

How to Complete the **Record of Employment Form**



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Chapter 1:

Understanding the Record of Employment form

Is this guide for you?

Use this guide if you:

- are an employer who completes Record of Employment (ROE) forms for your employees;
- work for a small, medium, or large business or organization and you complete ROEs on behalf of that business or organization; or
- are a professional, such as an accountant, bookkeeper, or payroll processor, who completes ROEs on behalf of your clients.

Notes

- This guide contains general information about how to complete the ROE. If you are submitting ROEs on the Web and you need technical information, please consult the help instructions on ROE Web or call the Employer Contact Centre at **1-800-367-5693** (TTY: 1-855-881-9874).
- For the most up-to-date information about ROEs, please consult our Web site at **www.servicecanada.gc.ca/roeguide.html**.

What is an ROE?

The ROE is the form—whether electronic or paper—that employers complete for employees receiving **insurable earnings** who stop working and experience an **interruption of earnings**.

The ROE is the single most important document in the Employment Insurance (EI) program. Each year, more than 1 million Canadian employers fill out more than 9 million ROE forms for their employees.

You must complete the ROE even if the employee does not intend to apply for EI benefits. On the ROE, you enter details about the employee's work history with your organization, including **insurable earnings** and **insurable hours** (see page 2 for definitions).

There are two ROE formats available: you can transmit an ROE to us **electronically**, or you can complete a **paper** ROE form.

What is an electronic ROE?

An electronic ROE is submitted to Service Canada electronically.

There are three ways to submit ROEs electronically:

- you can submit ROEs through **ROE Web** by using compatible payroll software to upload ROEs from your payroll system;
- you can submit ROEs through **ROE Web** by manually entering data online through Service Canada's Web site; and
- you can submit ROEs through **Secure Automated Transfer (SAT)**, which is performed on your behalf by a payroll service provider using bulk transfer technology.

There are two different types of electronic ROEs, which are identified with serial numbers that start with the following letters:

- W – ROE Web
- S – ROE SAT

ROE Web is an efficient, reliable, secure, simple, and easy-to-use way of issuing an ROE electronically. Using ROE Web, you can create, submit, print, and amend ROEs using the Internet. ROE Web gives you the flexibility to issue ROEs according to your pay cycle.

For more information on ROE Web, visit the Service Canada Web site or call the Employer Contact Centre at **1-800-367-5693** (TTY: 1-855-881-9874).

What is a paper ROE?

The paper ROE is a one-page form in triplicate. Triplicate means there are three copies of the ROE—the first one is the original, and the second and third are carbon copies.

Once you complete it, you must distribute the three copies of the paper ROE as follows:

- Give Part 1 to the employee (the employee will use this copy to apply for EI benefits).
- Send Part 2—the blue copy—to Service Canada (see page 9 for details).
- Keep Part 3 for your records.

There are different types of paper ROEs, and each one is identified with serial numbers that start with the following letters:

- A – English or French (all ROEs in this series have been distributed; although they can no longer be ordered, they are still valid)
- E – English
- K – French
- L – Laser (this format is no longer used; it has been replaced by ROE Web)
- Z – ROE for fishers (the instructions on how to complete this version of the ROE are different from other ROEs—for details, see the guide called *How to Complete the Record of Employment Form for Self-Employed Fishers* (IN-002))

What does Service Canada do with the information on the ROE?

At Service Canada, we use the information on the ROE to determine whether a person who has experienced an interruption of earnings is eligible to receive EI benefits, what the benefit amount will be, and how long the person is eligible to receive those benefits. We also use the ROE to ensure that no one misuses EI funds or receives them in error.

In addition, for people living in Quebec, we share ROE information with the Government of Quebec, which administers maternity, paternity, parental, and adoption benefits to residents of that province through a program called the Quebec Parental Insurance Plan (QPIP).

For these reasons, it is very important that you make sure the information you provide on the ROE is accurate.

What are insurable earnings and insurable hours?

Insurable earnings include most of the different types of compensation you provide to your employees on which EI premiums are paid.

Insurable hours are hours for which employees

receive insurable earnings. While Service Canada determines where insurable earnings are allocated on the ROE, the Canada Revenue Agency determines what types of earnings and hours are insurable. For details, see Annex 1 on page 43 or visit the Canada Revenue Agency Web site at www.cra.gc.ca.

What happens when earnings and hours are not insurable?

In some cases, earnings and hours are not insurable. For example, when an employee does not deal at arm's length with the employer, or when an employee of a corporation controls more than 40% of the corporation's voting shares, the employment is not insurable.

You only need to issue ROEs for employees who receive insurable earnings and who work insurable hours. If you are not sure if an employee's earnings and hours are insurable, contact the Canada Revenue Agency for an insurability ruling. See the section called "Enquiries about insurability" on page 41 for information on how to contact the Canada Revenue Agency.

What is an interruption of earnings?

An **interruption of earnings** occurs in the following situations:

- When an employee has had or is anticipated to have **seven consecutive calendar days** with no work and no insurable earnings from the employer, an interruption of earnings occurs. This situation is called the **seven-day rule**. For example, the seven-day rule applies when employees quit their jobs or are laid off, or when their employment is terminated (see exceptions on page 3). When the seven-day rule applies, the first day of the interruption of earnings is considered the last day for which paid (see Block 11 on page 14 for details).
- When an employee's **salary falls below 60% of regular weekly earnings** because of illness, injury, quarantine, pregnancy, the need to care for a newborn or a child placed for the purposes of adoption, or the need to provide care or support to a family member who is gravely ill with a significant risk of death, an interruption of earnings occurs. In this case, the first day of the interruption of earnings is the Sunday of the week in which the salary falls below 60% of the regular weekly earnings.

Example

Julio usually works 40 hours per week in insurable employment, with gross earnings of \$1,000. Because he is ill, Julio is only able to work 16 hours per week, and is now making \$400 per week (40% of his regular weekly earnings). In this instance, the first week he earns \$400 is the week Julio experiences an interruption of earnings. The Sunday of that week is the first day of Julio's interruption of earnings.

- Whenever an employee starts receiving wage-loss insurance (WLI) payments, an interruption of earnings occurs. For more information, see the Block 19 chart on page 32.

Exceptions to the seven-day rule

The seven-day rule for an interruption of earnings does not apply in the following cases.

Real estate agents	An interruption of earnings occurs only when a real estate agent's licence is surrendered, suspended, or revoked, unless the employee stops working because of illness, injury, quarantine, pregnancy, the need to care for a newborn or a child placed for the purposes of adoption, or the need to provide care or support to a family member who is gravely ill with a significant risk of death. In other words, if employees stop working for any other reason, such as a leave of absence or a vacation, they do not experience an interruption of earnings as long as the contract continues. For more information on how to complete ROEs for real estate agents, see the section called "Real estate agents" on page 36.
Employees who have non-standard work schedules	<p>Some employers have agreements with their employees for schedules that allow for alternating periods of work and leave. Some employees, like firefighters, health-care workers, and factory workers, have non-standard work schedules. Even though these types of employees do not have scheduled work for seven consecutive days or more, they do not experience an interruption of earnings.</p> <p>Examples</p> <p>A firefighter works for four consecutive 24-hour days (96 hours of insurable work) and then has 10 consecutive days off. In this situation, even though the firefighter has no work for more than seven consecutive days, there is no interruption of earnings.</p> <p>A miner works for 14 consecutive 12-hour days (168 hours of insurable work) and then has seven consecutive days off. In this situation, even though the miner has no work for seven consecutive days, there is no interruption of earnings.</p>
Commission salespeople	For employees whose earnings consist mainly of commissions, an interruption of earnings occurs only when the employment contract is terminated, unless the employee stops working because of illness, injury, quarantine, pregnancy, the need to care for a newborn or a child placed for the purposes of adoption, or the need to provide care or support to a family member who is gravely ill with a significant risk of death. In other words, if the employee stops working for any other reason, such as a leave of absence or a vacation, they do not experience an interruption of earnings as long as the contract continues. For more information on how to complete ROEs for commission salespeople, see the section called "Commission salespeople" on page 37.

When do I have to issue an ROE?

Regardless of whether or not the employee intends to file a claim for EI benefits, you have to issue an ROE:

- each time an employee working in insurable employment experiences an interruption of earnings; **or**
- when Service Canada requests one.

Notes

- You should only issue ROEs according to the instructions provided by Service Canada.
- In a situation when an employer has to lay off a large number of employees, such as when a plant is closing, Service Canada is available to provide you with advice on issuing ROEs. For more information, call the Employer Contact Centre at **1-800-367-5693** (TTY: 1-855-881-9874).

Special situations involving when to issue ROEs

When Service Canada requests an ROE	The most common situation in which we would ask you to issue an ROE occurs when an employee is working two jobs and experiences an interruption of earnings in one of them. If this happens and the employee submits an application for EI benefits, we need an ROE from the current employer, even though the employee is still working there. We use the information on both ROEs to calculate the benefit amount and the number of weeks of EI benefits the claimant should receive.
When the pay period type changes	When your business or organization changes its pay period type, you must issue ROEs for all employees, even though the employees are not experiencing an interruption of earnings. For details, see the note under “Block 6, Pay period type” on page 12.
When an employee stays with the employer but is transferred to another Canada Revenue Agency Payroll Account Number	<p>If you have more than one Payroll Account Number (see Block 5 on page 12 for details) and an employee’s payroll file is transferred to a different Payroll Account Number within the organization, an ROE is not required if:</p> <ul style="list-style-type: none">• there has been no actual break in the employee receiving earnings during the transfer; and• you agree to issue a single ROE that covers both periods of employment, if the need arises. <p>Note: If the change in Payroll Account Numbers involves a change in pay period type, you must issue an ROE for the employee.</p>
When there is a change in ownership	<p>When a business changes ownership, the former employer usually has to issue ROEs to all employees. However, if the following two conditions apply, you do not have to issue ROEs:</p> <ul style="list-style-type: none">• there has been no actual break in the employee receiving earnings during the change-over; and• the former employer’s payroll records are available to the new employer, and the new employer agrees to issue a single ROE that covers both periods of employment, if the need arises. <p>Note: If the change in ownership involves a change in pay period type, you must issue ROEs for all employees.</p>

When an employer declares bankruptcy	<p>When an employer declares bankruptcy and a receiver takes over the operation of the business, the employer usually has to issue ROEs to all employees. However, if the following two conditions apply, you do not have to issue ROEs:</p> <ul style="list-style-type: none"> • there has been no actual break in the employee receiving earnings during the change-over; and • the employer's payroll records are available to the receiver, and the receiver agrees to issue a single ROE that covers both periods of employment, if the need arises. <p>Note: If employees continue to work for an employer after the bankruptcy, the interruption of earnings does not occur until the employees actually stop working, even if they do not receive any earnings.</p>
For part-time, on-call, or casual workers	<p>You do not have to issue an ROE every time a part-time, on-call, or casual worker experiences an interruption of earnings of seven days or more. However, you must issue one when:</p> <ul style="list-style-type: none"> • an employee requests an ROE and an interruption of earnings has occurred; • an employee is no longer on the employer's active employment list; • Service Canada requests an ROE; or • an employee has not done any work or earned any insurable earnings for 30 days.
For wage-loss insurance (WLI) plan payments	<p>When you offer your employees a wage-loss insurance (WLI) plan:</p> <ul style="list-style-type: none"> • if the plan payments are not insurable, issue an ROE when the interruption of earnings occurs; or • if the plan payments are insurable, issue an ROE when the interruption of earnings occurs, and issue a second ROE for the period of the insurable WLI plan payments, after they stop.
During self-funded leave	<p>In some workplaces, employees can make agreements with their employer to take self-funded leave. Under these agreements, employees work and defer a portion of their salary for a certain period of time to finance a later period of leave. For example, an employee may work for four years, deferring 20% of his or her salary during those four years to finance leave during the fifth year. During self-funded leave, an interruption of earnings does not occur, so you do not have to complete an ROE unless either party breaks the agreement. If the agreement is broken by either party during the self-funded leave and the employee will not be returning to work, you must then issue an ROE. In Block 11, Last day for which paid, enter the date of the last day the employee worked before leaving on self-funded leave.</p> <p>Note: Contact the Canada Revenue Agency for instructions on how to deduct EI premiums on earnings during both the deferral and self-funded leave periods.</p>

What is my deadline for issuing an ROE?

If you issue ROEs on paper

If you issue ROEs on paper, you must issue an ROE within **five calendar days** of:

- the first day of an interruption of earnings; **or**
- the day the employer becomes aware of an interruption of earnings.

Note

If you issue paper ROEs, you must give Part 1 (the original) to your employees. Please let your employees know that they must submit the paper ROE to Service Canada if they are applying for EI benefits.

If you issue ROEs electronically

If you issue ROEs electronically and your pay period is weekly, biweekly (every two weeks), or semi-monthly (twice a month, usually the fifteenth day and last day of the month), you have up to **five calendar days after the end of the pay period** in which an employee's interruption of earnings occurs to issue an electronic ROE.

If you have a monthly pay period or 13 pay periods per year (every four weeks), you must issue electronic ROEs by whichever date is earlier:

- **five calendar days after the end of the pay period** in which an employee experiences an interruption of earnings; **or**
- **15 calendar days after the first day of an interruption of earnings.**

Note

If you issue electronic ROEs, you no longer need to provide a paper copy to your employees (see the section called "Do I still have to give a copy of electronic ROEs to employees?" on page 9 for details).

Examples

The deadline for submitting an electronic ROE is based on the pay period type and the day on which the interruption of earnings occurred.

Pay period type	Deadline	Example
Weekly	If you have a weekly pay period cycle, you must submit the electronic ROE to Service Canada no later than five calendar days after the end of the pay period in which the interruption of earnings occurs.	Martin stops working on March 1, 2010, which is the first day of the interruption of earnings. You have a weekly pay period that runs from February 27, 2010, to March 5, 2010. Since the pay period that contains the interruption of earnings will end on March 5, 2010, you must issue Martin's ROE no later than March 10, 2010.
Biweekly	If you have a biweekly pay period cycle, you must submit the electronic ROE to Service Canada no later than five calendar days after the end of the pay period in which the interruption of earnings occurs.	Ginette stops working on March 1, 2010, which is the first day of the interruption of earnings. You have a biweekly pay period that runs from February 27, 2010, to March 12, 2010. Since the pay period that contains the interruption of earnings will end on March 12, 2010, you must issue Ginette's ROE no later than March 17, 2010.

