

How to Complete the Record of Employment (ROE) Self-Employed Fisher Form

The ROE is the single most important document for Employment Insurance (EI). Human Resources Skills Development Canada (HRSDC) 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. A ROE must be issued even if the employee has no intention of filing a claim for EI benefits. **This Guide replaces the 2000 Guide for Employers: How to Complete the Record of Employment (ROE) Self-Employed Fisher Form. Please retain this copy of the Guide for your reference.**

Please note the change to Blocks 6A and 6B in this guide — earnings must be reported every week or for each trip.

When to issue a Record of Employment (ROE): Self-Employed Fisher form

- An individual who fishes in your area must be given a ROE:
 - Within five calendar days of the end of each fishing season, **or**
 - Five days after the individual asks for one.
- Employers must also issue a ROE if requested by HRSDC.

Note: A penalty under the *Employment Insurance Act* may apply to employers who fail to issue a ROE as required.

To be considered a Self-Employed Fisher the individual:

- Participates in making a catch, **and**
- Is not fishing for his/her own or another person's sport, **and**
- Meets **at least one** of the following conditions:
 - Owns or leases the boat used to make the catch, or
 - Owns or leases specialized fishing gear (not including hand tools or clothing) used to make the catch, or
 - Holds a Species License, issued by the Department of Fisheries and Oceans, necessary to make the catch, or
 - Has a right of ownership to all or part of the proceeds from the sale of the catch, and is responsible for all or part of the expenses incurred in making the catch. This means the fisher is responsible for paying a predetermined amount or percentage of the expenses incurred by the crew in making the catch, regardless of the value of the catch (e.g. responsible for a portion of the fuel costs for the trip).

If the person is engaged under a contract of service, or engaged under a written employment contract with a corporation, or with another person, he/she **may not be eligible to receive a ROE for Self-Employed Fishers**. If you are faced with that situation, contact the Canada Revenue Agency (CRA) to make sure that the individual can be considered a self-employed fisher.

How to obtain more information

Insurability questions should be directed to the Canada Revenue Agency. The telephone number of your local office is in the Government of Canada section of your local directory. You can also obtain more information by visiting the CRA Internet site at: www.cra-arc.gc.ca.

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

- **(T4001) Employers' Guide — Payroll Deductions — Basic Information** Chapter 3 contains details on insurable employment, earnings and hours and calculating EI premiums.
- **(T4130) Employers' Guide — Taxable Benefits** contains details for employers who provide benefits or allowances to employees.

More information on Self-Employed Fishers is contained in the following CRA publication:

- **(T4005) — Fishers and Employment Insurance**

Please contact your local Taxation Services office or visit the CRA Internet site to obtain any of the publications listed above.

Important Guidelines for the Record of Employment

It is mandatory that the second copy of each issued ROE be sent to the HRSDC office in Bathurst (New Brunswick). This will help ensure that employees who are not eligible do not collect EI Benefits.

ROE forms, completed or blank, must be maintained in a secure environment. If ROE forms are lost or stolen, advise your local HRSDC office immediately and quote the serial numbers of the missing ROEs. Control over ROE serial numbers is an important element of combating fraudulent EI claims.



RECORD OF EMPLOYMENT (ROE) — SELF-EMPLOYED FISHER

1. Serial No.		2. Serial No. of ROE Amended or Replaced		3.		
4. Employer's Name and Address				4. Starting with the final trip or purchase date, enter insurable earnings for period of employment up to a maximum of 31 consecutive weeks or to the last ROE, whichever is less.		
5. Postal Code				6A. Trip(s) Start Date (Fresh Catch Only)	6B. Trip(s) End Date (Fresh) OR Date of Purchase (Cured)	6C. \$ Share of Insurable Earnings
7. Canada Customs and Revenue Agency Business No. (CCRA - BN)				1.		
8. Name and Address of Self-Employed Fisher				2.		
9. Social Insurance Number				3.		
				4.		
				5.		
				6.		
				7.		
10. Commercial Fishing Vessel Number (CFVN)				8.		
11. Reason for issuing this ROE. If other than end of fishing specify in Block 12 - Comments. (A) <input type="checkbox"/> End of Fishing (B) <input type="checkbox"/> Other				9.		
12. Comments				10.		
13. I am aware that it is an offense to make false entries and hereby certify that all statements on this form are true. Communication preferred in: <input type="checkbox"/> English <input type="checkbox"/> French _____ Name of Issuer (Print) _____ Signature of Issuer Telephone No. () 13A D M Y				11.		
				12.		
				13.		
				14.		
				15.		
				16.		

SAMPLE

PART 2 MUST BE SENT TO HUMAN RESOURCES DEVELOPMENT CANADA, P. O. BOX 9800, BATHURST, N.B. E2A 4T3



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.

Block 2 — Serial number of ROE amended or placed — Complete this area when a ROE is issued to amend or correct information provided on a previous ROE (for example, when a fishing bonus is paid for a prior period of fishing). If an amended ROE is completed, all Blocks have to be filled out including the unchanged initial information.

Special situation: Fishing sale price adjustments/bonus es

As fishing sale prices are often adjusted after the initial payment has been made and after a ROE has been issued, an amended ROE is required to record the new information. Price adjustments must be added to the original amount paid for that catch and recorded in the period during which the fishing took place. For example:

A ROE was issued in July showing:

Block 6A (trip start date)	Block 6B (trip end date)	Block 6C (\$ Share of insurable earnings)
July 8	July 15	\$1200

A sale price adjustment of \$500 was paid in December. An amended ROE should be issued to reflect the new payment. ROE will now show:

Block 6A (trip start date)	Block 6B (trip end date)	Block 6C (\$ Share of insurable earnings)
July 8	July 15	\$1700

Please submit an amended ROE once all sale price adjustments have been made.

