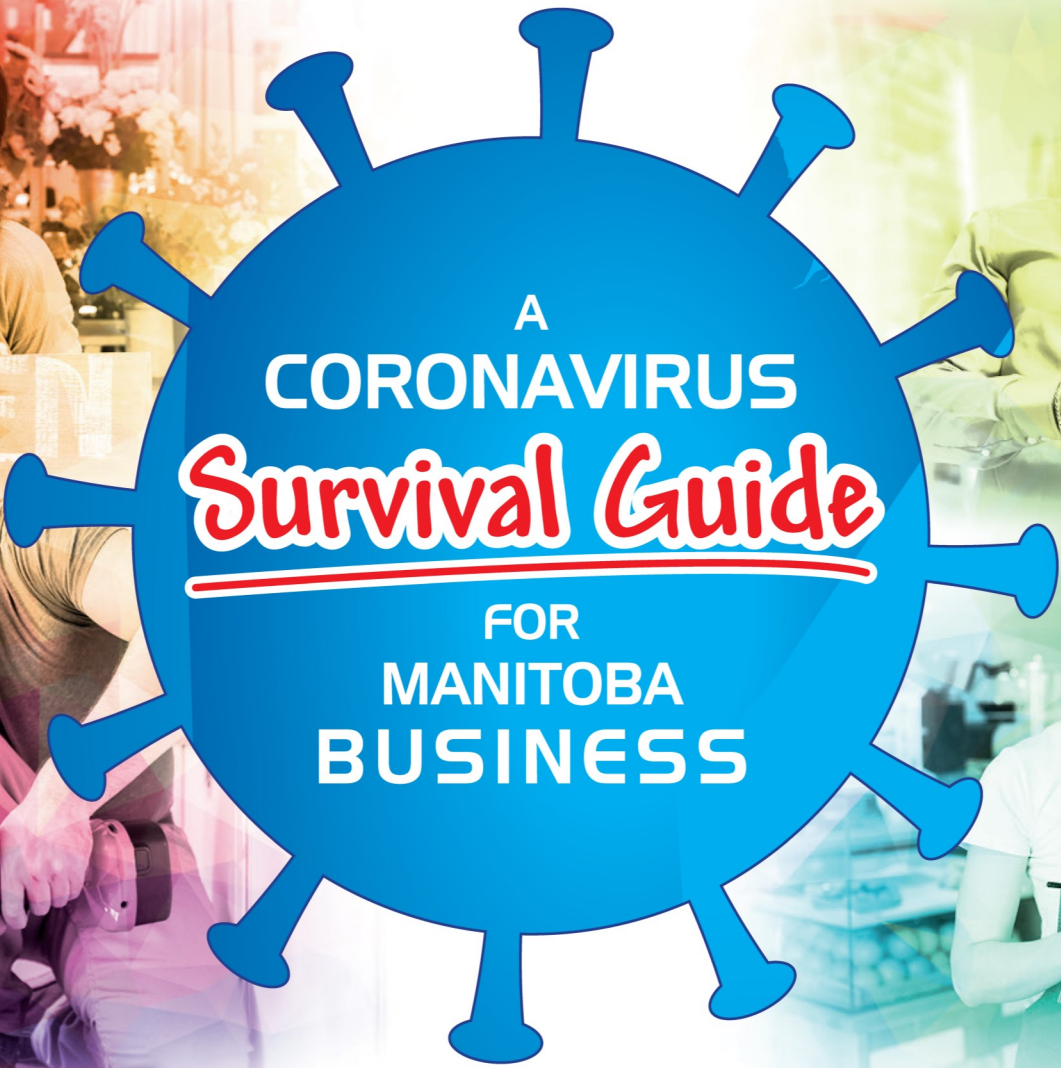


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MANITOBA YOUTH JOBS PROGRAM

REFERENCE GUIDE



The Manitoba Youth Jobs Program is designed to provide a flexible wage subsidy to Manitoba employers to create sustainable long-term, seasonal and short-term employment opportunities for Manitoba youth.

The program provides wage subsidies to permanent Manitoba-based non-profit organizations and private sector employers that hire eligible employees aged 29 and younger. Employers receive a 50% wage subsidy on all eligible wages earned by eligible employees up to a maximum funding of \$25,000 per employer. The wage subsidy covers full pay periods that fall between May 1 and September 5, 2021. Employers are not limited in the number of eligible employees they can claim.

