

HOW TO COMPLETE THE RECORD OF EMPLOYMENT (ROE) FORM

The ROE is the single most important document in Employment Insurance (EI). Service Canada uses the information on the ROE to determine whether a person qualifies for EI benefits, the benefit rate and the duration of his/her claim. The ROE also plays an important role in controlling the misuse of EI funds. An ROE must be issued even if the employee has no intention of filing a claim for EI benefits. **This guide replaces the IN-216-01-08E: How to Complete the Record of Employment Form.** Please retain this copy of the guide for your reference.

Record of Employment on the Web (ROE Web)

The ROE Web is a Service Canada response to a long-standing request from employers to facilitate the ROE creation process. Each year, over one million Canadian employers create more than 8 million ROEs, at considerable expense. An employer must complete an ROE form whenever there is an interruption of earnings. ROE Web consists of a suite of applications that enables employers to create, view, amend, print and submit ROEs using Internet technology. For more information on ROE Web, visit www.servicecanada.gc.ca, then click on *Manage Records of Employment*.

When to issue ROE

If you submit ROEs using the paper forms:

- You must issue an ROE within five calendar days of either the employee's interruption of earnings, or the date the employer becomes aware of the interruption.

If you submit ROEs electronically:

- If your pay period is weekly, biweekly, or semi-monthly, you must issue an electronic ROE within five days of the end of the pay period during which the employee's interruption of earnings occurs.
- If your pay period is monthly or every four weeks, you must issue an electronic ROE on one of the following dates, whichever is earlier:
 - up to five days after the end of the pay period during which the employee's interruption of earnings occurs; or
 - up to 15 days after the first day of the interruption of earnings.

When does an interruption of earnings occur?

When an employee:

- quits his/her job;
- is laid off or terminated;
- has had within the last 52 weeks or since the last ROE, or is anticipated to have 7 consecutive calendar days without both work and insurable earnings from the employer.

Exceptions: this seven-day rule does not apply to the two following cases:

- Real estate agents: an interruption of earnings occurs only when their licence is surrendered, suspended or revoked.
- Employees paid mainly by commission: an interruption of earnings occurs when the employment relationship ends.

An interruption of earnings also occurs when the salary falls below 60% of normal weekly earnings due to illness, injury, quarantine, pregnancy, the need for a parent to care for either newly born or adopted children, or the need to provide care or support to a family member who is gravely ill with a significant risk of death.

Special situations:

The ROE may not have to be issued within the five-day period:

1. Change in ownership:

This is an interruption of earnings for the employees concerned. However, no ROE is required as long as these two (2) conditions are met:

- there has not been an actual break in the employee's receipt of wages or salary between former and new employers; **and**
- the former employer's payroll records are available to the new employer and the new employer agrees to issue a single ROE covering both periods of employment should the need arise.

2. For part-time, on-call or casual workers:

The ROE may not be issued each time there is an interruption of earnings, but it must be issued in the following circumstances:

- the ROE is requested by the employee and an interruption of earnings has occurred;
- the employee is no longer on the employer's active employment list;
- the ROE is requested by Service Canada;
- no work is performed for 30 days and there are no insurable earnings for that period.

3. Mass lay-off:

When a number of employees are being laid off, as in a plant closure, special arrangements can be made regarding ROE issuance. Contact your local Service Canada Centre for more information.

In all cases, an ROE must be issued when requested by Service Canada.

Block 1 – Serial number – Each ROE is numbered with a pre-printed serial number. It is important for the employer to keep records of the serial numbers of the ROEs that have been completed for a period of six (6) years. With ROE Web, serial numbers are assigned as the ROEs are issued. There is no requirement to keep a record of these serial numbers.

Block 2 – Serial number of ROE amended or replaced – Complete this area when an ROE is issued to amend or correct information provided on a previous ROE. If an amended ROE is completed, all blocks have to be filled out, including the unchanged initial information.

Block 4 – Employer's name and address – Enter the employer's name and address as they appear on the Canada Revenue Agency (CRA) remittance form (PD7A).

Block 5 – CRA Business Number (BN) – Enter the BN used to report the employee's EI premiums to CRA. When there are multiple BNs used to report payroll source deductions, please ensure the correct BN is used. Your BN consists of 9 numbers followed by RP and 4 numbers. **You must enter the entire 15 characters.**

Block 6 – Pay period type – Enter your pay period type, as shown in the chart on the reverse side of the ROE form. For employees who are paid solely on commissions or on salary and irregularly paid commissions, use the "weekly" pay period type. For employees who are working on a contract basis and who are paid during pay periods that do not cover the entire period of the contract, e.g., teachers, use the "weekly" pay period type.