Block 3 — Employer’s payroll reference no. — If applicable.

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

Block 6 — Insurable Earnings — HRSDC requires insurable earnings for a period of 31 consecutive weeks, or to the previous ROE, whichever is less.

Block 6A— Trip(s) start date (fresh catch only) Record the date the fisher left the wharf or dock to begin fishing or other harvesting from the sea, or any other body of water. A start date is not required for cured catch.

Block 6B —Trip end date —For cured catch enter the date of delivery. For fresh catch, enter the date the fisher returns to the wharf (or dock) or, the day of delivery/sale if delivered in the body of water. If a fresh catch is held after the return to the wharf, the trip end date is the date the fisher returns to the wharf.

Note: These dates (Blocks 6A and 6B) are to be supplied to the buyer by the skipper/head fisher. It is not the buyer’s responsibility to witness the departure, rather simply to obtain and record the information as supplied.

Block 6C — \$ Share of insurable earnings Enter the dollar share as per the sharing arrangement of the crew. Where the fisher is a member of the crew and is the owner or lessee of the fishing vessel or gear used by the crew to make the catch, the insurable earnings of that fisher is the amount remaining after deducting 25% of the gross value of the catch and after deducting the wages and shares of the other members of the crew.

Example:

– Gross value of the catch	\$10,000
– less: 25%	\$ 2,500
– less: total wages and shares of catch from other crew members	\$ 5,000
– insurable earnings	\$ 2,500

Note: In the case of a **pool fishery** (only applicable in British Columbia), the insurable earnings are allocated to the period during which the crew or crew member(s) participated in making the catch. This includes participation on the cork line, assisting in the dry up process, or packing of the catch of any or all boats within the pool. Shares are allocated only to periods during which the crew or a crew member participated in the pool.

Block 7 — CRA business number (BN) —Enter the BN used to report the fisher’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 all 15 characters.**

Block 10 — Commercial fishing vessel number — (CFVN) — Record vessel number here, if applicable.

Block 11 — Reason for issuing this ROE —Indicate the reason for separation in this section as “End of Season” or “Other”. If the reason for issuing the ROE is “Other”, provide an explanation in Block 12 (Comments). It is a serious offence to misrepresent the reason for issuing a ROE. The “Other” reasons for issuing a ROE are: Shortage of work, strike or lockout, return to school, illness or injury, quit, pregnancy/parental, retirement, worksharing, apprentice training, dismissal, leave of absence, parental, compassionate care (scheduled to take effect Jan. 4, 2004) or requested by the fisher. For more information on compassionate care contact your local HRSDC office or visit our website at www.hrsdc.gc.ca/ei.

Block 12 — Comments —Please document any information that may help prevent follow-up phone calls from HRSDC (e.g. reasons for separation, details of SUB payment, etc.).

To **obtain more information** on how to complete the ROE, contact the information help line in your area at one of the telephone numbers listed below:

ALBERTA

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

Internet:

http://roe-ab.hrdc-drhc.gc.ca/common/roe3_e.shtml

BRITISH COLUMBIA/YUKON

Anywhere in BC or the Yukon 1-888-557-7111

MANITOBA

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

NEW BRUNSWICK

Bathurst 506-548-7458
Campbellton 506-789-4543
Edmundston 506-739-0300
Fredericton 506-452-3678
Grand Falls 506-473-3918
Miramichi 506-627-2036
Moncton 506-851-3426
Richibucto 506-523-4603
Saint John 506-636-5233
Shediac 506-533-5132
St. Stephen 506-465-2001
Woodstock 506-325-3244

NEWFOUNDLAND & LABRADOR

Clarenville 709-466-8232
Corner Brook 709-637-4258
Gander 709-256-6533
Grand Falls-Windsor 709-292-5123
Happy Valley 709-896-6288
Marystown 709-279-5634
Stephenville 709-643-8096

Harbour Grace Local: 709-772-6450 or
Placentia English: 1-800-206-7218 or
St. John's French: 1-800-808-6352

NORTHWEST TERRITORIES

Local 867-669-5029
Other locations (long distance) 1-800-561-3992
Fax 867-920-7769

NOVA SCOTIA

Amherst 902-755-2655
Antigonish 902-755-2655
Bridgewater 1-800-268-6567
Kentville 1-800-268-6567
Metro Halifax 902-426-2029
New Glasgow 902-755-2655
Port Hawkesbury 902-755-2655
Sydney 902-564-7252
Truro 902-755-2655
Yarmouth 902-742-6830
(long distance) 1-800-268-6567

NUNAVUT

Anywhere in Nunavut 867-975-4700
Fax 867-975-4711

ONTARIO

Toronto (Metro Area) 416-730-1260
Other locations 1-800-263-8364

PRINCE EDWARD ISLAND

Summerside 902-432-6840
Fax 902-432-6808
Montague 902-838-5559
Fax 902-838-3439
Charlottetown 902-566-7743
Fax 902-368-0178

QUÉBEC

Anywhere in Québec 1-800-318-3658

SASKATCHEWAN

French and English 1-800-667-7554
Fax 306-780-8778