Pay period type	Deadline	Example
Semi-monthly	<p>If you have a semi-monthly pay period cycle, you must submit the electronic ROE to Service Canada no later than five calendar days after the end of the pay period in which the interruption of earnings occurs.</p>	<p>Safina stops working on March 1, 2010, which is the first day of the interruption of earnings. You have a semi-monthly pay period that runs from March 1, 2010, to March 15, 2010. Since the pay period that contains the interruption of earnings will end on March 15, 2010, you must issue Safina's ROE no later than March 20, 2010.</p>
Monthly	<p>If you have a monthly pay period cycle, you must submit the electronic ROE to Service Canada by whichever date is earlier:</p> <ul style="list-style-type: none"> • five calendar days after the end of the pay period in which the interruption of earnings occurs; or • 15 calendar days after the first day of the interruption of earnings. 	<p>Example 1</p> <p>Peter stops working on March 1, 2010, which is the first day of the interruption of earnings. You have a monthly pay period that runs from March 1, 2010, to March 31, 2010.</p> <p>For a monthly pay period, the ROE must be issued by whichever date is earlier:</p> <ul style="list-style-type: none"> • five calendar days after the end of the pay period that contains the interruption of earnings (April 5, 2010); or • 15 calendar days after the first day of the interruption of earnings (March 16, 2010). <p>In this case, you must issue Peter's ROE no later than March 16, 2010, since that is the earlier of the two dates.</p> <p>Example 2</p> <p>Martha stops working on March 30, 2010, which is the first day of the interruption of earnings. You have a monthly pay period that runs from March 1, 2010, to March 31, 2010.</p> <p>For a monthly pay period, the ROE must be issued by whichever date is earlier:</p> <ul style="list-style-type: none"> • five calendar days after the end of the pay period that contains the interruption of earnings (April 5, 2010); or • 15 calendar days after the first day of the interruption of earnings (April 14, 2010). <p>In this case, you must issue Martha's ROE no later than April 5, 2010, since that is the earlier of the two dates.</p>

Pay period type	Deadline	Example
<p>Thirteen pay periods (every four weeks)</p>	<p>If you have a 13 pay period cycle (you pay employees every four weeks), you must submit the electronic ROE to Service Canada by whichever date is earlier:</p> <ul style="list-style-type: none"> • five calendar days after the end of the pay period in which the interruption of earnings occurs; or • 15 calendar days after the first day of the interruption of earnings. 	<p>Example 1</p> <p>Roberto stops working on March 1, 2010, which is the first day of the interruption of earnings. You have a 13 pay period cycle, which ends every fourth Sunday. The pay period that contains the interruption of earnings runs from March 1, 2010, to March 28, 2010.</p> <p>For this type of pay period cycle, you must issue the ROE by whichever date is earlier:</p> <ul style="list-style-type: none"> • five calendar days after the end of the pay period that contains the interruption of earnings (April 2, 2010); or • 15 calendar days after the first day of the interruption of earnings (March 16, 2010). <p>In this case, you must submit Roberto's ROE no later than March 16, 2010, since that is the earlier of the two dates.</p> <p>Example 2</p> <p>Juliette stops working on March 23, 2010, which is the first day of the interruption of earnings. You have a pay period that runs from March 1, 2010, to March 28, 2010.</p> <p>For this type of pay period cycle, you must issue the ROE by whichever date is earlier:</p> <ul style="list-style-type: none"> • five calendar days after the end of the pay period that contains the interruption of earnings (April 2, 2010); or • 15 calendar days after the first day of the interruption of earnings (April 7, 2010). <p>In this case, you must submit Juliette's ROE no later than April 2, 2010, since that is the earlier of the two dates.</p>

Do I still have to give a copy of electronic ROEs to employees?

No. If you submit ROEs electronically, you no longer need to print a paper copy for your employees. When you submit ROEs electronically, the data is transmitted directly to Service Canada's database, where it is used to process EI claims.

Notes

- Make sure your employees are aware that you will be submitting their ROEs to Service Canada electronically, so therefore they **should not** submit copies to Service Canada.
- Employees who have registered with the My Service Canada Account online service can view and print copies of their electronic ROEs. To learn more about My Service Canada Account, employees should visit our Web site at **www.servicecanada.gc.ca/msca**.
- Although you are no longer required to print paper copies of ROEs if you submit them electronically, we recommend that, if they request them, you provide your employees with copies as a courtesy. However, be sure to remind employees that they **should not** deliver these paper copies to a Service Canada office.
- Inform your employees that, if they plan to apply for EI benefits, they should submit their EI applications as soon as they experience an interruption of earnings—even if they have not received all their ROEs (specifically those ROEs issued on paper).

If you need more information about submitting ROEs electronically, visit our Web site or call the Employer Contact Centre at **1-800-367-5693** (TTY: 1-855-881-9874).

How long do I have to keep payroll records related to ROEs?

Regardless of whether you issue ROEs electronically or on paper, you have to store all related payroll records—in electronic or paper format—for six years after the year to which the information relates.

Do I have to store paper copies of the ROE?

If you issue paper ROEs, you must store Part 3 of all completed paper ROEs for six years after the year to which the information relates. Be sure to store them in a **secure** place—once you complete the ROE, the information it contains is considered confidential.

If you issue ROEs electronically, you do not have to store paper copies of them, but you must ensure you save the data for six years after the year to which the information relates.

Where do I send Part 2 of the paper ROE?

Send Part 2 (the blue copy) of all completed paper ROEs to Service Canada's ROE centre in Bathurst, New Brunswick. The address of the centre is:

**Service Canada
P.O. Box 9000
Bathurst, New Brunswick E2A 4T3**

The Bathurst ROE centre does **not** handle any other ROE- or EI-related business. For this reason, **you should only use the above address to send Part 2 of the ROE**. You must send all other ROE-related documents and all ROE-related correspondence to your local Service Canada Centre.

Note

If you issue ROEs electronically, you do **not** have to send paper copies to Service Canada.

Where do I send other ROE-related documents or correspondence?

If you have ROE-related documents or correspondence, send them to your local Service Canada Centre. The only document you should send to the ROE centre in Bathurst, New Brunswick, is Part 2 (the blue copy) of the paper ROE.

Can I make changes to a paper ROE after I've completed it?

Yes. You can make changes to a completed paper ROE, as long as you still have all three copies. If you still have all three copies of a paper ROE, make changes by:

- striking out the incorrect information by drawing a line through it;
- inserting the correct information; **and**
- initialling the change.

Note

Never use white-out.

If you have already distributed copies of the paper ROE, you cannot change it. In this case, you have to issue an amended ROE to make changes. See the section below called “When do I have to issue an amended ROE?” for details.

Can I cancel an ROE?

No. You cannot cancel an ROE that you have already issued. If you issued an ROE in error, you have to issue an amended ROE. On the amended ROE, you would indicate in Block 18 that the original ROE was issued in error. See the next section for details.

When do I have to issue an amended ROE?

You must issue an amended ROE in the following situations:

- Issue an amended ROE when you need to change, correct, or update the information you entered on an ROE you issued previously.

Example

After you issue the original ROE, your employee's departure changes from **not final** to **final** and the employee has not worked since you issued the original ROE. Because the departure is now final, you have to pay additional money to the employee on separation because you owe the employee for vacation pay. In this case, you would issue an amended ROE of the original to now include this information. **If there is no new information to report, you do not need to issue an amended ROE.**

- Issue an amended ROE if you submitted one to Service Canada in error. When you complete the amended ROE, enter “Previous ROE issued in error” in Block 18, Comments.
- Issue an amended ROE when Service Canada asks you to do so.

Note

When amending an ROE, complete all the blocks on the amended ROE, not just the blocks where information has changed from the original ROE.

How do I issue an amended ROE electronically?

For information on how to issue an amended ROE electronically:

- if you are using ROE Web, consult the online help instructions within the ROE Web application or call the Employer Contact Centre at **1-800-367-5693** (TTY: 1-855-881-9874); **or**
- if you are using ROE SAT, contact your payroll service provider.

Note

If you are **amending a paper ROE electronically**, enter “Amending a paper ROE” in Block 18, Comments, and include the serial number of the original paper ROE.

How do I issue an amended ROE using a paper form?

Follow these instructions to issue an amended ROE using a paper form:

- Use a blank paper ROE form.
- In Block 2, enter the serial number of the original ROE you are correcting.
- Be sure to complete all the blocks, even if the information is the same as what you entered on the original ROE.
- Correct any information that was wrong on the original ROE.

Note

When amending an ROE using a paper form, it is not necessary to enter a comment in Block 18 indicating that it is an amended ROE.

What should I do with void or surplus paper ROEs?

If you have **void** paper ROEs (for example, you may void a form if you have made errors on it), you can destroy the forms. If you do so, before you destroy them, be sure to write down the serial numbers and keep them with your payroll records. In addition, call the Employer Contact Centre at **1-800-367-5693** (TTY: 1-855-881-9874) to let us know about the voided serial number(s) so we can update our records.

If you have **surplus** paper ROEs, please call the Employer Contact Centre at **1-800-367-5693** (TTY: 1-855-881-9874) for instructions on how to return them.

How do I order paper ROE forms?

To order paper ROE forms, call the Employer Contact Centre at 1-800-367-5693. When placing your order, please have your Canada Revenue Agency Payroll Account Number ready for identification purposes.

What if I need more information?

If you need details or advice while completing your ROEs, please call the Employer Contact Centre at **1-800-367-5693** (TTY: 1-855-881-9874).

Chapter 2:
Block-by-block instructions for completing the Record of Employment

In this chapter, we provide detailed instructions on how to complete the ROE. If you have any questions, call the Employer Contact Centre at **1-800-367-5693** (TTY: 1-855-881-9874).

For an example of a completed paper ROE, see Annex 3 on page 47.

In what order should I complete the blocks of the ROE?

You can complete the administrative information (Blocks 1 through 9, and Blocks 13 and 14) in any order you like. However, it is often easier to complete the rest of the form in the following order:

Step 1

Complete the period of employment information in Blocks 10, 11, and 12. This information provides you with the timeframe for which you need to report the employee’s insurable hours and earnings.

Step 2

Enter any separation payments paid or payable to the employee in Blocks 17A, 17B, and 17C (see page 25 for details).

Step 3

Calculate the insurable hours to enter in Block 15A.

Step 4

If you need to complete Block 15C (see the note at the top of page 12), do it next. Then, enter the total insurable earnings in Block 15B. Remember to include the insurable separation payments you entered in Block 17 in the total amount you enter for the final pay period (P.P. 1) in Block 15C, and in the total insurable earnings you enter in Block 15B.

Note

- For paper ROEs, you only need to complete Block 15C if the employee received no insurable earnings in one or more pay periods, or if the employee is covered by the Best 14 Weeks pilot project (for more information, see Block 15C on page 19). For electronic ROEs, you must always complete Block 15C.

Block 1, Serial number

Each paper ROE is numbered with a preprinted serial number. If you are using paper ROEs, the serial number already appears in this block. It is important for the employer to keep records of the serial numbers of all completed or destroyed paper ROEs for six years.

When you use an electronic ROE, the program automatically assigns a serial number to each ROE form as soon as it is successfully submitted to Service Canada. There is no need to keep a record of these serial numbers, although it might be helpful if you need to amend an electronic ROE later.

Block 2, Serial number of ROE amended or replaced

Complete this block if you are issuing an amended ROE to change or correct information you provided on an original ROE. In this block, enter the serial number of the original ROE.

Note

When you issue an amended ROE, make sure to complete the entire form and re-enter all the correct information from the original ROE, not just the changed information.

Block 3, Employer's payroll reference number (optional)

In this block, enter the number you are using to identify the employee in your payroll records.

Block 4, Employer's name and address

In this block, enter the employer's name and address. Use the same name and address that appear on the Canada Revenue Agency remittance form you use to report your payroll source deductions. (**Note:** You have to enter the employer's postal code in Block 7.)

Block 5, CRA Business Number (Payroll Account Number)

Enter the Canada Revenue Agency Payroll Account Number (formerly called the Business Number) you use to report the employee's payroll deductions to the Canada Revenue Agency. The Payroll Account Number consists of nine numbers, followed by two letters, followed by four numbers. **You must enter all 15 characters.**

Notes

- If you have several Payroll Account Numbers, enter the Payroll Account Number you used to report the payroll deductions for the employee who is receiving the ROE.
- If you have an employee who is working in two or more positions at the same time, you may have assigned different Payroll Account Numbers to those positions. If the employee experiences an interruption of earnings in all positions, you can issue one ROE combining all the payroll info. If you cannot combine all the information, you can issue separate ROEs for each Payroll Account Number.

Block 6, Pay period type

In this block, enter the pay period type for the employee. There are five standard types of pay period: **weekly, biweekly, semi-monthly, monthly, or 13 pay periods a year.**

If your **semi-monthly or monthly pay periods are non-standard** (that is, they do not end on the fifteenth day or the last day of the month), please enter "non-standard semi-monthly" or "non-standard monthly" in this block.

Special situations

For employees who are paid solely on commission or on salary plus irregularly paid commission	Use a weekly pay period and average the earnings over the period of employment covered by the ROE. For more information, see the section called “How to use the weekly averaging formula” on page 34.
For contract workers who are not paid on a regular basis	Use a weekly pay period and average the earnings over the period of employment covered by the ROE. For more information, see the section called “How to use the weekly averaging formula” on page 34.
For employees who work irregular pay periods	<p>For employees who work irregular pay periods—for example, if your pay cycles vary in length, where one period may cover 29 days and the next may cover 32 days—use a weekly pay period type and average the earnings over the period of employment covered by the ROE. For more information, see the section called “How to use the weekly averaging formula” on page 34.</p> <p>Example</p> <p>Lea works for an employer that has irregular pay periods: one pay period covers 25 days, the next covers 29 days, and another covers 35 days. In this case, enter weekly as the pay period type in Block 6 and average the earnings over the period of employment using the weekly averaging formula (see page 34).</p>

Note

An ROE should only reflect one pay period type. If you change your pay period type during an employee's period of employment, you should issue an ROE for the period of employment up to the change in pay period type. If there is an interruption of earnings later, you should issue a second ROE for the rest of the employee's period of employment until the interruption of earnings. On the second ROE, in Block 10, enter the date of the first day after the pay period change, and in Block 11, enter the last day for which paid.

Block 7, Employer's postal code

In this block, enter the employer's postal code.

Block 8, Employee's Social Insurance Number

In this block, enter the employee's nine-digit Social Insurance Number (SIN). It is very important to enter the correct SIN on an ROE, since we cannot process a claim for EI benefits without it.

Note

Social Insurance Numbers that begin with a 9 are temporary numbers. Check with your employee to see if they have since received a permanent number. If they have, enter the permanent number here.

Block 9, Employee's name and address

In this block, enter the employee's name (first name and initials, followed by the family name) and the employee's address you have on file, including the postal code.

Block 10, First day worked

In Block 10, you usually enter the employee's first day of work for which he or she received insurable earnings. However, if you have previously issued an ROE for that employee, the date you enter in Block 10 will be the first day the employee worked after the last interruption of earnings (that is, since the last ROE was issued).

Example

Anne started working for you in March 2009 as a landscaper. In November 2009, you completed an ROE for Anne, since your business closes each year over the winter months. On March 15, 2010, Anne returned to work for your company. Now in November 2010, you are ready to complete the latest ROE for Anne. In Block 10, you enter “15/03/2010” as Anne’s first day worked.

