

## Frequently Asked Questions (FAQ)

### B.C. Temporary Pandemic Pay Program

\*Note this is a general FAQ for the TPP program. Ministry funders and employers' associations may have more specific QAs available.

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#### *Eligible Employees*

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#### **1. What criteria need to be met in order to be eligible for Temporary Pandemic Pay?**

- Employees who worked straight-time hours at any point during the 16-week period starting on March 15, 2020 and ending July 4, 2020.
- Employees who work in an eligible sector, workplace and role that traditionally deliver in-person, front-line care in health, social services and corrections where social distancing was challenging (link: [www.gov.bc.ca/pandemicpay](http://www.gov.bc.ca/pandemicpay)), including those that may have had to transition from an on-site workplace to a remote format.

#### **2. Does the employee have to work full-time during this period to qualify?**

- No, all employees, irrespective, of whether they worked full-time, part-time, casual, or temporary are eligible if they meet the criteria outlined in question one.
- This includes working during statutory holidays.

#### **3. Do overtime hours worked on a statutory holiday count as straight-time?**

- Yes, but for time only, not at a premium. For example, 8 hours on a Sunday counts as 8 hours only, not time and a half.

#### **4. What about employees who are “on-call” – are they eligible to receive pandemic pay for those hours?**

- No. On-call hours of availability are not considered straight-time hours worked for the purpose of the temporary pandemic pay program.

#### **5. Is this funding only for unionized employees?**

- Bargaining unit and bargaining unit equivalent employees are both eligible for the pandemic pay provided they work in a [qualifying role](#).

#### **6. What if an employee was eligible for more than one top-up program, do they still get temporary pandemic pay as well a top-up like the BC Housing Safe Staffing program?**

- An employee can be eligible for more than one top-up program, but **provincially funded** top-up payments cannot be stacked — they may, however, be paid in relation to different periods of time. For example, temporary pandemic pay could be payable for hours worked from March 15 to 31, and June 1 to July 4 while the BC Housing Safe Staffing pay could be payable for hours worked from April 1 to April 30.

**7. Do management positions in the organization qualify?**

- No, management and executive positions within the organization are not eligible for the temporary pandemic pay. As job titles and duties vary between organizations refer to the Manager Factsheet from the Employment Standards [website](#) to see if managerial staff fit the definition or not. If they fit the definition, then they are ineligible for TPP.

**8. Are programs that transitioned primarily to virtual or remote service delivery models eligible for pandemic pay?**

- Yes, front-line employees are eligible for pandemic pay irrespective if they were working remotely or on-site at their usual workplace.

**9. NEW Can service providers or employers use the TPP funding to reimburse top-up pay that was either already paid or previously guaranteed to employees prior to the announcement of the B.C. Temporary Pandemic Pay program on May 7, 2020?**

- No. Service providers and employers that made decisions to pay a top-up to employees ***should not*** use the TPP funding to reimburse their budgets.
- The Ministry of Finance expects eligible employees to receive their TPP top-up from those funds provided, and reserves the right to audit service providers and employers that use the funding to do otherwise.

**10. Are contracted service providers eligible?**

- Yes, non-management employees of contracted providers who deliver direct services or related support services are eligible for the pandemic pay.
- Fee-for-service providers and their direct employees are not eligible, for example, medical office staff paid by physicians.

**11. Are subcontractors' staff eligible for TPP?**

- Yes, if they meet the eligibility criteria and are not considered "fee-for-service" providers.
- Subcontractors that deliver a full range of services are eligible.
- Lead contractors will be responsible for collecting and submitting details on eligible employees and hours on behalf of their approved subcontractors.

**12. Are employees funded from different sources still eligible?**

- Yes, however, only to the extent of the provincial funding percentage. For example, if an employee is funded 50% from provincial funding and 50% from other sources (e.g. federal or municipal funding, etc.) an employee will be eligible to claim only the 50% provincially funded hours.
- For care facilities that receive different sources, the pandemic pay will be proportionate to the funding the employer receives from the provincial government. Co-payments made by residents of provincially funded beds will be considered provincial government funding for the purposes of calculating Pandemic Pay funding for the \$4 per hour benefit.

**13. What about private sector businesses, are they eligible? Are there any special circumstances where they would be eligible?**

- No. Private sector businesses, privately funded facilities or medical offices are not eligible.

**14. How was the eligibility for this program determined?**

- Temporary pandemic pay is a cost-shared program with the federal government with a finite amount of funding available. The eligibility criteria were determined based on an assessment of provincially funded services that are listed at [www.gov.bc.ca/pandemicpay](http://www.gov.bc.ca/pandemicpay). Within the available federal funding, B.C. did seek to extend eligibility to the most employees possible in the health, corrections and social services sectors.

**15. Why aren't childcare employees eligible for the TPP program funding?**

- B.C. government recognizes that not all employees who have been working during this time will be eligible for this temporary pay, however, given the limited funding of this cost-shared federal program, efforts have been made to maximize the benefit for the most employees possible.
- On June 16, 2020, the province announced that the Temporary Emergency Funding Program (TEF) for licensed childcare centres is being extended until August 31, 2020. To ensure all licensed providers continue to be supported, TEF will be available for both open and closed centres.
- Since April 2020, the Province has invested more than \$151 million to support over 4,500 childcare centres. As B.C. continues to open its doors, there will be an even greater need for childcare to help parents get back to work and help restart of B.C.'s economy. To ensure all licensed childcare providers can return to regular operations in the future, Government has been providing TEF to:
  - Help open facilities to remain operational even with reduced enrolments, and
  - assist temporarily closed facilities to cover costs like rent, mortgage or lease payments.

