Supplemental Unemployment Benefit (SUB) Program Resource Guide

This program allows employers to register Supplemental Unemployment Benefit (SUB) plans that meet the requirements of subsection 37(2) of Employment Insurance Regulations.

Quick Links:
- Government of Canada- Supplementary Unemployment Benefit Program: [click here](#)
- Program Overview and Resources: [click here](#)
- Resources and Forms: [click here](#)
- Record of Employment: [click here](#)

Section 1 – What is a SUB Plan and is it Mandatory?

A Supplemental Unemployment Benefit Plan (SUBP) is a plan established by an employer to ‘top up’ or increase their employees’ weekly earnings by providing supplemental payments to Employment Insurance (EI) benefits during a period of unemployment. This is an option for employers who would like to increase their employees’ wages, but it is not mandatory.

Payments from registered plans are not deducted from the employee's EI benefits. Payments under a registered SUB plan are not considered as insurable earnings; therefore, EI premiums are not deducted.

**Note:** Effective May 11th, 2020, all service providers are required to stop issuing EYCC funds (i.e. GOF/SWB/WEG/HCC/CEG/Pay Equity/Historical) to top-up staff wages through any federal support program (i.e. Canada Emergency Response Benefit or Canada Emergency Wage Subsidy).


Section 2 – Which Unemployment Situations Does This Apply to?

The SUB plan can be applied to a period of unemployment due to a temporary or indefinite layoff for:

- Health-related benefits
- Maternity, parental, compassion care, family/ caregiver leave
- Illness, accident, disability or quarantine
- Temporary stoppage of work
- Training

Section 3 – What Funds Can a Service Provider Use to Supplement Income for

- Your organization’s own funds or revenue

**Note:** Any queries should be directed to EarlyYearsSystemDivision@peelregion.ca
Section 4 – How Can I Notify My Employees of the Supplemental Benefit Plan?

- Email
- Phone
- Letter

Section 5 – Registration Information

Employers must submit a copy of the SUB plan with the enclosed SUB Plan Registration Form and any additional documents that may be required.

To download the Registration Form click on the following: SC-NAS5036

To view a sample SUB Plan: click here

Note: Approval from the Service Canada-SUB Program must be received before the implementation date of the plan.

Part II - Sample plan

The following sample contains all the information required in a SUB plan. The information in bold should be included in your plan description. Any information following the asterisk (*) is an example, and should be replaced with information reflecting your own situation.

Details on each of the following items are found in Part I – Plan Requirements.

SUB Calculation: To find out what employees are entitled to: click here

For additional documents and information regarding registering your SUB Plan: click here

Additional Information – Record of Employment (ROE)

For an Overview of a Record of Employment click here

How to Amend a ROE? click here

For additional information, please visit the Government of Canada