Block 10 – First day worked – Enter the first day of work. If an ROE has been previously issued to the employee because of a separation from employment, **enter the date the employee returned to work or the first day of the new contract** (unless the current ROE is amending a previous ROE and Block 2 is completed).

Block 11 – Last day for which paid – Enter the last day for which the employee was paid. This would normally be the last day of work. However, sometimes the employment relationship continues after the last day of work. For example:

Last day worked	January 11, 2008
One week scheduled paid vacation leave – time taken	From January 14, 2008
Last day for which paid	January 18, 2008

In this case, January 18, 2008, is the last day for which paid (Block 11), because the employment relationship continued after the last day worked.

Where **unpaid wages** are owing to an employee on termination, you must enter the last day for which those wages are owed.

When you pay statutory holiday pay, the date you enter in Block 11 should still reflect either the actual last day the employee worked, or the last day for which the employee was paid if the employee was on paid vacation, sick leave, or other paid leave. The date in Block 11 should not reflect the date of the statutory holiday. Statutory holidays occurring after the date in Block 11 should be entered in Block 17B.

Block 12 – Final pay period ending date – Enter the final pay period ending date that includes the last day for which paid (Block 11). Blocks 11 and 12 will generally be different dates, except when the last day paid corresponds to the last day of the pay period.

Block 13 – Occupation (optional) – If you choose to complete this block, provide a description of the employee's usual occupation or title.

Block 14 – Expected date of recall (optional) – If you choose to complete this block, enter the date the employee will be returning to work. Otherwise, check the "unknown" box or the "not returning" box.

Block 15A – Total insurable hours – Enter the total insurable hours worked or paid during the required period. First, identify, according to your pay period type, the number of consecutive pay periods required to calculate this total. Refer to Table 1, "Instructions for Block 15A," on page 3 (or on the reverse side of the ROE form). Then, determine the total insurable hours for the applicable period, starting with the **most recent** pay period—the pay period which includes the date shown in Block 11. For example, where the pay period type is "weekly," provide the total insurable hours in the last 53 consecutive pay periods, or fewer if the period of employment is shorter.

Be careful:

Make sure that the total includes hours worked, paid leave, and compensatory time off, since they represent paid insurable hours (see the "Summary chart of insurable earnings and hours" on page 5).

A stand-by hour is not an hour worked, and is therefore generally not considered to be insurable, unless:

- the stand-by hours are paid at a rate equal to or higher than the employee's regular rate of pay; or
- the employer requires the employee to be at the workplace, in case a service is required, provided the employee is remunerated, regardless of the rate of pay.

Block 15B – Total insurable earnings – Enter the total insurable earnings for the required period. First, identify, according to your pay period type, the number of consecutive pay periods to be used to calculate this total. Refer to the Table 2, "Instructions for Blocks 15B and 15C," on page 3 (or on the reverse side of the ROE form). Then, determine the total insurable earnings for the applicable period, starting with the **most recent** pay period—the pay period which includes the date shown in Block 11. For example, where the pay period type is "weekly," provide the total insurable earnings in the last 27 consecutive pay periods, or fewer if the period of employment is shorter.

Note:

- Add to the total any additional insurable earnings entered in Block 17 of the ROE, e.g., wages in lieu of notice, vacation pay, or statutory holiday pay.
- While insurable earnings for premium purposes are limited annually, there is no such maximum for EI reporting purposes. For example, if the total insurable earnings for the period specified in the chart are \$56,345.02, report this amount in Block 15B.
- Always report "gross" amounts, before any payroll deductions. You should never report "net" amounts.