The program complements other federal and provincial government programs available to Manitoba employers in 2021, including the Canada Emergency Wage Subsidy, Canada Emergency Hiring Program, Canada Summer Jobs and the Manitoba Green Team program. Employers that are participating in a different government program may receive funding to hire additional employees. Employees who had their wages subsidized by another program in 2021 during or before their participation in Manitoba Youth Jobs Program are not eligible.

ELIGIBLE EMPLOYERS:

To qualify under the program, an employer must meet all of the following requirements:

- Employers must be an active and permanent Manitoba-based business or organization physically operating in the Province of Manitoba as a sole proprietorship, partnership, corporation, co-operative, non-share corporation, not-for-profit organization or registered charity.
- Possess an active and valid Canadian Revenue Agency (CRA) issued Business Number/Charity Registration Number.
- Be in good standing with the Manitoba Companies Office at the time their application is assessed (not required for sole proprietors, registered charities)
- Have a valid bank account with a Canadian financial institution. When applying to the program, employers must submit a void cheque/direct deposit form from their financial institution. The bank account holder name must be associated with the Business Number you submit.
- Have an active email address and maintain communication with the program.

Employers that do not meet all of the eligibility requirements at the time of their application will not be accepted into the program. Rejected applicants can re-submit a new application for re-assessment until the application deadline.

INELIGIBLE EMPLOYERS:

- Federal or provincial government departments, crown corporations and special operating agencies.
- An incorporated municipality or band council.
<https://www.gov.mb.ca/mr/contactus/pubs/mod.pdf>
<https://www.gov.mb.ca/inr/publications/pubs/indigenous-organizations-in-manitoba.pdf>
- Political parties.
https://www.electionsmanitoba.ca/en/Political_Participation/Registered_Political_Parties
<https://www.elections.ca/content.aspx?section=pol&dir=par&document=index&lang=e>
- A Manitoba government reporting entity that is controlled by the Manitoba government.
<https://www.gov.mb.ca/government/finances/financialstatements.html>
- Employers that have an unpaid fine for violating a COVID-19 regulation.

MANITOBA YOUTH JOBS PROGRAM

REFERENCE GUIDE



INELIGIBLE EMPLOYERS CON'T:

- Employers that have an outstanding Manitoba Business Start Loan Guarantee, a loan under the Manitoba Industrial Opportunities Program, or an agreement under The Community Revitalization Tax Increment Financing Act.
- Employers that are in arrears for taxes owing to Manitoba on March 20, 2020 (i.e., before the original state of emergency due to COVID-19), and have not since rectified this amount in arrears. This does not include businesses that have deferred taxes as a result of COVID-19 relief programs to defer tax remittances.
- Employers without a bank account associated with the Business Number submitted.

ELIGIBLE EMPLOYEES:

To be eligible under the program, the employee must:

- Be a current Manitoba resident eligible to work in Manitoba.
- Be a young person aged 29 and younger as of May 1, 2021 (birth date no earlier than May 2, 1991).
- Be directly employed by the applicant employer in 'insurable employment' for the purposes of establishing entitlement to Employment Insurance (EI) benefits. For more information about 'insurable employment', visit: <https://www.canada.ca/en/revenue-agency/services/tax/canada-pension-plan-cpp-employment-insurance-ei-rulings/cpp-ei-explained/canada-pension-plan-employment-insurance-explained-8.html>
- Be a **new hire**, having started working for the employer no earlier than April 1, 2021. Employees that were employed in the previous three-month period before April 1 are not eligible. The employee is allowed to be a re-hire from a previous year.
- Not have **any** of their wages subsidized by another government grant or wage subsidy program in 2021 before or during their participation in the Manitoba Youth Jobs Program. This includes but is not limited to:
 - Grant funding from a municipality or a provincial/federal department/crown corporation/agency
 - Canada Emergency Wage Subsidy
 - Canada Recovery Hiring Program (new program announced in 2021 Federal Budget)
 - Canada Summer Jobs
 - Manitoba Green Team Program

NOTE: Employers are allowed to claim the Canada Emergency Wage Subsidy (CEWS) or another wage subsidy program for wages paid to the employee **after** their participation in the Manitoba Youth Jobs Program has ended.

- Temporary foreign workers legally entitled to work in Canada are eligible under the program. Employers are required to retain copies of work permits for these workers and provide to government officials when requested.

Employers are responsible for ensuring employees meet the eligibility requirements.

