



FAO

FINANCIAL ACCOUNTABILITY
OFFICE OF ONTARIO

Federal and Provincial COVID-19 Response Measures

Highlights

- At the request of the Standing Committee on Finance and Economic Affairs, the FAO has prepared a summary of the measures implemented in Ontario by the Government of Ontario (the Province) and the Government of Canada (the federal government) in response to the COVID-19 pandemic.
- Overall, the FAO has identified 68 federal government measures and 70 provincial measures for a total of 138 COVID-19 response measures. A complete list of the COVID-19 response measures is available on the FAO's website at <https://bit.ly/3hYXQNN>.
- There are 126 federal and provincial direct support measures that will provide Ontario with a net total of \$105.6 billion through either increased government spending or reduced government revenue.
 - There are 61 federal measures, which will provide Ontario with \$102.0 billion, and 65 provincial measures, which will provide \$10.8 billion. However, after accounting for \$7.2 billion in cash transfers from the federal government to the Province, the net cost to the Province from its direct support measures is only \$3.6 billion.
 - Most of the direct support measures will benefit individuals (\$51.5 billion) and businesses (\$42.1 billion) with the remaining support allocated to the health sector (\$4.0 billion), municipalities (\$3.9 billion), schools and child care (\$1.3 billion), and other sectors (\$2.7 billion).
 - The two largest federal support measures, the Canada Emergency Response Benefit (CERB) and the Canada Emergency Wage Subsidy (CEWS), will provide Ontario with a combined \$72.4 billion. These two programs will provide direct payments or wage subsidies that will benefit approximately one-third of working-age Ontarians.
- The FAO identified 18 federal and provincial liquidity measures that will provide Ontario with a net total of \$76.9 billion in support mostly through tax deferrals and interest-free loans.
 - This includes 11 federal measures, which will provide Ontario with an estimated \$66.2 billion in liquidity support, and seven provincial measures, which will provide \$10.7 billion in liquidity support.
 - Of the \$76.9 billion in total liquidity support, the FAO estimates \$18.2 billion (24 per cent) will benefit individuals, and \$58.6 billion (76 per cent) will support businesses.
- The FAO reviewed the status of the Province's two funds which are available to support COVID-19 response measures: the COVID-19 Health Sector Response Fund (the Health Fund) and Support for People and Jobs Fund (SPJF). In the 2020-21 First Quarter Finances, the Province increased the size of these two funds to a combined \$11.1 billion. As of the writing of this report, the FAO estimates that the Province has allocated \$4.5 billion from the Health Fund and the SPJF to provincial direct support measures, while \$6.7 billion remains unallocated.
- In the 2020-21 First Quarter Finances, the Province presented an Updated Action Plan worth \$30.0 billion in total available support in response to the COVID-19 outbreak (includes direct support measures, liquidity measures and unallocated funds in the Health Fund and SPJF). In comparison, the FAO has identified \$28.1 billion in available COVID-19 outbreak support.
 - The main reason for the \$1.9 billion difference is that the FAO excludes spending in the health sector and for electricity price mitigation programs that are not related to the COVID-19 outbreak response. Those expenses are partially offset by new spending announced since the Province's Updated Action Plan was released that are included in the FAO's estimate, and differences between the FAO and the Province's estimated cost of some measures.

Introduction

At the request of the Standing Committee on Finance and Economic Affairs, the FAO has prepared a summary of the measures implemented in Ontario by the Government of Ontario (the Province) and the Government of Canada (the federal government) in response to the COVID-19 pandemic. A complete list of the COVID-19 response measures identified by the FAO is available on the FAO's website at <https://bit.ly/3hYXQNN>. The FAO's list of measures includes:

- for provincial measures: an estimate of the cost of each measure;
- for federal government measures: an estimate of the cost of the support provided to Ontario;
- a description of each measure; and
- the target of support for each measure: either individuals, businesses, municipalities, the health sector, schools and child care, or other/unknown.

Overall, the FAO has identified 68 federal government measures and 70 provincial measures for a total of 138 COVID-19 response measures.¹ The FAO has categorized the measures into direct support measures and liquidity measures. Direct support measures have a direct impact on the respective government's budget balance through either increased spending (spending measures) or reduced revenue (revenue measures). Liquidity measures provide short-term cash flow support for people and businesses by deferring certain tax payments or providing interest-free loans. Unlike direct support measures, the support provided through liquidity measures must be paid back. Therefore, the cost to the two governments to provide liquidity supports, which includes the cost of borrowing or foregone interest income, is low and will have only a minor impact on budget balances.

This report has three main sections. The first section reviews the federal government's and Province's direct support measures, and the second section reviews the liquidity measures provided by both governments. The final section of the report analyzes the Province's updated \$30 billion COVID-19 Response Action Plan.

More information on the development of this report, including data sources and methodology, is available at the end of the report.

¹ This report only identifies measures implemented by the Province and federal government in direct response to the COVID-19 pandemic.

Direct Support Measures

Based on the information available to the FAO as of August 26, 2020, the FAO estimates that there are 126 federal and provincial direct support measures² that will provide Ontario with a net total of \$105.6 billion in support.³ This includes 61 federal measures, which will provide Ontario with an estimated \$102.0 billion, and 65 provincial measures, which will provide \$10.8 billion.⁴

However, included in the federal government's measures are cash transfers to the Province worth an estimated \$7.2 billion. This results in a net cost to the Province from its direct support measures of only \$3.6 billion. After accounting for federal cash transfers, the federal government's share of direct support measures is 97 per cent and the provincial government's share is 3 per cent.

To date, the vast majority of the direct support measures have been spending measures, rather than revenue measures. In total, 115 spending measures will provide estimated net support of \$102.4 billion while 11 revenue measures will provide an estimated \$3.2 billion in support.

Table 1: Federal and provincial direct support measures in response to the COVID-19 pandemic and their estimated cost in 2019-20 and 2020-21

	Estimated Cost of Support in Ontario (\$ millions)	Number of Measures
Federal Measures:		
Spending Measures	99,181	56
Revenue Measures	2,864	5
Total Federal Direct Support Measures	102,045	61
Provincial Measures:		
Spending Measures	10,401	59
Revenue Measures	357	6
Total Provincial Direct Support Measures	10,759	65
Less: federal government cash transfers to the Government of Ontario to support provincial measures	-7,187	
Net Total Direct Support Measures	105,617	126

Note: Estimated Cost of Support in Ontario excludes measures for which cost estimates are unavailable.

Source: FAO analysis of the Government of Canada's COVID-19 Economic Response Plan, the Parliamentary Budget Office's Costing of Canada's COVID-19 Economic Response Plan, the Province's 2020-21 First Quarter Finances and information provided by Treasury Board Secretariat.

² There are six federal and provincial measures that provide both repayable and non-repayable supports. These measures are categorized as both direct support and liquidity measures and are counted towards both types of support.

³ The complete list of the COVID-19 response measures is available on the FAO's website at <https://bit.ly/3hYXQNN>.

⁴ In the \$10.8 billion total for provincial direct support, the FAO includes specific measures that have been announced. This amount excludes unallocated portions of the Province's COVID-19 Health Sector Response Fund and Support for People and Jobs Fund. See Status of Unallocated Provincial Funds for more information.

