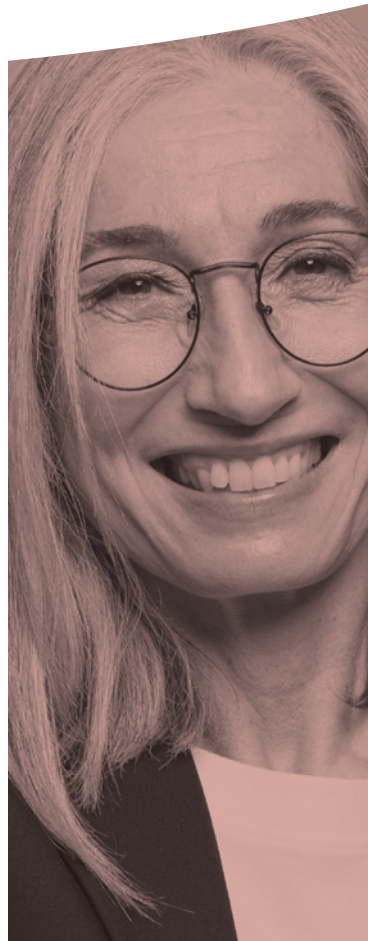


Employment
Insurance

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



How to complete the record of employment (ROE)

Available upon request in multiple formats (large print, MP3, braille, e-text, DAISY) by contacting 1 800 O-Canada (1-800-622-6232). By teletypewriter (TTY), call 1-800-926-9105.

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TABLE OF CONTENTS

5 Chapter 1 – Understanding the record of employment form

- 5 Who should use this guide
- 5 Definition of an ROE
 - 5 Electronic ROE
 - 6 Paper ROE
- 6 Information on the ROE used by Service Canada
- 6 Information about insurable earnings and insurable hours
- 7 Cases when earnings and hours are not insurable
- 7 Cases of an interruption of earnings
- 9 When to issue an ROE
- 11 Deadline for issuing an ROE
 - 11 If you issue ROEs on paper
 - 11 If you issue ROEs electronically
- 14 Paper copy of electronic ROEs to employees is not required
- 15 Keep payroll records related to ROEs
- 15 Store paper copies of the ROE
- 15 Location to send Part 2 of the paper ROE
- 15 Location to send other ROE-related documents or correspondence
- 15 Make changes to a paper ROE after you have completed it
- 16 Cancel an ROE
- 16 When to issue an amended ROE
- 16 Issue an amended ROE electronically
- 17 Issue an amended ROE using a paper form

- 17 What to do with void or surplus paper ROEs
- 17 Order paper ROE forms

18 Chapter 2 – Block-by-block instructions for completing the record of employment

- 18 Order to complete the blocks of the ROE
- 19 Block 1 – Serial number
- 19 Block 2 – Serial number of ROE amended or replaced
- 19 Block 3 – Employer’s payroll reference number (optional)
- 19 Block 4 – Employer’s name and address
- 19 Block 5 – CRA Business Number (Payroll Account Number)
- 20 Block 6 – Pay period type
- 20 Block 7 – Employer’s postal code
- 21 Block 8 – Employee’s Social Insurance Number
- 21 Block 9 – Employee’s name and address
- 21 Block 10 – First day worked
- 21 Block 11 – Last day for which paid
- 22 Block 12 – Final pay period ending date
- 23 Block 13 – Occupation (optional)
- 23 Block 14 – Expected date of recall (optional)
- 23 Block 15A – Total insurable hours
- 25 Block 15B – Total insurable earnings
- 28 Block 15C – Insurable earnings by pay period

- 31 Block 16 – Reason for issuing this ROE
- 35 Block 17 – Separation payments
- 35 Block 17A – Vacation pay
- 37 Block 17B – Statutory holiday pay
- 39 Block 17C – Other monies
- 43 Block 18 – Comments
- 43 Block 19 – Paid sick/maternity/parental/compassionate care/family caregiver leave or group wage loss indemnity payment
- 46 Block 20 – Communication preferred in English or in French
- 46 Block 21 – Telephone number of issuer
- 46 Block 22 – Certification

47 Chapter 3 – Instructions for special groups of workers

- 47 Contract workers who are not paid on a regular basis
- 50 Real estate agents
- 51 Commission salespeople
- 52 Teachers
- 58 Self-employed fishers

63 Chapter 4 – Insurability, useful websites, order of paper ROEs and the Employer contact center

- 63 Enquiries about insurability
- 63 Useful websites
- 64 To order paper ROEs or to speak to an advisor

65 Annex 1 – Summary chart: Type of earnings, insurable/non-insurable earnings and hours, and pay-period allocation

71 Annex 2 – Example of a blank paper ROE

72 Annex 3 – Example of a blank electronic ROE

73 Annex 4 – Example of a completed electronic ROE

74 Annex 5 – Example of a blank paper ROE for self-employed fishers

75 Annex 6 – Example of a blank electronic ROE for self-employed fishers

CHAPTER 1

Understanding the record of employment form

Who should use this guide

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](#).

Definition of 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**.

There are 2 ROE formats available: you can transmit an ROE to us **electronically**, or you can complete a **paper** ROE form.

Electronic ROE

An electronic ROE is submitted to Service Canada electronically.

There are 3 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 website; 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 different types of electronic ROEs, which are identified with serial numbers that start with the following letters:

- **W or M** – ROE Web
- **S** – ROE SAT
- **Y** – ROE Web for self-employed fishers

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 website or call the [Employer Contact Centre](#).

Paper ROE

The paper ROE is a one-page form in triplicate. Triplicate means there are 3 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 3 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 to Service Canada (see [Location to send Part 2 of the paper ROE on page 15](#)).
- 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 ROE (all ROEs in this series have been distributed; although they can no longer be ordered, they are still valid)
- **E** – English ROE
- **K** – French ROE
- **L** – Laser ROE (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 [How to Complete the Record of Employment Form for Self-Employed Fishers on page 58](#))

Information on the ROE used by Service Canada

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.

Information about 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. 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 types of earnings and insurable hours on page 65](#), or visit the [Canada Revenue Agency](#).

Cases 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 63](#) for information on how to contact the Canada Revenue Agency.

Cases of an interruption of earnings

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

- When an employee has had or is anticipated to have **7 consecutive calendar days** with no work and no insurable earnings from the employer, an interruption of earnings occurs. This situation is called the **7-day rule**. For example, the 7-day rule applies when employees quit their jobs or are laid off, or when their employment is terminated (see exceptions in the table below). When the 7-day rule applies, the first day of the interruption of earnings is considered the last day for which paid (see [Block 11 – Last day for which paid on page 21](#) for details).

- When an employee's **salary falls below 60% of regular weekly earnings** and the separation of their employment is due to either: illness, injury or quarantine (sick leave), pregnancy/maternity leave, to care for 1 or more new-born children of the claimant or 1 or more children placed with the claimant for the purpose of adoption (parental leave), to provide care or support to a critically ill or injured family member (compassionate care or family caregiver leaves). 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 [What to report on Block 19 chart on page 43](#).

Exceptions to the 7-day rule – Interruption of earnings

The 7-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 agent ceases to work in that employment due to either: illness, injury or quarantine (sick leave), pregnancy/maternity leave, to care for 1 or more new-born children of the claimant or 1 or more children placed with the claimant for the purpose of adoption (parental leave), to provide care or support to a critically ill or injured family member (compassionate care or family caregiver leaves). 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 [Real estate agents on page 50](#) in Chapter 3.

► Employees who have non-standard work schedules (also referred to as lay days)

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 7 consecutive days or more, they do **not** experience an interruption of earnings.

If the employee has been terminated and is entitled to a period of leave under an employment agreement to compensate for extra hours (time) worked within an established work pattern, explain in Block 18 of the ROE the period of leave they are entitled to and their work pattern.

Examples

A firefighter works for 4 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 7 consecutive days, it is considered that he continues to be employed during the 10-day leave period. Therefore, there is no interruption of earnings.

A miner works for 14 consecutive 12-hour days (168 hours of insurable work) and then has 7 consecutive days off. In this situation, even though the miner has no work for 7 consecutive days, it is considered that he continues to be employed during the 7 day period. Therefore, there is no interruption of earnings.

► 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 ceases to work due to either: illness, injury or quarantine (sick leave), pregnancy/ maternity leave, to care for 1 or more new-born children of the claimant or 1 or more children placed with the claimant for the purpose of adoption (parental leave), to provide care or support to a critically ill or injured family member (compassionate care or family caregiver leaves). 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 [Commission salespeople on page 51](#) in Chapter 3.

When to issue an ROE

Regardless of whether the employee intends to file a claim for EI benefits, you have to issue an ROE:

- each time an employee 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 where 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](#).

