



LKQ CANADA CARES

COVID-19 Informational Resources

During this time of uncertainty, LKQ Canada will try to do everything we can to support our customers and community. We are confident that we can quickly respond to the changing needs to support our customers and help them limit disruptions to their businesses.

Like you, our customers, we have had many questions and have looked for avenues of advice and support. We have compiled a list of agencies, websites and support we wanted to share that may benefit and provide guidance in navigating through these difficult times. The list is extensive, and can be found on the next page.

These are challenging and uncertain times, but we feel confident that as a company and community, we can get through this together.

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Jurisdiction	Measure	Detail and \$ (when available)	Eligibility	Effective Date	End date	Impact on	Source
Alberta	Corporate income tax changes	Corporate income tax balances and instalment payments will be deferred from March 19 until August 31, 2020	All Businesses	2020-03-19	2020-08-31	Cash flow	bit.ly/HelpForAlberta
	Education property tax deferral	Education property tax rates will be frozen at last year's level – reversing the 3.4% population and inflation increase added in Budget 2020. Collection of non-residential education property tax for businesses will be deferred for 6 months.	All Businesses	6 months		Cash Flow, PL	
	WCB premium payment deferral	SME and Large employers will have their 2020 WCB premium payments deferred until 2021, at which time their premiums will be due. For SME, the government will cover 50% of the 2020 premium when it is due in 2021	All Businesses	3/25/20	2021	Cash flow	
	Banks and credit unions	ATB customers can apply for a payment deferral on loans and lines of credit for up to 6 months and access additional working capital. Credit union business members should contact their credit union directly for a one to one support	SME	2020-03-19	6 months	Cash flow	
British Columbia	Deferred Tax Payments	"Employer health tax payments can be deferred until Sept. 30, 2020 for businesses with a payroll over \$500,000. Businesses with a payroll under \$500,000 are already exempt."	All Businesses	3/23/20	9/30/20	Cash flow	bit.ly/HelpForBC
	Deferred Tax Payments	PST, hotel tax, carbon tax, motor fuel tax and tobacco tax payment deadlines are deferred until September 30.	All Businesses	3/23/20	9/30/20	Cash flow	
	Commercial property school tax rate reduction	The commercial property tax bill for most businesses will be reduced by 25% on average. Late payment penalties are postponed to October 1, 2020	All commercial properties owners	4/16/20	10/1/20	Cash Flow, PL	
	BC Hydro Support	BC Hydro rates were reduced by 1% on April 1, 2020. SME who are customers of BC Hydro can have their power bills forgiven for 3 months (April to June 2020).	SME	4/1/20	6/30/20	Cash Flow, PL	
	Fortis BC Support	For SME that have been forced to close, FortisBC will issue bill credits to offset any charges to their account. SME still open but facing a slowdown in revenue, can sign up for the COVID-19 Customer Recovery Fund	SME	4/1/20	6/30/20	Cash Flow, PL	
	ICBC payments deferral	ICBC commercial customers currently on a monthly Autoplan can defer their payments for up to 90 days with no penalty	All Businesses	3 months		Cash flow	
Federal	Deferred Tax Payments	The payment of any income tax amounts (tax balance and instalments) that become owing between March 18 and August 31, 2020 are deferred until September 30, 2020	All Businesses	2020-03-18	2020-08-31	Cash flow	bit.ly/CanadaDeferredTax
	Deferred Tax Payments	GST/HST payments for March and April 2020 are deferred to June 30, 2020. GST and customs for imported goods, deferral will include amount owing for March, April and May 2020 with no penalties and interest	All Businesses	Payments due on March, April and May are deferred to June 2020		Cash flow	