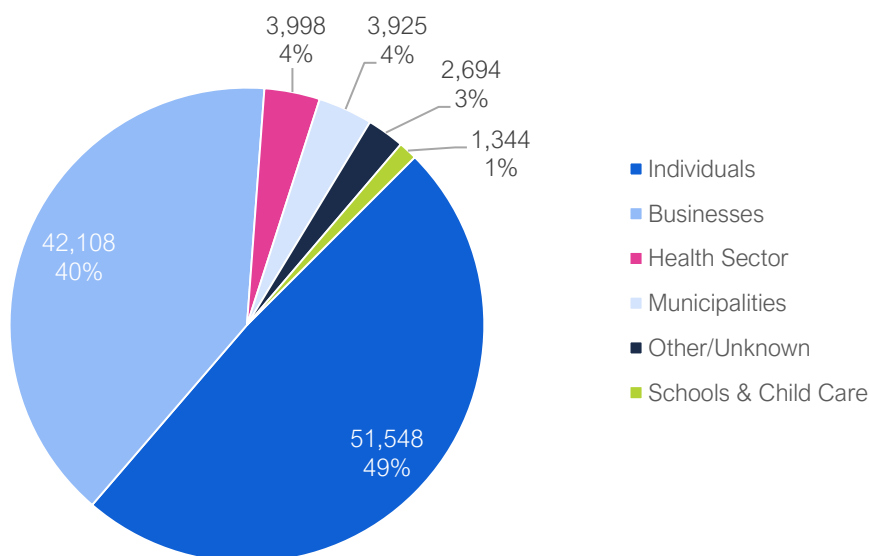
Target of Support from Direct Support Measures

The FAO reviewed the 126 direct support measures to determine the target of support based on six categories: individuals, businesses, municipalities (including public transit operations and social services), health sector, schools and child care, and other/unknown.⁵

Of the \$105.6 billion in net total direct support measures, the FAO estimates that \$93.7 billion, or 89 per cent, will benefit individuals or businesses. Individuals will receive \$51.5 billion, primarily through payments to workers and students who have stopped working or are unable to work due to the COVID-19 pandemic. Businesses will receive \$42.1 billion, mostly through wage subsidies and forgivable loans paid to businesses that have been affected by the pandemic.

The health sector will receive \$4.0 billion mostly for protective equipment and supplies, increases in hospital capacity and infection control in long-term care. Municipalities in Ontario are expected to receive \$3.9 billion to support operations, social services and public transit. Schools and child care providers will receive \$1.3 billion in funding, mostly to support public health measures at schools and child care centres, as well as for emergency child care for health care workers. Finally, the FAO has identified \$2.7 billion in measures that will support other sectors, which includes universities, non-profits, and the COVID-19 pandemic-related operations of Ontario government ministries other than the Ministries of Health and Long-Term Care.⁶

Chart 1: Target of support for direct support measures (\$ millions)



Source: FAO analysis of the Government of Canada's COVID-19 Economic Response Plan, the Parliamentary Budget Office's Costing of Canada's COVID-19 Economic Response Plan, the Province's 2020-21 First Quarter Finances and information provided by Treasury Board Secretariat.

What are the Costliest Direct Support Measures?

The FAO has identified 10 direct support measures with an estimated cost of over \$1.0 billion. Together, these 10 measures are estimated to cost \$90.9 billion and represent 86 per cent of the total estimated direct support in Ontario.

⁵ Federal cash transfers to the Province are categorized based on the ultimate beneficiary of the spending.

⁶ The other category also includes measures for which the target of support is not yet known.

Table 2: Ten costliest direct support measures (\$ millions)

Direct Support Measure	Government	Estimated Cost in Ontario (\$ millions)	Share of Direct Support Measures (%)	Target of Support	Type of Direct Support
Canada Emergency Response Benefit (CERB)	Federal	38,400	36	Individuals	Spending
Canada Emergency Wage Subsidy (CEWS)	Federal	33,953	32	Businesses	Spending
Canada Emergency Business Account	Federal	4,983	5	Businesses	Spending / Liquidity
Canada Emergency Student Benefit	Federal	3,159	3	Individuals	Spending
Enhanced GST/HST Credit	Federal	2,166	2	Individuals	Revenue
Safe Restart: Support for Public Transit Operators	Federal/ Province	2,000	2	Municipalities	Spending
Safe Restart: Direct Federal Spending	Federal	1,900	2	Other / Unknown	Spending
Temporary Pandemic Pay for Eligible Workers	Federal/ Province	1,553	1	Individuals	Spending
Changes to Employment Insurance	Federal	1,392	1	Individuals	Spending
Safe Restart: Municipal Operations	Federal/ Province	1,390	1	Municipalities	Spending

Source: FAO analysis of the Government of Canada's COVID-19 Economic Response Plan, the Parliamentary Budget Office's Costing of Canada's COVID-19 Economic Response Plan, the Province's 2020-21 First Quarter Finances and information provided by Treasury Board Secretariat.

Other Analysis

The Benefit to Ontario from CERB and CEWS

The FAO estimates that \$72.4 billion, or 69 per cent, of total direct support will be provided to Ontario through the two largest federal measures, the Canada Emergency Response Benefit (CERB) and the Canada Emergency Wage Subsidy (CEWS). CERB is a program that provides up to \$2,000 in taxable benefits every four weeks for up to 28 weeks to individuals who lost employment or are working reduced hours due to the COVID-19 pandemic. As of the writing of this report, over 8.6 million Canadians have received the CERB benefit, 3.4 million, or 40 per cent, of whom reside in Ontario.⁷

CEWS is a program that covers 75 per cent of an employee's wages, up to \$847 per week for eligible employers whose businesses have been affected by the COVID-19 pandemic. In total, 3.0 million Canadian workers have had their wages subsidized by the program, 1.3 million, or 41 per cent, of whom reside in Ontario.⁸

In total, over four million Ontarians have received the CERB benefit or had their wages subsidized through the CEWS program. This represents approximately one-third of the 12 million working-age Ontarians.

⁷ Government of Canada. [Canada Emergency Response Benefit Statistics](#).

⁸ Government of Canada. [Canada Emergency Wage Subsidy Claims to Date](#). Estimate is based on the peak number of workers supported.

Temporary Pandemic Pay for Eligible Workers

Under the Temporary Pandemic Pay for Eligible Workers measure, the Province provided temporary wage increases for eligible health care, long-term care, retirement home, social services and corrections workers. Between April 24 and August 13, 2020, eligible workers received \$4 per hour in addition to their hourly wage. Eligible workers also received a lump sum payment of \$250 (up to \$1,000) if they worked at least 100 hours during one of four designated four-week periods.

Overall, the Province estimates that the program cost \$1.6 billion, of which \$1.1 billion was provided by the federal government. The Province estimates that \$725 million was provided to eligible health care workers, \$321 million was provided to eligible workers in long-term care, with the remaining \$507 million provided to eligible social services, retirement home and corrections workers.⁹

How Much has Provincial COVID-19 Support Increased since the March 2020 Update?

In the Province's March 2020 Economic and Fiscal Update (March 2020 Update), the FAO identified \$2.6 billion in direct support measures in response to the COVID-19 pandemic.¹⁰ As of the writing of this report, the FAO has identified \$10.8 billion in provincial direct support measures, an increase of \$8.1 billion. This represents the value of new direct support measures announced by the Province since the March 2020 Update.

