

COVID-19 Paid Sick Leave Program At-A-Glance

January 2022

NOTE: This Program applies to workers who miss **less than 50%** of their scheduled work time in a one-week period. Employees and self-employed workers who test positive for COVID-19, and are directed to self-isolate for 50% or more of their work week, may be eligible for the federal Canada Recovery Sickness Benefit: <https://www.canada.ca/en/revenue-agency/services/benefits/recovery-sickness-benefit.html>

APPLIES TO

- Employees
- Self-employed workers

WHO SUBMITS THE APPLICATION

- Employers (for wage reimbursement)
- Self-employed workers

QUALIFYING FOR THE BENEFIT

Workers who miss **less than 50%** of scheduled work time in a one-week period because they are:

- self-isolating due to an exposure or a close contact and waiting for rapid or PCR testing
- self-isolating due to symptoms and waiting for rapid or PCR testing
- self-isolating while waiting for PCR test results
- getting rapid or PCR tested for COVID-19
- getting a vaccine or booster (time missed due to reactions/symptoms from a vaccine or booster are not covered)

Example:

If you typically work 32 hours per week and miss 15 hours or less in one week, you may be eligible for Nova Scotia's COVID-19 Paid Sick Leave program. If you miss 16 hours or more, you may qualify for Canada's Recovery Sickness Benefit.

ELIGIBILITY

Employers

- are a for-profit business or not-for-profit organization
- have a permanent physical location in Nova Scotia
- are registered to do business in Nova Scotia
- are in good standing with the Province of Nova Scotia (not in default of any financial obligations like loan repayments, taxes, fines, fees, administrative and court orders)
- are claiming reimbursement for Nova Scotia-based employees
- do not provide their employees with at least 4 paid sick leave days

Self-employed workers

- are a resident of Nova Scotia
- are actively earning income from the business as their primary source of income
- are registered to do business in Nova Scotia, if applicable
- have declared business income on their most recent tax return
- have lost income because they missed time at work
- are in good standing with the Province of Nova Scotia (not in default of any financial obligations like loan repayments, taxes, fines, fees, administrative and court orders)
- aren't eligible for or receiving other income support (like Business Interruption Insurance, Canada Recovery Sickness Benefit or any other income replacement or insurance programs)

LENGTH OF BENEFIT

- Maximum 4 days per employee or self-employed worker (during the program period)

MAXIMUM PAYMENT

- Up to \$20/hour or \$160/day (\$640 max total per worker)

TIMING OF APPLICATION

- Online application opens January 10th
- Employers must apply within 30 days of the employee being paid
- Self-employed workers must apply within 30 days of the days missed

PROGRAM DURATION

- December 20, 2021 to March 31, 2022

VERIFICATION

- Employers required to provide employee pay information, employee schedules and attendance documentation
- Self-employed workers required to provide GST/HST Return and T1 Income Tax Benefit and Return (including Statement of Business or Professional Activities - Form T2125) for their most recent taxation year
- Doctor's note not required
- Province reserves the right to request further verifying documentation prior to payment or as part of an audit process

INELIGIBILITY

- employees who already receive 4 paid sick days from their employer (even when the employee has exhausted those days)
- employees who are receiving benefits from other paid COVID-19 programs
- businesses, shareholders, officers, directors and partners of the business who aren't in good standing with their financial obligations to the Province of Nova Scotia
- self-employed individuals with commission-based earnings claiming for speculative income losses
- self-employed individuals who aren't actively earning income from their business
- businesses that aren't currently operating
- federal, provincial and municipal governments and Crown corporations

WHAT HAS CHANGED FROM THE COVID-19 PAID SICK LEAVE PROGRAM LAUNCHED IN MAY 2021?

Timeline for Applications is now 30 days from the date the employee is paid or the date the self-employed worker missed time

Verifying Documentation from Employers is required when applying and includes the employee's pay information, schedule and attendance documentation

Verifying Documentation from Self-employed Workers is required when applying and includes GST/HST Return and T1 Income Tax Benefit and Return (including Statement of Business or Professional Activities - Form T2125) for their most recent taxation year

Claims may include time missed for rapid testing and booster shots

Online Application asks for more detailed information about missed time — including date, time and kilometres travelled for vaccine and booster appointments