INELIGIBLE EMPLOYEES:

The following employees are not eligible under the program:

- Individuals 30 years of age or older as of May 1, 2021.
- An immediate family member or an individual who lives with someone who has a direct financial interest in the business (owner, major shareholder), board member, director, executive member of the applicant organization or any person who is involved in the hiring or responsible for the supervision of the employee.

MANITOBA YOUTH JOBS PROGRAM

REFERENCE GUIDE



INELIGIBLE EMPLOYEES CON'T:

NOTE: Immediate family definition: This is a person's smallest family unit, consisting of their closest relatives, such as parents, spouse, siblings and children. This includes biological, adopted and relatives through marriage.

- Employees who were employed by the applicant employer in the three-month period immediately before April 1, 2021 (i.e., employed by the company January, February or March).
- Employees who had their wages subsidized in 2021 by another government program before or at the same time as the Manitoba Youth Jobs Program.
- Employees hired that result in the lay-off, reduction of hours or dismissal of any current employees.
- Self-employed individuals, independent contractors or sub-contractors. Workers must be employees of the applicant employer to be eligible.
- Individuals with a financial interest in the applicant business/organization. Owners are **not** eligible to receive reimbursement for wages paid to themselves.
- Individuals not legally entitled to work in Canada.

FINANCIAL SUPPORT:

The wage subsidy covers 50% of all eligible wages earned over the program period, to a maximum funding of \$25,000 per employer.

Employers are not limited in the number of eligible employees they can claim under the program.

ELIGIBLE WAGES:

Eligible wages include all regular, overtime and statutory holiday wages, including for hourly and salaried employees.

Payments not related to hourly/salaried wages are **not** eligible including, but not limited to, bonuses, incentives/commissions, remote pay, meal allowances, travel allowance and lodging.

Commissioned sales persons with a minimum wage guarantee are eligible under the program; however, the program will only subsidize their hourly wage.

The program does **not** reimburse any Mandatory Employer Related Costs (MERCs) employers are required by law to pay including:

- Employment Insurance premiums and Canadian Pension Plan contributions
- Vacation Pay
- Workers' Compensation premiums or equivalent liability insurance (if applicable)
- Health and Post-Secondary Education Tax levy (HE Levy)

PROGRAM REQUIREMENTS:

To receive reimbursement under the program, employers must demonstrate they have complied with the following program requirements when they submit their final claim under the program. Employers that are unable to provide proof they have complied with program requirements will not receive reimbursement, and will be required to pay back to Manitoba any advance payments issued to their business.

IMPORTANT NOTE: Legal action may be pursued in cases of fraudulent applications/fraudulent claims.

MANITOBA YOUTH JOBS PROGRAM

REFERENCE GUIDE



PROGRAM REQUIREMENTS CON'T:

Employers must:

- Obtain and provide the following documentation to Manitoba government officials demonstrating the employee meets eligibility requirements:
 - Evidence the employee is a Manitoba resident and meets the age requirement through government issued ID or other form of age validation. This information may be recorded on a Record of Employment (ROE) or on a pay stub issued by the employer.
 - Be a new hire as of April 1, 2021. This information may be demonstrated through year-to-date amounts on their first pay stub, a signed letter of offer or another form of communication with the employee at the time of hire.
 - Employed in 'insurable employment'. This may be demonstrated through EI deductions recorded on pay stubs or a Record of Employment.
 - Have a valid Social Insurance Number. Employers are required to obtain Social Insurance Numbers of employees.
 - Have a valid work permit (if applicable). Employers are required to retain a copy of the employees' work permit.
- Comply with Manitoba employment standards including:
 - Pay all employees at least Manitoba's current minimum wage plus 4% vacation pay, and for overtime worked and statutory holidays. Wages must also be paid directly to the employee. For more information:
 - Minimum Wage:
<https://www.gov.mb.ca/labour/standards/doc,minimum-wage,factsheet.html>
 - Vacation Pay:
<https://www.gov.mb.ca/labour/standards/category,holidays,factsheet.html>
 - Overtime Pay:
<https://www.gov.mb.ca/labour/standards/category,hours,factsheet.html>
 - Statutory Holiday Pay:
<https://www.gov.mb.ca/labour/standards/doc,gen-holidays-after-april-30-07,factsheet.html>
 - Remit all applicable payroll deductions to the Canada Revenue Agency <https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/calculating-deductions.html>
 - Issue pay stubs showing hours worked, gross pay by sub-category, vacation pay, deductions and net pay to all eligible employees participating in the program
 - Obtain proof of payment for all wages paid to the employee. This may include bank statements and copies of cheques.
 - Retain and provide copies of Canada Emergency Wage Subsidy (CEWS) excel workbooks used to calculate eligible funding amounts and evidence of CEWS deposits into their bank account. Employers must also provide summaries of CEWS payments from their CRA My Business Account. Similar documents are required for employees claimed under the new Canada Emergency Hiring program (CEHP). This information is used to demonstrate the employer did not receive CEWS or CEHP for employees claimed under the Manitoba Youth Jobs Program.
 - Comply with all public health orders related to COVID-19 and pay COVID-19 related fines (if applicable).