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 2 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 20](#).

► **When an employee stays with the employer but is transferred to another Canada Revenue Agency Payroll Account Number**

If you have more than one Payroll Account Number (see [Block 5 – CRA Business Number on page 19](#) 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:

- 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

Note:

If the change in CRA Payroll Account Number involves a change in pay period type, you must issue an ROE for the employee.

► **When there is a change in ownership**

When a business changes ownership, the former employer usually has to issue ROEs to all employees. However, if the following 2 conditions apply, you do **not** have to issue ROEs:

- 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

Note:

If the change in ownership involves a change in pay period type, you must issue ROEs for all employees.

► **When an employer declares bankruptcy**

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 2 conditions apply, you do **not** have to issue ROEs:

- 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

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.

► **For part-time, on-call, or casual workers**

You do **not** have to issue an ROE every time a part-time, on-call, or casual worker experiences an interruption of earnings of 7 days or more. However, you **must** issue one when:

- 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

When you offer your employees a wage-loss insurance (WLI) plan:

- 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 payments, after they stop

► During self-funded leave

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 4 years, deferring 20% of his or her salary during those 4 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.

Notes:

Contact the Canada Revenue Agency for instructions on how to deduct EI premiums on earnings during both the deferral and self-funded leave periods.

If you use a Payroll Service Providers (PSP): While it is not a requirement to issue ROEs if you change PSPs, if the new PSP is not be able to issue ROEs for the period of employment covered by your previous PSP, the previous PSP can issue them up to the time that the new PSP takes over.

Deadline for issuing an ROE

If you issue ROEs on paper

If you issue ROEs on paper, you must issue an ROE within **5 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. They must either upload their original copy when they submit their online application for EI benefits, mail it to us or drop it off in person at a Service Canada Centre. The mailing address will be provided to them on the Information and Confirmation page once they submit their online application for EI benefits.

If you issue ROEs electronically

If you issue ROEs electronically and your pay period is weekly, biweekly (every 2 weeks), or semi-monthly (twice a month, usually the 15th and last day of the month), you have up to **5 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 4 weeks), you must issue electronic ROEs by whichever date is earlier:

- **5 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 [Paper copy of electronic ROEs to employees is not required on page 14](#) for details).

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

Examples of deadlines for submitting an electronic ROE

► Weekly

If you have a weekly pay period cycle, you must submit the electronic ROE to Service Canada no later than 5 calendar days after the end of the pay period in which the interruption of earnings occurs.

Example

Martin stops working on March 1, 2022, which is the first day of the interruption of earnings. You have a weekly pay period that runs from February 26, 2022, to March 4, 2022. Since the pay period that contains the interruption of earnings will end on March 9, 2022, you must issue Martin's ROE no later than March 9, 2022.

► Biweekly

If you have a biweekly pay period cycle, you must submit the electronic ROE to Service Canada no later than 5 calendar days after the end of the pay period in which the interruption of earnings occurs.

Example

Ginette stops working on March 1, 2022, which is the first day of the interruption of earnings. You have a biweekly pay period that runs from February 26, 2022, to March 11, 2022. Since the pay period that contains the interruption of earnings will end on March 11, 2022, you must issue Ginette's ROE no later than March 16, 2022.

► Semi-monthly

If you have a semi-monthly pay period cycle, you must submit the electronic ROE to Service Canada no later than 5 calendar days after the end of the pay period in which the interruption of earnings occurs.

Example

Safina stops working on March 1, 2022, which is the first day of the interruption of earnings. You have a semi-monthly pay period that runs from March 1, 2022, to March 15, 2022. Since the pay period that contains the interruption of earnings will end on March 15, 2022, you must issue Safina's ROE no later than March 20, 2022.

► Monthly

If you have a monthly pay period cycle, you must submit the electronic ROE to Service Canada by whichever date is earlier:

- 5 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

Example 1

Peter stops working on March 1, 2022, which is the first day of the interruption of earnings.

You have a monthly pay period that runs from March 1, 2022, to March 31, 2022.

For a monthly pay period, the ROE must be issued by whichever date is earlier:

- 5 calendar days after the end of the pay period that contains the interruption of earnings (April 5, 2022), **or**
- 15 calendar days after the first day of the interruption of earnings (March 16, 2022)

In this case, you must issue Peter's ROE no later than March 16, 2022, since that is the earlier of the 2 dates.

Example 2

Martha stops working on March 30, 2022, which is the first day of the interruption of earnings. You have a monthly pay period that runs from March 1, 2022, to March 31, 2022.

For a monthly pay period, the ROE must be issued by whichever date is earlier:

- 5 calendar days after the end of the pay period that contains the interruption of earnings (April 5, 2022), **or**
- 15 calendar days after the first day of the interruption of earnings (April 14, 2022)

In this case, you must issue Martha's ROE no later than April 5, 2022, since that is the earlier of the 2 dates.

► 13 pay-periods (every 4 weeks)

If you have a 13 pay period cycle (you pay employees every 4 weeks), you must submit the electronic ROE to Service Canada by whichever date is earlier:

- 5 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

Example 1

Roberto stops working on March 1, 2022, 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 February 28, 2022, to March 27, 2022.

For this type of pay period cycle, you must issue the ROE by whichever date is earlier:

- 5 calendar days after the end of the pay period that contains the interruption of earnings (April 1, 2022), or
- 15 calendar days after the first day of the interruption of earnings (March 16, 2022)

In this case, you must submit Roberto's ROE no later than March 16, 2022, since that is the earlier of the 2 dates.

Example 2

Juliette stops working on March 23, 2022, which is the first day of the interruption of earnings. You have a pay period that runs from February 28, 2022, to March 27, 2022.

For this type of pay period cycle, you must issue the ROE by whichever date is earlier:

- 5 calendar days after the end of the pay period that contains the interruption of earnings (April 1, 2022), or
- 15 calendar days after the first day of the interruption of earnings (April 7, 2022)

In this case, you must submit Juliette's ROE no later than April 1, 2022, since that is the earlier of the 2 dates.

Paper copy of electronic ROEs to employees is not required

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. Learn more about [My Service Canada Account](#).
- 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 [Record of Employment on the Web](#) or call the [Employer Contact Centre](#)

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 6 years after the year to which the information relates.

Store paper copies of the ROE

If you issue paper ROEs, you must store Part 3 of all completed paper ROEs for 6 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 6 years after the year to which the information relates.

Location to send Part 2 of the paper ROE

Send Part 2 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, NB
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.

Location to 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 of the paper ROE.

Make changes to a paper ROE after you have completed it

You can make changes to a completed paper ROE, as long as you still have all 3 copies. If you still have all 3 copies of a paper ROE, make changes by:

- striking out the incorrect information by drawing a line through it;
- inserting the correct information; **and**
- initialing 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 [When to issue an amended ROE on page 16](#) for details.

Cancel an ROE

You cannot cancel an ROE that you have already issued. If you issued an ROE in error, you have to issue an amended ROE. See the next section for details.

When 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 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.

Notes:

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

If you have an employee on leave that has been issued an ROE, and prior to coming back to work they inform you that they are not returning, you are not required to amend the original ROE provided you are not making any additional payments to the employee because of the permanent separation. That said, if you are paying additional money to the employee, then you must file an amended ROE.

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](#), 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.

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 to 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.

If you have **surplus** paper ROEs, please call the [Employer Contact Centre](#).

Order paper ROE forms

To order paper ROE forms, call the [Employer Contact Centre](#). When placing your order, please have your Canada Revenue Agency Payroll Account Number ready for identification purposes.

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](#).

See [Annex 4 – Example of a completed electronic ROE on page 73](#).

Order to 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 more information on [Block 17 – Separation payments on page 35](#)).

► Step 3

Calculate the insurable hours to enter in Block 15A.

► Step 4

If you need to complete Block 15C, 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.

Notes:

- For **paper** ROEs, you only need to complete Block 15C if the employee received no insurable earnings in 1 or more pay periods, or if you opt to do so in order to provide us with the necessary information for the variable best weeks calculation (for more information, see [Block 15C – Insurable earnings by pay period on page 28](#)).
- For **electronic** ROEs, you must always complete Block 15C.

Block 1

Serial number

Each paper ROE is numbered with a pre-printed 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 ROEs for 6 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 9 numbers, followed by 2 letters, followed by 4 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 2 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 1 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 5 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 15th 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 [How to use the weekly averaging formula on page 48](#).

► **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 [How to use the weekly averaging formula on page 48](#).

► **For employees who work irregular pay periods**

For employees who work irregular pay periods—for example, if your pay cycles vary in length, where 1 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 [How to use the weekly averaging formula on page 48](#).