Notes

- The date you enter in Block 10 is not necessarily the day the employee was hired, unless the employee worked on that day. The first day worked must be a day when the employee worked and earned insurable earnings.
- If you are planning to pay your employee for a statutory holiday that occurs before the employee’s first day of work, call the Employer Contact Centre at **1-800-367-5693** (TTY: 1-855-881-9874) for more information on how to report it.

Block 11, Last day for which paid

In Block 11, enter the last day for which the employee received insurable earnings. This date usually coincides with the last day of work; however, in some cases, employees continue to receive insurable earnings after their last day of work. This occurs with paid leave, such as vacation or sick leave, earned days off, or salary continuance (see “Salary continuance” on this page). In these cases, enter the date of the last day of paid leave in Block 11, making sure that date is **not** a statutory holiday (see the section called “Block 17B, Statutory holiday pay” on page 26 for details on how to report statutory holidays).

Example

Your employee Nader has become ill and has to stop working for a while. His last day of work was May 7, 2010, at which time he began receiving sick leave payments from you, which are considered insurable earnings. He received 10 paid sick days, until May 21, 2010. In Block 11 of Nader’s ROE, you enter “21/05/2010.”

Note

When unpaid wages are owing to an employee on separation because of the employer’s bankruptcy, receivership, or impending receivership, you must enter the last day for which these wages are owed.

Example

Several employees of a construction company are told they will be laid off on November 30. Their pay period is monthly, and because of their employer’s bankruptcy they do not receive their last pay cheque on November 30. Even though the employees have not been paid for their last month of work, you would enter “November 30” as the last day for which paid in Block 11.

Salary continuance

As part of a severance package, instead of receiving a lump-sum payment on separation, an employee may receive a salary continuance. Under a salary continuance, the employee continues to receive a regular pay cheque and continues to be entitled to employee benefits for a certain time period. There is no interruption of earnings between the last day worked and the beginning of the salary continuance—in fact, there is no interruption of earnings until the salary continuance stops. For this reason, do not issue an ROE until the end of the salary continuance period. In Block 11, enter the last day of the salary continuance period, **not** the last day worked.

Note

For questions on what constitutes a salary continuance, contact the Canada Revenue Agency.

Block 12, Final pay period ending date

In Block 12, you enter the end date of the final pay period that includes the date you entered in Block 11. The date in Block 11 and the date in Block 12 will usually be different dates, except when the employee’s last day paid corresponds to the last day of the pay period. Please note that the date in Block 12 can never be earlier than the date in Block 11.

Example

Your pay period is monthly, with an end date of the last day of each month. Saffi started working for you on March 15, 2001, and her last day of work was March 19, 2010. There were no interruptions of earnings during those nine years, and you did not complete a previous ROE for Saffi. In Block 10, you enter “15/03/2001,” and in Block 11, you enter “19/03/2010.” In Block 12, you enter “31/03/2010,” since that is the end date of the final pay period that includes the last day paid.

Note

When using the weekly averaging formula (see page 34), use the Saturday of the week that contains the last day for which paid as the date to enter in Block 12.

Block 13, Occupation (optional)

In this block, enter an accurate description of the employee's main occupation (for example, sales clerk, graphic designer, construction labourer, legal assistant).

Block 14, Expected date of recall (optional)

If the employee will be returning to work and you know the expected return date, enter it in Block 14. If you do not know the return date, check the "Unknown" box. If the employee will not be returning to work, check the "Not returning" box.

Block 15A, Total insurable hours

To determine if hours are insurable, please see Annex 1 on page 43 of this guide.

There are three steps to calculating the number of hours to enter in Block 15A:

1. determine the number of consecutive pay periods to use;
2. determine which hours are insurable; and
3. calculate the employee's total insurable hours.

Step 1 – Determine the number of consecutive pay periods to use

In Block 6, you identified your pay period type. Now, you must determine the number of consecutive pay periods that occurred during the **period of employment**—the amount of time between the date in Block 10 and the date in Block 11. Specifically, starting with the most recent pay period, you have to add up how many full, partial, and nil pay periods (any pay periods during which the employee did not work and did not receive any insurable earnings) occurred during the period of employment, up to a predetermined maximum number (see the chart below).

Calculating total insurable hours – Maximum number of pay periods to use	
If your pay period type is:	The maximum number* of most recent consecutive pay periods you use to calculate the employee's total insurable hours is:
Weekly	53
Biweekly	27
Semi-monthly (including non-standard)	25
Monthly (including non-standard)	13
13 pay periods a year	14

* The number of pay periods you use to determine the number of hours to enter in Block 15A is different from the number of pay periods you use for Block 15B.

Example 1

Since your pay periods end on the fifteenth and the last day of each month, your pay period is semi-monthly. Paula started working for you on April 19, 2010, and her last day of work was December 10, 2010. In Block 10 you enter “19/04/2010,” in Block 11 you enter “10/12/2010,” and in Block 12 you enter “15/12/2010.” To determine how many pay periods apply, you have to count the number of pay periods between the dates in Block 10 and Block 11. In this case, there are 16 pay periods between April 19 and December 10—fewer than the maximum number of 25 semi-monthly pay periods according to the “Calculating total insurable hours” chart on page 15. Therefore, all insurable hours are included. For this reason, you report all of Paula’s insurable hours in Block 15A.

Example 2

Your pay period is weekly, ending on Friday. Roman started working for you on February 14, 1993, and his last day of work was September 28, 2010. There have been no interruptions of earnings during those 17 years, so you have not issued any previous ROEs. In Block 10 you enter “14/02/1993,” in Block 11 you enter “28/09/2010,” and in Block 12 you enter “01/10/2010.” To determine how many pay periods apply, you check the “Calculating total insurable hours” chart on page 15. Since your pay period is weekly, and because Roman worked for more than the maximum number of pay periods, you only report insurable hours for the most recent consecutive 53 pay periods on Roman’s ROE.

Step 2 – Determine which hours are insurable

The total number of hours employees work each week for which they receive insurable earnings are considered **insurable hours**. The different types of insurable earnings are described in Annex 1 on page 43, and include vacation pay, overtime pay, and statutory holiday pay.

If the employee received statutory holiday pay, include the statutory holiday hours in the total insurable hours, **unless the statutory holiday occurred after the date in Block 11** (see the section called “Block 17B, Statutory holiday pay” on page 26 for details). If this is the case, you may or may not have to include the statutory holiday hours in the total insurable hours—it all depends on whether the employee’s departure is **final** or **not final**.

If the employee’s departure is final

We consider an employee’s departure as **final** when the employer–employee relationship is not expected to continue in the future. For example, the departure is final when an employee is dismissed, when a job disappears because of restructuring, when a business closes, or when an employee voluntarily leaves. When the departure is final, do not include the hours for a paid statutory holiday that occurs after the date in Block 11 in the employee’s total insurable hours (Block 15A).

Example

Mario started working for you on February 15, 2010, and his last day of work was December 17, 2010. His position within your company is no longer required, so his departure is final. You pay employees for any statutory holidays that occur during the month of departure. For this reason, you will pay Mario for the December 25 statutory holiday.

When completing Mario’s ROE, you enter “15/02/2010” in Block 10 and “17/12/2010” in Block 11. To determine the Block 15A amount, you use the last 44 pay periods to calculate Mario’s total insurable hours (since you pay your employees weekly and because there are 44 full, partial, and nil pay periods that fall during the period of employment). Although you paid Mario for the December 25 statutory holiday, you **do not include** the hours for this statutory holiday day in his total insurable hours, since his departure is final.

If the employee’s departure is not final

We consider an employee’s departure as **not final** when the employer–employee relationship is expected to continue in the future. For example, the departure is not final if the employee will be returning to work after a period of leave, or if you intend to rehire the employee after a temporary layoff (even if you do not know the return date).

When the departure is not final, if you pay for a statutory holiday, the hours are insurable. For this reason, include these hours in the employee’s total insurable hours in Block 15A.

Example

You pay your employees biweekly, ending every other Friday. Mai has worked at your factory since May 15, 2005, without any work interruptions. You have not issued any previous ROEs for Mai. Starting on December 31, 2009, you have to temporarily shut the factory down for two months

to perform required maintenance. Mai's last day of work is December 30, 2009, but she plans to return to work once the maintenance is done. For this reason, because you pay your employees for statutory holidays, you pay Mai for the January 1, 2010, statutory holiday.

When completing Mai's ROE, you enter "15/05/2005" in Block 10, "30/12/2009" in Block 11, and "01/01/2010" in Block 12, since that is the ending date of the last pay period. Since Mai worked for more than the maximum number of 27 biweekly pay periods, you use the last 27 pay periods to determine Mai's total insurable hours. Because Mai's departure is not final, you include the statutory holiday hours in the total insurable hours you enter in Block 15A. Also, the statutory holiday pay is included in P.P. 1 (the final pay period field) of Block 15C. Enter "01/01/2010" in Block 17B and the amount.

Step 3 – Calculate the employee's total insurable hours

Once you have determined the number of insurable hours the employee worked for each pay period (including statutory holiday hours), add all the insurable hours together. This number is the employee's total insurable hours. Enter it in Block 15A.

Block 15B, Total insurable earnings

Helpful hint for completing Block 15B

Before you complete Block 15B, you may want to take the time to complete Block 15C, even though it may not be required, and Block 17.

By doing so, it may be easier for you to calculate the correct amount to enter in Block 15B. It may also reduce the number of calls you receive from Service Canada requesting more information. Please see page 19 for instructions on how to complete Block 15C.

There are three steps to calculating the total insurable earnings to enter in Block 15B:

1. determine the number of consecutive pay periods to use;
2. determine which earnings are insurable; and
3. calculate the employee's total insurable earnings.

Notes

- When an employee is paid in foreign currency, it is the employer's responsibility to convert the foreign currency to Canadian dollars for the purpose of completing the ROE.
- When an employee's earnings consist of commissions only or salary and irregularly paid commissions (for example, real estate agents or commission salespeople) or when an employee has irregular pay periods (for example, some contract workers) you must calculate a weekly average amount for the employee's earnings over the period of employment reported on the ROE. For details, see the section called "How to use the weekly averaging formula" on page 34.
- When unpaid wages (not including amounts for overtime or termination pay) are owing to an employee on separation because of the employer's bankruptcy, receivership, or impending receivership, you must still include the hours and earnings on the ROE.
- The amounts you include in Blocks 15B and 15C should reflect the actual amounts the employee earned. If you paid any amounts in error, do not include them on the ROE. If you later determine that you will not be able to recover the money you paid in error to the employee, the money will become a taxable benefit. You must then include the amount on the ROE in the pay period during which you determine that you will not be able to recover it.

Step 1 – Determine the number of consecutive pay periods to use

In Block 6, you identified your pay period type. Now, you must determine the number of consecutive pay periods that occurred during the **period of employment**—the amount of time between the date in Block 10 and the date in Block 11.

Specifically, starting with the most recent pay period, you have to add up how many full, partial, and nil pay periods occurred during the period of employment, up to a predetermined maximum number (see the "Calculating total insurable earnings" chart on page 18).

Calculating total insurable earnings – Maximum number of pay periods to use

If your pay period type is:	The maximum number* of most recent consecutive pay periods you use to calculate the employee's total insurable earnings is:
Weekly	27
Biweekly	14
Semi-monthly (including non-standard)	13
Monthly (including non-standard)	7
13 pay periods a year	7

* The number of pay periods you use to determine the amount to enter in Block 15B is different from the number of pay periods you use for Block 15A.

Example 1

Your pay period is biweekly, ending every other Friday. Sandeep started working for you on May 10, 2010, and his last day of work was October 15, 2010. The first pay period he worked was a partial one, since it ended on May 14, 2010.

In addition, Sandeep did not work for one full pay period during the summer, and did not receive any earnings for that two-week period.

In Block 10 you enter "10/05/2010," in Block 11 you enter "15/10/2010," and in Block 12 you enter "15/10/2010." To determine how many pay periods apply, count the number of full, partial, and nil pay periods that fall during the period of employment. In this case, between May 10 and October 15, there were 12 full, partial, and nil pay periods. To calculate Sandeep's total insurable earnings, you will add up all the insurable earnings he received during these 12 pay periods.

Example 2

Your pay period is monthly, ending on the last day of the month. Mélanie started working for you on January 4, 2000, and her last day of work was June 18, 2010. There have been no work interruptions during those 10 years, and you have not issued any previous ROEs for her.

In Block 10 you enter "04/01/2000," in Block 11 you enter "18/06/2010," and in Block 12 you enter "30/06/2010." To determine how many pay periods apply, you check the "Calculating total insurable earnings" chart above. According to the chart, the maximum number of monthly pay periods that apply is seven. Since your pay period is monthly, and because Mélanie worked for more than the maximum number of pay periods, you will only report insurable earnings for the most recent seven consecutive pay periods on Mélanie's ROE.

Step 2 – Determine which earnings are insurable

Once you have determined the number of pay periods you need to use, you must then determine the employee's insurable earnings for each pay period, including statutory holiday pay. To determine which earnings are insurable, see Annex 1 on page 43. In **all** cases, **statutory holiday pay** is included in insurable earnings—you only need to figure out in which pay period you should include it.

If the statutory holiday occurred during the period of employment

If the statutory holiday occurred during the period of employment (that is, before the date you enter in Block 11), you should report the statutory holiday pay in the pay period during which the statutory holiday occurred.

If the statutory holiday occurred after the period of employment

If the statutory holiday occurred after the period of employment (that is, after the date you enter in Block 11), you should include the earnings for the statutory holiday in the final pay period.

Example

Your pay period is monthly, with an end date of the last day of the month. Terry has worked for you since May 21, 2004, and his last day of work is December 30, 2009. In Block 10 you enter "21/05/2004," in Block 11 you enter "30/12/2009," and in Block 12 you enter "31/12/2009."

You paid Terry for the January 1 statutory holiday, which occurs after the date you enter in Block 11. You include the statutory holiday pay for January 1 in the final pay period. In this case, you also need to enter "01/01/2010" and the corresponding statutory holiday pay in Block 17B (see page 26 for details).

Step 3 – Calculate the employee's total insurable earnings

Once you have determined the insurable earnings the employee received for each pay period, add all the insurable earnings together. This amount is the employee's total insurable earnings. Enter it in Block 15B.

Note

You must report all insurable earnings the employee received—not just the EI maximum insurable earnings amount.

Block 15C, Insurable earnings by pay period

There is a difference between the paper ROE and the electronic ROE in terms of the number of pay periods of information we ask you to provide in Block 15C.

Completing Block 15C on the paper ROE (27 fields)

If you use a **paper ROE**, you only have to complete Block 15C if the employee did not earn any insurable earnings in one or more pay periods. In Block 15C on the paper ROE, there are 27 fields in which to report insurable earnings, which allows for a maximum of 27 weekly pay periods.