MANITOBA YOUTH JOBS PROGRAM

REFERENCE GUIDE



PROGRAM REQUIREMENTS CON'T:

Manitoba will not be responsible for any injury, harm, or damage or loss of property to the employer or employee participating in the Manitoba Youth Jobs Program. All parties are responsible for working in accordance with applicable laws of Manitoba. Manitoba reserves the right to suspend, hold back or end its commitment to provide funding under this program if the employer:

- Owes money to Manitoba.
- Becomes, or is about to become, bankrupt or insolvent, go into receivership or take the benefit of any statute relating to bankrupt or insolvent debtors.
- Has an order or a resolution is passed for the dissolution or winding-up of the business, or for any other reasons the business is likely to lose corporate status.
- Stops operating or are about to stop operating.
- Any statement made by the applicant or by someone else on their behalf, including any statement in their program application or claim, is false or misleading.
- It is reasonable for Manitoba to believe that the business did not comply with, or the business is about to fail to comply with any term or obligation of this program.

In the unlikely event that Manitoba pays more than the employer is entitled to receive under the program, the extra amount will be considered to be an overpayment. Any overpayment must be repaid by the business to Manitoba as soon as Manitoba asks the employer to pay it.

ADVANCE PAYMENT PROCESS:

Eligible employers can request to receive advance payments equal to \$750 per eligible employee hired under the program. Employers will be able to request up to 10 advance payments to a maximum advance payment of \$7,500 (30 per cent of maximum funding cap - same percentage as under Back to Work Manitoba).

Employers will submit their advance payment requests through the online eform that will be made available once they have been accepted into the program.

Advance payment requests must be made by **June 30, 2021** to be eligible. Late advance payment requests will not be accepted.

Advance payments will be made through Electronic Funds Transfer.

IMPORTANT:

- Employers are responsible for ensuring the employees they are receiving advance payments for are eligible under the program. Employers may be required to return advance payments issued to ineligible employees.
- All employers that receive an advance payment are required to submit a final claim. Employers that do not submit a final claim will be required to return the full advance payment.

FINAL PAYMENT PROCESS:

Eligible employers are required to submit a final claim for all eligible employees.

Final claims will be accepted starting on July 1, 2021 and may be submitted until September 30, 2021.

Final claims will not be accepted after the deadline.

Eligible employers will receive email directions on how to submit their final claim for all eligible employees under the program.

MANITOBA YOUTH JOBS PROGRAM

REFERENCE GUIDE



FINAL PAYMENT PROCESS CON'T:

Final payments will be made through Electronic Funds Transfer.

IMPORTANT:

- Employers are responsible for ensuring their final claim submission is complete and does not contain any errors.
- Employers will not be permitted to amend their final claim submission, including adding or exchanging employees.

PROGRAM PERIOD:

The wage subsidy covers **full pay periods** that entirely fall between May 1 and September 5, 2021.

- The earliest a pay period must start to qualify is May 1, 2021.
- The latest a pay period can end to qualify is September 5, 2021.

Partial pay periods that fall outside of these dates are not eligible.

Pay period definition: This is the period of time the employee performed work. Pay periods can be weekly, biweekly, semi-monthly or monthly. Paystubs should clearly outline the start and end of the pay period.

KEY PROGRAM DATES:

The earliest an employee can be hired to qualify under the program – April 1, 2021

Program opens for applications - April 29, 2021

Earliest the pay period must start to qualify under the program - May 1, 2021

Deadline to claim an advance payment – June 30, 2021

Final claim application opens – July 1, 2021

Application Deadline – August 31, 2021

The latest a pay period must end to qualify under the program - September 5, 2021

Deadline to submit final claim – September 30, 2021

APPLICATION PROCESS:

The online application portal is now open; employers have until August 31, 2021 to apply.