**16. Why aren't home share providers eligible for the TPP program funding?**

- We appreciate the dedication and hard work of home sharing providers during this challenging time. However, home sharing providers do not qualify to receive TPP funding as they are considered fee-for-service providers and are ineligible.
- Government has provided temporary emergency funding to support CLBC funded residential services including home sharing service providers. All home sharing providers impacted by the pandemic were eligible to receive this support.
- Home sharing providers who have had their community or CLBC funded supports disrupted were eligible to receive this help. A significant portion of the emergency funding was distributed to contracted home sharing providers that have taken on additional responsibility during the pandemic.

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**Eligible Time**

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**17. An employee has resigned or retired (left) the organization during the 16-week period March 15 to July 4, 2020. Is the service provider/agency/employer still required to pay the employee the pandemic pay?**

- Yes, on pro-rated basis. The pandemic pay only applies to straight-time hours worked during that period. Service providers/agencies/employers must make best efforts to provide the funds

to the former employee and if they are not able to do so, they must return those funds to the Ministry of Finance.

**18. What about employees hired after March 15, 2020?**

- These employees can still receive pandemic pay for the straight-time hours worked during the applicable time period if they meet all other eligibility criteria.

**19. Is the time spent on COVID-19 leave or required isolation due to possible COVID-19 exposure eligible for the pandemic pay?**

- No, any kind of leave (e.g. sick leave, parental leave, vacation, short/long-term disability etc.) including one caused by COVID-19 is not eligible for the pandemic pay.

**20. Does eligible time include the time spent on training?**

- Training may qualify if it is directly related to front-line work (i.e., on the job shadowing).
- Online and off-site training does not qualify.

**21. NEW How many hours do I claim for employees that work live-in or overnight schedules?**

- Employees working these shifts are not expected to work the full hours that they are in attendance at a client's location (eg. 24 hours (live-in) or 12 hours (overnight)). They are typically paid based on a calculation of hours the employee is expected to work in the shift, and the pandemic pay should be calculated on the same basis. For example, a live-in employee may be paid for 13 hours for each 24-hour live-in period, and the 13 hours would thus be used for the calculation instead of the full 24 hours.

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## *Eligible Job Classifications*

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**22. Where can I find the eligible roles?**

- Eligible sectors, workplaces and roles are listed at [www.gov.bc.ca/pandemicpay](http://www.gov.bc.ca/pandemicpay).
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## *Temporary Pandemic Pay and Processing*

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**23. How will service providers/agencies/employers receive the pandemic pay funding?**

- Once the claim form has been validated, the Ministry of Finance will issue the funding to the service provider/agency/employer who will then be responsible for distributing it to each of their eligible employees as a lump sum on a regular paycheque.

**24. How will the pandemic pay be paid out to employees?**

- Eligible front-line workers can expect to receive a lump-sum payment equivalent to about \$4 per hour for straight-time hours worked anytime over a 16-week period, starting on March 15, 2020 on regular paycheque from their employer.
- For example: \$150 per week = \$4 x 37.5 hours or \$2,400 for 16 weeks

**25. How will employee issues about eligibility and payment be resolved?**

- Service providers/agencies/employers will be responsible for resolving any issues about the pandemic pay, such as the amount paid or hours worked towards the pay. There is no dispute resolution body beyond the employee's direct employer.

**26. Is the pandemic pay taxable?**

- Yes, the pandemic pay is taxable.

**27. How does the pandemic pay affect base salary, deductions, pension and benefits or MERCs (Mandatory Employment Related Costs)?**

- It is not part of base salary and does not impact the benefits that employees are otherwise entitled to receive from their employer.
- Pandemic pay is taxable and subject to the payroll deductions that would otherwise apply to additional lump-sum compensation (Income Tax, Canada Pension Plan and Employment Insurance).
- If the employer participates in the Municipal Pension Plan or the Public Service Pension Plan, the lump-sum payment does not impact pension contributions. If the employer participates in other pension plans, please consult your plan provider.
- As the lump-sum pandemic payments are distributed through an employer's payroll, the payments may result in incremental tax or premium cost to the employers. At this time, provincial funders are looking at how to best address and mitigate these potential costs and further information will be available when the application process opens.

**28. NEW Does the TPP program have an end date?**

- Yes. Submissions will be accepted until October 31, 2020 and will be closed following that date.
- Funding may continue to be issued till December 31, 2020 as submissions continue to be processed.

**29. NEW Will the TPP program impact an employee's income tax bracket?**

- TPP is subject to income tax. Income tax brackets are determined based on the individual's taxable income for the calendar year. Income tax brackets are not impacted by the decision to pay TPP separately or add it to a regular paycheque. TPP could bump an individual to a higher tax bracket, but only in the scenario where that individual was close to the bracket threshold and would have otherwise been in the lower tax bracket.
- TPP will be reflected as part of an employee's pay and does not need to be treated in any special way for tax purposes (i.e. it will be captured under income box 14 on their T4).

**30. NEW Do eligible employees who went on maternity leave or EI after July 4<sup>th</sup> need to claim the TPP as income for tax purposes?**

- The pandemic pay is taxable and should be claimed as regular income.

**31. NEW Do eligible employees accrue benefits (e.g. vacation pay) on the lump sum payment for pandemic pay?**

- No. As the payment is not part of employees' wages, it has no impact on the accrual of benefits such as sick leave and vacation entitlements, nor does it factor into health benefits calculations.

**32. NEW How long will I have to wait for payment once I submit my claim?**

- Once your completed claim has been submitted to [pandemicpayclaim@sp2016.sp.gov.bc.ca](mailto:pandemicpayclaim@sp2016.sp.gov.bc.ca) a review and validation process will begin. Validation time may be affected when a claim is incomplete or requires further information to be accurate. Once your claim has been validated, it will be sent to the Ministry of Finance for payment which typically takes 7-10 business days.