Guidance for Arts Boards Confronting a Pandemic

10 Principles for Navigating Through Critical Times
Webinar Presenters

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1. The Principles of Board Governance don’t change in a crisis.
2. That said, operationalizing those principles will in most cases be very different.
3. In a crisis, Boards often have little time to make extremely difficult decisions.
4. Two key themes need to be: Trust and Flexibility
5. Arts boards need to think about the financial realities for our artists and staff, in the current crisis.
6. The safety and security of Artists, Staff, Volunteers and Patrons are paramount.
7. Boards can play a huge role in assisting with Fundraising.
8. Boards should be thinking today about Medium-Term Scenarios.
9. Risk Oversight remains a key Board responsibility, and has never been more critical.
10. Communicate, communicate, communicate – and start preparing for the future.
Summary of COVID-19 financial tools and benefits for the arts

April 16, 2020
For arts organizations:

**Arts Funders:** (including CCA, OAC, TAC, OTF, PCH, Ontario Ministry & City):
- Deadline extensions
- Accelerated grant payments for core funded organizations
- No grant repayments demanded for cancellations or postponements due to COVID-19
- Recovery grant programs - being considered by several funders
- Contact grants program managers for details
CEWS (Canada Emergency Wage Subsidy)

- 75% of employees’ wages – up to $847 per week per employee - for employers who have suffered a drop in gross revenues of at least 15% in March, and 30% in April and May.
- program covers 12-week period, from March 15 to June 6
- Employers will also receive a 100% refund for employer contributions to EI and CPP for employees currently on leave
- Employees receiving wage subsidy may not also apply for Canada Emergency Response Benefit (CERB)

Canada Emergency Business Account (CEBA):

- Interest-free loans of up to $40,000
- Eligible businesses include not-for-profit employers with $50,000 to $1 million in total payroll in 2019
- If the loan is repaid by December 31, 2022, up to $10,000 (or 25%) will be forgiven.
- Apply at financial institutions and credit unions.

Additional Program changes/updates

Canada Summer Jobs:
• increased wage subsidy – up to 100% of minimum wage
• extend the end date for employment to February 28, 2021;
• hire staff on a part-time basis.

Form T3010 - Registered Charity Information Return – filing deadline extended to December 31, 2020.

HST Tax Remittances - deferred till end of June, 2020

For Individual Artists:

Canada Emergency Response Benefit (CERB)

- $2000 per month for 4 months; a new provision just announced, allowing individuals to have up to $1000 other income
- Note: there are no eligibility checks - all applicants receive $
- Income from CERB will be taxable

https://www.canada.ca/en/services/benefits/ei/cerb-application.html
Advocacy Initiatives

Federal Stabilization Fund

Income Tax Enhancements for Charitable Donations

Universal Basic income

Provincial Stabilization Fund