- Employer completes online application which is vetted to determine if the employer is eligible for the program:
- Employers that submit information that cannot be verified will be notified by email that their application is rejected.
- These employers will have an opportunity to re-submit an application before the application deadline of August 31, 2021.
- Eligible employers will be notified by email within two weeks of submission.
- Eligible employers will receive additional details via email on how to submit an advance payment request and the final claim.

Late applications will not be accepted. Employers are responsible for submitting an accurate application by the deadline.

[Click here](#) to apply to the **Manitoba Youth Jobs Program**.

NOTE: Manitoba Youth Jobs Program supporting documents reference tables located on the next 2 pages in this reference guide.

MANITOBA YOUTH JOBS PROGRAM

REFERENCE GUIDE



SUPPORTING DOCUMENT REFERENCE TABLES:

EMPLOYER PROOF OF PAYMENT REFERENCE TABLES:

The table below outlines that various documents employers can use to demonstrate their compliance with program eligibility requirements.

| | REQUIREMENT #1 | REQUIREMENT #2 | REQUIREMENT #3 |
|---|---|--|--|
| OPTION 1: When using a certified third party payroll system. Includes: Ceridian PayWorks ADP IBEX | First and last paystub from the program employment period. Both paystubs must include Year to Date (YTD) amounts for hours and wages. If YTD amounts are not included, paystubs are required for the entire program employment Period. | | |
| OPTION 2: When using an internal payroll system (non-certified third party) | First and last paystub from the program employment period. Both paystubs must include Year to Date (YTD) amounts for hours and wages. If YTD amounts are not included, paystubs are required for the entire program employment Period. | Proof of wages paid by providing one of the following: - Copy of cheque register confirming last cheque issued during the program employment period; - Proof of direct deposit confirming last payment issued during program employment period; or - Record of Employment (ROE) | |
| OPTION 3: If paystubs are hand written | First and last paystub from the program employment period. Both paystubs must include Year to Date (YTD) amounts for hours and wages. If YTD amounts are not included, paystubs are required for the entire program employment Period. | Proof of wages paid by providing one of the following: - Copy of cheque register confirming last cheque issued during the program employment period; - Proof of direct deposit confirming last payment issued during program employment period; or - Record of Employment (ROE) | Time sheets for the entire program employment period |

MANITOBA YOUTH JOBS PROGRAM REFERENCE GUIDE



SUPPORTING DOCUMENT REFERENCE TABLES CON'T:

EMPLOYEE ELIGIBILITY REFERENCE TABLE:

The table below outlines that various documents employers can use to demonstrate their compliance with program eligibility requirements.

| DOCUMENT TYPE: | ELIGIBILITY CRITERIA | | | | | |
|--|--------------------------|--------------------|---|---|----------------------------|-----------------------|
| | EMPLOYEE AGE ELIGIBILITY | MANITOBA RESIDENCY | ELIGIBLE START DATE | INSURABLE EMPLOYMENT/ EMPLOYMENT STANDARDS COMPLIANCE | ELIGIBLE TO WORK IN CANADA | CEWS/ CEHP COMPLIANCE |
| RECORD OF EMPLOYMENT (ROE) | | X | X | | | |
| THIRD PARTY PAY STUB | X | X | X - First paystub with Year to Date Amounts | X | | |
| INTERNAL PAY STUB | X | X | X - First paystub with Year to Date Amounts | X | | |
| LETTER/EMAIL WITH START DATE | | | X | | | |
| DRIVERS LICENSE | X | X | | | | |
| WORK PERMIT | | | | | X | |
| CEWS/ CEHP PERIOD WORKBOOKS; CRA MY BUSINESS ACCOUNT SUMMARIES | | | | | | X |

CRITICAL ADDITIONAL MANITOBA YOUTH JOBS PROGRAM INFORMATION:

For a list of **Frequently Asked Questions** on the Manitoba Youth Jobs Program please [click here](#).

The information on this reference guide and on the Manitoba Business Matters website is based on rapidly-developing relief programs and legislative changes and is produced by Manitoba Business Matters as an information service to Manitoba businesses.

It is not intended to substitute professional advice.

These summaries will be updated as support programs and legislation continues to evolve.

For the most comprehensive and current information, please review the Province of Manitoba resources for businesses impacted by COVID-19 by [clicking here](#).



STAY INFORMED!

As updates related to this program and more is released we will be sending out bulletins and helpful guidance for your business.

[Click here](#) to subscribe to our newsletters to get reliable, up to the minute information right to your inbox.