Table 3: New provincial direct support measures since the March 2020 Update (\$ millions)

Direct Support Measure	Estimated Cost (\$ millions)	Target of Support
Support for Public Transit Operators	2,000	Municipalities
Temporary Pandemic Pay for Eligible Workers	1,553	Individuals
Funding for Municipal Operations	1,390	Municipalities
New Health Sector Measures	1,069	Health Sector
Support for the Safe Re-opening of Schools	788	Schools and Child Care
Social Services Relief Fund (second & third announcement)	310	Municipalities
Provincial Contribution to Canada Emergency Commercial Rent Assistance	241	Businesses
Funding for Child Care Health and Safety Requirements	235	Schools and Child Care
Other Measures	554	Various
Total	8,140	

Source: FAO analysis of the Government of Canada's COVID-19 Economic Response Plan, the Parliamentary Budget Office's Costing of Canada's COVID-19 Economic Response Plan, the Province's 2020-21 First Quarter Finances and information provided by Treasury Board Secretariat.

⁹ Ontario Ministries of Health and Long-Term Care.

¹⁰ Includes spending and revenue measures and excludes unallocated funds. See FAO, "Spending Plan Analysis: 2020-21," 2020. Total also includes \$0.2 billion in spending and revenue measures in 2019-20.

Status of Federal Cash Transfers to the Government of Ontario

As previously discussed, the Province's \$10.8 billion in direct support measures are partly funded by federal cash transfers. The Province will receive \$7.2 billion in cash transfers from the federal government through four federal streams to support provincial COVID-19 pandemic response measures:

- \$0.2 billion through the COVID-19 Response Fund for Provinces and Territories (the Response Fund);
- \$1.1 billion through the Essential Workers Wage Top-up;
- \$5.1 billion through the Safe Restart Agreement (the Safe Restart Fund);¹¹ and
- \$0.8 billion through the Safe Return to School Fund.

The Response Fund and the Essential Workers Wage Top-up have been fully allocated by the Province to health sector measures and the Temporary Pandemic Pay for Eligible Workers measure, respectively. However, as of the writing of this report, only \$2.0 billion of the Safe Restart Fund has been allocated by the Province to specific measures, mainly through the support for public transit operators, municipal operations and child care, leaving approximately \$3.1 billion to be allocated. Additionally, only \$0.4 billion of the \$0.8 billion Safe Return to School Fund has been allocated to specific measures, leaving almost \$0.4 billion remaining to be allocated.

Table 4: Status of federal transfers (\$ millions)

	Total Funds	Funds Allocated to Provincial Measures	Remaining Unallocated Funds
COVID-19 Response Fund for Provinces and Territories	194	194	0
Essential Workers Wage Top-up	1,129	1,129	0
Safe Restart Fund	5,100	2,012	3,088
Safe Return to School Fund	763	381	382
Total	7,186	3,716	3,470

Source: FAO analysis of the Government of Canada's COVID-19 Economic Response Plan, the Parliamentary Budget Office's Costing of Canada's COVID-19 Economic Response Plan, the Province's 2020-21 First Quarter Finances and information provided by Treasury Board Secretariat.

Importantly, the Province accounts for the remaining \$3.5 billion in unallocated federal cash transfers as part of the unallocated funds in the COVID-19 Health Sector Response Fund and the Support for People and Jobs Fund (see next section for more information). There are not separate accounts for the Safe Restart Fund or the Safe Return to School Fund.

¹¹ The Safe Restart Agreement provides for an additional \$1.9 billion to be directly spent by the federal government in Ontario, mainly for the purchase of a national PPE stockpile.

Status of Unallocated Provincial Funds

At the start of the 2020-21 fiscal year, the Province's spending plan included two funds to support COVID-19 response measures: a \$1.8 billion COVID-19 Health Sector Response Fund (the Health Fund) and a \$2.0 billion Support for People and Jobs Fund (SPJF). In the Province's 2020-21 First Quarter Finances, the government announced that the two funds would receive top-ups of \$4.3 billion and \$3.0 billion, respectively, bringing the total Health Fund to \$6.2 billion and the SPJF to \$5.0 billion.¹²

As of the writing of this report, the FAO estimates that approximately \$4.5 billion has been allocated from the two funds to finance the Province's direct support measures. A combined \$6.7 billion remains unallocated in the Health Fund and the SPJF.¹³

Table 5: Status of unallocated provincial funds (\$ millions)

	Total Funds	Funds Allocated to Measures	Remaining Unallocated Funds
COVID-19 Health Sector Response Fund	6,167	1,996	4,171
Support for People and Jobs Fund	4,966	2,478	2,488
Total	11,133	4,474	6,659

Source: FAO analysis of the Government of Canada's COVID-19 Economic Response Plan, the Parliamentary Budget Office's Costing of Canada's COVID-19 Economic Response Plan, the Province's 2020-21 First Quarter Finances and information provided by Treasury Board Secretariat.

¹² Note that to increase the amount of funds available in the Health Fund and the SPJF, the Province is required to table Supplementary Estimates in the legislature. These funds must ultimately be approved by Members of Provincial Parliament through the passage of the *Supply Act*.

¹³ The Province's 2020-21 spending plan also includes unallocated funds in the Contingency Fund. The Contingency Fund began the 2020-21 year with an allocation of \$1.3 billion, which was topped-up by \$2.2 billion in the 2020-21 First Quarter Finances. After accounting for allocations, the Province reports that the Contingency Fund balance is \$2.7 billion.

Liquidity Measures

Based on the information available to the FAO, and as of the writing of this report, the FAO estimates that there are 18 federal and provincial liquidity measures¹⁴ that will provide Ontario with a net total of \$76.9 billion in liquidity support.¹⁵ This includes 11 federal measures which will provide Ontario with an estimated \$66.2 billion (86 per cent of total) in liquidity support, and seven provincial measures, which will provide \$10.7 billion (14 per cent of total) in liquidity support.

Table 6: Federal and provincial liquidity measures in response to the COVID-19 pandemic

	Estimated Liquidity Support in Ontario (\$ millions)	Number of Measures
Federal Liquidity Measures	66,192	11
Provincial Liquidity Measures	10,662	7
Total Liquidity Measures	76,854	18

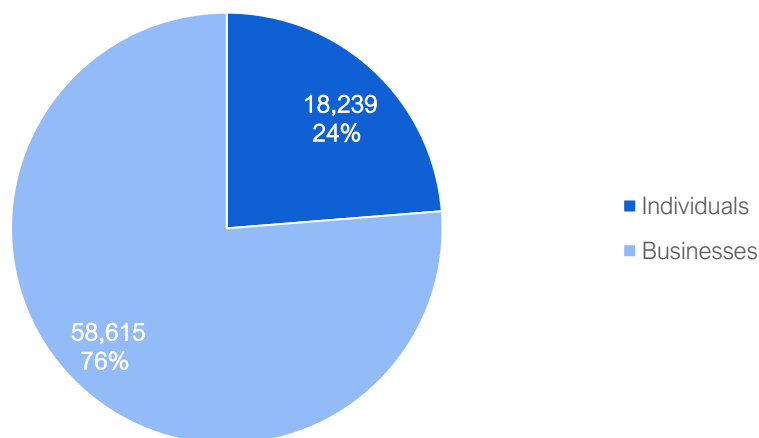
Note: Estimated Liquidity Support in Ontario excludes six liquidity measures for which estimates are not available.

Source: FAO analysis of the Government of Canada's COVID-19 Economic Response Plan, the Parliamentary Budget Office's Costing of Canada's COVID-19 Economic Response Plan, the Province's 2020-21 First Quarter Finances and information provided by Treasury Board Secretariat.