Be careful:

- The number of pay periods to be used for Block 15B (Earnings), will be different from the number of pay periods used for Block 15A (Hours). For example, for a "weekly" pay period type, it is the total of the last 27 pay periods that must be entered in 15B, as opposed to the last 53 pay periods for 15A. Include both dollars and cents. **Do not round off the total.**



RECORD OF EMPLOYMENT (ROE)

1 SERIAL NO. 2 SERIAL NO. OF ROE AMENDED OR REPLACED 3 EMPLOYER'S PAYROLL REFERENCE NO. OPTIONAL

4 EMPLOYER'S NAME AND ADDRESS 5 CCRA's BUSINESS NO. (BN)

6 PAY PERIOD TYPE 7 POSTAL CODE 8 SOCIAL INSURANCE NO. EMPLOYEE

9 EMPLOYEE'S NAME AND ADDRESS 10 FIRST DAY WORKED (OR FIRST DAY WORKED SINCE LAST ROE ISSUED) D M Y 11 LAST DAY FOR WHICH PAID D M Y 12 FINAL PAY PERIOD ENDING DATE D M Y

13 OCCUPATION 14 EXPECTED DATE OF RECALL D M Y 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

P.P.	INSURABLE EARNINGS	P.P.	INSURABLE EARNINGS	P.P.	INSURABLE EARNINGS
1		2		3	
4		5		6	
7		8		9	
10		11		12	
13		14		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 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 PER DAY PER WEEK

20 COMMUNICATION PREFERRED IN 21 TELEPHONE NO. EMPLOYER

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

EMPLOYEE: APPLY FOR EMPLOYMENT INSURANCE BENEFITS ON THE INTERNET AT www.servicecanada.gc.ca FOR MORE INFORMATION, REFER TO THE BACK OF THIS DOCUMENT. Ce formulaire est également disponible en français.

EMPLOYEE'S COPY PART 1

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 HUMAN RESOURCES AND SKILLS DEVELOPMENT CANADA P.O. BOX 9000 BATHURST, N.B. E2A 4T3

Table 1
Instructions for Block 15A

Pay period type reported in Block 6	Number of consecutive pay periods for reporting total hours in Block 15A (or fewer if period of employment was shorter)
Weekly	Last 53
Biweekly	Last 27
Semi-monthly	Last 25
Monthly	Last 13
13 pay periods a year	Last 14

Table 2
Instructions for Blocks 15B and 15C (when applicable)

Pay period type reported in Block 6	Number of consecutive pay periods for reporting insurable earnings in Block 15B or Blocks 15B and 15C (or fewer if period of employment was shorter)
Weekly	Last 27
Biweekly	Last 14
Semi-monthly	Last 13
Monthly	Last 7
13 pay periods a year	Last 7

Block 15C – Insurable earnings by pay period – Complete 15C **only** if one or more pay periods have no insurable earnings. To establish the number of consecutive pay periods to be entered in Block 15C, please refer to Table 2, “Instructions for Blocks 15B and 15C,” on page 3 (or on the reverse side of the ROE form). Show the insurable earnings of the **most recent** pay period—the pay period which includes the date shown in Block 11—in Block **15C PP1**. Also include in Block 15C PP1 all insurable earnings paid/payable on separation—e.g., vacation pay, lieu-of-notice pay, statutory holiday pay, etc.—that are listed in Block 17. Then, enter each consecutive pay period up to the number of pay periods required and enter 0.00, which represents NIL, for each pay period having no insurable earnings and no work. Finally, add all amounts from Block 15C and **report the total in Block 15B**.

Be careful:

- The insurable earnings shown in the last pay period, 15C PP1, must include the insurable earnings entered in Block 17. Please note that PP1 cannot be 0.00, which represents NIL.
- Enter only the number of consecutive pay periods (PP) corresponding to your pay period type. A “weekly” pay period type (27 PP) requires more pay periods than a “biweekly” type (14 PP) or a “monthly” type (7 PP).
- It is very important, when you copy information from your payroll in Block 15C, to enter 0.00, which represents NIL, where there is a period with no work and no insurable earnings. **Do not skip to the next pay period.**
- Include both dollars and cents. **Do not round off the totals.**

Special situations for Blocks 15B and 15C:

- For calculation of insurable earnings for **teachers**, please contact your local office, or visit www1.servicecanada.gc.ca/en/ei/employers/teachers_formula.shtml.
- For **employees who are working on a contract basis** and are paid on a different period than the contract, the following method must be used to report the insurable earnings in Block 15B. Average the total of the insurable earnings paid for the contract period by dividing these earnings by the number of weeks (or part-weeks) in the contract. Then, multiply this weekly average by 27 (or fewer, if the period of employment is shorter), according to the “weekly” pay period type in Table 2, “Instructions for Blocks 15B and 15C,” on page 3.
- For **employees who are paid solely on commissions or on salary and irregularly paid commissions**, the following method must be used to report insurable earnings in Block 15B. Average the total insurable earnings paid in the last 52 calendar weeks (or fewer, if the period of employment is shorter) by dividing these earnings by 52, or by the actual number of weeks worked if fewer. Then, multiply this weekly average by 27 (or fewer if the period of employment is shorter), according to the “weekly” pay period type in Table 2, “Instructions for Blocks 15B and 15C,” on page 3.