Note

If you have employees who live in an economic region identified by the Best 14 Weeks pilot project (see the box on page 21 for details), you should complete Block 15C according to the instructions on page 21 for the electronic ROE (53 fields).

In Block 15C, you must provide the payroll data for the required number of pay periods as indicated in the chart on page 20 (Calculating total insurable earnings – Paper ROE (27 fields)), or fewer if the period of employment is shorter. Enter the insurable earnings the employee received for each full, partial, or nil pay period. To do so, complete Block 15C, making sure to enter the insurable earnings for the final pay period in the first pay-period field (the one marked "1" in the "P.P." column), the second-last pay period in the second pay-period field (P.P. 2), and so on.

For any nil pay periods with no insurable earnings, enter "0.00."

Include both dollars and cents. Do not round off the totals. Do not use the dollar sign.

In P.P. 1, remember to include any insurable amounts you reported in Block 17. See page 25 for details.

To determine the number of consecutive pay periods to enter in this block, see the "Calculating total insurable earnings" chart at the top of the next page.

Calculating total insurable earnings – Paper ROE (27 fields)

If your pay period type is:	The maximum number* of most recent consecutive pay periods you use to calculate the employee's total insurable earnings is:
Weekly	27
Biweekly	14
Semi-monthly (including non-standard)	13
Monthly (including non-standard)	7
13 pay periods a year	7

* The number of pay periods you use to determine the amounts to enter in Block 15C on a paper ROE is different from the number of pay periods you use for Block 15A.

Example

Your pay period is monthly, ending on the last day of the month. Hassan started working for you on April 5, 2010, and his last day of work was September 17, 2010. He took the entire month of July off in unpaid leave.

In Block 10 you enter "05/04/2010," in Block 11 you enter "17/09/2010," and in Block 12 you enter "30/09/2010." In Block 15C you enter the following details for the six consecutive pay periods that apply:

P.P.	INSURABLE EARNINGS	P.P.	INSURABLE EARNINGS	P.P.	INSURABLE EARNINGS
1	1,500.00	2	1,800.00	3	0.00
4	1,800.00	5	1,800.00	6	1,100.00
7		8		9	
10		11		12	
13		14		15	
16		17		18	
19		20		21	
22		23		24	
25		26		27	

Legend

- P.P. 1: Final pay period (partial) – September 2010
- P.P. 2: Full pay period – August 2010
- P.P. 3: Nil pay period – July 2010
- P.P. 4 and 5: Full pay periods – May and June 2010
- P.P. 6: First pay period (partial) – April 2010

Completing Block 15C on the electronic ROE (53 fields)

If you use electronic ROEs, you **must** complete Block 15C and provide the equivalent of 53 weeks of payroll data (or less, if the period of employment is shorter than 53 weeks). Make sure to enter the insurable earnings for the final pay period in the first pay period field (the one marked “1” in the “P.P.” column), the second-last pay period in the second pay-period field (P.P. 2), and so on. For any nil pay periods with no insurable earnings, enter “0.00.”

To determine the number of consecutive pay periods to enter in this block, see the “Calculating total insurable earnings” chart below.

Calculating total insurable earnings – Electronic ROE (53 fields)	
If your pay period type is:	The maximum number of most recent consecutive pay periods you use to calculate the employee’s total insurable earnings is:
Weekly	53
Biweekly	27
Semi-monthly (including non-standard)	25
Monthly (including non-standard)	13
13 pay periods a year	14

The Best 14 Weeks pilot project

Under the Best 14 Weeks pilot project, employers with workers who live in participating economic regions need to provide the equivalent of 53 weeks—52 weeks plus one extra week—of pay period information in Block 15C of the ROE form. Currently, the paper ROE only has enough space to enter information for 27 pay periods.

For this reason, if you have a weekly pay period and you are using paper ROEs, you can provide the data for pay periods 28 to 53 by attaching a separate sheet to each copy of the ROE. If you prefer, you can use the weekly pay-period worksheet, which is posted at www.servicecanada.gc.ca/eng/ei/faq/weeklyworksheet_english.pdf on the Service Canada Web site, to provide the additional pay period information. Keep in mind that, if you do not provide the equivalent of 53 weeks of pay period information, you will receive follow-up phone calls from Service Canada.

A list of the economic regions in the Best 14 Weeks pilot project is available on our Web site at www.servicecanada.gc.ca/eng/ei/faq/faq_roeweb53.shtml#A3.

Note

If you use the 53-field electronic ROE, you will usually receive fewer phone calls and requests for payroll information from Service Canada.

Block 16, Reason for issuing this ROE

We have assigned codes to the most common reasons for issuing an ROE. In Block 16, enter the code that best corresponds to the reason you are issuing the ROE. For details about what each code means and when you should use it, review the table below.

Notes

- Even if an employee is **casual** or **part-time**, we still need to know why the employee is no longer working. For this reason, regardless of whether an employee is full-time, part-time, or casual, you **must** enter a code in Block 16.
- If you are issuing an ROE for two or more reasons, enter the code that applies first in Block 16.
- It is a serious offence to misrepresent the reason for issuing an ROE. If you enter a false or misleading reason for issuing an ROE, you may be subject to fines or prosecution.
- Over the last few years, we have automated the way we process ROEs. In this technological environment, when you include a comment in Block 18, the ROE is removed from the automated processing system and a Service Canada agent has to review it manually. This review slows the process down, and sometimes requires the agent to call you for clarification. For this reason, you should now only enter comments in Block 18 in exceptional circumstances. **Do not include comments that only confirm information you have already entered on the form.**

Code	Explanation
Code A Shortage of work (layoff) For example: <ul style="list-style-type: none">– end of contract or season– end of casual/part-time work– end of school year– temporary shutdown of operations– permanent shutdown of operations– position eliminated/redundant– company restructuring– employer bankruptcy or receivership Note: This is not an exhaustive list.	Code A is the most commonly used code. Use this code when the employee is laid off , since a “shortage of work” occurs when an employer has to lay off staff. For example, if you are issuing an ROE because a contract is ending, a season is over, or you are temporarily shutting down operations, use Code A.
Code B Strike or lockout	Use Code B when an employee is on strike or has been locked out of the workplace.
Code C Return to school Service Canada is phasing out the use of this code. See the explanation in the next column on what code you should use.	Instead of Code C, please use one of the following codes: <ul style="list-style-type: none">• If the employee is leaving to return to school, use Code E, Quit. Be sure to enter “Return to school” in Block 18 if you are using a paper ROE. If you are using ROE Web online, choose the “Return to school” option from the drop-down menu.• If the employee is leaving to participate in a government-approved apprenticeship training program, use Code J, Apprentice training.

Code	Explanation
Code D Illness or injury	Use Code D when the employee is leaving work temporarily because he or she is ill or injured.
Code E Quit For example: <ul style="list-style-type: none"> – to take another job – to relocate with spouse – to return to school – to voluntarily retire – for health reasons Note: This is not an exhaustive list.	Use Code E when the employee initiates the separation from employment. For example, an employee may quit to take another job, to accompany a spouse who must move for his or her work to another location, to return to school, or to voluntarily retire, or the employee may decide to quit the position permanently because of health reasons. If you are using a paper ROE, include a comment in Block 18, Comments. For example, you could enter “Take another job,” “Follow spouse,” “Return to school,” “Voluntary retirement,” or “Health reasons.” If you are using ROE Web online, choose the appropriate option from the drop-down menu. Note If the employee is leaving the workplace because of mandatory retirement, see Code G, Retirement .
Code F Maternity	Use Code F only when a birth mother is leaving the workplace to take maternity leave. It does not apply to adoptive parents or birth fathers. Notes <ul style="list-style-type: none"> • If the birth mother is experiencing an interruption of earnings first because of illness and then because of maternity leave, use Code D, Illness or injury, since you should use the code that applies first. In this case, there is no need to amend the ROE once the employee begins her maternity leave. • If the employee is a birth father or adoptive parent, see Code P, Parental.
Code G Retirement (mandatory/approved under the Work Force Reduction program)	Use Code G when the employee is leaving the workplace because of mandatory retirement or through a Work Force Reduction approved by Service Canada. If you are using a paper ROE and the employee is retiring under an approved Work Force Reduction, enter “Approved work-force reduction” in Block 18. If you are using ROE Web online, choose the “Approved work-force reduction” option from the drop-down menu. For details about the Work Force Reduction program, visit our Web site at www.servicecanada.gc.ca/eng/ei/employers/downsizing.shtml . Note If the employee is voluntarily retiring, see Code E, Quit .

Code	Explanation
Code H Work-Sharing	Use Code H when the employee is participating in the Service Canada Work-Sharing Program.
Code J Apprentice training	Use Code J if the employee is leaving the workplace temporarily to participate in a government-approved apprenticeship training program.
Code M Dismissal	Use Code M when the employer initiates the separation from employment for any reason other than layoff or mandatory retirement (that is, the employee is leaving the workplace because he or she has been dismissed by the employer). Also use this code when the employment is terminated within a probationary period because the employee was not well suited for the position (that is, the employee was not able to satisfactorily perform the duties of the position). If you are using a paper ROE and the employment was terminated within the probationary period, enter “Terminated within probationary period” in Block 18, Comments. If you are using ROE Web online, choose the “Terminated within probationary period” option from the drop-down menu.
Code N Leave of absence	Use Code N when the employee is leaving the workplace temporarily to take a leave of absence. For example, if the employee is taking any period of unpaid leave, use Code N. Note A leave of absence does not include illness or injury, maternity leave, parental leave, or compassionate care leave—instead, use Code D, Code F, Code P, or Code Z respectively.
Code P Parental	Use Code P if the employee is leaving the workplace temporarily to take parental or adoption leave. Note If the employee is a birth mother, see Code F, Maternity .
Code Z Compassionate care	Use Code Z if the employee is leaving the workplace temporarily to claim compassionate care benefits.
Code K Other For example: – change in payroll/ownership or company name – change in pay period type – death of an employee – Service Canada has requested the ROE Note: This is not an exhaustive list.	The vast majority of reasons for issuing an ROE are covered by the above codes. Use Code K only in exceptional circumstances (see examples in left-hand column). If none of the above reasons apply to the situation, use Code K, and provide an explanation in Block 18, Comments.

Contact name and telephone number

Also in Block 16, you must enter the full name and telephone number of the person in your organization who is readily available to provide more information or clarification about the reason for issuing the ROE, if Service Canada needs it.

Block 17, Separation payments

In Block 17 (A, B, and C), report all payments or benefits **other than regular pay** that the employer has paid or will pay to the employee because of the separation. The term **separation** refers to the period during which an employee experiences an interruption of earnings. The separation can be either final or not final.

It does **not** matter when the employer makes these separation payments to the employee. For example, the employee can receive these payments or benefits:

- in the final pay period;
- any time after the employee is notified of the interruption of earnings; or
- at a later date during the interruption of earnings (regardless of whether the interruption of earnings is final or not final).

Include all separation payments in Block 17, regardless of whether these payments or benefits are considered as insurable earnings. You must also include any insurable amounts in Blocks 15B and 15C, if necessary. (For details on what payments or benefits are considered insurable, see Annex 1 on page 43.)

Note

Do **not** include in Block 17 any separation payments that have not been paid because of bankruptcy.

Block 17A, Vacation pay

In this block, enter any vacation pay the employer has paid or will pay to the employee because of the separation. The following chart explains the different ways you can pay vacation pay, and whether or not you need to report it in Block 17A.

Type of vacation pay	Description	Fields required
Included with each pay	Usually paid as a percentage of the employee's earnings for a pay period.	Do not report the amount in Block 17A. Do not include any comments in Block 18 , such as "Included with each pay" or "Paid with every pay."
Paid because no longer working	Any vacation pay that is payable to the employee because of layoff or termination of employment.	Include the amount in Block 17A. Do not include any comments in Block 18 , such as "17A \$\$ is included in 15C P.P. 1."
Paid for a vacation leave period after the last day for which paid (Example: a paid vacation period during a plant shutdown that will occur while the employee is on leave)	Any vacation pay paid by the employer for a specific period of leave after the date in Block 11, when the employee plans to take vacation leave during the interruption of earnings and the employer granted the leave.	In Block 17A, include the amount. If you are using a paper ROE, include the dates of the vacation leave in Block 18. If you are using ROE Web online, include the dates in the appropriate field. Note: If you will be paying an employee for a vacation leave period immediately after the last day of work, it should not be reported here. In this case, the last day for which paid would be the last day of the period of leave, and the period of leave would not be reported in Block 17A.

Type of vacation pay	Description	Fields required
Anniversary vacation pay payment made for a date that falls after the interruption of earnings	Any vacation pay paid on a specific date (or dates) each year.	In Block 17A, include the amount. If you are using a paper ROE, include the date of the anniversary in Block 18. If you are using ROE Web online, include the date in the appropriate field.

If there are hours attached to the vacation pay, report them in Block 15A. If you are not sure if there should be hours attached or you do not know the number of hours to report, contact the Canada Revenue Agency for a ruling on your individual situation.

Vacation taken before it is earned

Employers sometimes advance vacation leave to their employees before they earn it. In a situation where employees have taken vacation leave and are later laid off before they earned all the leave, do **not** show any amount in Block 17A. In this case, employees would actually have an overpayment with the employer. Like all overpayments, you should not report these hours and earnings on the ROE. To ensure amounts on the ROE are correct, you should amend the amount the employee was paid for the pay period in which the employee took the leave to reflect the amount the employee should have been paid. Do not include any comments in Block 18.

Note

If you later determine that you will not be able to recover the money you paid in error to the employee, the money will become a taxable benefit. You must include the amount on the ROE in the pay period during which you determine that you will not be able to recover it. Do not include any insurable hours for this amount in Block 15A.

Block 17B, Statutory holiday pay

The term **statutory holiday** covers the following days:

- the actual day of the statutory holiday;
- any other day off with pay that replaces a statutory holiday (for example, if Christmas Day falls on a Sunday, an employer may give the following Monday as a day off with pay to replace the statutory holiday); or
- any designated **floaters days**—additional days off with pay that are taken at a time agreed to by both the employee and the employer.

In Block 17B, you will report the amount you paid or will pay for **each statutory holiday that falls after the date in Block 11**, as well as the date of each statutory holiday. Do **not** include any statutory holidays that occurred before this date. Remember to include any amounts you report in Block 17B in the totals you enter in Block 15B and in the “P.P. 1” field of Block 15C, if necessary.

Note

If you are using a paper ROE and you have more than three statutory holidays to report in Block 17B, enter the additional information in Block 18. If you are using an electronic ROE, there are 10 fields available.

