

## **Workforce Planning Questions and Considerations during COVID-19**

During this unprecedented time, NSOs have so much to have to consider, short and long term. From an employment perspective, this includes:

- Health and Safety: physical and mental
- Staffing options
- Workplace options
- Payroll budgets, capabilities, available support
- Group benefits
- Employment policies flexibility
- Income options for employees
- Legal considerations

Following are some questions for NSOs to consider as they chart their respective workforce courses.

- 1. Is it essential for any staff member to physically carry out their work at the NSO office(s)?**
  - a. If yes, what actions can be put in place to keep employees safe? For example: increased cleaning measures, social distancing rules, flex hours, “don’t come to work ill” policy?
- 2. Can any NSO jobs be completed from home? If yes:**
  - a. Are the staff properly equipped to work remotely?
  - b. Are the proper IT security measures in place? Consult with your IT advisor.
  - c. How will you stay in touch (frequency, methods)?
  - d. Can work deliverable expectations be set?
  - e. Good opportunity for completing required on-line training/development or “other” projects
  - f. Is flexibility in hours an option, ex. varied hours/ time of day work is actually done if there are personal matters such as childcare to address during the day?
- 3. If there is work that can / needs to be done, determine if this is full-time work or part-time.**
- 4. If the hours of work are less than what the employee would normally work, then consider:**
  - a. Discussing with employee(s) a temporary voluntary reduction in hours for a defined period
    - any voluntary agreement must be clearly set out in writing
  - b. Flex your NOS’s vacation/paid time off/banked overtime policies, if needed, to allow employees to voluntarily use such paid time before being laid off. Consider allowing the use of this year’s allotment even if not yet earned.

- c. Work-sharing, if feasible and eligible employees agree
- a work-sharing program must be approved by Service Canada to allow employees to work at reduced hours and collect EI without penalty. See link:  
<https://www.canada.ca/en/employment-social-development/corporate/notices/coronavirus.html>
- d. Temporary lay-off, with or without a Supplemental Unemployment Benefit (SUB)
- SUB plans must be approved by Service Canada for EI benefits to not be reduced by any SUB payment. See link:  
<https://www.canada.ca/en/employment-social-development/programs/ei/ei-list/ei-employers-supplemental-unemployment-benefit.html>
  - possible additional benefits if a SUB plan is also registered with CRA. See link:  
<https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/payroll/payroll-deductions-contributions/special-payments/supplementary-unemployment-benefit-plan-subp.html>
  - an employee can still work while laid off but the EI benefit will be reduced and at a certain point will be zero. See link:  
<https://www.canada.ca/en/employment-social-development/programs/ei/ei-list/working-while-claim.html>
  - check the parameters regarding temporary layoffs in your province/territory to avoid any unintended terminations or other consequences
  - group benefits? Although not usually obligated to maintain benefits during temporary layoffs (each NSO should confirm its obligations based on the provincial/territorial employment legislation, employment contracts, employee policies), it is a good idea to do so as long as the employee makes his/her co-payments (if any). Ensure the employee understands the risks of not maintaining benefits. Talk to your group benefit provider about the continuation of benefits during this period.
    - Is the provider providing any premium relief?
    - If the NSO is considering temporarily footing the employee's share of benefit premiums, please review this with your benefit provider / accountant / CRA if the premiums that you may temporarily assume will jeopardize any tax-free status of benefits to employees, such as in the case of LTD (long term disability). Employees must also be made aware of this risk and sign off on this if they agree.
  - employees can also apply for the Canadian Emergency Response Benefit  
<https://www.canada.ca/en/department-finance/news/2020/03/introduces-canada-emergency-response-benefit-to-help-workers-and-businesses.html>

**5. If the regular workload still exists and/or the NSO's finances are strapped, then, similar to the above, consider:**

- a. Applying for one of the two federal wage subsidy programs (10% or 75%). See link: <https://www.canada.ca/en/department-finance/economic-response-plan/wage-subsidy.html>
- b. Discussing with employees a temporary voluntary reduction in wages for a defined period
  - any voluntary agreement must be clearly set out in writing
- c. Flexing your vacation/paid time off/banked overtime policies, if needed, to allow employees to voluntarily use such paid time before layoffs
- d. Temporary layoffs (see 4.d above)

**6. Think ahead to when the pandemic is over:**

- a. What will the workload look like?
- b. What will be urgent?
- c. What will your staffing needs be then?
- d. Is there any training/prep that can be done now, either on-site and safely, or remotely?
- e. Will employee vacation/paid time off requests be an issue? You may want to remind employees that vacation / pto requests need advance written approval by their manager and that such approvals may be difficult upon "return to business" once this pandemic is over. This may encourage employees to voluntarily take their paid vacation now.

**Special notes:**

7. Many of the federal support programs are time limited, typically ending in a few months. It may make sense for the NSO/employees to avail themselves of those options first and later, if necessary, turn to the standard EI programs and/or alternative measures.
8. Keep staff apprised. Put all decisions that impact the employee relationship in writing and get consent / acknowledgement where appropriate and required.
9. Check your employment contracts for any special provisions/concerns. If in doubt it's always wise to consult with an employment lawyer first.
10. Talk to your accountant about the various financial support measures required and possibly available in your province/territory and federally. Example: <https://www.canada.ca/en/department-finance/news/2020/03/canadas-covid-19-economic-response-plan-support-for-canadians-and-businesses.html>

***Happy to discuss any questions that you may have. Stay safe!***