Block 16 – Reason for issuing this ROE – Enter one of the codes corresponding to the reason for issuing this ROE from the table on the right-hand, tear-off portion of the ROE. This table also appears on the reverse side of the ROE form, Parts 1 and 3. If none of the reasons in the table apply, use Code K, “Other,” and provide an explanation in Block 18, “Comments.” This code should be used only in exceptional circumstances, since codes have been assigned to the most common reasons for issuing an ROE.

Helpful hint: If the reason for issuing the ROE is an end of contract, an end of season, a temporary shutdown of operations, or any other reason equivalent to a “shortage of work,” indicate Code A. Do not include these comments in Block 18.

Block 17 – Payments of benefits – other than regular pay – paid in, or in anticipation of the final pay period, or payable at a later date during the interruption of earnings, permanent or not, regardless of whether or not these monies are insurable (see the “Summary chart of insurable earnings and hours” on page 5).

17A: Vacation pay: Enter all vacation pay that meets the above.

17B: Statutory holiday pay: Enter the dates of any statutory holidays occurring after the date in Block 11. If the employee’s departure is final, then only the statutory holiday earnings are insurable, and not the hours. Be sure to include the earnings in Block 15B (and 15C, if applicable). If the employee’s departure is not final, then both the statutory holiday hours and the statutory holiday earnings are insurable and should be included in Blocks 15A and 15B (and 15C, if applicable). Include all statutory holidays you are paying on termination, even if they fall in a pay period that occurs after the pay period that includes the date entered in Block 11. Statutory holidays occurring before the date noted in Block 11 should not be shown in Block 17B, but should be included in Blocks 15A and 15B (and 15C, if applicable) in the pay period for which they were paid.

17C: Other monies: Enter any other payments, insurable or not, or amounts owing to an employee following the interruption of earnings (e.g., pension payments, both lump sum and ongoing severance payments or retiring allowances, bonuses, wages in lieu of notice, retroactive wage increases, details regarding a Supplemental Unemployment Benefit plan).

Do not forget:

The insurable earnings—and only the insurable earnings—entered in Block 17 **must also be added** to the totals of insurable earnings in Blocks 15B and 15C PP1, when applicable. For example, an amount of vacation pay paid on separation will be added to the totals of 15B and 15C PP1, when applicable. However, a retiring allowance, even if entered in 17C, will not be added to the totals of 15B and 15C PP1, since it is not insurable.

Block 18 – Comments – Comments should only be used in exceptional circumstances to provide additional information or clarification. Do not include comments that only confirm information already on the ROE.

Examples of additional information include:

- details regarding the reason for leaving or separation; and
- comments to specify the reason for issuing the ROE, e.g., requested by Service Canada.

Block 19 – Only complete if paid sick/maternity/parental leave or group wage loss indemnity payment after the last physical day worked – If the employee is receiving one of these indemnities, from either the employer or a third party, enter the start date for the indemnity and the weekly or daily rate. Provide any additional details in Block 18, “Comments.”