Example

Your pay periods are biweekly, ending every other Friday. Hugo's first day of work at your company was September 22, 2009, and his last day was December 18, 2009. He had a two-week break with no work or earnings from November 15 to 28, 2009. He received a daily salary of \$75 (each day represents seven hours worked). You pay him for each of the two statutory holidays occurring after his last day: December 25, 2009, and January 1, 2010 (\$75 for each statutory holiday – seven hours per day). Hugo's departure is not final, since he will be returning to work on January 6, 2010.

In Block 10, you enter “22/09/2009.”

In Block 11, you enter “18/12/2009.” This is the actual last day worked, and not a statutory holiday date.

In Block 12, you enter “25/12/2009,” since it is the end date for the last pay period.

In Block 15A, you enter “392” as the total insurable hours (56 days x 7 hours per day = 392 hours). Since the departure is not final, this number includes 14 insurable hours for the two

statutory holiday days that occurred after the date in Block 11.

In Block 15B, you enter "\$4,200" (56 days x \$75 per day = \$4,200). This amount includes \$150 for the two statutory holidays that occurred after the date in Block 11.

In Block 15C, you enter the following amounts for insurable earnings per pay period:

P.P.	INSURABLE EARNINGS	P.P.	INSURABLE EARNINGS	P.P.	INSURABLE EARNINGS
1	525.00	2	750.00	3	0.00
4	750.00	5	750.00	6	750.00
7	675.00	8		9	
10		11		12	
13		14		15	
16		17		18	
19		20		21	
22		23		24	
25		26		17	

Legend

- P.P. 1: Final pay period (partial), with \$375 in earnings and \$150 for statutory holidays
- P.P. 2: Full pay period
- P.P. 3: Nil pay period (no work or earnings)
- P.P. 4, 5, and 6: Full pay periods
- P.P. 7: First pay period (partial)

In Block 17B, you enter the following information:

25/12/2009: \$75

01/01/2010: \$75

Note

If Hugo's departure is final, you would not include the 14 hours for the statutory holidays in the total insurable hours in Block 15A.

Block 17C, Other monies

In this block, enter any other payments or benefits other than vacation pay (Block 17A) or statutory holiday pay (Block 17B) that the employer has paid or will pay to the employee because of the separation, whether or not the amount is considered as insurable earnings. The following chart provides examples of the types of amounts you should enter in Block 17C.

Note

For paper ROEs, if you need more room, you can use Block 18.

Type of payment or benefit	Description	Information to enter in Block 17C
Bonus – closure/loyalty	A closure or loyalty bonus is usually announced as part of a closure agreement. Typically, a condition of payment is that the employee is on staff when the closure is announced and continues to work until all production or clean-up is finished.	Enter “Bonus – closure/loyalty” and the amount.
Bonus – event	An event bonus is paid on the occasion of certain events, such as service anniversaries, fiscal or calendar year-ends, or the signing of collective agreements.	Enter “Bonus – event” and the amount. If you are using a paper ROE, enter the date of the event in Block 18. If you are using ROE Web online, enter the date of the event in the appropriate field.
Bonus – holiday	Holiday bonuses are paid to workers to recognize certain holidays (for example, Christmas).	Enter “Bonus – holiday” and the amount. If you are using a paper ROE, enter the date of the holiday in Block 18. If you are using ROE Web online, enter the date of the holiday in the appropriate field.
Bonus – production/incentive	A production or incentive bonus is paid when workers meet or exceed specified levels of production, sales, or service.	Enter “Bonus – production/incentive” and the amount. If you are using a paper ROE, enter the dates of the employment period to which the bonus applies in Block 18. If you are using ROE Web online, enter the dates of the employment period in the appropriate field.
Bonus – staying/retention/contract complete/end of season	A staying/retention/contract complete/end-of-season bonus is paid to workers who agree to and actually do work for the full term of a contract or who complete a certain amount of work, usually within a specified period of time.	Enter “Bonus – staying/retention/contract complete/end of season” and the amount.
Bonus – separation/retirement	A separation or retirement bonus is usually paid to employees when their employment ends to recognize long years of service.	Enter “Bonus – separation/retirement” and the amount.
Bonus – other	A “Bonus – other” includes any money paid to employees in addition to what is expected or due, or given in addition to their usual compensation (as long as the money is not covered by one of the bonus types described above).	Enter “Bonus – other” and the amount. Describe the bonus in Block 18.
Gratuities (also called tips) controlled by the employer	Gratuities (also called tips) are payments controlled by the employer that are made to certain service-sector workers in addition to their regular salary. Gratuities are usually paid as part of the employee’s regular salary. Only enter them in Block 17C if they are being paid on separation.	Enter “Gratuities” and the amount.

Type of payment or benefit	Description	Information to enter in Block 17C
Honorarium payments	Honorarium payments are usually given for services for which fees are not legally or traditionally required.	Enter “Honorarium,” the amount, and the to-and-from dates when the services were rendered. If you are using a paper ROE, include the dates of the period to which the honorarium applies in Block 18. If you are using ROE Web online, include the dates in the appropriate field.
Pay in lieu of notice	Salary or wages in lieu of notice are paid when the employer has been unable to provide sufficient notification of a layoff or separation.	Enter “Pay in lieu of notice” and the amount.
Profit sharing	Profit sharing is a share of profit paid to the employee on termination.	Enter “Profit sharing” and the amount.
Retirement leave credits/retiring allowance	<p>Retirement leave credits/retiring allowances are forms of severance pay (often paid in lieu of severance pay, in addition to severance pay, or to enhance severance pay). To qualify as a retiring allowance, the payment must recognize either long service or the fact that a position is being abolished. “Retirement” does not necessarily mean the employee is retiring from the work force—only from a specific position.</p> <p>Retirement leave credits/retiring allowances can include non-insurable accumulated sick leave credits. Accumulated sick leave credits are not considered insurable when they are paid out as part of a retirement leave credit/retiring allowance (if the employee has insurable sick leave credits, see “Sick leave credits” below).</p> <p>For more information on retiring allowances and whether the payments are insurable, contact the Canada Revenue Agency (see the contact information in Annex 1 on page 43).</p>	Enter “Retirement leave credits/retiring allowance” and the amount.

Type of payment or benefit	Description	Information to enter in Block 17C
Settlement pay	Settlement pay is made to settle an outstanding issue, such as wrongful dismissal. Payment of damages includes any monies that are awarded by a court or a tribunal, or agreed upon in an out-of-court settlement.	Enter "Settlement pay," the amount, and the to-and-from dates (see note below). If you are using a paper ROE, enter the dates in Block 18. If you are using ROE Web online, enter the dates in the appropriate field. Note: If the settlement applies to specific weeks, enter those dates in the required fields. If the settlement does not apply to a specific time period, enter the dates of the final pay period.
Severance pay	Severance pay is a form of recognition for years of service paid to compensate for the loss of employment.	Enter "Severance pay" and the amount.
Sick leave credits (insurable)	Insurable accumulated sick leave credits are a form of compensation for all or a portion of an employee's unused sick leave.	Enter "Sick leave credits" and the amount. If you are using a paper ROE and if the sick leave credits are paid on an anniversary date, enter the date in Block 18. If you are using ROE Web online, enter the date in the appropriate field.
Supplement to maternity leave, parental leave, and compassionate care leave	<p>These are payments made to an employee by the employer to supplement their EI benefits during periods of maternity leave, parental leave, and compassionate care leave. They are often called "top-ups."</p> <p>Note: The payment, when added to the employee's weekly EI benefits, cannot exceed the employee's regular weekly earnings and cannot be used to reduce other accumulated employment benefits, such as banked sick leave, vacation leave credits, or severance pay.</p> <p>For more information, see our Web site at www.servicecanada.gc.ca/eng/ei/employers/supplements.shtml.</p>	Even though this type of supplement is not a formal Supplemental Unemployment Benefit (SUB) plan, if you are using ROE Web online, select "SUB plan benefits" in Block 17C. If you are using a paper ROE, enter "Supplement to maternity, parental, or compassionate care leave" in Block 17C. Neither the amount nor the date is required.

Type of payment or benefit	Description	Information to enter in Block 17C
Supplemental Unemployment Benefit (SUB) plan (includes benefits for temporary stoppage of work, training, illness, injury, and quarantine)	SUB plan benefits are payments made to an employee by the employer to supplement their EI benefits during periods of unemployment because of a temporary stoppage of work (temporary layoff), training, illness, injury, or quarantine.	Enter “SUB plan benefits,” since we need to know that the employee will be receiving these benefits. However, the amount and the date are not mandatory, since you may not know this information.
Other	Use “Other” when the insurable money the employee received does not fit under any other type of payment or benefit.	Enter “Other” and the amount. Be sure to include a comment in Block 18 to describe the type of money the employee received.

Notes

- Any money that is **insurable** and does not fit into one of the categories listed in the preceding chart should be included in “Other.” Any money that is **not insurable** and does not fit into one of the categories listed in the preceding chart can be included in either “severance pay” or “retirement leave credits,” and not in “Other.” Be sure to include a comment in Block 18 describing the type of payment made.
- When you enter **insurable** earnings in Blocks 17A, 17B, and 17C, you must also add these amounts to the total insurable earnings reported in Blocks 15B and 15C (P.P. 1 field). For example, you will add any amount of vacation pay paid on separation to the totals in Blocks 15B and 15C, since vacation pay is considered to be insurable earnings. However, when the employer pays retirement leave credits/retiring allowances, although you will include the amount of the credits in Block 17C, you will not add that amount to the totals in Blocks 15B and 15C, since retirement leave credits/retiring allowances are not considered to be insurable earnings.

Block 18, Comments

In Block 18, enter any specific details about exceptional circumstances you would like to communicate to Service Canada to help clarify the information on the ROE. This may prevent subsequent phone calls from Service Canada agents.

It is not necessary to reiterate information you have already provided on the form in Block 18. For example, if you enter Code A in Block 16, there is no need to enter a comment in Block 18, such as “temporary shutdown of operations” or “employee layoff.”

Note

Over the last few years, we have automated the way we process ROEs. In this technological environment, when you include a comment in Block 18, the ROE is removed from the automated processing system and a Service Canada agent has to review it manually. This review slows the process down, and sometimes requires the agent to call you for clarification. For this reason, you should now only enter comments in Block 18 in exceptional circumstances. Do **not** include comments that only confirm information you have already entered on the form. See the tables for Block 16 (page 22), Block 17A (page 25), and Block 17C (page 27) for details on the types of comments to enter in Block 18.

Block 19, Paid sick/maternity/parental/compassionate care leave or group wage loss indemnity payment

You only need to complete Block 19 if the employee received any insurable sick leave, maternity leave, parental leave, compassionate care leave, or group wage-loss insurance payments from the employer, or if the employee is receiving any group wage-loss indemnity plan payments from a third party.

Notes

- When employees receive insurable sick leave, maternity leave, parental leave, or compassionate care leave payments from the employers, do **not** complete an ROE until after the payments are exhausted. The last day to which these payments apply is considered to be the last day for which paid. Enter this date in Block 11.

- When an employee receives wage-loss payments from either the employer or a third party, complete the ROE after the employee's last day of work before the wage-loss payments start. If the wage-loss payments are insurable, you will need to complete a second ROE for the period during which the employee received the wage-loss payments.

For details on what to report in Block 19, see the chart below.

Type of payment	Description	Information to enter in Block 19
Insurable sick leave paid by the employer (paid sick leave)	Insurable sick leave payments from the employer. EI premiums have been deducted.	<p>In the "Payment start date" box, enter the first day the employer paid the sick leave.</p> <p>In the "Amount" box, enter the amount the employee was receiving, either per day or per week. Be sure to check off either the "per day" or "per week" box. If the amount varies each week, enter an average or estimated amount and explain in Block 18 that the amount is either an average or an estimate.</p> <p>Notes</p> <ul style="list-style-type: none"> • The date you enter in Block 11 is the last day for which the employee was paid the sick leave payments. • Because these payments are insurable, you must include both the insurable hours and the insurable earnings in Blocks 15A, 15B, and 15C.
Insurable maternity, parental, or compassionate care leave paid by the employer (not an employer-paid top-up)	<p>Maternity, parental, or compassionate care leave payments the employer pays, usually at 100% of regular earnings, after the employee stops working. EI premiums have been deducted.</p> <p>These payments are considered to be insurable earnings.</p> <p>Note</p> <p>This type of payment does not include supplements or top-ups to their EI benefits. You have to report top-up payments in Block 17C.</p>	<p>In the "Payment start date" box, enter the first day the employer paid the maternity, parental, or compassionate care leave payments.</p> <p>In the "Amount" box, enter the amount the employee was receiving, either per day or per week. Be sure to check off either the "per day" or "per week" box. If the amount varies each week, enter an average or estimated amount and explain in Block 18 that the amount is either an average or an estimate.</p> <p>Notes</p> <ul style="list-style-type: none"> • The date you enter in Block 11 is the last day for which the employee was paid the maternity, parental, or compassionate care leave payments. • Because these payments are insurable, you must include both the insurable hours and the insurable earnings in Blocks 15A, 15B, and 15C.

Type of payment	Description	Information to enter in Block 19
Insurable wage-loss insurance (WLI) plan payments	Insurable WLI plan payments the employer pays after the employee stops working. EI premiums have been deducted.	<p>In the “Payment start date” box, enter the first day the employer paid the WLI plan payments.</p> <p>In the “Amount” box, enter the amount the employee was receiving, either per day or per week. Be sure to check off either the “per day” or “per week” box. If the amount varies each week, enter an average or estimated amount and explain in Block 18 that the amount is either an average or an estimate.</p> <p>Notes</p> <ul style="list-style-type: none"> • The date you enter in Block 11 is the last day for which the employee was paid the WLI payments. • Because these payments are insurable, you must include both the insurable hours and the insurable earnings in Blocks 15A, 15B, and 15C.
Non-insurable wage-loss insurance (WLI) payments	<p>Non-insurable WLI plan payments are usually paid by a third party to the employee after the employee stops working. EI premiums are not deducted, and the payments are not considered as insurable earnings.</p> <p>Often, the details of these plans are not known to the employer.</p>	<p>In the “Payment start date” box, enter the first day the third party paid the WLI payments.</p> <p>In the “Amount” box, enter the amount the employee is receiving from the third party, either per day or per week (if known). If you do not know the exact amount, enter an approximate amount and indicate in Block 18 that the amount is approximate. Be sure to check off either the “per day” or “per week” box.</p> <p>Notes</p> <ul style="list-style-type: none"> • The date you enter in Block 11 must be the last day the employee worked for the employer before the WLI payments began. • Because these payments are not insurable, do not include the hours and earnings in Blocks 15A, 15B, or 15C.

Block 20, Language

In this block, indicate whether the employer prefers to communicate in English or French.

Block 21, Telephone number of issuer

In this block, enter the full 10-digit telephone number of the person who is able to answer questions from Service Canada about the information entered on the ROE.

Block 22, Certification

In this block, the person who is completing the ROE certifies that the information on the ROE is correct.