Target of Support from Liquidity Measures

The FAO has allocated the 18 liquidity measures into two groups, measures benefiting individuals and measures benefitting businesses. Of the \$76.9 billion in total liquidity support, the FAO estimates \$18.2 billion will benefit individuals, largely through the extended deadline to file 2019 income tax returns and pay 2019 income tax balances owing, and the 90-day deferral of Education Property Tax payments. The remaining \$58.6 billion in liquidity measures will support businesses, largely through the deferral of various taxes and interest-free loans.

Chart 2: Target of support for liquidity measures (\$ millions)



Source: FAO analysis of the Government of Canada's COVID-19 Economic Response Plan, the Parliamentary Budget Office's Costing of Canada's COVID-19 Economic Response Plan, the Province's 2020-21 First Quarter Finances and information provided by Treasury Board Secretariat.

¹⁴ Excludes liquidity measures provided by the Bank of Canada, the Canada Mortgage and Housing Corporation, and commercial lenders, as well as capital relief provided by the Office of the Superintendent of Financial Institutions.

¹⁵ Total estimated support excludes six liquidity measures for which an estimate is not available. The complete list of the COVID-19 response measures is available on the FAO's website at <https://bit.ly/3hYXQNN>.

What are the Liquidity Measures?

The table below lists 12 liquidity measures for which an estimate of the support provided in Ontario is available. A short description of each measure is available on the FAO website at <https://bit.ly/3hYXQNN>.

Table 7: Liquidity support measures (\$ millions)

Liquidity Support Measures	Government	Estimated Liquidity Support in Ontario (\$ millions)	Share of Total (%)	Target of Support
Extended Deadlines to File Income Tax Returns and Pay Income Taxes for Individuals	Federal	17,366	22.6%	Individuals
Canada Emergency Business Account (CEBA)	Federal	14,948	19.5%	Businesses
Small and Medium-sized Enterprise Loan and Guarantee Program	Federal	14,737	19.2%	Businesses
Deferral of Sales Tax Remittance and Customs Duty Payments	Federal	11,972	15.6%	Businesses
Deferral of Select Provincially Administered Taxes ¹⁶	Province	6,671	8.7%	Businesses
Extended Deadlines to File Income Tax Returns and Pay Income Taxes for Businesses, Trusts and Non-Profits	Federal	5,875	7.6%	Businesses
Deferral of Education Property Tax	Province	1,850	2.4%	Individuals/ Businesses
Deferral of Workplace Safety and Insurance Board (WSIB) Premiums	Province	1,767	2.3%	Businesses
Additional Lending Capacity for Farm Credit Canada	Federal	1,225	1.6%	Businesses
Deferral of Global Adjustment Charges for Commercial and Industrial Ratepayers	Province	358	0.5%	Businesses
Funding for Indigenous Businesses and Aboriginal Financial Institutions	Federal	69	0.1%	Businesses
Deferral of Provincial Land Tax	Provincial	15	< 0.1%	Individuals/ Businesses

Source: FAO analysis of the Government of Canada's COVID-19 Economic Response Plan, the Parliamentary Budget Office's Costing of Canada's COVID-19 Economic Response Plan, the Province's 2020-21 First Quarter Finances and information provided by Treasury Board Secretariat.

What has changed since the March 2020 Update?

In the Province's March 2020 Update, the FAO identified \$9.0 billion in provincial liquidity measures in response to the COVID-19 pandemic.¹⁷ As of the writing of this report, the FAO has identified \$10.7 billion in provincial liquidity measures, an increase of \$1.7 billion.

Since the March 2020 Update, the Province has introduced three new liquidity measures: the Deferral of Global Adjustment Charges for Commercial and Industrial Ratepayers (\$358 million), the Deferral of Provincial Land Tax in unincorporated areas in Northern Ontario (\$15 million) and increased support for Aboriginal Financial Institutions (estimated support not available).

In addition, the Province announced in the 2020-21 First Quarter Finances that the deferral of filing and remittance deadlines for a number of provincially administered taxes would be extended by one month, for a total of six months. The FAO estimates that the one-month extension will provide an additional \$1.1 billion in liquidity support to businesses.

¹⁶ The provincial taxes that are subject to the deferral are the Employer Health Tax, Tobacco Tax, Fuel Tax, Gas Tax, Beer, Wine and Spirits Taxes, Mining Tax, Insurance Premium Tax, International Fuel Tax Agreement, Retail Sales Tax on Insurance Contracts and Benefit Plans, and Race Tracks Tax.

¹⁷ FAO, "Spending Plan Analysis: 2020-21," 2020.

A Review of the Province's Updated COVID-19 Response Action Plan

In the Province's 2020-21 First Quarter Finances, released on August 12, 2020, the Province presented an Updated Action Plan in response to the COVID-19 outbreak providing \$30 billion in total support, with \$18.7 billion in direct support (which includes unallocated amounts from the Health Fund and the SPJF) and \$11.3 billion in liquidity support.

Overall, the FAO has identified \$28.1 billion in available COVID-19 support consisting of provincial direct support measures (\$10.8 billion), unallocated COVID-19 funds (\$6.7 billion) and provincial liquidity measures (\$10.7 billion).

The FAO's identified available support of \$28.1 billion is \$1.9 billion less than the Province's \$30 billion Updated Action Plan. The main reason for the \$1.9 billion difference is that the Province's Updated Action Plan continues to include spending in the health sector (\$1.2 billion) and for electricity price mitigation programs (\$1.5 billion) that are not related to the COVID-19 outbreak response.¹⁸ Those measures are offset by \$0.8 billion, which consists of new measures announced since the Province's Updated Action Plan was released that are included in the FAO's estimate, and differences between the FAO and the Province's estimated cost of some measures.

Table 8: FAO identified available provincial support in response to the COVID-19 outbreak compared to the Province's \$30 billion Updated COVID-19 Response Action Plan (\$ billions)

	FAO Identified Measures and Unallocated Funds	Ontario's \$30 Billion Updated Action Plan
Provincial Direct Support Measures	10.8	11.2
Remaining Unallocated Provincial Funds	6.7	7.5
Provincial Liquidity Measures	10.7	11.3
Total Available Provincial Support	28.1	30.0
Difference		-1.9

Note: Excludes measures for which cost estimates are unavailable.

Source: FAO analysis of the Province's 2020-21 First Quarter Finances and information provided by Treasury Board Secretariat.

¹⁸ The \$1.2 billion health sector funding was to maintain existing (pre-COVID-19 outbreak) service levels for hospitals and long-term care homes, and the \$1.5 billion spending on electricity price mitigation programs resulted from an updated forecast for existing programs. See FAO, "Spending Plan Analysis: 2020-21," for more details.

About this Document

Established by the *Financial Accountability Officer Act, 2013*, the Financial Accountability Office (FAO) provides independent analysis on the state of the Province's finances, trends in the provincial economy and related matters important to the Legislative Assembly of Ontario.

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Sources, Currency of Information and Methodology

This report has been prepared based on the FAO's review of the Government of Canada's COVID-19 Economic Response Plan, the Parliamentary Budget Office's Costing of Canada's COVID-19 Economic Response Plan, the Province's 2020-21 First Quarter Finances, other publicly available information, and information provided to the FAO by Ontario's Treasury Board Secretariat.

The information presented in this report is current as of August 26, 2020.

Costing Methodology

For each federal measure, the FAO used the Canada-wide cost estimates published by the Government of Canada and the Parliamentary Budget Office. The FAO estimated the proportion of support that would benefit Ontario.