SUMMARY CHART OF INSURABLE EARNINGS AND HOURS

Type of Earnings	Insurable		Allocated to pay period		
	Earnings	Hours	For which they are paid ¹	In which they are paid ²	Last pay period of regular wages ³
1. Regular salary and wages – including unpaid wages and salary continuance	Yes	Yes	Yes		
2. Commissions – regular/irregular	Yes	Yes ⁴	Yes		
3. Bonuses, tips, gratuities, cost-of-living allowances, shift premiums, and other incentive payments if paid on separation (see 21)	Yes	No		Yes	
4. Most non-cash taxable benefits	No	No			
5. Taxable benefits provided in the form of cash ⁵	Yes	No		Yes	
6. Income taxable allowances, e.g., taxable car allowance of \$400/month ⁵	Yes	No		Yes	
7. Group term life insurance	No	No			
8. Automobile stand-by charge and operating expense benefit	No	No			
9. Housing, board, and lodging benefits or allowances, with salary for the same pay period	Yes	No	Yes		
10. Housing, board, and lodging benefits or allowances, without cash insurable earnings in the same pay period	No	No			
11. Paid leave for a statutory holiday, 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 ⁶	Yes	Yes	Yes		
12. Pay for a statutory holiday, occurring after last day worked, when the employee's departure is final	Yes	No			Yes
13. Pay for a statutory holiday, occurring after last day worked, when the employee's departure is not final	Yes	Yes			Yes
14. a) Overtime worked and paid ⁷ 14. b) Overtime worked and taken as leave ⁷ 14. c) Overtime accumulated and paid on or after termination ⁷ Hours Earnings	Yes Yes Yes	Yes Yes Yes	Yes * *	Yes	Yes
15. Paid lay day – Leave taken	Yes	Yes	Yes		
16. Paid lay day – No leave taken – if paid on separation (see 21)	Yes	No		Yes	
17. Pay adjustments ⁸ if paid on separation (see 21)	Yes	No		Yes	
18. Pay corrections ⁸	Yes	Yes	Yes		
19. Employer paid sick leave or insurable Wage Loss Insurance (WLI)	Yes	Yes	Yes		
20. Accumulated sick leave credits paid out, on anniversary date or not, and taxable as employment income – if paid on termination as part of a retirement allowance (see 22)	Yes	No		Yes	
21. All insurable payments on separation – except overtime ⁹	Yes	No			Yes
22. Retiring allowances, including bank of accumulated sick leave credits, severance pay, other , ¹⁰ if paid on termination	No	No			
23. Vacation pay, where vacation time is taken , however paid	Yes	Yes	Yes		
24. Vacation pay, where no time is taken , however paid	Yes	No		Yes	
25. Vacation pay, paid on separation ⁹	Yes	No			Yes
26. WCB top-up and Wage Loss Insurance (WLI) top-up paid by the employer – claim accepted	No	No			
27. WCB top-up and WLI top-up paid by the employer prior to acceptance	Yes	No		Yes	
28. SUB plan benefits	No	No			
29. RRSP contribution paid by employer	Yes	No		Yes	
30. Amount in lieu of notice paid on or after termination	Yes	No			Yes
31. Salary paid for the period of the notice worked or not – salary continuance	Yes	Yes	Yes		
32. Paid stand-by hours spent at the employee's place of work at the employer's request	Yes	Yes	Yes		
33. Stand-by hours spent elsewhere than the employee's place of work paid at a rate equivalent to or greater than the employee's regular rate	Yes	Yes	Yes		
34. 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		

Notes:

1. Allocate the earnings you pay to an employee to the pay period the employee earned them. In the case of leave taken, allocate 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 that you paid regular salary, wages, or commissions.
4. Where 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 provincial minimum wage in force on January 1. When this period overlaps two calendar years, two calculations must be done, using the minimum wage in force each year, if different. The result cannot be more than 35 hours a week.
5. Most non-taxable earnings are not insurable, e.g., travel allowances. For more information, contact the Canada Revenue Agency.
6. When work is performed on a day the employee is given paid leave, insurable hours are the greater of the hours actually worked or the otherwise normal hours of work. For example, where an employee, who normally works 7.5 hours on a working day, is paid four hours overtime on a statutory holiday, 7.5 hours are insurable. Should the same employee have work 10 hours on that holiday, 10 hours would be insurable.
7. Overtime:
 - a) When an employee works overtime and is paid for it, the hours are insurable. Include the actual number of hours the employee worked.
 - b) When an employee takes overtime as leave, the insurable hours are the number of hours the employee takes in leave.
- c) When an employee accumulates overtime hours and you pay for those hours on termination of employment or afterward, be sure to include these insurable earnings in the last pay period of salary, wages, or commission. However, you must allocate the hours to the actual period during which 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.

8. **Pay adjustments** are situations where 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. By contrast, **pay corrections** involve errors. This may be hours missed when a previous pay period was processed, or the back wages paid to an employee who was wrongfully dismissed.
9. **On separation** means: paid in, or in anticipation of the final pay period, or payable at a later date during the interruption of earnings, permanent or not.
10. Any questions on retiring allowances should be directed to the Canada Revenue Agency.

FREQUENTLY ASKED QUESTIONS

Q1 Do I have to use the same number of pay periods to determine the total insurable hours (Block 15A) and the total insurable earnings (Block 15B)?

No. There's a chart to determine the total insurable hours and there's a different one to determine the total insurable earnings.

Q2 What's the difference between the last physical day worked, last day for which paid (Block 11) and final pay period ending date (Block 12)?

