



## ***Mandatory Isolation Support for Temporary Foreign Workers Program***

### ***POLICY BULLETIN***

#### ***Eligible Costs***

#### **The Intent of the Policy Bulletin is to:**

- Provide clarification on other incremental costs; and,
- Provide direction on what may be claimed for reimbursement.

#### **Background:**

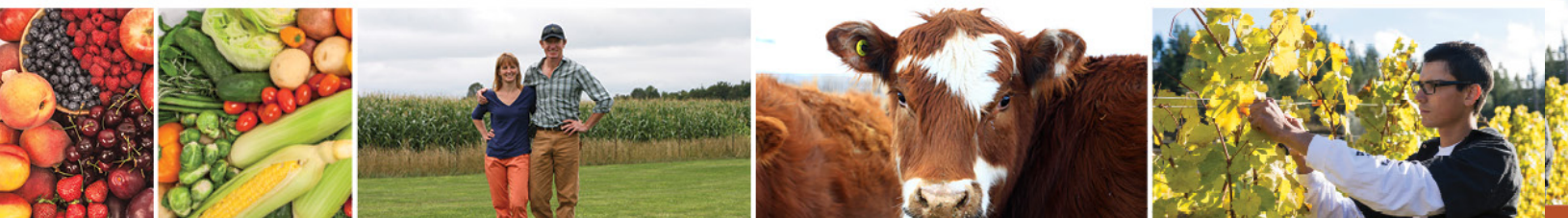
On May 7, 2020, Agriculture and Agri-Food Canada launched the Mandatory Isolation Support for Temporary Foreign Workers Program (MISTFWP), a federal investment of up to \$50 million to assist Canadian employers in the farming, fish harvesting, and food production and processing sectors. The program will assist Canadian employers with the incremental costs associated with the mandatory 14-day isolation period of temporary foreign workers (TFWs).

The MISTFWP will provide a maximum non-repayable contribution amount of \$1,500 for each TFW. Should an applicant receive assistance from a provincial or territorial government to help cover eligible costs, or the \$1,500 exceeds their incremental costs per employee, the total contribution may be reduced.

#### **Eligible Activities are:**

- Wages and benefits of the TFWs during the mandatory 14-day isolation period;
- Off-site accommodations during the mandatory 14-day isolation period;
- Transportation to and from off-site accommodations required during the mandatory 14-day isolation period;
- Food or a food allowance during the mandatory 14-day isolation period;
- Health and safety supplies such as gloves, masks, hand sanitizer, disinfectant cleaners and soaps required for the mandatory 14-day isolation period; and,
- Other incremental costs directly associated to the mandatory 14-day isolation period imposed on TFWs under the [Quarantine Act](#).

Although employers do not have to provide documentation to support the amount of eligible costs when submitting their application or their claim for reimbursement, they must maintain records of these costs for seven years should they be selected for verification or audit.



### Eligible Cost Considerations:

The following conditions must apply for the cost to be considered eligible:

- The costs were incurred on or after March 26, 2020;
- The costs must be directly associated to a TFW who is subject to federal quarantine order under the [Quarantine Act](#);
- The costs would not have been incurred had the TFW not arrived in the country; and/or,
- The cost is not a capital cost\*.

**\*Note:** According to the Canada Revenue Agency, capital costs are defined as depreciable property, such as a building, furniture, or equipment, to use in your business or professional activities.

### Clarification on Other Incremental Costs:

Employers may submit expenses for tangible and intangible expenses associated with the planning and implementation of the mandatory 14-day isolation period of TFWs. The following examples of other incremental costs include, but are not limited to:

- Tangible Costs (e.g., purchase of renovation materials, porta potties, etc.) that are supported by receipts;
- Intangible Costs (e.g., in-kind time/costs, utilities, etc.) that are not easily supported through receipts;
- Estimation of wages for time spent by a business owner and/or shareholder preparing for the quarantine of the TFWs;
- Estimation of wages for time spent by a business owner and/or shareholder altering on-site accommodations and preparing for the mandatory 14-day isolation period of TFWs; and,
- Estimated costs per worker to cover any utilities (e.g., heat, hydro, cable, telephone, etc.), or other costs indirectly associated to the mandatory 14-day isolation period of TFWs.

**Note:** If a TFW or group of TFWs are required to continue isolation because they are showing symptoms, any costs related to the ongoing isolation are eligible; however, the maximum cost per TFW remains \$1,500.

### Ineligible Costs:

Ineligible costs include, but are not limited to:

- Flights for TFWs who arrived in Canada;
- Cancelled flights for TFWs unable or unwilling to come to Canada due to the COVID-19 pandemic;
- Costs paid to third party organizations for the management of the TFW hiring process;
- Amortization of existing on-site accommodations; and,
- Cost of purchasing a trailer to house TFWs.

For more information on the Mandatory Isolation Support for Temporary Foreign Workers Program, please contact us by:

**Email:** [aafc.MISP-PAIO.aac@canada.ca](mailto:aafc.MISP-PAIO.aac@canada.ca)

**Telephone:** 1-877-246-4682

**Mail:** Agriculture and Agri-Food Canada  
Mandatory Isolation Support for Temporary Foreign Workers Program  
1341 Baseline Road  
Tower 7, 7<sup>th</sup> Floor  
Ottawa ON K1A 0C5