For each provincial measure, the FAO developed cost estimates based on information provided by Treasury Board Secretariat, publicly available information and FAO analysis.

For measures that are taxable benefits such as the Canada Emergency Response Benefit (CERB) or the Canada Emergency Student Benefit (CESB), the estimated costs represent gross (before tax) cost of the programs.

All dollar amounts are in Canadian, current dollars (i.e., not adjusted for inflation) unless otherwise noted.



Financial Accountability Office of Ontario

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ISBN 978-1-4868-4749-5

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Federal and Provincial COVID-19 Response Measures

Level of Government	Name of Measure	Description of Measure	Target of Support	Type of Measure	Estimated Cost in 2019-20 (\$ millions)	Estimated Cost in 2020-21 (\$ millions)	Estimated Total Cost (\$ millions)	Estimated Total Liquidity Support (\$ millions)
Federal	Canada Emergency Response Benefit (CERB)	A taxable benefit of \$2,000 every 4 weeks (up to 28 weeks) to eligible workers who have stopped working or whose work hours have been reduced due to COVID-19	Individuals	Spending	0	38,400	38,400	
Federal	Canada Emergency Wage Subsidy (CEWS)	Subsidy to eligible employers whose business has been affected by COVID-19 that cover 75 per cent of an employee's wages - up to \$847 per week	Businesses	Spending	0	33,953	33,953	
Federal	Safe Restart Transfer to Provinces and Territories (cash transfer)	Transfer payment to provinces and territories to support the restarting of the country's economies over the next 6-8 months	Province	Spending	0	5,100	5,100	
Federal	Canada Emergency Business Account	Interest-free loans of up to \$40,000 to small businesses and non-profits that have experienced diminished revenues due to COVID-19. There is a 25 per cent loan forgiveness if repaid by December 31, 2022	Businesses	Spending/Liquidity	0	4,983	4,983	14,948
Federal	Canada Emergency Student Benefit (CESB)	A taxable benefit of \$1,250 per month for students and recent graduates who are not eligible for the CERB and are unable to find work or unable to work due to COVID-19. For those with disabilities or dependents, the benefit amount is \$2,000 per month	Individuals	Spending	0	3,159	3,159	
Federal	Enhanced GST/HST Credit	A one-time payment, which doubles the maximum annual GST/HST Credit amounts for the 2019-20 benefit year	Individuals	Revenue	0	2,166	2,166	
Provincial	Support for Public Transit Operators	Up to \$2 billion to support public transit operators to address revenue losses and to help maintain safe operations. This will be cost shared equally between the federal "safe restart" transfer and new provincial spending	Municipalities	Spending	0	2,000	2,000	
Federal	Safe Restart Transfer to Provinces and Territories (in-kind supports)	Programs directly administered by the federal government to support the restarting of the country's economies over the next 6-8 months	Other	Spending	0	1,900	1,900	
Provincial	Pandemic Pay for Eligible Workers	Between April 24 and August 13, 2020 eligible health care, long-term care, retirement homes, social services, and corrections workers will receive \$4 per hour on top of their existing hourly wage. Eligible workers will also receive a lump sum payment of \$250 (up to \$1,000) if they work at least 100 hours during one of four designated 4-week periods. The federal government will contribute \$1.1 billion of the \$1.6 billion expense through the Essential Workers Wage Top-up transfer payment	Individuals	Spending	0	1,553	1,553	
Federal	Changes to Employment Insurance	Temporary changes to the Employment Insurance (EI) program, including: lower threshold of insurable work hours for eligibility, minimum benefit of \$400 per week, and minimum coverage of 26 weeks. These changes will be effective for one year starting September 27, 2020	Individuals	Spending	0	1,392	1,392	
Provincial	Funding for Municipal Operations	Funding for municipalities to address budget shortfalls related to COVID-19. (Includes \$777 million federal contribution as part of the "safe restart" transfer)	Municipalities	Spending	0	1,390	1,390	
Federal	Essential Workers Wage Top-up	Transfer payment to provinces and territories to support wage increases for essential workers. The transfer payment makes up approximately 71 per cent of Ontario's Pandemic Pay	Province	Spending	0	1,129	1,129	
Federal	One-Time Payment for Seniors Eligible for Old Age Security (OAS) and the Guaranteed Income Supplement (GIS)	A one-time, tax free payment to seniors which includes a payment of \$300 for all seniors eligible for the OAS pension and an additional \$200 for seniors eligible for the GIS	Individuals	Spending	0	874	874	
Federal	Enhancing Student Financial Assistance for Fall 2020	Funding provided to post-secondary students by doubling the Canada Student Grants for eligible students, removing the expected student and spousal contributions in 2020-21 and raising maximum weekly amount from Student Loans Programs from \$210 to \$350	Individuals	Spending/Liquidity	0	865	865	Estimate Not Available
Provincial	Support for the Safe Re-Opening of Schools	Funding to support the implementation of public health protocols in schools	Schools & Child Care	Spending	0	788	788	
Federal	Funding for Personal Protective Equipment and Supplies	Funding for procurement of personal protective equipment (PPE) and other critical supplies	Health Sector	Spending	78	699	777	
Federal	Safe Return to School Fund	Transfer payment to provinces and territories to support safe reopening of schools	Province	Spending	0	763	763	
Federal	Temporary Business Wage Subsidy	Temporary wage subsidy for small businesses up to a maximum subsidy of \$1,375 per employee and \$25,000 per employer	Businesses	Spending	0	757	757	
Federal	Canada Emergency Commercial Rent Assistance	Forgivable loans to qualifying commercial property owners who lower the rent of a small business tenant by at least 75 per cent	Businesses	Spending	0	723	723	
Federal	Enhanced Canada Child Benefit	An additional Canada Child Benefit payment of \$300 per child	Individuals	Spending	0	701	701	
Provincial	Social Services Relief Fund	Funding for municipalities to support organizations that administer social services (e.g., food banks, homeless shelters and emergency services)	Municipalities	Spending	25	485	510	
Provincial	Personal Protective Equipment (PPE) and other supplies	Funding for the procurement of PPE and other supplies	Health Sector	Spending	0	500	500	
Federal	Canada Student Service Grant	Grants of up to \$5,000 for students who volunteer with local organizations to support Canada's response to COVID-19	Individuals	Spending	0	415	415	
Provincial	Supports for Families	A one-time \$200 payment per child up to 12 years of age and \$250 for children and youth with special needs up to 21 years of age	Individuals	Spending	378	0	378	
Provincial	Hospital Capacity	Funding for 1,500 acute care beds (including 500 critical care beds) and more assessment centres	Health Sector	Spending	0	341	341	
Provincial	Temporarily Doubling the Employer Health Tax Exemption	The Employer Health Tax (EHT) exemption threshold was temporarily raised to \$1 million from \$490,000.	Businesses	Revenue	90	234	324	
Federal	Youth Employment and Skills Development Programs	Increasing financial supports under the Youth Employment and Skills Strategy	Individuals	Spending	0	319	319	
Federal	National Medical and Research Strategy to Combat COVID-19	Funding for COVID-19 research and testing	Health Sector	Spending	0	308	308	
Federal	Suspension of Audit Activities	Suspension of audit activities for 4 weeks until April 15 for the vast majority of audits, other than those involving the largest corporations	Individuals/Businesses	Revenue	0	274	274	
Provincial	Long-term Care Homes	Funding to support infection control, provide COVID-related supplies and increase screening in long-term care homes	Health Sector	Spending	25	243	268	
Provincial	Emergency Child Care for Health Care Workers	Exempting certain child care centres from the order to close all licensed child care centres in order to support health care and frontline workers	Schools & Child Care	Spending	0	261	261	
Federal	Funding to Regional Development Agencies	Financing support through Regional Relief and Recovery Fund run by Regional Development Agencies to small and medium-sized businesses	Businesses	Spending	0	252	252	
Federal	Special payment to Disability Tax Credit certificate holders	A one-time, tax free payment for people with a valid Disability Tax Credit certificate	Individuals	Spending	0	244	244	
Provincial	Provincial Contribution to Canada Emergency Commercial Rent Assistance	Forgivable loans to qualifying commercial property owners who lower the rent of a tenant small business by at least 75 per cent. The Province covers up to 25 per cent of the cost	Businesses	Spending	0	241	241	
Provincial	Funding for Child Care Health and Safety Requirements	Funding to support enhanced cleaning costs as well as health and safety requirements set out to support the reopening of licensed child care and early years programs. The cost will be covered by the Safe Restart Fund.	Schools & Child Care	Spending	0	235	235	
Federal	Emergency Support Fund for Cultural, Heritage and Sport Organizations	Funding provided to help address the financial needs of organizations affected by the COVID-19 crisis within the cultural, heritage and sport sectors	Businesses	Spending	0	222	222	
Federal	Lower RRIF Minimum Withdrawal	25 per cent reduction in the required minimum withdrawals from Registered Retirement Income Funds (RRIFs) for 2020	Individuals	Revenue	0	215	215	
Federal	PPE and Related Equipment Support for Essential Workers	Funding to enhance procurement capacity in response to the increased demand for PPE and other related equipment	Health Sector	Spending	0	198	198	
Federal	COVID Response Fund: Funding for Provinces and Territories	Support to provinces for critical health care system needs	Province	Spending	194	0	194	
Federal	Extended Deadlines to File Income Tax Returns and Pay Income Taxes For Individuals	The deadline to file 2019 income tax returns was extended to June 1, 2020. In addition, penalties and interest will not be applied if returns are filed and payments are made by September 30, 2020.	Individuals	Spending/Liquidity	0	183	183	17,366
Federal	Funding for Canada's Academic Research Community	Funding to provide wage supports to universities and health research institutes	Other	Spending	0	176	176	
Provincial	Suspension of Time-of-Use Electricity Pricing	Suspending time-of-use pricing from March 24 to May 31 by setting the price of electricity to the "off-peak" rate of 10.1 c/kWh	Individuals/Businesses	Spending	15	160	175	