Chapter 3:

Instructions for special groups of workers

In this chapter, we have provided extra instructions to help you complete ROEs for the following special groups of workers:

- contract workers who are not paid on a regular basis;
- real estate agents;
- commission salespeople; and
- teachers.

Contract workers who are not paid on a regular basis

The following section provides information on how to complete certain blocks on the ROE for **contract workers who are not paid on a regular basis**.

Who is a contract worker?

A contract worker is an employee who is employed in insurable employment who works for you under a fixed-term contract and who is not paid on a regular basis. These contract workers can include employees with irregular pay periods, those who work piece work, and those who receive lump-sum payments rather than regular pay cheques.

Block 6, Pay period type

Enter “weekly” as the pay period type.

Block 10, First day worked

Enter the contract start date in Block 10. If the employee previously experienced an interruption of earnings during this contract and you issued an ROE, enter the first day the employee returned to work after you issued the previous ROE.

Block 11, Last day for which paid

In Block 11, enter either the contract end date or the last day of insurable employment, if you are issuing an ROE for another reason (such as maternity leave) that begins before the end of the contract.

Block 12, Final pay period ending date

Enter in Block 12 the date of the Saturday of the week in which the date in Block 11 falls.

Block 15A, Total insurable hours

If you know the number of hours that the contract worker actually worked and for which he or she was

paid, we consider the worker to have that number of insurable hours. For example, if a contract worker has an employment contract that specifies 32 hours as the usual hours of work per week, credit the contract worker with 32 insurable hours per week.

Note

If you do not know the actual number of hours worked, you and the contract worker can reach an agreement on the number of insurable hours that would normally have been required to earn the remuneration paid (the hours agreed upon must be reasonable given the circumstances of the employment). However, if no contract or agreement on hours exists or can be reached, the number of insurable hours is determined by dividing the insurable earnings by the applicable minimum wage for the province or territory where the employee is working that is in force on January 1 in the year the earnings were payable. The result cannot be more than seven hours per day or 35 hours per week.

How to use the weekly averaging formula

To calculate amounts to enter in Blocks 15B and 15C, you need to use the **weekly averaging formula**.

The weekly averaging formula has three steps:

1. Add up all the insurable earnings the employee received in the last 52 weeks (or in the actual number of weeks worked, if fewer).
2. Subtract any insurable amounts the employee received because of the separation (see the section on page 25 called “Block 17, Separation payments” for details).
3. Divide these insurable earnings by 52 (or by the actual number of weeks worked, if fewer). This amount is the **average weekly earnings**.

Block 15B, Total insurable earnings

To determine the amount to enter in Block 15B for contract workers, you have to calculate the average weekly earnings the employee received. To do so, use the **weekly averaging formula** (see the box above). Once you calculate the average weekly earnings, multiply that amount by 27 (or less if the period of employment is shorter than

27 weeks). Finally, add any insurable amounts the employee received because of the separation (see the section on page 25 called “Block 17, Separation payments” for details). This is the employee’s **total insurable earnings**.

Example

Willie worked for you under contract for 48 weeks until his contract ended. For this reason, you need to complete an ROE for him. To complete Block 15B, you must use the weekly averaging formula, as follows:

- 1. You add up all the insurable earnings that Willie received during the 48 weeks of the contract, for a total of **\$64,195.28**.
- 2. Since Willie did not use all his vacation pay, you will pay him the remaining \$2,450 he is owed because of the separation. You will then subtract that amount from the total insurable earnings (\$64,195.28 – \$2,450 = **\$61,745.28**).
- 3. To calculate the average weekly earnings, you divide these insurable earnings by 48 weeks (\$61,745.28 ÷ 48 = **\$1,286.36**). Willie’s average weekly earnings are therefore **\$1,286.36**.

Calculate the amount to enter in Block 15B as follows:

- 1. Multiply the weekly average earnings by 27 (\$1,286.36 x 27 = **\$34,731.72**).
- 2. Add any payments the employee received because of the separation. In Willie’s case, you would add the vacation pay he received (\$34,731.72 + \$2,450 = **\$37,181.72**).
- 3. In Block 15B, enter **\$37,181.72**.

Block 15C, Insurable earnings by pay period

For contract workers, you only need to complete Block 15C **if you are issuing an ROE electronically**.

To complete Block 15C, use the average weekly earnings amount you calculated for Block 15B to complete all the applicable pay period fields in Block 15C, **except for P.P. 1** (the final pay period). In the P.P. 1 field, add any insurable amounts the employee received because of the separation to the average weekly earnings amount.

Example (continued). You complete Block 15C on Willie’s ROE as follows:

P.P.	INSURABLE EARNINGS	P.P.	INSURABLE EARNINGS	P.P.	INSURABLE EARNINGS
1	3,736.36	2	1,286.36	3	1,286.36
4	1,286.36	5	1,286.36	6	1,286.36
7	1,286.36	8	1,286.36	9	1,286.36
10	1,286.36	11	1,286.36	12	1,286.36
13	1,286.36	14	1,286.36	15	1,286.36
16	1,286.36	17	1,286.36	18	1,286.36
19	1,286.36	20	1,286.36	21	1,286.36
22	1,286.36	23	1,286.36	24	1,286.36
25	1,286.36	26	1,286.36	27	1,286.36
28	1,286.36	29	1,286.36	30	1,286.36
31	1,286.36	32	1,286.36	33	1,286.36
34	1,286.36	35	1,286.36	36	1,286.36
37	1,286.36	38	1,286.36	39	1,286.36
40	1,286.36	41	1,286.36	42	1,286.36
43	1,286.36	44	1,286.36	45	1,286.36
46	1,286.36	47	1,286.36	48	1,286.36
49		50		51	
52		53			

Legend

- P.P. 1 – Final pay period – \$1,286.36 in average weekly earnings **plus** \$2,450 in vacation pay
- P.P. 2 through 48 – Full pay periods, all with \$1,286.36 in average weekly earnings

Real estate agents

The following section provides information on how to complete certain blocks of the ROE for **real estate agents**.

Who is a real estate agent?

A real estate agent is someone who holds a licence issued by a provincial authority to work in the sale or purchase of real estate on a commission basis.

When does an interruption of earnings occur?

For real estate agents, an interruption of earnings can only occur when the agent's licence is surrendered, suspended, or revoked, or when the agent ceases to work in that employment because of illness, injury, quarantine, pregnancy, to care for a newborn or a child placed for the purpose of adoption, or to care for a gravely ill relative who is at significant risk of death.

If the real estate agent ceases to work for any other reason, there is no interruption of earnings while he or she is still the holder of such a licence.

Note

Simply returning the licence to the broker while the office is closed for the winter is not sufficient to prove that their actions are irrevocable, and that he or she no longer possesses such a licence.

Block 6, Pay period type

For real estate agents, enter "weekly" as the pay period type.

Block 10, First day worked

Enter the employment start date in Block 10. If the employee previously experienced an interruption of earnings during this period of employment and you issued an ROE, enter the first day the employee returned to work after you issued the previous ROE.

Block 11, Last day for which paid

In Block 11, enter either the employment end date or the last day of insurable employment, if you are issuing an ROE for another reason (such as maternity leave) that begins before the end of the contract.

Block 12, Final pay period ending date

For real estate agents, enter in Block 12 the date of the Saturday of the week in which the date in Block 11 falls.

Block 15A, Total insurable hours

If you know the number of hours that the real estate agent actually worked and for which he or she was paid, we consider the agent to have that number of insurable hours. For example, if an agent has an employment contract that specifies 32 hours as the usual hours of work per week, credit the agent with 32 insurable hours per week.

Note

If you do not know the actual number of hours worked, you and the agent can reach an agreement on the number of insurable hours that would normally have been required to earn the remuneration paid (the hours agreed upon must be reasonable given the circumstances of the employment). However, if no contract or agreement on hours exists or can be reached, the number of insurable hours is determined by dividing the insurable earnings by the applicable minimum wage for the province or territory where the employee is working that is in force on January 1 in the year(s) the earnings were payable. The result cannot be more than seven hours per day or 35 hours per week.

Block 15B, Total insurable earnings

To determine the amount to enter in Block 15B for real estate agents, you have to calculate the average weekly earnings the employee received. To do so, use the **weekly averaging formula** (see page 34). Once you calculate the average weekly earnings, multiply that amount by 27 (or less if the period of employment is shorter than 27 weeks). Finally, add any insurable amounts the employee received because of the separation (see the section on page 25 called "Block 17, Separation payments" for details). This is the employee's total insurable earnings.

For details on how to calculate this amount, see the example under "Contract workers who are not paid on a regular basis" on page 34.

Block 15C, Insurable earnings by pay period

For real estate agents, you only need to complete Block 15C **if you are issuing an ROE electronically**.

Use the average weekly earnings amount you calculated for Block 15B to complete all the applicable pay period fields in Block 15C, **except**

for P.P. 1 (the final pay period). In the P.P. 1 field, add any insurable amounts the employee received because of the separation to the average weekly earnings amount.

For details on how to complete Block 15C, see the example under “Contract workers who are not paid on a regular basis” on page 34.

Commission salespeople

The following section provides information on how to complete specific blocks of the ROE for **commission salespeople**.

Who is a commission salesperson?

A commission salesperson is an employee who is paid either solely on commission or through a combination of salary and irregularly paid commissions.

When does an interruption of earnings occur?

For people whose earnings consist mainly of commission, an interruption of earnings occurs only when the employment is terminated—unless the employee ceases to work because of illness, injury, quarantine, pregnancy, to care for a newborn or a child placed for the purpose of adoption, or to care for a gravely ill relative who is at significant risk of dying. In other words, if the employee ceases to work for any other reason, there will be no interruption of earnings while the employment continues.

Block 6, Pay period type

Enter “weekly” as the pay period type.

Block 10, First day worked

Enter the employment start date in Block 10. If the employee previously experienced an interruption of earnings during this period of employment and you issued an ROE, enter the first day they returned to work after you issued the previous ROE.

Block 11, Last day for which paid

In Block 11, enter either the employment end date or the last day of insurable employment, if you are issuing an ROE for another reason (such as maternity leave) that begins before the end of the contract.

Block 12, Final pay period ending date

Enter in Block 12 the date of the Saturday of the week in which the date in Block 11 falls.

Block 15A, Total insurable hours

If you know the number of hours that the salesperson actually worked and for which he or she was paid, we consider the salesperson to have that number of insurable hours. For example, if a salesperson has an employment agreement that specifies 32 hours as the usual hours of work per week, credit the salesperson with 32 insurable hours per week.

Note

If you do not know the actual number of hours worked, you and the commission salesperson can reach an agreement on the number of insurable hours that would normally have been required to earn the remuneration paid (the hours agreed upon must be reasonable given the circumstances of the employment). However, if no contract or agreement on hours exists or can be reached, the number of insurable hours is determined by dividing the insurable earnings by the applicable minimum wage for the province or territory where the employee is working that is in force on January 1 in the year(s) the earnings were payable. The result cannot be more than seven hours per day or 35 hours per week.

Block 15B, Total insurable earnings

To determine the amount to enter in Block 15B for commission salespeople, you have to calculate the average weekly earnings the employee received. To do so, use the **weekly averaging formula** (see page 34). Once you calculate the average weekly earnings, multiply that amount by 27 (or less if the period of employment is shorter than 27 weeks). Finally, add any insurable amounts the employee received because of the separation (see the section on page 25 called “Block 17, Separation payments” for details). This is the employee’s **total insurable earnings**.

For details on how to calculate this amount, see the example under “Contract workers who are not paid on a regular basis” on page 34.

Block 15C, Insurable earnings by pay period

For commission salespeople, you only need to complete Block 15C **if you are issuing an ROE electronically**.

Use the average weekly earnings amount you calculated for Block 15B to complete all the applicable pay period fields in Block 15C, **except for P.P. 1** (the final pay period). In the P.P. 1 field, add any insurable amounts the employee received because of the separation to the average weekly earnings amount.

For details on how to complete Block 15C, see the example under “Contract workers who are not paid on a regular basis” on page 34.

Teachers

The following section provides information on how to complete certain blocks on the ROE for **teachers**.

Who is a teacher?

A teacher is defined in the Employment Insurance (EI) Regulations as someone in the occupation of teaching in a pre-elementary, elementary, or secondary school, including technical or vocational schools. Therefore, anyone who teaches at those levels or schools—regardless of the time spent teaching, the subject, or the individuals being taught—is considered to be a teacher for the purposes of the Regulations.

This definition applies to all teachers employed in schools under provincial or municipal boards, and includes teachers in independent or private schools.

Note

In general, teachers at the post-secondary level are **not** covered by the above definition.

Block 6, Pay period type

Enter “weekly” as the pay period type.

Block 10, First day worked

Enter the contract start date in Block 10. If the employee previously experienced an interruption of earnings during this contract and you issued an ROE, enter the first day they returned to work after you issued the previous ROE.

Block 11, Last day for which paid

In Block 11, enter either the contract end date or the last day of insurable employment, if you are issuing an ROE for another reason (such as maternity leave) that begins before the end of the contract.

Block 12, Final pay period ending date

The date you enter in Block 12 must be the same as the date you enter in Block 11, Last day for which paid.

Block 15A, Total insurable hours

In Block 15A, enter the total number of insurable hours of teaching time and related duties, as specified in the collective agreement or the contract of employment, for which the teacher received remuneration.

To calculate the total number of insurable hours:

- First, determine the number of teaching days and days of paid leave (as specified in the collective agreement or contract of employment) in the 53-week period before the end of the employment or the end of the contract (if a previous ROE was issued, or if the teacher’s period of employment was shorter than 53 weeks, count only the days in the current period of employment).
- Then, multiply this total number of days by the standard number of hours per day that is specified in the collective agreement or contract of employment.

Note

For more information on how to determine the number of hours per day, contact the Canada Revenue Agency.

How to use the daily averaging formula

To complete Blocks 15B and 15C for teachers, you first have to calculate the average daily earnings the teacher received. To do so, use the **daily averaging formula**.

The daily averaging formula has three steps:

1. Add up all the insurable earnings the teacher received during the contract period.
2. Subtract any insurable amounts the teacher received because of the separation (see the section on page 25 called “Block 17, Separation payments” for details).
3. Divide the total insurable earnings amount by the total number of calendar days in the contract period. This amount is the average daily earnings.

Note

You cannot use the daily averaging formula for casual or substitute teachers, since they do not have a fixed amount of earnings for a predetermined period.

Block 15B, Total insurable earnings

To determine the amount to enter in Block 15B for teachers, you have to calculate the average daily earnings the teacher received. To do so, use the **daily averaging formula** (see page 38). Once you calculate the average daily earnings, multiply that amount by the number of calendar days in a 27-week period (which equals 189 days), or fewer if the period of employment was shorter. This amount is your total insurable earnings.

Enter the total insurable earnings amount in Block 15B. Remember to add any insurable amounts the teacher received because of the separation (see the section on page 25 called “Block 17, Separation payments” for details).

