tax credit will be available to claim on your corporate income tax return.

[Learn more about the tax credit and if your project qualifies.](#)

Guidance for employers

Your responsibilities and employee protections

[Learn about employers' responsibilities](#), and get information about job protections available to employees including:

- leaves of absence
- taking vacation time
- temporary layoffs
- filing a claim

Show your commitment to safety

Consider making the [POST Promise](#) – a self-declaration that your business is working to help prevent the spread of COVID-19. Once completed, you'll get tools to help educate employees on workplace safety. You can also display the POST Promise logo, which is a nationally recognized symbol of a business's commitment to doing their part.

Find PPE suppliers

Access the [Workplace PPE Supplier Directory](#) to find personal protective equipment for your business.

Sector-specific guidance and posters

Get [sector-specific guidelines and posters](#) to help protect workers, customers and the general public.

We have also developed [guidance for transit agencies and passengers](#) to help stop the spread of COVID-19.

Develop your COVID-19 workplace safety plan

[Learn how you can create a plan](#) to help protect your workers and others from COVID-19.

Other helpful resources

- Learn how to organize a [private COVID-19 testing campaign](#) at your workplace for asymptomatic individuals who are ineligible for testing under the [COVID-19 Provincial Testing Guidance](#).
- From the Government of Canada:
 - [managing your business during COVID-19](#)
 - [support for businesses](#)
- Canadian Federation of Independent Businesses: [COVID-19 Small Business Help Centre](#)
- Ontario Chamber of Commerce: [Pandemic Preparedness Toolkit for COVID-19](#) (PDF)
- Retail Council of Canada: [Road to Retail Recovery Playbook](#)

Help from the federal government

The Canadian government has made available [supports for business](#) during COVID-19.

Mental health and addictions supports

If you or your employees are feeling anxious, experiencing other mental health or addiction challenges or you can't access your regular in-person counselling support, there are services you can access online or by phone, including self-led support, peer support and internet-based cognitive behavioural therapy.

Find mental health support

If you are currently receiving mental health and addictions services and supports, please contact your current service provider, including community-based mental health and addictions agencies. Many of these providers are modifying their services to move towards virtual care, meeting clients by phone or secure video-conferencing.

How you can help

Supply products and solve problems

If your small business or organization has [products](#), services or solutions that can help support our response to COVID-19, please tell us through our [Ontario Together initiative](#).

Help stop the spread by promoting the COVID Alert app

[Download the COVID Alert app](#) and get [free marketing materials](#) for your website, print promotions, social media and more.

Cut red tape for your business

We want to hear from you on the issues you're dealing with as a business owner or representative. [Tell us how we can reduce the regulatory burden](#) to help make your business more competitive and support your investment in Ontario.

Related

- [Support for businesses with fewer than 100 employees](#)
- [Ontario's Action Plan: Responding to COVID-19](#)
- [Canada's COVID-19 Economic Response Plan](#)
- [Report price gouging related to COVID-19](#)
- [COVID-19: Support for people](#)
- [COVID-19: Support for students and parents](#)
- [COVID-19: Support for workers](#)
- [COVID-19: Stop the spread](#)

COVID-19: Help for businesses in Ontario

Ontario Together: help fight Coronavirus

Workplace PPE Supplier Directory

Small business recovery resources

Sign up to get emails about business and the economy