Federal	Emergency Community Support Fund	Funding to support vulnerable Canadians through charities and non-profit organizations that deliver essential services to those in need	Other	Spending	0	136	136	
Federal	Health, Economic, and Social Support for Indigenous Peoples and Communities	Support for public health response to COVID-19 in Indigenous communities	Health Sector	Spending	0	124	124	
Provincial	Home and Community Care Capacity	Increase in community care capacity during COVID-19	Health Sector	Spending	0	120	120	
Federal	Tariff Relief on Medical Goods, Gloves and Masks	Customs tariff and sales tax relief for goods imported for emergency use	Health Sector	Revenue	0	109	109	
Federal	COVID Response Fund: Investing in Research	Funding for coronavirus research in Canada	Health Sector	Spending	0	107	107	
Federal	Canada Student Loan Payments	A moratorium on Canada Student Loan re-payments and interest until September 30, 2020	Individuals	Revenue/Liquidity	0	100	100	Estimate Not Available
Provincial	Public Health	Funding for public health units to support the cost of monitoring, detecting and containing COVID-19	Health Sector	Spending	15	85	100	
Provincial	COVID-19 Emergency Procurements	Funding for emergency procurements	Health Sector	Spending	0	100	100	
Provincial	Employment Ontario	Funding to Employment Ontario for skills training programs for workers affected by the COVID-19 outbreak	Individuals	Spending	0	100	100	
Federal	Funding to the Industrial Research Assistance Program	Support to assist innovative, early-stage companies that are unable to access the CEWS	Businesses	Spending	0	97	97	
Federal	Funding to the Agri-Food Sector	Funding to support the agri-food sector, including Emergency Processing Fund, Surplus Food Purchase Program and AgriRecovery initiatives	Businesses	Spending	0	96	96	
Federal	Virtual Care and Mental Health Tools for Canadians	Funding provided to develop, expand and launch virtual care and mental health tools	Health Sector	Spending	0	94	94	
Provincial	Additional health sector funding	Additional funding to the health sector in response to the COVID-19 pandemic	Health Sector	Spending	0	89	89	
Provincial	Resilient Communities Fund	Grants to help eligible non-profit organizations, including food banks, child and youth programs and Royal Canadian Legion branches. This measure will be provided through the Ontario Trillium Foundation (OTF).	Other	Spending	0	83	83	
Provincial	Domestic Production of Masks and Respirators	Funding for the procurement of surgical/procedural masks and N95 Respirators	Health Sector	Spending	0	81	81	
Provincial	Spartan COVID-19 Testing System	Funding to purchase the Spartan COVID-19 testing system	Health Sector	Spending	0	80	80	
Provincial	Portable Ventilators	Funding for 10,000 portable ventilators	Health Sector	Spending	0	80	80	
Federal	Funding to Community Futures Network	Part of the Regional Relief and Recovery Fund. This measure provides support to rural businesses and communities including access to capital	Businesses	Spending	0	77	77	
Provincial	Ambulance and Paramedic Services	Funding to support capacity in ambulance communications and paramedic services and immediate response to COVID-19.	Health Sector	Spending	0	75	75	
Provincial	Guaranteed Annual Income System payments	Doubling the Guaranteed Annual Income System (GAINS) maximum payment for low-income seniors for six months	Individuals	Spending	0	75	75	
Provincial	Laboratory and Testing	Additional funding to increase COVID-19 testing to 50,000 tests per day by July 2020	Health Sector	Spending	0	67	67	
Federal	Extended Deadlines to File Income Tax Returns and Pay Income Taxes For Businesses, Trusts and Non-Profits	The deadline to file income tax returns was extended to June 1, 2020 and September 1, 2020, depending on the timing of the corporation's tax year. In addition, for balances and instalments due on or after March 18, penalties and interest will not be applied if returns are filed and payments are made by September 30, 2020.	Businesses	Spending/Liquidity	0	62	62	5,875
Federal	Funding to the Reaching Home Initiative	Funding to support people experiencing homelessness during the COVID-19 outbreak, such as purchasing beds and physical barriers to help with social distancing or PPE and supplies	Other	Spending	0	61	61	
Provincial	Summer Learning Plan	Increased funding for the Ministry of Education for the Ontario Summer Learning Plan	Schools & Child Care	Spending	0	57	57	
Federal	COVID Response Fund: Work Sharing Program	Extending the maximum duration of Work-Sharing agreements from 38 to 76 weeks, expanding eligibility and streamlining the application process	Businesses	Spending	0	55	55	
Provincial	Drug Programs	Funding to reduce costs for Ontario Drug Benefit and Trillium Drug Program beneficiaries	Health Sector	Spending	0	53	53	
Federal	Funding for the Air Transportation Sector	Waiving of ground lease rents for airport authorities that pay rent to the federal government	Businesses	Spending	5	47	52	
Provincial	Telehealth Ontario	Funding to increase Telehealth Ontario capacity	Health Sector	Spending	0	50	50	
Provincial	Risk Management Program	Increasing the government's contribution to the Risk Management Program by \$50 million to support farmers with unforeseen challenges such as fluctuations in market prices or production costs	Businesses	Spending	0	50	50	
Provincial	Ontario Together Fund	Funding to businesses that provide PPE and other health sector supplies	Health Sector	Spending	0	50	50	
Federal	Indigenous Community Support Fund	Funding to support Indigenous leadership to flexibly design and implement community-based solutions to prepare for and react to the spread of COVID-19 within their communities	Other	Spending	0	41	41	
Provincial	Residential Facilities	Emergency fund for residential service providers operating residential facilities in developmental services, gender-based violence and protective care for children and youth.	Other	Spending	0	40	40	
Federal	Funding for Food Banks and Local Food Organizations	Funding for food banks and other organizations providing emergency hunger relief	Other	Spending	10	29	39	
Federal	Funding for the Red Cross	Funding provided to help the Red Cross address immediate COVID-19 needs	Other	Spending	0	39	39	
Provincial	Physician Assessment Centres	Funding for payments to physicians working at COVID-19 assessment centres	Health Sector	Spending	2	36	38	
Provincial	Ministry of Government and Consumer Services Support	Additional funding for the Ministry of Government and Consumer Services to support operations during the COVID-19 pandemic	Other	Spending	0	37	37	
Provincial	Legal Aid Ontario	Funding for COVID related impacts to Legal-Aid Ontario	Other	Spending	0	30	30	
Federal	Deferral of Sales Tax Remittance and Customs Duty Payments until June	Allowing businesses to defer to June 30 remittances/payments of any GST/HST they had collected on their sales or GST and customs duty payments that had been assessed on imported goods	Businesses	Spending/Liquidity	0	30	30	11,972
Federal	Funding for Indigenous Businesses and the Indigenous Tourism Industry	Funding to help small and community-owned Indigenous businesses and Indigenous businesses operating in the tourism sector	Businesses	Spending	0	30	30	
Provincial	Indigenous Affairs Ontario	Increased IAO funding to support indigenous communities, including pandemic planning and emergency management	Other	Spending	1	25	26	
Provincial	Deferral of Select Provincially Administered Taxes	A six-month deferral of filing and remittance deadlines for select provincially administered taxes	Businesses	Spending/Liquidity	0	26	26	6,671
Provincial	Agri-Food Supply Chain Sustainability Fund	Fund created to deal with issues disrupting the food supply chain	Businesses	Spending	0	26	26	
Provincial	Emergency Health Human Resources Support	Funding for additional health sector human resources	Health Sector	Spending	0	25	25	
Federal	COVID Response Fund: Funding for Preparedness in First Nations and Inuit Communities	Support for public health measures in first nations communities	Health Sector	Spending	0	22	22	
Provincial	Long-Term-Care Co-payment Deferral	Deferral of annual resident co-payment increases in long-term care homes	Health Sector	Spending	0	20	20	
Provincial	Suspension of Ontario Student Assistance Program (OSAP) Payment	A six-month suspension of Ontario Student Assistance Program (OSAP) loan payment and interest accumulation	Individuals	Revenue/Liquidity	0	20	20	Estimate Not Available
Provincial	Supporting Seniors in Retirement Homes	Funding to help retirement homes obtain necessary materials and practice infection control during COVID-19	Other	Spending	10	10	20	
Federal	COVID Response Fund: Immediate Public Health Response	Support for federal public health measures such as enhanced surveillance, increased testing at the National Microbiology Laboratory, and ongoing support for preparedness in First Nations and Inuit communities	Health Sector	Spending	10	10	19	
Federal	COVID Response Fund: Personal Protective Equipment	Ensure adequate supplies of personal protective equipment like surgical masks, face shields, and isolation gowns by providing funding to the Public Health Agency of Canada to support purchases for provinces and territories, as well as to address federal needs	Health Sector	Spending	0	19	19	
Federal	COVID Response Fund: Sustained Communications and Public Education	Help Canadians make informed decisions and take action to protect their health and their communities by providing funding to support the Public Health Agency of Canada's COVID-19 communications and public education efforts	Health Sector	Spending	0	19	19	
Federal	Funding for Indigenous Businesses and Aboriginal Financial Institutions	Funding provided to support Indigenous businesses through repayable and non-repayable contributions as well as for operating expenses and liquidity pressures of Aboriginal Financial Institutions	Businesses	Spending/Liquidity	0	17	17	69