How to calculate a teacher's total insurable earnings (Block 15B) for the paper ROE (27 fields)

If a teacher's contract is shorter than 27 weeks, enter the full amount the teacher received in Block 15B. If a teacher's contract is longer than 27 weeks, use the **daily averaging formula** (see page 38) to calculate the teacher's total insurable earnings.

Note

When you are completing the paper ROE for teachers, there is no need to complete Block 15C. If you use an electronic ROE (53 fields), you have to complete Block 15C. See the next section on page 40 for details.

The following examples illustrate how to use the daily averaging formula. Please note that one week equals seven calendar days, and 27 weeks equal 189 days.

Example 1: One-year contract

- Period of the contract: September 1, 2008, to August 31, 2009
- Salary for the duration of the contract: \$35,000
- Total calendar days in the contract: 365 days
- To calculate the daily average earnings:
 $\$35,000 \div 365 \text{ days} = \mathbf{\$95.89}$
- To calculate the total insurable earnings:
 $\$95.89 \times 189 \text{ days} = \mathbf{\$18,123.21}$

In this case, enter the following information on the ROE:

- Block 6: Weekly
- Block 10: September 1, 2008 (01/09/2008)
- Block 11: August 31, 2009 (31/08/2009)
- Block 12: August 31, 2009 (31/08/2009)
- Block 15B: \$18,123.21

Example 2: Two contracts, one Record of Employment

In some cases, you may need to combine the average insurable earnings of two contracts on the same ROE to obtain the total insurable earnings for the last 27 weeks. In that situation, you must consider the number of days within the current contract and add enough days from the preceding contract to reach 189 days or 27 weeks.

Contract 1

- Period of the contract: September 1, 2008, to August 31, 2009
- Salary for the duration of the contract: \$35,000
- Total calendar days in the contract: 365
- To calculate the daily average earnings:
 $\$35,000 \div 365 \text{ days} = \mathbf{\$95.89}$

Contract 2 (current)

- Period of the contract: September 1, 2009, to August 31, 2010
- Salary for the duration of the contract: \$40,000
- Total calendar days in the contract: 365
- To calculate the daily average earnings:
 $\$40,000 \div 365 \text{ days} = \mathbf{\$109.59}$

The teacher is leaving on maternity leave. Her last day paid is January 13, 2010. To calculate total insurable earnings, you must use information from both contracts to total 189 days or 27 weeks, as follows:

- **Contract 2:** 135 days counting back from the last day paid (January 13, 2010, to September 1, 2009):
 - To calculate the Contract 2 insurable earnings:
 $135 \text{ days} \times \$109.59 = \mathbf{\$14,794.65}$
- **Contract 1:** 54 days (189 required total days - 135 days from Contract 2), counting back from the contract end date (August 31, 2009, to July 9, 2009):
 - To calculate the Contract 1 insurable earnings:
 $54 \text{ days} \times \$95.89 = \mathbf{\$5,178.06}$

The total insurable earnings to be reported in Block 15B = **\$19,972.71** (\$14,794.65 from Contract 2 and \$5,178.06 from Contract 1).

In this case, enter the following information on the ROE:

- Block 6: Weekly
- Block 10: September 1, 2008 (01/09/2008)
- Block 11: January 13, 2010 (13/01/2010)
- Block 12: January 13, 2010 (13/01/2010)
- Block 15B: \$19,972.71

How to calculate a teacher's insurable earnings (Blocks 15B and 15C) for an electronic ROE (53 fields)

When you complete an electronic ROE (53 fields), you have to complete both Block 15B and Block 15C.

Using the daily averaging formula (see the box called "How to use the daily averaging formula" on page 38 for details), you can calculate the total insurable earnings to enter in Block 15B, and the insurable earnings by pay period to enter in Block 15C. Please note that one week is equivalent to seven calendar days.

In Block 15C, you have to report the average weekly insurable earnings the teacher received during the last 53 weeks (or less, if the teacher worked for a shorter period of time). With the daily averaging formula, the insurable earnings are allocated proportionately over the term of the contract, regardless of the basis on which they are paid.

To calculate the average weekly insurable earnings for teachers:

- determine the daily average earnings by dividing the total earnings for the contract period by the total number of calendar days within the contract period; and
- multiply the daily average earnings by seven to determine the weekly insurable earnings.

The following example illustrates how to use the daily averaging formula when completing the 53-field electronic ROE.

Example 1: One-year contract

- Period of the contract: September 1, 2009, to August 31, 2010
- Salary for the duration of the contract: \$35,000
- Total calendar days in the contract: 365 days
- To calculate the daily average earnings: $\$35,000 \div 365 \text{ days} = \mathbf{\$95.89}$

The teacher has an interruption of earnings on August 31, 2010, which is the last day for which paid.

In this case, enter the following information on the ROE:

- Block 6: Weekly
- Block 10: September 1, 2009 (01/09/2009)
- Block 11: August 31, 2010 (31/08/2010)
- Block 12: August 31, 2010 (31/08/2010)

To determine the amounts to enter in Block 15C, perform the following calculation:

1. The number of calendar days counting back from August 31, 2010, to September 1, 2009: 365
2. The number of full calendar weeks: $365 \div 7 \text{ days} = 52.14$ (52 full calendar weeks **plus** 1 day)

Use the daily averaging formula to calculate the daily earnings amount. Then, multiply the daily earnings amount by 7 to get the weekly earnings amount. Complete Block 15C with this weekly earnings amount, starting with the full calendar weeks and then the short one-day week, as follows:

- Block 15C, P.P. 1 through P.P. 52: \$671.23 ($\$95.89 \times 7 \text{ days} - \text{full weeks}$)
- Block 15C, P.P. 53: \$95.89 ($\$95.89 \times 1 \text{ day} - \text{the first week of work, which has only one day}$)

To determine the total insurable earnings for the last 27 weeks to enter in Block 15B, add up the entries in P.P. 1 through P.P. 27 in Block 15C as follows:

- Block 15B: \$18,123.21 (amounts in P.P. 1 through P.P. 27 = $\$671.23 \times 27 \text{ weeks}$)

Example 2: Two contracts, one Record of Employment

In some cases, you may need to combine the average insurable earnings of two contracts on the same ROE to obtain the total insurable earnings for the last 53 weeks. In that situation, you must consider the number of days within the current contract and add enough days from the preceding contract to reach 53 weeks.

Contract 1

- Period of the contract: September 1, 2008, to August 31, 2009
- Salary for the duration of the contract: \$40,000
- Total calendar days in the contract: 365
- To calculate the average daily earnings: $\$40,000 \div 365 \text{ days} = \mathbf{\$109.59}$

Contract 2 (current)

- Period of the contract: September 1, 2009, to August 31, 2010
- Salary for the duration of the contract: \$45,000
- Total calendar days in the contract: 365
- Calculation of the daily average earnings: $\$45,000 \div 365 \text{ days} = \mathbf{\$123.29}$

Because of maternity leave, the teacher experiences an interruption of earnings on January 13, 2010, which is the last day for which paid.

In this case, enter the following information on the ROE:

- Block 6: Weekly
- Block 10: September 1, 2008 (01/09/2008)
- Block 11: January 13, 2010 (13/01/2010)
- Block 12: January 13, 2010 (13/01/2010)

To determine the amounts to enter in Block 15C, perform the following calculation:

- The number of calendar days in **Contract 2**, counting back from January 13, 2010, to September 1, 2009: 135
- The number of calendar weeks in **Contract 2**:
 $135 \div 7 \text{ days} = 19.29$ (19 full calendar weeks **plus** 2 days)
- The number of calendar days in **Contract 1**, counting back from August 31, 2009, to September 1, 2008: 365
- The number of calendar weeks in **Contract 1**: 52.14
(52 full calendar weeks **plus** 1 day)

Use the daily averaging formula to calculate the daily earnings amount. Then, multiply the daily earnings amount by 7 to get the weekly earnings amount. Complete Block 15C with this weekly earnings amount, starting with the full calendar weeks from Contract 2 and continuing with Contract 1, as follows:

- **Block 15C, P.P. 1 through P.P. 19: \$863.03** ($\123.29×7 days)
- **Block 15C, P.P. 20: \$794.53** ($\123.29×2 days (the 2 extra days from Contract 2), plus $\$109.59 \times 5$ days (5 days from Contract 1))
- **Block 15C, P.P. 21 through P.P. 53: \$767.13** ($\109.59×7 days)

To determine the total insurable earnings for the last 27 weeks to enter in Block 15B, add up the entries in P.P. 1 through P.P. 27 in Block 15C, as follows:

- **Block 15B: \$22,562.01** (amounts in P.P. 1 through P.P. 27)

Chapter 4:

Need more information?

Enquiries about insurability

If you have questions about the insurability of earnings or hours, including whether or not employment is insurable, you should contact the Canada Revenue Agency.

By telephone:

You can call the Canada Revenue Agency at 1-800-959-5525.

On the Internet:

To access the Canada Revenue Agency Web site, visit **www.cra.gc.ca**.

For more information on EI premiums, see the following Canada Revenue Agency publications:

- T4001, *Employer's Guide – Payroll Deductions and Remittances* (Chapter 3 of the guide contains details on insurable employment, earnings, and hours, and on calculating EI premiums)
- T4130, *Employer's Guide – Taxable Benefits*
- RC4110, *Employee or Self-Employed?*

For copies of these publications, contact your local tax services office or visit the Canada Revenue Agency Web site at **www.cra.gc.ca**.

Useful Web sites

Employment Insurance for employers

For employer information about the Employment Insurance program, see our Web site at **www.servicecanada.gc.ca/en/ei/employers/relatedlinksROE.shtml**.

ROE Web

For information on ROE Web, visit **www.servicecanada.gc.ca/roeweb**.

The Work-Sharing Program

The Work-Sharing Program enables employers to deal with business cutbacks and still avoid laying off employees. Under a work-sharing agreement, employers can shorten their employees' work week by one to three days and pay those employees reduced wages. For the hours, days, or shifts that employees do not work, Service Canada arranges for those employees who are eligible for Employment Insurance to receive benefits, which helps compensate for the lower wages they receive from the employer.

For more information, see the Service Canada Web site at **www.servicecanada.gc.ca/eng/work_sharing/index.shtml**.

Report on Hirings Program

Because Service Canada is responsible for protecting the integrity of the EI program, we have designed the Report on Hirings (ROH) program. The ROH program helps us make sure that only eligible individuals receive EI benefits.

For more information, see the Service Canada Web site at **www.servicecanada.gc.ca/en/ei/employers/automated_report.shtml**.

Automated Earnings Reporting System

The Automated Earnings Reporting System (AERS) is a voluntary verification program that protects the Employment Insurance program and reduces administrative costs for employers. Through AERS, employers electronically submit payroll information to Service Canada.

For more information, see the Service Canada Web site at **www.servicecanada.gc.ca/en/ei/employers/aers.shtml**.

Request for Payroll Information

Some employers are asked to complete the *Service Canada Request for Payroll Information* forms. For more information on this matter, see the Service Canada Web site at **www.servicecanada.gc.ca/en/ei/employers/authority.shtml**.

Publications

To request a Service Canada publication, visit our Web site at **www.servicecanada.gc.ca/en/about/publications.shtml**. You can also call **1 800 O-Canada** or visit a Service Canada Centre. To find the Service Canada Centre nearest you, visit **www.servicecanada.gc.ca**.

The Canada Revenue Agency's My Business Account

For more information about the My Business Account online service, see the Canada Revenue Agency Web site at **www.cra.gc.ca**.

General Government of Canada enquiries

Visit the Canada Web site at **www.canada.gc.ca**.

To order ROEs or to speak to an ROE advisor

For more information on how to complete the ROE, or to order paper copies of the ROE form, call the Employer Contact Centre at **1-800-367-5693** (TTY: 1-855-881-9874).

Annex 1

Summary chart: Type of earnings, insurable/non-insurable earnings and hours, and pay-period allocation

This chart lists the different types of earnings employees can receive, indicates whether or not the earnings and the hours are insurable, and, if they are insurable, to which pay period you should allocate them.

To make this summary chart easier to use, we have put its contents in alphabetical order.

Note

If you have questions about the insurability of earnings or hours, contact the Canada Revenue Agency. You can visit the Canada Revenue Agency Web site at www.cra.gc.ca, or contact the Agency by telephone at 1-800-959-5525.

Type of earnings	Insurable?		Allocated to pay period		
	Earnings	Hours	For which they are paid (see Note 1)	In which they are paid (see Note 2)	Last pay period of regular wages (see Note 3)
Automobile stand-by charge	No	No			
Automobile operating expense benefit	No	No			
Bonus , all types	Yes	No		Yes	
Bonus , if paid because of the separation	Yes	No			Yes
Commissions , regular/irregular	Yes	Yes (see Note 4)	Yes		
Cost-of-living allowance	Yes	No		Yes	
Cost-of-living allowance , if paid on separation	Yes	No			Yes
Gratuities (also called tips) that are controlled by the employer	Yes	No		Yes	
Gratuities (also called tips) that are controlled by the employer , if paid on separation	Yes	No			Yes
Group term life insurance	No	No			
Incentive payment	Yes	No		Yes	
Incentive payment , if paid on separation	Yes	No			Yes
Non-taxable allowance (see Note 5)	No	No			
Overtime , worked and paid (see Note 6)	Yes	Yes		Yes	
Overtime , worked and taken as leave (see Note 7)	Yes	Yes	Yes		
Overtime , accumulated and paid on or after separation: – hours (see Note 8) – earnings (see Note 9)	Yes	Yes	Yes (hours)		Yes (earnings)
Pay adjustments (see Note 10)	Yes	No		Yes	
Pay adjustments , paid on separation (see Note 10)	Yes	No			Yes
Pay corrections (see Note 11)	Yes	Yes	Yes		
Pay in lieu of notice , paid on or after separation	Yes	No			Yes
Retirement leave credits/retiring allowance , including severance pay, accumulated sick leave credits paid as part of a retiring allowance on separation (see Note 12)	No	No			
Room and board benefit or allowance, with insurable earnings in the same pay period	Yes	No	Yes		
Room and board benefit or allowance, without insurable earnings in the same pay period	No	No			
RRSP contribution paid by the employer to a non-restricted RRSP	Yes	No		Yes	

