

Subject to Change – Updated Versions to be Posted as Considered Necessary in the Monitor’s  
Sole Discretion

**BBB Canada Ltd. and Bed Bath & Beyond Canada L.P.  
(together, the “Company”)**

*Please note the below is for informational purposes only and should be read in conjunction with the Introduction to WEPP document (the “Introduction”), the Wage Earner Protection Program Act (the “WEPP Act”) and the Wage Earner Protection Program Regulations (the “WEPP Regulations”). To the extent of any inconsistency or conflict between the below and the WEPP Act or the WEPP Regulations, the WEPP Act and the WEPP Regulations govern. Capitalized terms used herein and not otherwise defined have the meaning ascribed to them in the Introduction.*

**Frequently Asked Questions - Employees**

**Update as of April 5<sup>th</sup>, 2023**

**Q: What is the deadline that I must apply to WEPP by?**

Service Canada has provided the Monitor with an extension to submit the WEPP Information Form to June 30, 2023 (the “**Extension Date**”). All former employees of the Company will be permitted to apply within 56 days following the Extension Date assuming they are eligible to make a claim.

**Previous Version**

**Q: What is my termination date as a result of the CCAA Proceeding?**

You should have received a termination letter on or about February 22, 2023 (the “**Termination Letter**”). The Termination Letter will provide the date that your employment with the Company will cease.

**Q: What am I entitled to be paid?**

The Company’s former employees may be eligible to make claims for any unpaid salaries, commissions, compensation for services rendered, other amounts prescribed by the WEPP Regulations (collectively, “**Wages**”) and/or vacation pay owing to them during the six month period immediately preceding February 10, 2023 and ending on the later of February 21, 2023 and the date of the Company’s bankruptcy or the date on which there is a receiver in respect of the Company (the “**Eligibility Period**”).<sup>1</sup> Additionally, the Company’s former employees may be eligible to make claims for termination pay and severance pay that relate to employment that ended during the Eligibility Period. The maximum that an eligible employee can receive under the program is a one-time payment in accordance with the WEPP Act up to seven times the maximum

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<sup>1</sup> The WEPP Act defines “eligible wages” as (a) wages other than termination pay and severance pay that were earned during the longest of the three periods identified in subsection 2(1)(a)(i)-(iii) of the WEPP Act and (b) termination pay and severance pay that relate to employment that ended (i) during the period referred to in subsection 2(1)(a) of the WEPP Act or (ii) during the period beginning on the day after the day on which the period referred to in subsection 2(1)(a) of the WEPP Act ends and ending on the day on which the trustee is discharged or the receiver completes their duties, as the case may be. For simplicity and clarity, the Eligibility Period referred to herein assumes the period applicable to the Company’s employees will be that referred to under subsection 2(1)(a)(ii) of the WEPP Act.

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weekly insurable earnings under the *Employment Insurance Act*, currently being \$8,278.83. Any amount that an eligible employee may be entitled to receive under the WEPP Act will be reduced by any amounts received by such employee in respect of eligible wages or in respect of such employee’s termination that is paid following February 21, 2023 (i.e., the date of the Declaration).<sup>2</sup> Importantly, an employee’s eligibility for payment under the WEPP Act will ultimately be determined by the Minister of Labour in accordance with the WEPP Act and WEPP Regulations.

**Q: What is a Record of Employment (“ROE”) and when is it issued?**

The ROE is the form that employers complete for employees receiving insurable earnings, who stop working and experience an interruption of earnings. An interruption of earnings (as defined by the Government of Canada) occurs when an employee has had or is anticipated to have seven consecutive calendar days with no work and no insurable earnings from the employer. Regardless of whether the employee intends to file a claim for employment insurance benefits, the employer is required to issue an ROE each time an employee experiences an interruption of earnings or when Service Canada requests one.

**Q: How is the start date determined on my ROE?**

As an ROE is issued when there is an interruption of earnings (as defined by the Government of Canada), the start date will be the later of: (1) when you began employment with the Company; and (2) when you returned from a prior interruption of earnings for which an ROE was issued.

**Q: What if I believe there are errors or omissions in the information that has been provided?**

Please contact the Monitor at the below email address who will work to respond to your request as soon as possible. However, please note that to the extent there are differences in your records as compared to the books and records of the Company, the Company will rely on its books and records.

**Q: If I have been given notice of termination and I resign between now and the effective date of my termination, will I still qualify for termination or severance pay under WEPP?**

Apart from employees within Ontario that are eligible for statutory severance pay (which requires, among other things, a minimum of five years of service), you would not qualify for WEPP should you resign between now and when your services are no longer required. You might qualify for WEPP if you work within Ontario and are eligible for statutory severance pay if you give at least

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<sup>2</sup> Subsection 7(1.1) of the WEPP Act provides that “[e]xcept in the circumstances prescribed by regulation, the amount that may be paid under this Act to an individual is to be reduced by any amounts provided for by regulation.” Section 6 of the WEPP Regulations provides that “[a]ny amount that an individual has received in respect of eligible wages or in respect of the termination of employment that is paid by the former employer or from any other source, excluding any amounts received through other federal or provincial programs, after the date of the bankruptcy or receivership, or the day on which a court determines that the former employer meets the criteria set out in section 3.1 or 3.2, as the case may be, is the amount for the purposes of subsection 7(1.1) of the Act.”

Updated as of April 5, 2023

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two weeks' notice of resignation. If you believe this may be the case, please reach out to the Monitor who will be able to confirm.

Additional questions can be submitted to: [BBBCanada@alvarezandmarsal.com](mailto:BBBCanada@alvarezandmarsal.com) and [BBBCanada@bedbath.com](mailto:BBBCanada@bedbath.com).