Example

Lea works for an employer that has irregular pay periods: 1 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.

Note:

An ROE should only reflect 1 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 9-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, 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 2021 as a landscaper. In November 2021, you completed an ROE for Anne, since your business closes each year over the winter months. On March 15, 2022, Anne returned to work for your company. Now in November 2022, you are ready to complete the latest ROE for Anne. In Block 10, you enter "15/03/2022" 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 received 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](#) 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** below). 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 [Block 17B – Statutory holiday pay on page 37](#) for details on how to report statutory holidays).

Example of last day paid while on sick leave

Your employee Nader has become ill and has to stop working for a while. His last day of work was May 7, 2021, at which time he began receiving sick leave payments, which are considered insurable earnings. He received 10 paid sick days, until May 21, 2021. In Block 11 of Nader's ROE, you enter "21/05/2021."

Note:

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 enter the last day for which these wages are owed.

Example of last day paid and bankruptcy of the employer

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, 2012, and her last day of work was March 19, 2021. There were no interruptions of earnings during those 9 years, and you did not complete a previous ROE for Saffi. In Block 10, you enter "15/03/2012," and in Block 11, you enter "19/03/2021." In Block 12, you enter "31/03/2021," since that is the end date of the final pay period that includes the last day paid.

Note:

When using the [weekly averaging formula on page 48](#), 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; and
- 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, see [Annex 1 on types of earnings and insurable hours on page 65](#) of this guide.

To find out how to determine total insurable hours for employees who stopped working for reasons related to the COVID-19 pandemic, visit [Records of employment during COVID-19](#).

There are 3 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

Pay period type	Maximum number* of most recent consecutive pay periods you use to calculate the employee's total insurable hours
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 to enter in Block 15A is different from the number of pay periods you use for Block 15B.

Example 1

Example of the determination of the number of pay periods that apply when the pay period is semi-monthly

Since your pay periods end on the 15th and the last day of each month, your pay period is semi-monthly. Paula started working for you on April 19, 2021, and her last day of work was December 10, 2021. In Block 10 you enter “19/04/2021,” in Block 11 you enter “10/12/2021,” and in Block 12 you enter “15/12/2021.” 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 23. Therefore, all insurable hours are included. For this reason, you report all of Paula’s insurable hours in Block 15A.

Example 2

Example of the determination of the number of pay periods that apply when the pay period is weekly

Your pay period is weekly, ending on Friday. Roman started working for you on February 14, 2004, and his last day of work was September 28, 2021. There have been no interruptions of earnings during those 17 years, so you have not issued any previous ROEs. In Block 10 you enter “14/02/2004,” in Block 11 you enter “28/09/2021,” and in Block 12 you enter “01/10/2021.” To determine how many pay periods apply, you check the “Calculating total insurable hours” chart. 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 65](#), 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 [Block 17B – Statutory holiday pay on page 37](#) 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, 2021, and his last day of work was December 17, 2021. 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 "15/02/2021" in Block 10 and "17/12/2021" 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.

When completing Mai's ROE, you enter "15/05/2005" in Block 10, "30/12/2020" in Block 11, and "01/01/2021" 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 "01/01/2021" in Block 17B and the amount.

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, 2020, you have to temporarily shut the factory down for 2 months to perform required maintenance. Mai's last day of work is December 30, 2020, 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.

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. See instructions on how to complete [Block 15C on page 28](#).

There are 3 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 [How to use the weekly averaging formula on page 48](#).
- 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 (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

Pay period type	Maximum number* of most recent consecutive pay periods you use to calculate the employee's total insurable earnings
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

Example of the determination of the number of pay periods that apply when the pay period is biweekly

Your pay period is biweekly, ending every other Friday. Sandeep started working for you on May 10, 2021, and his last day of work was October 15, 2021. The first pay period he worked was a partial one, since it ended on May 14, 2021.

In addition, Sandeep did not work for 1 full pay period during the summer, and did not receive any earnings for that 2-week period.

In Block 10 you enter “10/05/2021,” in Block 11 you enter “15/10/2021,” and in Block 12 you enter “15/10/2021.” 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, Sandeep’s total insurable earnings, you will add up all the insurable earnings he received during these 12 pay periods.

Example 2

Example of the determination of the number of pay periods that apply when the pay period is monthly

Your pay period is monthly, ending on the last day of the month. Mélanie started working for you on January 4, 2011, and her last day of work was June 18, 2021. 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 “04/01/2011,” in Block 11 you enter “18/06/2021,” and in Block 12 you enter “30/06/2021.” 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 7. 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 7 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 types of earnings and insurable hours on page 65](#). 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 (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 (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, 2015, and his last day of work is December 30, 2020. In Block 10 you enter “21/05/2015,” in Block 11 you enter “30/12/2020,” and in Block 12 you enter “31/12/2020.”

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 “01/01/2021” and the corresponding in [Block 17B – Statutory holiday pay on page 37](#).

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

To find out how to determine total insurable hours for employees who stopped working for reasons related to the COVID-19 pandemic, visit [Records of employment during COVID-19](#).

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 1 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:

On April 7, 2013, a new way of calculating a claimant’s Employment insurance benefit rate came into effect. This new way of calculating the benefit rate takes into account the employee’s best weeks in the last year. Because of this, you are encouraged to complete Block 15C (according to the instructions for the electronic 53 field ROE) even if there are not any pay periods where the employee did not earn any insurable earnings.

In Block 15C, you must provide the payroll data for the required number of pay periods as indicated in the chart below, 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 pay period (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 – Separation payments on page 35](#).

To determine the number of consecutive pay periods to enter in this block, see the chart below.

Calculating total insurable earnings – Paper ROE (27 fields)

Pay period type	Maximum number* of most recent consecutive pay periods you use to calculate the employee’s total insurable earnings
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 15C on a paper ROE is different from the number of pay periods you use for Block 15A.

Example

Your pay period is bi-weekly, ending on every second Friday. Hassan started working for you on April 5, 2021, and his last day of work was September 17, 2021. He took part of July off in unpaid leave.

In Block 10 you enter "05/04/2021," in Block 11 you enter "17/09/2021," and in Block 12 you enter "17/09/2021." In Block 15C you enter the following details for the 12 consecutive pay periods that apply:

Representation of Block 15C of an ROE

P.P.	Insurable earnings	P.P.	Insurable earnings	P.P.	Insurable earnings
1	1,800.00	2	1,800.00	3	1,800.00
4	750.00	5	0.00	6	450.00
7	1,800.00	8	1,800.00	9	1,800.00
10	1,800.00	11	1,800.00	12	1,100.00
13		14		15	
16		17		18	
19		20		21	
22		23		24	
25		26		27	

Legend

P.P. 1: Final pay period (contains last day for which paid)

P.P. 2, 3: Full pay period

P.P. 4: Partial pay period

P.P. 5: Nil pay period

P.P. 6: Partial pay period

P.P. 7, 8, 9, 10 and 11: Full pay periods

P.P. 12: First pay period (contains first day worked)

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 chart below.

Calculating total insurable earnings – Electronic ROE (53 fields)

Pay period type	Maximum number of most recent consecutive pay periods you use to calculate the employee’s total insurable earnings
Weekly	53
Biweekly	27
Semi-monthly (including non-standard)	25
Monthly (including non-standard)	13
13 pay periods a year	14

Variable Best Weeks

Variable Best Weeks is the national approach to calculating EI weekly benefit rates. It aligns the calculation of benefits with the local labour market conditions in each region. Specifically, EI benefit rates are calculated using the best (highest) weeks of earnings during the qualifying period, which will range from 14 to 22, depending on the unemployment rate in the client’s region.

Under the Variable Best Weeks approach, employers are encouraged to provide the equivalent of 53 weeks of pay period information in Block 15C of the ROE form. Currently, the paper ROE only has enough space to enter information for 27 weekly 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](#) to provide the additional pay period information.

Note:

If you use the 53-field electronic ROE, or provide the equivalent information in block 15C of the paper 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 information below.

To find out how to determine total insurable hours for employees who stopped working for reasons related to the COVID-19 pandemic, visit [Records of employment during COVID-19](#).

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 2 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 knowingly enter a false or misleading reason for issuing an ROE, you may be subject to fines or prosecution. Knowingly means fully aware, “with full knowledge of the facts”

- Service Canada has 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 officer has to review it manually. This review slows the process down, and sometimes requires the officer to call you for clarification. For this reason, you should 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 A – Shortage of work (layoff)**

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.

Examples

(This list is not exhaustive)

- 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

► **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. Instead of Code C, please use 1 of the following codes:

- 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**

Note:

If you hire a student on either a summer term, co-op term or on any other basis where the term is fixed, if they fulfill their term **Code A – Shortage of work** can be used.

