

# Draft Legislative Proposal Related to the Income Tax Act (Canada Emergency Wage Subsidy)

**1 The definition *baseline remuneration* in subsection 125.7(1) of the *Income Tax Act* is amended by striking out “or” at the end of subparagraph (b)(iii) and by adding the following after that subparagraph:**

**(iii.1)** begins on March 1, 2019 and ends on June 30, 2019, in respect of any of the following qualifying periods:

**(A)** the period that begins on March 14, 2021 and ends on April 10, 2021,

**(B)** the period that begins on April 11, 2021 and ends on May 8, 2021, and

**(C)** the period that begins on May 9, 2021 and ends on June 5, 2021, or