Provincial	Funding for Data Initiative (Health Data Platform-PNTHR)	Funding for developing a new health data platform called the Pandemic Threat Response (PANTR) to hold secure health data, allowing researchers to better support health system planning and responsiveness	Health Sector	Spending	0	15	15	
Provincial	Enhanced Transit Cleaning	Funding for the Ministry of Transportation to support enhanced transit cleaning	Municipalities	Spending	0	15	15	
Federal	Support to the Broadcasting Industry	Waiving Part I broadcasting licence fees for the 2020-21 fiscal year	Businesses	Spending	0	13	13	
Federal	Mandatory Isolation Support for Temporary Foreign Workers Program (MISTFWP)	Funding to support food system firms incurring incremental health and safety costs associated with new, COVID-19 related requirements for hiring Temporary Foreign Workers	Businesses	Spending	0	13	13	
Provincial	Mental Health and Addictions	Increased funding to support virtual care and front-line care for mental health and addictions	Health Sector	Spending	0	12	12	
Federal	Funding for Women's Shelters and Sexual Assault Centres	Funding provided to women's shelters and sexual assault centres across the country, including Indigenous shelters	Other	Spending	0	11	11	
Provincial	MTO fee deferrals	Cancelling the scheduled driver and vehicle fee increases for 2020	Individuals	Revenue	0	11	11	
Provincial	COVID-19 Advertising	Funding for the provincial COVID-19 advertising campaign	Other	Spending	0	11	11	
Provincial	Aboriginal Financial Institutions	Increased funding for Aboriginal Financial Institutions through the Economic Development Fund to provide loans of up to \$50,000 with up to a 50% non-repayable grant portion to support indigenous businesses affected by COVID-19	Businesses	Spending/Liquidity	0	10	10	Estimate Not Available
Provincial	Deliveries to seniors	Funding to deliver subsidized meals, medicines and other necessities to seniors	Health Sector	Spending	0	10	10	
Provincial	Connecting Links	Connecting Links program supports municipalities repair designated municipal roadways and bridges that connect two ends of a provincial highway through a community or to a border crossing	Municipalities	Spending	0	10	10	
Provincial	Low-income Energy Assistance Program - Emergency Expansion	Direct support to families for their energy bills by expanding eligibility for the Low-income Energy Assistance Program (LEAP) and ensuring that their electricity and natural gas services are not disconnected for nonpayment during the COVID-19 outbreak	Individuals	Spending	0	9	9	
Provincial	Virtual Care	Funding for the uptake of virtual care technologies in primary care	Health Sector	Spending	0	9	9	
Provincial	MLTSD Health and Safety	Funding to increase health and safety at the Ministry of Labour, Training Skills and Development	Other	Spending	0	9	9	
Federal	The Fish Harvester Benefit and Fish Harvester Grant	Fish Harvester Benefit provides income support to self-employed fish harvesters and shareperson crew members and Fish Harvester Grant provides non-repayable support to help eligible self-employed fish harvesters	Businesses	Spending	0	8	8	
Provincial	Youth Justice & Child and Parent Resource Institute	Funding to maintain operating capacity and implement preventative measures during COVID-19	Other	Spending	0	8	8	
Federal	Funding to Futurpreneur Canada	Supports to Futurpreneur Canada to provide payment relief for its young entrepreneur clients facing challenges due to COVID-19	Businesses	Spending	0	8	8	
Provincial	COVID-19 Energy Assistance Program for Small Business	Support to help small business customers pay energy bills during the COVID-19 pandemic	Businesses	Spending	0	8	8	
Provincial	Drugs and Devices	Additional funding to ensure the Ministry of Health has sufficient funds to source and provide alternative drug products and increased utilization of home oxygen therapy	Health Sector	Spending	0	8	8	
Federal	Funding to the Canada Food Inspection Agency	Funding provided to the Canada Food Inspection Agency (CFIA) to support the delivery of critical services that protect food safety, animal health, plant health and market access	Other	Spending	0	8	8	
Provincial	Digital Main Street Initiative	Funding to help small businesses develop online technology platforms	Businesses	Spending	0	8	8	
Federal	New Horizons for Seniors Program Expansion	Additional funding to the New Horizons for Seniors Program (NHSP), which will support organizations that offer community-based projects that reduce isolation, improve the quality of life of seniors, and help them maintain a social support network	Other	Spending	0	8	8	
Federal	Women Entrepreneurship Strategy - Ecosystem Top-up	Additional funding for the Women Entrepreneurship Strategy to help women entrepreneurs through the COVID-19 pandemic	Businesses	Spending	0	6	6	
Provincial	Service Ontario	Funding to help Service Ontario address the impacts to service delivery caused by COVID-19	Other	Spending	0	5	5	
Provincial	Food rescue	Funding to support food rescue organizations	Individuals	Spending	0	5	5	
Provincial	Immediate Supports	Emergency funding for primary care, drugs and other health sector areas for the immediate support of COVID containment	Health Sector	Spending	4		4	
Federal	Interest Relief for First Nations through the First Nations Finance Authority	Interest payment relief for First Nations with existing loans under the First Nations Finance Authority (FNFA)	Individuals/Businesses	Spending	0	4	4	
Provincial	Long-Term Care Independent Commission	Funding for an independent commission to examine the issues associated with the spread of COVID-19 in Long-Term Care Homes	Health Sector	Spending	0	4	4	
Federal	Funding for Seniors (United Way Canada)	Funding to support the delivery of groceries, medications or other needed items, or personal outreach to assess seniors' needs and connect them to community supports	Other	Spending	3	0	3	
Federal	Mental Health Funding for Children and Youth (Kids Help Phone)	Funding provided to support Kids Help Phone to address the emotional and mental health needs of children and youth resulting from the COVID-19 pandemic	Health Sector	Spending	0	3	3	
Provincial	Critical Operations in Correctional Institutions	Funding to support operations in correctional institutions during COVID-19	Other	Spending	3		3	
Provincial	Child Care in Government Buildings	Providing child care in government buildings	Schools & Child Care	Spending	0	3	3	
Federal	Canadian Seafood Stabilization Fund	Funding to help businesses access short-term financing, add storage capacity, adopt new health and safety measures, and to support measures to improve productivity	Businesses	Spending	0	3	3	
Provincial	Relief for Tourism-Based Businesses	Providing tourism-based businesses with relief from select fees in 2020	Businesses	Revenue	0	2	2	
Provincial	Refund/Deferral for High Occupancy Toll (HOT) Permit	Allowing for refunds or deferrals for HOT permit purchases	Individuals	Revenue	0	1	1	
Provincial	Support to the Travel Industry Council of Ontario and Bereavement Authority of Ontario	Oversight fee waiver for the Travel Industry Council of Ontario (TICO) and Bereavement Authority of Ontario (BAO)	Individuals/Businesses	Revenue	0	0	0	
Federal	Canadian Agricultural Partnership	A five-year, \$3 billion investment by federal, provincial and territorial governments to strengthen the agriculture and agri-food sector	Businesses	Spending	0	0	0	
Provincial	Deferral of Global Adjustment charges for commercial and industrial ratepayers	Deferring a portion of Global Adjustment (GA) charges for industrial and commercial electricity consumers that do not participate in the Regulated Price Plan	Businesses	Liquidity	0	0	0	358
Provincial	Deferral of Education Property Tax	A 90-day deferral of Education Property Tax payments from municipalities to school boards	Individuals/Businesses	Liquidity	0	0	0	1,850
Provincial	Deferral of Workplace Safety and Insurance Board (WSIB) Premiums	A six-month deferral of Workplace Safety and Insurance Board (WSIB) premiums	Businesses	Liquidity	0	0	0	1,767
Provincial	Deferral of Provincial Land Tax	A 90-day deferral of Provincial Land Tax payments in unincorporated areas in Northern Ontario	Individuals/Businesses	Liquidity	0	0	0	15
Federal	Additional Lending Capacity for Farm Credit Canada (FCC)	Provides additional credit facilities to farmers and agri-food businesses through Farm Credit Canada	Businesses	Spending/Liquidity	0	-23	-23	1,225
Federal	Small and Medium-sized Enterprise Loan and Guarantee Program	Provides credit support to small and medium-sized businesses by offering new financing of up to \$12.5 million under the BDC co-lending program and loans of up to \$6.25 million under the EDC BCAP guarantee program	Businesses	Spending/Liquidity	0	-108	-108	14,737
Federal	Mid-Market Guarantee and Financing Program	Support for mid-market businesses offering loans of up to \$60 million per company, and guarantees of 75 per cent for loans up to \$80 million, through the Business Credit Availability Program (BCAP) offered by BDC and EDC	Businesses	Liquidity				Estimate Not Available
Federal	Large Employer Emergency Financing Facility	Bridge financing of \$60 million or greater to Canada's largest enterprises whose needs are not being met by conventional financing	Businesses	Liquidity				Estimate Not Available