► **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**

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.

Examples

(This list is not exhaustive)

- take another job
- relocate with spouse
- return to school
- voluntarily retire
- health reasons

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 person who is pregnant or has recently given birth is leaving the workplace to take maternity leave. It does not apply to adoptive parents or a parent who is not pregnant or has not recently given birth.

Notes:

- If the employee is pregnant and 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 their maternity leave.
- If the employee is an adoptive parent or a parent to a newborn who has not recently given birth, 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. See the [Work Force Reduction program](#) for details.

Note:

If the employee is voluntarily retiring, see **Code E – Quit**.

► Code H – Work-Sharing

Use Code H when the employee is participating in the Service Canada Work-Sharing Program.

► Code J – Apprenticeship training

Use Code J if the employee is leaving the workplace temporarily to participate in a government-approved apprenticeship training program.

► **Code M – Dismissal or suspension**

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 employee is suspended from their employment. This code is also used 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, compassionate care leave, or leave for a caregiver providing care to a critically ill or injured person, instead, use Code D – Illness or injury, Code F – Maternity, Code P – Parental, or Code Z – Compassionate care/Family Caregiver 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 person who is pregnant or has recently given birth, see **Code F – Maternity**.

► **Code Z – Compassionate care/family caregiver**

Use Code Z if the employee is leaving the workplace temporarily to claim compassionate care benefits, or family caregiver Benefits.

► **Code K – Other**

The vast majority of reasons for issuing an ROE are covered by the above codes. **Use Code K only in exceptional circumstances (see examples below).** If none of the above reasons apply to the situation, use Code K, and provide an explanation in Block 18 – Comments.

Examples

(This list is not exhaustive)

- Change in payroll/ownership or company name
- Change in pay period type
- Death of an employee
- Service Canada has requested the ROE

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 types of earnings and insurable hours on page 65](#).)

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.

Types of vacation pay and fields required

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 <div style="border: 1px solid black; border-radius: 10px; padding: 5px; margin-top: 10px;"> <p>Example</p> <p>A paid vacation period during a plant shutdown that will occur while the employee is on leave.</p> </div>	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. <div style="border: 1px solid black; border-radius: 10px; padding: 5px; margin-top: 10px;"> <p>Note:</p> <p>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.</p> </div>
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 3 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, 2020, and his last day was December 18, 2020. He had a 2-week break with no work or earnings from November 15 to 28, 2020. He received a daily salary of \$75 (each day represents 7 hours worked). You pay him for each of the 2 statutory holidays occurring after his last day: December 25, 2020, and January 1, 2021 (\$75 for each statutory holiday – 7 hours per day). Hugo's departure is not final, since he will be returning to work on January 6, 2021.

- **In Block 10**, you enter "22/09/2020."
- **In Block 11**, you enter "18/12/2020."
This is the actual last day worked, and not a statutory holiday date.
- **In Block 12**, you enter "25/12/2020," since it is the end date for the last pay period.
- **In Block 15A**, you enter "392" as the total insurable hours (56 days × 7 hours per day = 392 hours). Since the departure is not final, this number includes 14 insurable hours for the 2 statutory holiday days that occurred after the date in Block 11.
- **In Block 15B**, you enter "\$4,200" (56 days × \$75 per day = \$4,200). This amount includes \$150 for the 2 statutory holidays that occurred after the date in Block 11.

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

Representation of Block 15C of an ROE

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		27	

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:
 - 25/12/2020: \$75
 - 01/01/2021: \$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.

Types of separation monies and how to document on an ROE

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.

Types of separation monies and how to document on an ROE *(continued)*

Type of payment or benefit	Description	Information to enter in Block 17C
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 1 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.
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	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.	Enter “Retirement leave credits/retiring allowance” and the amount.

Types of separation monies and how to document on an ROE *(continued)*

Type of payment or benefit	Description	Information to enter in Block 17C
	<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 types of earnings and insurable hours on page 65).</p>	
Settlement pay	<p>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.</p>	<p>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.</p> <div data-bbox="984 1031 1414 1262" style="border: 1px solid #ccc; border-radius: 10px; padding: 10px; background-color: #f9f9f9;"> <p>Note:</p> <p>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.</p> </div>
Severance pay	<p>Severance pay is a form of recognition for years of service paid to compensate for the loss of employment.</p>	<p>Enter “Severance pay” and the amount.</p>
Sick leave credits (insurable)	<p>Insurable accumulated sick leave credits are a form of compensation for all or a portion of an employee’s unused sick leave.</p>	<p>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.</p>

Types of separation monies and how to document on an ROE *(continued)*

Type of payment or benefit	Description	Information to enter in Block 17C
Supplements to maternity leave, parental leave, compassionate care leave and family caregiver leave	<p>These are payments made to an employee by the employer to supplement their EI benefits during periods of maternity leave, parental leave, compassionate care leave and family caregiver 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 Supplement to Employment Insurance (EI) maternity, parental, compassionate care and family caregiver Benefits.</p>	<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, compassionate care or family caregiver leave” in Block 17C. Neither the amount nor the date is required.</p>
Supplemental Unemployment Benefit (SUB) plan (includes benefits for temporary stoppage of work, training, illness, injury, and quarantine)	<p>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.</p>	<p>Enter “SUB plan benefits,” since we need to know that the employee is receiving these benefits. However, the amount and the date are not mandatory, since you may not know this information.</p>
Other	<p>Use “Other” when the insurable money the employee received does not fit under any other type of payment or benefit.</p>	<p>Enter “Other” and the amount. Be sure to include a comment in Block 18 to describe the type of money the employee received.</p>

Notes:

- Any money that is **insurable** and does not fit into 1 of the categories listed in the preceding chart should be included in “Other.” Any money that **is not insurable** and does not fit into 1 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 for additional details.

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 officer has to review it manually. This review slows the process down, and sometimes requires the officer 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 at [Block 16 – Reason for issuing this ROE on page 31](#), [Block 17A – Vacation pay on page 35](#) and [Block 17C – Other monies on page 39](#) for details on the types of comments to enter in Block 18.

Block 19

Paid sick/maternity/parental/compassionate care/family caregiver 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, family caregiver 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, compassionate care leave or family caregiver 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

Types of paid sick, maternity, parental, compassionate care and family caregiver leave and how to document on an ROE

Type of payment	Definition	Information to enter in Block 19
<p>Insurable sick leave paid by the employer (paid sick leave)</p>	<p>Insurable sick leave payments from the employer. EI premiums have been deducted.</p>	<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> <div data-bbox="980 737 1425 1045" style="background-color: #f9f9f9; padding: 10px; border-radius: 10px;"> <p>Notes:</p> <ul style="list-style-type: none"> • The date you enter in Block 11 must be the last day the employee receives 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. </div>
<p>Insurable maternity, parental, compassionate care or family caregiver leave paid by the employer (not an employer-paid top-up)</p>	<p>Maternity, parental, compassionate care or family caregiver 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> <div data-bbox="505 1367 951 1566" style="background-color: #f9f9f9; padding: 10px; border-radius: 10px;"> <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> </div>	<p>In the “Payment start date” box, enter the first day the employer paid the maternity, parental, compassionate care or family caregiver 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> <div data-bbox="980 1556 1425 1885" style="background-color: #f9f9f9; padding: 10px; border-radius: 10px;"> <p>Notes:</p> <ul style="list-style-type: none"> • The date you enter in Block 11 must be the last day the employee receives the maternity, parental, compassionate care or family caregiver leave payments. • Because these payments are insurable, you must include both the insurable hours and the insurable earnings in Blocks 15A, 15B, and 15C. </div>

Types of paid sick, maternity, parental, compassionate care and Family Caregiver leave and how to document on an ROE (continued)

Type of payment	Definition	Information to enter in Block 19
<p>Insurable wage-loss insurance (WLI) plan payments</p>	<p>Insurable WLI plan payments the employer pays after the employee stops working. EI premiums have been deducted.</p>	<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> <div data-bbox="987 785 1414 1094" style="background-color: #f9f9f9; padding: 10px; border-radius: 10px;"> <p>Notes:</p> <ul style="list-style-type: none"> • The date you enter in Block 11 must be the last day the employee received 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. </div>
<p>Non-insurable wage-loss insurance (WLI) payments</p>	<p>Non-insurable WLI plan payments 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> <div data-bbox="987 1545 1414 1854" style="background-color: #f9f9f9; padding: 10px; border-radius: 10px;"> <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. </div>

Block 20

Communication preferred in English or in French

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 knowingly certifies that the information on the ROE is correct.

The term “knowingly” means fully aware, “with full knowledge of the facts”.

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;
- teachers; and
- self-employed fishers.

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**.