The last physical day worked is the actual last day the employee performed services. The last day for which paid is the last day for which you paid EI premiums for the employee. The final pay period ending date is the actual end date covering the full pay period.

Q3 Under what circumstances would I have to issue an amended Record of Employment?

An amended Record of Employment must be issued when information needs to be changed or corrected on a previously issued ROE, or when Service Canada requests an amended ROE.

Q4 Do I have to store a copy of the ROE?

Yes. You are required to store a copy of the ROE for a period of 6 years. Web ROEs are stored electronically for 6 years. You must ensure that ROEs, complete or blank, are maintained in a secure environment.

Q5 Is it mandatory that I send a copy of each ROE issued to Bathurst?

Yes. You must ensure that copies of all ROEs you complete are sent to Bathurst.

To order ROE forms

Contact your nearest Service Canada Centre, or visit www.servicecanada.gc.ca. Click on “Employers,” scroll down and click on “Employment Insurance (EI) Information for Employers,” then click “How to order ROE.”

This Web site gives access to a full listing of the phone numbers of all Service Canada Centres that have the responsibility of taking orders for ROE forms from employers. These phone numbers are grouped by provinces and territories, enabling the user to more easily identify the nearest office.

Enquiries regarding insurability

These types of enquiries should be directed to the Canada Revenue Agency (CRA). Its telephone number may be found in the Government of Canada blue pages of your local telephone directory. You can also obtain more information by visiting the CRA Web site at:

www.cra-arc.gc.ca

More information on EI premiums can be obtained from the following CRA sources:

- *Employer Guide – Payroll Deductions and Remittances* from the Canada Revenue Agency:

www.cra-arc.gc.ca/E/pub/tg/t4001/README.html

- **(T4001)** – Basic Information with Chapter 3 containing details on insurable employment, earnings, and hours and on calculating EI premiums.
- **(T4130)** – Taxable Benefits

Copies of these publications may be obtained from your local Taxation Services office or on CRA’s Web site.

Useful Web links

- **Employment Insurance Information for Employers**

www.servicecanada.gc.ca/en/ei/employers/RelatedLinksRoe.shtml

- For information on **ROE Web**, visit the following Web site:

www.servicecanada.gc.ca/en/ei/employers/roe_web.shtml

- Some employers are questioning whether or not it is legal for them to complete **Service Canada’s “Request for Payroll Information” forms**. They are worried about complaints and/or legal action from their employees. For more information on that matter, visit the following Web site:

www.hrsdc.gc.ca/en/ei/employers/authority.shtml

- To request any **Service Canada publication**, please call your local Service Canada Centre or visit our Web site at:

www.servicecanada.gc.ca/en/about/publications.shtml

- For general Government of Canada enquiries, see:

www.canada.gc.ca

FOR RECORD OF EMPLOYMENT ASSISTANCE

For more information on how to complete the ROE, call an ROE advisor at one of the telephone numbers listed below:

Alberta

Anywhere in Alberta 1-800-561-3992
Fax. 1-800-829-6891

British Columbia and Yukon

Anywhere in British Columbia
and Yukon 1-888-557-7111

Manitoba

English 1-800-663-0983
French 1-877-342-2983

New Brunswick

Anywhere in
New Brunswick. 1-888-650-5300

Newfoundland and Labrador

Anywhere in Newfoundland
and Labrador. 1 800 533-5857

Northwest Territories and Nunavut

Anywhere in Northwest Territories
and Nunavut 1 800 561-3992

Nova Scotia

Halifax Metro 902-426-2029

Cape Breton Network: Sydney,
North Sydney, Glace Bay,
and Port Hawkesbury 902-564-7252
New Glasgow – local calls . . . 902-755-7820

Northern Nova Scotia Network:
Amherst, Antigonish,
and Truro. 1-800-268-6567

South Shore Valley Network: Bridgewater,
Windsor, Kentville, Digby,
Shelburne, and Yarmouth . . 1-800-268-6567
Yarmouth – local calls. 902-742-6830

Ontario

Anywhere in Ontario. 1-800-263-8364

Prince Edward Island

Anywhere in
Prince Edward Island 1-866-709-6389

Quebec

Anywhere in Quebec. 1-800-318-3658

Saskatchewan

Anywhere in
Saskatchewan 1-800-667-7554
Fax. 306-780-8778

United States

English and French 1-800-263-8364