	Canada Emergency Wage Subsidy (CEWS)	"Wage subsidy of 75% of an employee's wages – up to \$847 per week per employee"	All Businesses with drop in gross revenues of 15% in March and 30% in April and May 2020 vs 2019	2020-03-15	2020-06-06	Cash Flow, PL	bit.ly/CanadaCEWS
	Temporary 10% Wage Subsidy for SME	Temporary Wage Subsidy of 10% of the salary up to \$1,375 for each eligible employee and max 25 000\$ per employer	SME with an existing business number and payroll program account with the CRA and that pay employees in Canada	2020-03-18	2020-06-19	Cash Flow, PL	bit.ly/CanadaWageSubsidy
	Work-Sharing program	income support to employees eligible for Employment Insurance who agree to reduce their normal working hours because of developments beyond the control of their employers (as the COVID-19)	All Businesses	Up to 76 weeks		PL	bit.ly/CanadaWorkSharing
	Canada Emergency Business Account	"Interest-free loans of up to \$40,000 to help SME cover their operating costs during a period where their revenues have been temporarily reduced. Repaying the balance of the loan on or before December 31, 2022 will result in loan forgiveness of 25 percent (up to \$10,000)."	SME with total payroll between 20,000 and 1.5 million in 2019	Until further notice		Cash flow	bit.ly/CanadaCEBA
	Canada Emergency Commercial Rent Assistance (CECRA)	The program will reduce the rent by 75% for April, May, and June 2020 and the SME must pay the remaining 25%	SME paying less than \$50,000 per month in rent who have temporarily ceased operations or have experienced at least a 70% drop in pre-COVID revenues	Mid May 2020		Cash Flow, PL	bit.ly/CanadaCERA
Manitoba	New wage subsidy program to hire high school and post secondary students	\$7 per hour wage subsidy, up to \$5,000 per student, for a maximum of 5 students	All employers from the private sectors	2020-05-01	2020-09-04	Cash Flow, PL	bit.ly/HelpForManitoba
	Deferred Tax Payments	MB government is extending RST filing and payment deadline for March and April 2020 to June 22, 2020.	Businesses with Monthly RST payment less than 10 000\$	2020-04-20	2020-06-22	Cash flow	
	Deferred Tax Payments	MB government is extending HE Levy filing and payment deadline for March and April 2020 to June 22, 2020.	Businesses with Monthly HE Levy payment less than 10 000\$	2020-04-15	2020-06-15	Cash flow	
	Manitoba Gap Protection Plan	non-interest bearing forgivable loan of \$6,000	SME that do not qualify under federal programs	One time payment		Cash Flow, PL	
	interest and penalties waiver on some payments	No charging interest or penalties for Manitoba Hydro, Centra Gas, Workers Compensation Board, Manitoba Public Insurance (MPI) and education property taxes late payments	All Businesses having cash flow concerns	Until further notice		Cash flow	
New Brunswick	NB Small Business Emergency Working Capital Program	working capital loans up to \$100,000	SME with less than 50 employees and less than 10 M sales in the most recent fiscal year	Until further notice		Cash flow	bit.ly/HelpForNB
	Deferred Tax Payments	WorkSafeNB is deferring the collection of assessment premiums for three months with no interest	All Businesses	2020-03-26	2020-05-31	Cash flow	
	Loan and interest repayment deferral	A deferral for up to 6 months can be requested by contacting the department that issued the loan.	All businesses that have a loan with an existing Government of NB department	6 months		Cash flow	
	Property tax late payment penalties waiver	Late penalties will be reviewed and waived on a case-by case basis	All Businesses having cash flow concerns	Until further notice		Cash flow	
Newfoundland and Labrador	Tax returns deferral	Gasoline Tax, Carbon Tax, Health and Post-Secondary Education Tax, Insurance Companies Tax, Mining and Mineral Rights Tax, Tax on Insurance Premiums, Tobacco Tax due March 20 to May 31 are deferred to June 23, 2020	All Businesses	2020-03-20	2020-06-30	Cash flow	bit.ly/NLDeferredTax