Definition of 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 perform 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 they were 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 7 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 3 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 [Block 17 – Separation payments on page 35](#) 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](#) below. 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 [Block 17 – Separation payments on page 35](#)). 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. Add up all of 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 pay him the remaining \$2,450 he is owed because of the separation. You will then subtract that amount from the total insurable earnings ($\$64,195.28 - \$2,450 = \mathbf{\$61,745.28}$).
3. To calculate the average weekly earnings, you divide these insurable earnings by 48 weeks ($\$61,745.28 \div 48 = \mathbf{\$1,286.36}$). 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 ($\$1,286.36 \times 27 = \mathbf{\$34,731.72}$).
2. Add any payments the employee received because of the separation. In Willie's case, you would add the vacation pay he received ($\$34,731.72 + \$2,450 = \mathbf{\$37,181.72}$).
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:

Completion of Block 15C on Willie's ROE

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

Column 1	Column 1	Column 2	Column 2	Column 3	Column 3
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	0.00	50	0.00	51	0.00
52	0.00	53	0.00	n/a	n/a

Real estate agents

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

Definition of 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 an interruption of earnings occurs

For real estate agents, an interruption of earnings only occur when the agent's licence is surrendered, suspended, or revoked, or when the agent ceases to work in that employment due to either: illness, injury or quarantine, pregnancy/maternity, to care for 1 or more new-born children of the claimant or 1 or more children placed with the claimant for the purpose of adoption (parental leave), to provide care or support to a critically ill or injured family member (compassionate care or family caregiver leaves).

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 they were paid, we consider the agent to have that number of insurable hours. For example, if a real estate 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 the earnings were payable. The result cannot be more than 7 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 on page 48](#). 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 [Block 17 – Separation payments on page 35](#)). 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 47](#).

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 47](#).

Commission salespeople

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

Definition of 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 an interruption of earnings occurs

For people whose earnings consist mainly of commission, an interruption of earnings occurs only when the contract of employment is terminated—unless the employee ceases to work due to either: illness, injury or quarantine, pregnancy/maternity, to care for 1 or more new-born children of the claimant or 1 or more children placed with the claimant for the purpose of adoption (parental leave), to provide care or support to a critically ill or injured family member (compassionate care or family caregiver leaves). In other words, if the employee ceases to work for any other reason, there will be no interruption of earnings while the contract 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 they were paid, we consider the salesperson to have that number of insurable hours. For example, if a salesperson has an employment contract 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 the earnings were payable. The result cannot be more than 7 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 on page 48](#). 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 [Block 17 – Separation payments on page 35](#)). This is the employee's **total insurable earnings**.

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.

Teachers

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

Definition of 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 or 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 3 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 [Block 17 – Separation payments on page 35](#))

3. divide the total insurable earnings amount by the total number of calendar days in the contract period. This amount is the average

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 on page 53](#). 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 [Block 17 – Separation payments on page 35](#)).

Example 1: 1-year contract

- **Period of the contract:** September 1, 2020, to August 31, 2021
- **Salary for the duration of the contract:** \$35,000
- **Total calendar days in the contract:** 365
- **To calculate the daily average earnings:** $\$35,000 \div 365 \text{ days} = \mathbf{\$95.89}$
- **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, 2020 (01/09/2020)
- **Block 11:** August 31, 2021 (31/08/2021)
- **Block 12:** August 31, 2021 (31/08/2021)
- **Block 15B:** \$18,123.21

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 on page 53](#) 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 for details.

The following examples illustrate how to use the daily averaging formula. Please note that 1 week equals 7 calendar days, and 27 weeks equal 189 days.

Example 2: 2 contracts and 1 record of employment

In some cases, you may need to combine the average insurable earnings of 2 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, 2020, to August 31, 2021
- **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, 2021, to August 31, 2022
- **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, 2022. 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, 2022, to September 1, 2021):
 - 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, 2021, to July 9, 2021):
 - 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, 2021 (01/09/2021)
- **Block 11:** January 13, 2022 (13/01/2022)
- **Block 12:** January 13, 2022 (13/01/2022)
- **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 [How to use the weekly averaging formula on page 48](#) 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 1 week is equivalent to 7 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 7 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: 1-year contract

- **Period of the contract:** September 1, 2020, to August 31, 2021
- **Salary for the duration of the contract:** \$35,000
- **Total calendar days in the contract:** 365
- **To calculate the daily average earnings:** $\$35,000 \div 365 \text{ days} = \mathbf{\$95.89}$

The teacher has an interruption of earnings on August 31, 2021, 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, 2020 (01/09/2020)
- **Block 11:** August 31, 2021 (31/08/2021)
- **Block 12:** August 31, 2021 (31/08/2021)

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

1. **the number of calendar days counting back from August 31, 2021, to September 1, 2020:** 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 1-day week, as follows:

- **Block 15C, P.P. 1 through P.P. 52:** \$671.23 ($\95.89×7 days – full weeks)
- **Block 15C, P.P. 53:** \$95.89
($\$95.89 \times 1$ day – the first week of work, which has only 1 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 = $\$671.23 \times 27$ weeks)

Example 2: 2 contracts and 1 record of employment

In some cases, you may need to combine the average insurable earnings of 2 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, 2020, to August 31, 2021
- **Salary for the duration of the contract:** \$40,000
- **Total calendar days in the contract:** 365
- **To calculate the average daily earnings:** $\$40,000 \div 365$ days = **\$109.59**

Contract 2 (current)

- **Period of the contract:** September 1, 2021, to August 31, 2022
- **Salary for the duration of the contract:** \$45,000
- **Total calendar days in the contract:** 365
- **Calculation of the daily average earnings:** $\$45,000 \div 365$ days = **\$123.29**

Because of maternity leave, the teacher experiences an interruption of earnings on January 13, 2022, 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, 2020 (01/09/2020)
- **Block 11:** January 13, 2022 (13/01/2022)
- **Block 12:** January 13, 2022 (13/01/2022)

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, 2022, to September 1, 2021:** 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, 2021, to September 1, 2020:** 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** ($\$123.29 \times 7 \text{ days}$)
- **Block 15C, P.P. 20: \$794.53** ($\$123.29 \times 2 \text{ days}$ (the 2 extra days from Contract 2), plus $\$109.59 \times 5 \text{ days}$ (5 days from Contract 1))
- **Block 15C, P.P. 21 through P.P. 53: \$767.13** ($\$109.59 \times 7 \text{ days}$)

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)

Self-employed fishers

The ROE form used for self-employed fishers is different from other ROE forms (see [Annex 5 on page 74](#) for an example of a blank paper ROE for fishers).

This section provides information on how to complete ROEs for self-employed fishers.

Note:

You can submit ROEs for self-employed fishers through ROE Web. For more information visit the [Record of Employment web page](#) or call the [Employer Contact Centre](#). The ROE for fishers form is also available on paper. To order forms, call the [Employer Contact Centre](#).

Definition of a self-employed fisher

A self-employed fisher is an individual who participates in making a catch and who is not fishing for his/her own or another person's sport.

A self-employed fisher must meet **at least 1** of the following conditions:

- owns or leases the boat used to make the catch
- owns or leases specialized fishing gear (not including hand tools or clothing) used to make the catch
- holds a Species License issued by the Department of Fisheries and Oceans, which is necessary to make the catch
- 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 (for example, the fisher is responsible for a portion of the fuel costs for the trip)

If an individual is engaged under a contract of service, or engaged under a written employment contract with a corporation or with another person, that individual may not be eligible to receive an ROE for self-employed fishers. If you want to make sure you are considered a self-employed fisher, contact the [Canada Revenue Agency \(CRA\)](#).

When to issue an ROE for self-employed fishers

You must issue an ROE to a person within 5 calendar days after the end of each fishing season, or within 5 days after the person asks for one.

You must also issue an ROE if Service Canada asks for one.

These timeframes apply to both paper ROEs and ROEs submitted electronically through ROE Web.

If you issue electronic ROEs, you no longer need to provide a paper copy to your employees (see the section, [Paper copy of electronic ROEs to employees is not required on page 14](#) for details).

Block 1 Serial number

Each ROE is numbered with a pre-printed 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 ROEs for 6 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, for example, when a fishing bonus is paid or a price adjustment is made for a prior period of fishing.

Note: Amended ROE

When you issue an amended ROE, be sure to complete the entire form, including all the correct information from the original ROE in addition to the changed information.

Fishing sale price adjustments/bonuses

Because fishing sale prices are often adjusted after the initial payment has been made and an ROE issued, you must submit an amended ROE once you have the new information. Add the price adjustment to the original amount paid for the particular catch and record it in the period during which the fishing took place.