Note 1: For each federal measure, the FAO used the Canada-wide cost estimates published by the Government of Canada and the Parliamentary Budget Office. The FAO estimated the proportion of support that would benefit Ontario.

Note 2: The information presented here is current as of August 26, 2020.

Source: FAO analysis of the Government of Canada's COVID-19 Economic Response Plan, the Parliamentary Budget Office's Costing of Canada's COVID-19 Economic Response Plan and information provided by Treasury Board Secretariat.



September 10, 2020

MPP Amarjot Sandhu
Chair, Standing Committee on Finance and Economic Affairs (SCFEA)
Room 261,
Main Legislative Building
Queen's Park
Toronto, ON M7A 1A8

RE: FAO Report on Federal and Provincial COVID-19 Response Measures

Dear Mr. Chair:

In response to the Standing Committee on Finance and Economic Affairs' request, please find enclosed our report *'Federal and Provincial COVID-19 Response Measures'* for submission to the committee.

This report is intended to provide the committee with a summary of the measures implemented in Ontario by the Government of Ontario and the Government of Canada in response to the COVID-19 pandemic.

I would be pleased to brief the committee or individual committee members on the content of the report on request.

I would like to thank all the members for providing me with the opportunity to serve the committee. If at any time you or committee members have any questions about this report or any other matter related to the FAO, please do not hesitate to contact me directly at 416 475 9227, or my Director of Operations, Victoria Coste, at 647 519 5161.

Sincerely,

Peter Weltman
Financial Accountability Officer

Enclosure: FAO report: Federal and Provincial COVID-19 Response Measures
cc: Julia Douglas, Committee Clerk, SCFEA