Type of earnings	Insurable?		Allocated to pay period		
	Earnings	Hours	For which they are paid (see Note 1)	In which they are paid (see Note 2)	Last pay period of regular wages (see Note 3)
RRSP contribution paid by the employer to a restricted RRSP	No	No			
Salary and wages , including unpaid wages due to bankruptcy, receivership, or impending receivership	Yes	Yes	Yes		
Salary continuance	Yes	Yes	Yes		
Shift premium	Yes	No		Yes	
Shift premium , if paid because of the separation	Yes	No			Yes
Sick leave taken , paid by employer	Yes	Yes	Yes		
Sick leave credits , accumulated and paid out, on anniversary date or not, and taxable as employment income (if paid on termination as part of retirement leave credits/retiring allowance, see "Retirement leave credits/retiring allowance")	Yes	No		Yes	
Stand-by hours , spent at the employee's place of work at the employer's request, paid at any rate	Yes	Yes	Yes		
Stand-by hours , spent elsewhere than the employee's place of work, paid at a rate equivalent to or more than the employee's regular rate	Yes	Yes	Yes		
Stand-by hours , spent elsewhere than the employee's place of work, paid at a rate less than the employee's regular rate	Yes	No	Yes		
Statutory holiday pay , occurring after the last day worked, when the employee's departure is final	Yes	No			Yes
Statutory holiday pay , occurring after the last day worked, when the employee's departure is not final	Yes	Yes			Yes
Statutory holiday pay , taken on the day itself, any day recognized instead of the statutory day, or any other day off with pay in place of the statutory day	Yes	Yes (see Note 13)	Yes		
Supplementary Unemployment Benefits (SUB) plan benefits (made under a plan that is registered with Service Canada)	No	No (see Note 14)			
Taxable allowance (for example, taxable car allowance of \$400 per month)	Yes	No		Yes	
Taxable benefit , monetary	Yes	No		Yes	
Taxable benefit , most non-monetary	No	No			
Tips (also called gratuities) that are controlled by the employer	Yes	No		Yes	
Tips (also called gratuities) that are controlled by the employer , if paid on separation	Yes	No			Yes
Top-ups to maternity, parental, and compassionate care benefits , paid by the employer	No	No			
Vacation pay , paid on separation	Yes	No			Yes
Vacation pay , where no vacation time is taken, however paid	Yes	No		Yes	
Vacation pay , where vacation time is taken, however paid	Yes	Yes	Yes		
Wage-loss insurance (insurable) , paid by the employer	Yes	Yes	Yes		
Wage-loss insurance top-up , paid by the employer, claim accepted	No	No			
Wage-loss insurance top-up , paid by the employer, prior to acceptance	Yes	No		Yes	
Workers' compensation benefits top-up , paid by the employer, claim accepted	No	No			
Workers' compensation benefits top-up , paid by the employer, prior to acceptance	Yes	No		Yes	

Notes

1. Allocate the earnings you pay to an employee to the pay period for which the employee earned them. In the case of leave taken, allocate the earnings to the period of leave.
2. Allocate the earnings to the pay period in which you paid them.
3. Allocate the earnings to the last pay period during which you paid the employee a regular salary, wages, or commissions.
4. When the actual hours of work are not known for employees paid by commission, or when the worker and the employer have not agreed on what hours would be considered for insurability, the hours of work are determined by dividing the insurable earnings in the last 52 calendar weeks, or fewer depending on the period, by the applicable minimum wage for the province or territory where the employee is working that is in force on January 1 in the year(s) the earnings were payable. When this period overlaps two calendar years, you must perform two calculations using the minimum wage in force each year, if different. The maximum number of hours you can allocate is 35 hours per week.
5. Most non-taxable earnings are not insurable (for example, travel allowances). For more information, contact the Canada Revenue Agency.
6. When an employee works overtime and is paid for it, the hours are insurable. Include the actual number of hours the employee worked, regardless of the rate at which the hours are paid.
7. When an employee takes overtime as leave, the insurable hours are the number of hours the employee takes in leave.
8. When an employee accumulates overtime hours and you pay for those hours on separation or afterward, make sure to include the hours in the actual period when the employee worked the overtime.

For reporting purposes, if the employee worked the overtime during the previous 52 weeks (or since the last ROE was issued, if the period is shorter than 52 weeks), you will add the number of overtime hours worked to the

total insured hours reported in Block 15A. If the employee worked the overtime before this period, do not report it. On occasion, a Service Canada representative may need to contact you to verify when the employee worked the overtime. This will only be the case when an employee does not qualify for EI benefits based on what is reported, and knowing what period the overtime represents may result in the employee qualifying for benefits.

9. When the employee accumulates overtime and you pay it on separation or afterward, make sure to include the insurable earnings in the last pay period of regular pay.
10. **Pay adjustments** occur when there has been a delay in recognizing, implementing, or processing a change in the employee's pay (for example, an increase in wages under a union contract, agreed to three months after the end of the previous contract, gives rise to a retroactive pay increase or adjustment).
11. **Pay corrections** involve errors. This may involve hours missed when a previous pay period was processed, or the back wages paid to an employee who was wrongfully dismissed.
12. For more information on **retiring allowances**, contact the Canada Revenue Agency.
13. When an employee works on a statutory holiday, **insurable hours** are the greater of the hours actually worked or the otherwise normal hours of work. For example, when an employee who usually works 7.5 hours in a working day is paid four hours of overtime on a statutory holiday, 7.5 hours are insurable. If the employee worked 10 hours on that holiday, 10 hours would be insurable.
14. If the SUB plan is not registered with Service Canada, the SUB payments are considered insurable. For information on registering SUB plans, please see our Web site at www.servicecanada.gc.ca/eng/cs/sub/0200/0200_000.shtml#top.

Annex 2

Example of a blank paper ROE

Service Canada

If completing this form by hand: use a pen

RECORD OF EMPLOYMENT (ROE)

EMPLOYER: SEE THE GUIDE - HOW TO COMPLETE THE RECORD OF EMPLOYMENT, IT IS ALSO AVAILABLE ON THE WEB SITE AT: WWW.SERVICECANADA.GC.CA

Protected when completed - B

1 SERIAL NO. E0000000

2 SERIAL NO. OF ROE AMENDED OR REPLACED

3 EMPLOYER'S PAYROLL REFERENCE NO.

4 EMPLOYER'S NAME AND ADDRESS

5 CRA'S BUSINESS NO. (BN)

6 PAY PERIOD TYPE

7 POSTAL CODE

8 SOCIAL INSURANCE NO.

9 EMPLOYEE'S NAME AND ADDRESS

10 FIRST DAY WORKED (OR FIRST DAY WORKED SINCE LAST ROE ISSUED)

11 LAST DAY FOR WHICH PAID

12 FINAL PAY PERIOD ENDING DATE

13 OCCUPATION

14 EXPECTED DATE OF RECALL

15A TOTAL INSURABLE HOURS ACCORDING TO CHART ON REVERSE

15B TOTAL INSURABLE EARNINGS ACCORDING TO CHART ON REVERSE

15C ONLY COMPLETE IF THERE HAS BEEN A PAY PERIOD WITH NO INSURABLE EARNINGS. COMPLETE ACCORDING TO CHART ON REVERSE.

16 REASON FOR ISSUING THIS ROE ENTER CODE

FOR FURTHER INFORMATION, CONTACT

TELEPHONE NO. ()

17 ONLY COMPLETE IF PAYMENTS OR BENEFITS (OTHER THAN REGULAR PAY) PAID IN OR IN ANTICIPATION OF THE FINAL PAY PERIOD OR PAYABLE AT A LATER DATE.

A - VACATION PAY

B - STATUTORY HOLIDAY PAY FOR

C - OTHER MONIES (SPECIFY)

18 COMMENTS

19 ONLY COMPLETE IF PAID SICK/MATERNITY/PARENTAL LEAVE OR GROUP WAGE LOSS INDEMNITY PAYMENT (AFTER THE LAST DAY WORKED).

PAYMENT START DATE

AMOUNT

20 COMMUNICATION PREFERRED IN

21 TELEPHONE NO.

22 I AM AWARE THAT IT IS AN OFFENCE TO MAKE FALSE ENTRIES AND HEREBY CERTIFY THAT ALL STATEMENTS ON THIS FORM ARE TRUE.

SIGNATURE OF ISSUER

NAME OF ISSUER (please print)

DATE

ENTER CODE

A SHORTAGE OF WORK

B STRIKE OR LOCKOUT

C RETURN TO SCHOOL

D ILLNESS OR INJURY

E QUIT

F MATERNITY

G RETIREMENT

H WORK SHARING

J APPRENTICE TRAINING

M DISMISSAL

N LEAVE OF ABSENCE

P PARENTAL

Z COMPASSIONATE CARE

K OTHER EXPLAIN IN THE COMMENTS SECTION

PART 2 (BLUE) MUST BE SENT TO SERVICE CANADA 2000 BATHURST ST., N.B. E2A 4T3

EMPLOYEE'S COPY (See reverse) PART 1

Formulaire disponible en français.

Annex 3

Example of a completed paper ROE

Service Canada

If completing this form by hand, use a pen

EMPLOYER: SEE THE GUIDE - HOW TO COMPLETE THE RECORD OF EMPLOYMENT, IT IS ALSO AVAILABLE ON THE WEB SITE AT: WWW.SERVICECANADA.GC.CA

Protected when completed - B

RECORD OF EMPLOYMENT (ROE)

1 SERIAL NO. E00000000

2 SERIAL NO. OF ROE AMENDED OR REPLACED

3 EMPLOYER'S PAYROLL REFERENCE NO. 125 946

4 EMPLOYER'S NAME AND ADDRESS
DIVISION 27
355 NORTH RIVER RD.
OTTAWA, ON

5 CRA'S BUSINESS NO. (BN) 000 000 000 RP 0000

6 PAY PERIOD TYPE BI-WEEKLY

7 POSTAL CODE XIX 1X1

8 SOCIAL INSURANCE NO. 000 - 000 - 000

9 EMPLOYEE'S NAME AND ADDRESS
JOHN SMITH
123 WAY ST.
OTTAWA, ON Z1Z 1Z1

10 FIRST DAY WORKED (OR FIRST DAY WORKED SINCE LAST ROE ISSUED) 01 01 2010

11 LAST DAY FOR WHICH PAID 25 02 2011

12 FINAL PAY PERIOD ENDING DATE 26 02 2011

13 OCCUPATION ASSISTANT

14 EXPECTED DATE OF RECALL
☒ UNKNOWN ☐ NOT RETURNING

15A TOTAL INSURABLE HOURS ACCORDING TO CHART ON REVERSE 2,140.0

15B TOTAL INSURABLE EARNINGS ACCORDING TO CHART ON REVERSE \$ 11,600.00

15C ONLY COMPLETE IF THERE HAS BEEN A PAY PERIOD WITH NO INSURABLE EARNINGS. COMPLETE ACCORDING TO CHART ON REVERSE.

P.P.	INSURABLE EARNINGS	P.P.	INSURABLE EARNINGS	P.P.	INSURABLE EARNINGS
1	1,200.00	2	800.00	3	800.00
4	800.00	5	800.00	6	800.00
7	800.00	8	800.00	9	800.00
10	800.00	11	800.00	12	800.00
13	800.00	14	800.00	15	
16		17		18	
19		20		21	
22		23		24	
25		26		27	

17 ONLY COMPLETE IF PAYMENTS OR BENEFITS (OTHER THAN REGULAR PAY) PAID IN OR IN ANTICIPATION OF THE FINAL PAY PERIOD OR PAYABLE AT A LATER DATE.

A - VACATION PAY \$ 400.00

B - STATUTORY HOLIDAY PAY FOR

D	M	Y	\$

C - OTHER MONIES (SPECIFY)

\$.

18 COMMENTS

19 ONLY COMPLETE IF PAID SICK/MATERNITY/PARENTAL LEAVE OR GROUP WAGE LOSS INDEMNITY PAYMENT (AFTER THE LAST DAY WORKED).

PAYMENT START DATE

D	M	Y

AMOUNT \$

☐ PER DAY ☐ PER WEEK

20 COMMUNICATION PREFERRED IN ☒ ENGLISH ☐ FRENCH

21 TELEPHONE NO. (555) 555-5555

22 I AM AWARE THAT IT IS AN OFFENCE TO MAKE FALSE ENTRIES AND HEREBY CERTIFY THAT ALL STATEMENTS ON THIS FORM ARE TRUE.

SIGNATURE OF ISSUER *Serena Awad* NAME OF ISSUER (please print) SERENA AWAD

DATE 28 02 2011

Canada

Service Canada delivers Human Resources and Skills Development Canada programs and services for the Government of Canada.

EMPLOYEE'S COPY 1 (See reverse) PART 1

Formulaire disponible en français.

PART 2 (BLUE) MUST BE SENT TO
SERVICE CANADA
P.O. BOX 9000
BATHURST, N.B.
E2A 4T3

ENTER CODE

A SHORTAGE OF WORK

B STRIKE OR LOCKOUT

C RETURN TO SCHOOL

D ILLNESS OR INJURY

E QUIT

F MATERNITY

G RETIREMENT

H WORK SHARING

J APPRENTICE TRAINING

M DISMISSAL

N LEAVE OF ABSENCE


P PARENTAL

Z COMPASSIONATE CARE

K OTHER EXPLAIN IN THE COMMENTS SECTION

Annex 4

Example of a completed electronic ROE



Service
Canada

THE GUIDE - HOW TO COMPLETE THE RECORD OF EMPLOYMENT,
PROVIDES DETAILED INSTRUCTIONS.

Protected when completed - B

RECORD OF EMPLOYMENT (ROE)

1 SERIAL NO. W00000000	2 SERIAL NO. OF ROE AMENDED OR REPLACED	3 EMPLOYER'S PAYROLL REFERENCE NO. 125946	4 EMPLOYER'S NAME AND ADDRESS Division 27 355 North River Rd 2nd Floor Ottawa, ON Canada																																																																																																																																														
5 CRA BUSINESS NUMBER (BN) 000 000 000RP0000		6 PAY PERIOD TYPE B - Bi-weekly																																																																																																																																															
7 POSTAL CODE X1X1X1		8 SOCIAL INSURANCE NO. 000-000-000																																																																																																																																															
9 EMPLOYEE'S NAME AND ADDRESS Employee Name 123 Way St Ottawa, ON Z1Z1Z1		10 FIRST DAY WORKED D M Y 01 01 2010																																																																																																																																															
11 LAST DAY FOR WHICH PAID D M Y 25 02 2011		12 FINAL PAY PERIOD ENDING DATE D M Y 26 02 2011																																																																																																																																															
13 OCCUPATION Assistant		14 EXPECTED DATE OF RECALL D M Y <input checked="" type="checkbox"/> UNKNOWN <input type="checkbox"/> NOT RETURNING																																																																																																																																															
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15C THE FIRST ENTRY MUST RECORD THE INSURABLE EARNINGS FOR THE FINAL (MOST RECENT) INSURED PAY PERIOD. ENTER DETAILS BY PAY PERIOD AS PER THE CHART ON PAGE 2.		17 ONLY COMPLETE IF PAYMENT OR BENEFITS (OTHER THAN REGULAR PAY) PAID IN OR IN ANTICIPATION OF THE FINAL PAY PERIOD OR PAYABLE AT A LATER DATE.																																																																																																																																															
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Canada

Service Canada delivers Human Resources and Skills Development Canada programs and services for the Government of Canada.

Page 2 contains important information.

Ce formulaire est également disponible en français