Example

An ROE was issued in July showing:

- **Block 6A – trip start date:** July 8
- **Block 6B – trip end date:** July 15
- **Block 6C – share of insurable earnings (\$):** \$1,200

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

Block 6A – trip start date: July 8

Block 6B – trip end date: July 15

Block 6C – share of insurable earnings (\$): \$1,700

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

Block 3 Employer's payroll reference number

In this block, enter the number you are using to identify the fisher in your payroll records, if you have one.

Block 4 Employer's name and address

Enter the employer's name and address as they appear on the Canada Revenue Agency remittance form you use to report your payroll source deductions (PD7A).

Block 5 Postal code

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

Block 6 Insurable earnings

Enter the fisher's insurable earnings for a period of employment up to a maximum of 31 consecutive weeks or for the period of employment since the last ROE, whichever is shorter.

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(s) end date (fresh) or date of purchase (cured)

For cured catch, enter the date of delivery. For fresh catch, enter the date the fisher returned to the wharf, or the date of delivery/sale if delivered/sold 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 returned to the wharf.

Note: Blocks 6A and 6B

The skipper/head fisher must give the dates in Blocks 6A and 6B to the buyer. The buyer's responsibility is not to witness the departure, but simply to obtain the information and record it as provided.

Block 6C Share of insurable earnings (\$)

Enter the dollar share of the insurable earnings as per the crew's sharing arrangement.

If 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, deduct 25% of the gross value of the catch and deduct the wages and shares of the other members of the crew.

Example

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

Note: British Columbia only

In the case of a B.C. pool fishery, allocate the insurable earnings only to the period during which the crew member participated in making the catch, including working on the cork line, assisting in the dry up process, or packing the catch of any boats in the pool.

Block 7 Canada Revenue Agency Business Number

Enter the Business Number (BN) used to report the fisher's Employment Insurance (EI) premiums to the Canada Revenue Agency. When you have multiple BNs for reporting payroll source deductions, make sure that you use the correct BN. Your BN will have 9 numbers followed by RP and 4 numbers. You must enter all 15 characters.

Block 8 Name and address of self-employed fisher

Enter the self-employed fisher's name (first name and initials, followed by the family name) and the fisher's address you have on file, including the postal code.

Block 9 Social Insurance Number

Enter the self-employed fisher's 9-digit Social Insurance Number (SIN). It is very important to enter the correct SIN on an ROE because, without it, Service Canada cannot process a claim for Employment Insurance benefits.

Block 10 Commercial Fishing Vessel Number (CFVN)

Record the vessel number here, if you have one.

Block 11 Reason for issuing this ROE

Indicate the reason for separation in this section as "End of Fishing" or "Other". It is a serious offence to misrepresent the reason for issuing an ROE. If you knowingly enter a false or misleading reason for issuing an ROE, you may be subject to fines or prosecution. Knowingly means fully aware, "with full knowledge of the facts".

If the reason for issuing the ROE is a shortage of work, indicate "End of Fishing".

If the reason for issuing the ROE is "Other", provide an explanation in Block 12 – Comments. The "Other" reasons for issuing an ROE are strike or lockout, return to school, illness or injury, quit, pregnancy/maternity, retirement, work sharing, apprentice training, dismissal, leave of absence, parental, compassionate care, caregiver or requested by the fisher".

Note:

If you issue an electronic ROE and the reason for its issuing is "Requested by fisher" you must select this reason in Block 11 instead of selecting "Other".

Block 12 Comments

Please include any information that may help prevent follow-up phone calls from Service Canada, for example, the reasons for separation or the details of a Supplemental Unemployment Benefit (SUB) payment.

If you have already provided information elsewhere on the form, you do not need to repeat it in Block 12.

Block 13 Certification

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

The term "knowingly" means fully aware, "with full knowledge of the facts".

More information

If you have questions about the insurability of earnings or hours, contact the [Canada Revenue Agency \(CRA\)](#).

See the following CRA sources for more information:

- [T4001 – Employers’ Guide – Payroll Deductions and Remittances](#). Chapter 3 contains details on insurable employment, earnings and hours and calculating EI premiums.
- [T4130 – Employers’ Guide – Taxable Benefits and Allowances](#) contains details for employers who provide benefits or allowances to employees.
- [Fishers and employment insurance](#) contains specific information on self-employed fishers.

CHAPTER 4

Insurability, useful websites, order of paper ROEs and the Employer contact center

Enquiries about insurability

If you have questions about the insurability of earnings or hours, you should contact the Canada Revenue Agency.

- **By telephone:** You can call the Canada Revenue Agency at **1-800-959-5525**.
- **On the Internet:** Visit the [Canada Revenue Agency](#) website.

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](#) website.

Useful websites

- **Employment Insurance for employers**
For employer information about the [Employment Insurance program](#).

- **ROE Web**
For information on [ROE Web](#).

- **Work-Sharing Program**
The [Work-Sharing Program](#) helps employers and employees avoid lay-offs when there is a temporary decrease in normal business activity that is beyond the control of the employer.
Under a work-sharing agreement, employees agree to work a reduced workweek while their employer’s business recovers. For the hours, days, or shifts that employees do not work due to a work-sharing agreement, those employees who are eligible for Employment Insurance may receive benefits, which helps compensate for the lower wages they receive from the employer.
A Work-Sharing agreement is a tri-party agreement involving employers, employees and Service Canada.

- **Report on Hirings Program**

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

- **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.

- **Request for Payroll Information**

Some employers are asked to complete the [Service Canada Request for Payroll Information forms](#).

- **The Canada Revenue Agency's My Business Account**

See the Canada Revenue Agency website for more information about the [My Business Account](#) online service.

To order paper ROEs or to speak to an advisor

For more information on how to complete the ROE, or to order paper copies of the ROE form, call the [Employer Contact Centre](#).

Note:

We no longer accept orders for paper ROE forms by fax.

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.

Note:

If you have questions about the insurability of earnings or hours, contact the Canada Revenue Agency. You can visit the [Canada Revenue Agency](#) website, or contact the Agency by telephone at 1-800-959-5525.

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

Summary chart of insurable earnings and hours

Type of earnings	Insurable or not		Allocate to pay period		
	Insurable earnings	Insurable hours	For which they are paid ¹	In which they are paid ²	Last pay period of regular wages ³
Automobile stand-by charge	No	No	n/a	n/a	n/a
Automobile operating expense benefit	No	No	n/a	n/a	n/a
Bonus, all types	Yes	No	n/a	Yes	n/a
Bonus, if paid because of the separation	Yes	No	n/a	n/a	Yes
Commissions, regular/irregular	Yes	Yes ⁴	Yes	n/a	n/a
Cost-of-living allowance	Yes	No	n/a	Yes	n/a
Cost-of-living allowance, if paid on separation	Yes	No	n/a	n/a	Yes
Gratuities (also called tips) that are controlled by the employer	Yes	No	n/a	Yes	n/a

Summary chart of insurable earnings and hours *(continued)*

Type of earnings	Insurable or not		Allocate to pay period		
	Insurable earnings	Insurable hours	For which they are paid ¹	In which they are paid ²	Last pay period of regular wages ³
Gratuities (also called tips) that are controlled by the employer, if paid on separation	Yes	No	n/a	n/a	Yes
Group term life insurance	No	No	n/a	n/a	n/a
Incentive payment	Yes	No	n/a	Yes	n/a
Incentive payment, if paid on separation	Yes	No	n/a	n/a	Yes
Non-taxable allowance ⁵	No	No	n/a	n/a	n/a
Overtime, worked and paid ⁶	Yes	Yes	n/a	Yes	n/a
Overtime, worked and taken as leave ⁷	Yes	Yes	Yes	n/a	n/a
Overtime, accumulated and paid on or after separation: • hours ⁸ • earnings ⁹	Yes	Yes	Yes (hours)	n/a	Yes (earnings)
Pay adjustments ¹⁰	Yes	No	n/a	Yes	n/a
Pay adjustments, paid on separation ¹⁰	Yes	No	n/a	n/a	Yes
Pay corrections ¹¹	Yes	Yes	Yes	n/a	n/a
Pay in lieu of notice, paid on or after separation	Yes	No	n/a	n/a	Yes
Retirement leave credits/ retiring allowance, including severance pay, accumulated sick leave credits paid as part of a retiring allowance on separation ¹²	No	No	n/a	n/a	n/a