	WorkplaceNL payments deferral	WorkplaceNL is deferring the collection of assessment payments from employers until June 30, 2020, and waiving interest charges or penalties	All Businesses		2020-06-30	Cash flow	bit.ly/NLDeferredPayments
Nova Scotia	COVID-19 Small Business Credit and Support Program	loan up to 25 000\$ through participation credit union and a one time grant up to \$1,500 and a business continuity voucher of up to \$1,500 for advice and support to help adapt to or recover from the effect of COVID-19	SME with payroll under 20k in 2019. Reduction in sales of 15% in April and 30% in May and June 2020 vs 2019	2020-04-29	2020-06-30	Cash flow, PL	bit.ly/HelpForNS
	Tax and service fees deferral	Many program and service fees are deferred until 30 June 2020. This includes workers compensation premiums and licence, permit, registration, renewal and service fees.	All Businesses		2020-06-30	Cash flow	
Ontario	Interest and penalties waiver on some payments	the province will not apply any penalty or interest on any late-filed returns or incomplete or late tax payments on, Employer Health Tax, Tobacco Tax and Gas Tax.	All Businesses having cashflow concerns	2020-04-01	2020-08-01	Cash flow	bit.ly/HelpForOntario
	Employer Health Tax Exemption Increase	Ontario's relief plan retroactively increases the Employer Health Tax (EHT) exemption threshold to \$1 million from \$490,000 for 2020	private-sector employers with total annual Ontario remuneration not exceeding \$5 million	2020-03-27		Cash Flow, PL	
	Deferred Tax Payments	the Workplace Safety and Insurance Board ("WSIB") is allowing employers to defer payments for up to six months;	All Businesses	2020-03-25	2020-08-01	Cash flow	
Prince-Edward Island	Emergency Working Capital Financing	working capital loan of up to \$100,000 with a fixed interest rate of 4% per annum. principal & interest payments deferred for a minimum of 12 months.	Existing SME operating and generating revenues in PEI and with a satisfactory credit rating	Until further notice		Cash flow	bit.ly/PEIWorkingCapital
	COVID-19 Business Adaptation Advice Program	non-repayable contribution up to max 2500\$ to access professional advice and support to adapt or recover from the impacts of COVID-19	All Businesses		2020-07-31	Cash Flow, PL	bit.ly/PEIBusinessAdaptation
	COVID-19 Workspace Adaption Assistance Fund	Up to \$2,000 retroactive to March 16th to support businesses that have already put measures in place to operate safely	All Businesses	Until further notice		Cash Flow, PL	bit.ly/PEIWorkspaceAdaption
	Property Tax Relief Measures	All property tax and fee payments are deferred until December 31, 2020 with no interest	All Businesses		2020-12-31	Cash flow	bit.ly/PEIPropertyTax
	WCB PEI premium payment deferral	covered employers will not have to pay WCB premiums until June 30, 2020. Neither interest nor penalties will accrue during this time	All employers covered by WCB PEI		2020-06-30	Cash flow	bit.ly/PEIDeferredPremiums
	Gov loan payments deferral	All scheduled loan payments for clients of Finance PEI, Island Investment Development Inc., and the PEI Century Fund are deferred for the next 3 months starting March 18, 2020	Businesses with government loans	2020-03-18	2020-06-30	Cash flow	bit.ly/PEIDeferredLoans
Saskatchewan	Saskatchewan Small Business Emergency Payment (SSBEP)	15% of monthly sales revenue up to max 5000\$	SME	Up to May 2020		Cash Flow, PL	bit.ly/HelpForSaskatchewan
	Crown utilities payment deferral	a zero-interest bill deferral for up to six months	All Businesses having cashflow concerns	6 months		Cash flow	
	PST and WCB interest and penalties waiver	three-month relief from penalty and interest charges if PST and WCB payments are not made on time	All Businesses having cashflow concerns	4/1/20	6/30/20	Cash flow	