Summary chart of insurable earnings and hours *(continued)*

Type of earnings	Insurable or not		Allocate to pay period		
	Insurable earnings	Insurable hours	For which they are paid ¹	In which they are paid ²	Last pay period of regular wages ³
Room and board benefit or allowance, with insurable earnings in the same pay period	Yes	No	Yes	n/a	n/a
Room and board benefit or allowance, without insurable earnings in the same pay period	No	No	n/a	n/a	n/a
RRSP contribution paid by the employer to a non-restricted RRSP	Yes	No	n/a	Yes	n/a
RRSP contribution paid by the employer to a restricted RRSP	No	No	n/a	n/a	n/a
Salary and wages, including unpaid wages due to bankruptcy, receivership, or impending receivership	Yes	Yes	Yes	n/a	n/a
Salary continuance	Yes	Yes	Yes	n/a	n/a
Shift premium	Yes	No	n/a	Yes	n/a
Shift premium, if paid because of the separation	Yes	No	n/a	n/a	Yes
Sick leave taken, paid by employer	Yes	Yes	Yes	n/a	n/a
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	n/a	Yes	n/a
Stand-by hours, spent at the employee's place of work at the employer's request, paid at any rate	Yes	Yes	Yes	n/a	n/a

Summary chart of insurable earnings and hours *(continued)*

Type of earnings	Insurable or not		Allocate to pay period		
	Insurable earnings	Insurable hours	For which they are paid ¹	In which they are paid ²	Last pay period of regular wages ³
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	n/a	n/a
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	n/a	n/a
Statutory holiday pay, occurring after the last day worked, when the employee's departure is final	Yes	No	n/a	n/a	Yes
Statutory holiday pay, occurring after the last day worked, when the employee's departure is not final	Yes	Yes	n/a	n/a	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 ¹³	Yes	n/a	n/a
Statutory holiday pay, accumulated and paid out on separation	Yes	Yes	n/a	n/a	Yes ¹⁴
Supplementary Unemployment Benefits (SUB) plan benefits (made under a plan that is registered with Service Canada)	No	No ¹⁵	n/a	n/a	n/a
Taxable allowance (for example, taxable car allowance of \$400 per month)	Yes	No	n/a	Yes	n/a

Summary chart of insurable earnings and hours *(continued)*

Type of earnings	Insurable or not		Allocate to pay period		
	Insurable earnings	Insurable hours	For which they are paid ¹	In which they are paid ²	Last pay period of regular wages ³
Taxable benefit, monetary	Yes	No	n/a	Yes	n/a
Taxable benefit, most non-monetary	No	No	n/a	n/a	n/a
Tips (also called gratuities) that are controlled by the employer	Yes	No	n/a	Yes	n/a
Tips (also called gratuities) that are controlled by the employer, if paid on separation	Yes	No	n/a	n/a	Yes
Top-ups to maternity, parental, and compassionate care benefits, paid by the employer	No	No	n/a	n/a	n/a
Vacation pay, paid with each pay (for example 4%)	Yes	No	Yes	n/a	n/a
Vacation pay, paid on separation	Yes	No	n/a	n/a	Yes
Vacation pay, where no vacation time is taken, however paid	Yes	No	n/a	Yes	n/a
Vacation pay, where vacation time is taken, however paid	Yes	Yes	Yes	n/a	n/a
Wage-loss insurance (insurable), paid by the employer	Yes	Yes	Yes	n/a	n/a
Wage-loss insurance top-up, paid by the employer, claim accepted	No	No	n/a	n/a	n/a
Wage-loss insurance top-up, paid by the employer, prior to acceptance	Yes	No	n/a	Yes	n/a

Summary chart of insurable earnings and hours (continued)

Type of earnings	Insurable or not		Allocate to pay period		
	Insurable earnings	Insurable hours	For which they are paid ¹	In which they are paid ²	Last pay period of regular wages ³
Workers Compensation Benefits top-up, paid by the employer, claim accepted	No	No	n/a	n/a	n/a
Workers Compensation Benefits top-up, paid by the employer, prior to acceptance	Yes	No	n/a	Yes	n/a

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 2 calendar years, you must perform 2 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 Employment Insurance 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 3 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 4 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 When accumulated statutory holiday is paid out on separation, the earnings must be reported in the last pay period of regular pay and this information does not require to be added to block 17B.

¹⁵ If the SUB plan is not registered with Service Canada, the SUB payments are considered insurable. For information on registering SUB plans, please see the [SUB Program Guide](#).

ANNEX 2

Example of a blank paper ROE

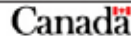
 **Service Canada**

If completing this form by hand, use a pen. Protected when completed - B

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.CANADA.CA

1 SERIAL NO.	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 TO SINCE LAST ROE ISSUED)
		11 LAST DAY FOR WHICH PAID
		12 FINAL PAY PERIOD ENDING DATE
13 OCCUPATION		14 EXPECTED DATE OF RECALL
		<input type="checkbox"/> UNKNOWN <input type="checkbox"/> NOT RETURNING
15A TOTAL INSURABLE HOURS ACCORDING TO CHART ON REVERSE		14 REASON FOR ISSUING THIS ROE ENTER CODE
15B TOTAL INSURABLE EARNINGS ACCORDING TO CHART ON REVERSE		FOR FURTHER INFORMATION, CONTACT
15C INSURABLE EARNINGS BY PAY PERIOD		TELEPHONE NO. ()
16 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.		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.
16A - VACATION PAY		17A - STATUTORY HOLIDAY PAY FOR
16B - OTHER MONIES (SPECIFY)		17B - OTHER MONIES (SPECIFY)
18 ONLY COMPLETE IF PAID (SIC/PARENT/CHILDREN/COMPASSIONATE CARE/FAMILY CAREGIVER LEAVE OR GROUP WAGE LOSS INDEMNITY PAYMENT (AFTER THE LAST DAY WORKED)).		19 COMMENTS
18A PAYMENT START DATE		18B AMOUNT
20 COMMUNICATION PREFERRED IN		21 TELEPHONE NO.
22 I AM AWARE THAT IT IS AN OFFENCE TO KNOWINGLY MAKE FALSE ENTRIES AND HEREBY CERTIFY THAT ALL STATEMENTS ON THIS FORM ARE TRUE.		23 DATE

SC-1003(06) (04-2006)

 **Canada**


Service Canada delivers Employment and Social Development Canada programs and services for the Government of Canada. Formulaire disponible en français.

REPLIQUEZ CE COPY (304) REVISED PART 1

Chapter 2 of this guide provides block-by-block instructions for completing the record of employment (on page 18).


ANNEX 3

Example of a blank electronic ROE

 THE GUIDE - HOW TO COMPLETE THE RECORD OF EMPLOYMENT, PROVIDES DETAILED INSTRUCTIONS. Printed when completed - 8

RECORD OF EMPLOYMENT (ROE)

1 SERIAL NO.	2 SERIAL NO. OF ROE AMENDED OR REPLACED	3 EMPLOYER'S PAYROLL REFERENCE NO.																									
4 EMPLOYER'S NAME AND ADDRESS		5 CRA PAYROLL ACCOUNT NUMBER																									
		6 PAY PERIOD TYPE																									
		7 POSTAL CODE																									
8 EMPLOYEE'S NAME AND ADDRESS		9 SOCIAL INSURANCE NO.																									
		10 FIRST DAY WORKED 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																									
		<input type="checkbox"/> UNKNOWN <input type="checkbox"/> NOT RETURNING																									
15A TOTAL INSURABLE HOURS ACCORDING TO CHART ON PAGE 2		16 REASON FOR ISSUING THIS ROE Other - Canadian Forces / Queen's Regulations/Orders <input type="checkbox"/>																									
15B TOTAL INSURABLE EARNINGS ACCORDING TO CHART ON PAGE 2	\$	17 ONLY COMPLETE IF PAYMENT OR BENEFIT (OTHER THAN REGULAR PAY) PAID IN OR IN ANTICIPATION OF THE FINAL PAY PERIOD OR PAYABLE AT A LATER DATE.																									
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.																											
A - VACATION PAY																											
START DATE (D/M/Y): END DATE (D/M/Y):																											
B - STATUTORY HOLIDAY PAY FOR																											
D M Y D M Y																											
C - OTHER MONIES (SPECIFY)																											
START DATE (D/M/Y): END DATE (D/M/Y):																											
START DATE (D/M/Y): END DATE (D/M/Y):																											
START DATE (D/M/Y): END DATE (D/M/Y):																											
19 PAID SICK MATERNITY/PARENTAL/COMMISSONATE CARE/FAMILY CARE/WORKER LEAVE OR GROUP WAGE LOSS/IDENTITY PAYMENT																											
FSL <table border="1" style="width: 100%; border-collapse: collapse;"><thead><tr><th>START DATE</th><th>END DATE</th><th>AMOUNT</th><th>PER DAY</th><th>PER WEEK</th></tr><tr><th>D M Y</th><th>D M Y</th><th>\$</th><th></th><th></th></tr></thead><tbody><tr><td></td><td></td><td>\$</td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr><tr><td></td><td></td><td>\$</td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr><tr><td></td><td></td><td>\$</td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr></tbody></table>			START DATE	END DATE	AMOUNT	PER DAY	PER WEEK	D M Y	D M Y	\$					\$	<input type="checkbox"/>	<input type="checkbox"/>			\$	<input type="checkbox"/>	<input type="checkbox"/>			\$	<input type="checkbox"/>	<input type="checkbox"/>
START DATE	END DATE	AMOUNT	PER DAY	PER WEEK																							
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		\$	<input type="checkbox"/>	<input type="checkbox"/>																							
		\$	<input type="checkbox"/>	<input type="checkbox"/>																							
20 COMMUNICATION PREFERRED IN <input type="checkbox"/> English <input type="checkbox"/> French																											
21 TELEPHONE NO. D M Y																											
22 I AM AWARE THAT IT IS AN OFFENSE TO KNOWINGLY MAKE FALSE ENTRIES AND HEREBY CERTIFY THAT ALL STATEMENTS ON THIS FORM ARE TRUE. Name of Issuer D M Y																											

WB4206 (12-17) E
Version: 03/30/2006
Service Canada delivers Employment and Social Development Canada programs and services for the Government of Canada.
Service Canada has already received a copy of this electronic Record of Employment. Do not submit a paper copy of this Record of Employment to Service Canada.
 Page 2 contains important information. Ce formulaire est également disponible en français

Chapter 2 of this guide provides block-by-block instructions for completing the record of employment ([on page 18](#)).

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 - 8

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 PAYROLL ACCOUNT NUMBER 000000000RF0000																																																																																																																		
7 POSTAL CODE X1X1X1		6 PAY PERIOD TYPE E - Bi-weekly																																																																																																																		
9 EMPLOYEE'S NAME AND ADDRESS Employee Name 123 Way St Ottawa, ON X1X1X1		8 SOCIAL INSURANCE NO. 000-000-000																																																																																																																		
13 OCCUPATION Assistant		10 FIRST DAY/PERIOD D M Y 07 01 2022																																																																																																																		
15A TOTAL INSURABLE HOURS ACCORDING TO CHART ON PAGE 2 1890		11 LAST DAY FOR WHICH PAID D M Y 24 02 2023																																																																																																																		
15B TOTAL INSURABLE EARNINGS ACCORDING TO CHART ON PAGE 2 \$ 28,750.00		12 FINAL PAY PERIOD ENDING DATE D M Y 25 02 2023																																																																																																																		
16 REASON FOR ISSUING THIS ROE Shortage of Work / End of Contract or Season		14 EXPECTED DATE OF RECALL D M Y <input checked="" type="checkbox"/> UNKNOWN <input type="checkbox"/> NOT RETURNING																																																																																																																		
17 ONLY COMPLETE IF PAYMENT OR BENEFIT (OTHER THAN REGULAR PAY) PAID IN OR IN ANTICIPATION OF THE FINAL PAY PERIOD OR PRIOR AT A LATER DATE. A - VACATION PAY Paid because no longer working \$ 400.00 START DATE (D/M/Y): END DATE (D/M/Y):		FOR FURTHER INFORMATION, CONTACT Contact Name TELEPHONE NO. (555) 555-5555																																																																																																																		
18 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.		B - STATUTORY HOLIDAY PAY FOR D M Y \$ D M Y \$																																																																																																																		
<table border="1"> <thead> <tr> <th>P.P.</th> <th>INSURABLE EARNINGS</th> <th>P.P.</th> <th>INSURABLE EARNINGS</th> <th>P.P.</th> <th>INSURABLE EARNINGS</th> </tr> </thead> <tbody> <tr><td>1</td><td>1,450.00</td><td>2</td><td>1,050.00</td><td>3</td><td>1,050.00</td></tr> <tr><td>4</td><td>1,050.00</td><td>5</td><td>1,050.00</td><td>6</td><td>1,050.00</td></tr> <tr><td>7</td><td>1,050.00</td><td>8</td><td>1,050.00</td><td>9</td><td>1,050.00</td></tr> <tr><td>10</td><td>1,050.00</td><td>11</td><td>1,050.00</td><td>12</td><td>1,050.00</td></tr> <tr><td>13</td><td>1,050.00</td><td>14</td><td>1,050.00</td><td>15</td><td>1,050.00</td></tr> <tr><td>16</td><td>1,050.00</td><td>17</td><td>1,050.00</td><td>18</td><td>1,050.00</td></tr> <tr><td>19</td><td>1,050.00</td><td>20</td><td>1,050.00</td><td>21</td><td>1,050.00</td></tr> <tr><td>22</td><td>1,050.00</td><td>23</td><td>1,050.00</td><td>24</td><td>1,050.00</td></tr> <tr><td>25</td><td>1,050.00</td><td>26</td><td>1,050.00</td><td>27</td><td>1,050.00</td></tr> <tr><td>28</td><td></td><td>29</td><td></td><td>30</td><td></td></tr> <tr><td>31</td><td></td><td>32</td><td></td><td>33</td><td></td></tr> <tr><td>34</td><td></td><td>35</td><td></td><td>36</td><td></td></tr> <tr><td>37</td><td></td><td>38</td><td></td><td>39</td><td></td></tr> <tr><td>40</td><td></td><td>41</td><td></td><td>42</td><td></td></tr> <tr><td>43</td><td></td><td>44</td><td></td><td>45</td><td></td></tr> <tr><td>46</td><td></td><td>47</td><td></td><td>48</td><td></td></tr> <tr><td>49</td><td></td><td>50</td><td></td><td>51</td><td></td></tr> <tr><td>52</td><td></td><td>53</td><td></td><td></td><td></td></tr> </tbody> </table>		P.P.	INSURABLE EARNINGS	P.P.	INSURABLE EARNINGS	P.P.	INSURABLE EARNINGS	1	1,450.00	2	1,050.00	3	1,050.00	4	1,050.00	5	1,050.00	6	1,050.00	7	1,050.00	8	1,050.00	9	1,050.00	10	1,050.00	11	1,050.00	12	1,050.00	13	1,050.00	14	1,050.00	15	1,050.00	16	1,050.00	17	1,050.00	18	1,050.00	19	1,050.00	20	1,050.00	21	1,050.00	22	1,050.00	23	1,050.00	24	1,050.00	25	1,050.00	26	1,050.00	27	1,050.00	28		29		30		31		32		33		34		35		36		37		38		39		40		41		42		43		44		45		46		47		48		49		50		51		52		53				C - OTHER MOVES (SPECIFY) START DATE (D/M/Y): END DATE (D/M/Y): \$ \$
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21 TELEPHONE NO. (555) 555-5555		22 I AM AWARE THAT IT IS AN OFFENCE TO KNOWINGLY MAKE FALSE ENTRIES AND HEREBY CERTIFY THAT ALL STATEMENTS ON THIS FORM ARE TRUE. Name of Issuer Issuer D M Y 27 02 2023																																																																																																																		
23 COMMENTS																																																																																																																				

WB1250 (EN-FR) 8 Service Canada delivers Employment and Social Development Canada programs and services for the Government of Canada.
Version: 12.4.1 Service Canada has already received a copy of this electronic Record of Employment. Do not submit a paper copy of this Record of Employment to Service Canada.
Canada page 2 contains important information. Ce formulaire est également disponible en français.

Chapter 2 of this guide provides block-by-block instructions for completing the record of employment (on page 18).

ANNEX 5

Example of a blank paper ROE for self-employed fishers

Service Canada

RECORD OF EMPLOYMENT (ROE) — SELF-EMPLOYED FISHER

**IF COMPLETING THIS FORM BY HAND, USE A PEN AND PRESS FIRMLY
ISSUE: REFER TO THIS GUIDE - HOW TO COMPLETE ROE SELF-EMPLOYED FISHER FORM - WHICH PROVIDES
DETAILED INSTRUCTIONS.**

Protected when completed - D

1. Serial No.	2. Serial No. of ROE Amended or Replaced	3. Employer's Payroll Reference No.
4. Employer's Name and Address		4. Starting with the first 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		4A. Trip(s) Start Date (Fresh Catch Only)
7. CRA's Business No. (BN)		4B. Trip(s) End Date (Fresh) OR Date of Purchase (Cured)
6. Home and Address of Self-Employed Fisher		4C. 3. State of Insurable Earnings
8. Social Insurance Number		1.
10. Commercial Fishing Vessel Number (C.F.V.N.)		2.
11. Reason for issuing this ROE. If other than end of fishing, specify in Block 12 - Comments. <input type="checkbox"/> End of Fishing <input type="checkbox"/> Other		3.
12. Comments		4.
13.		5.
14.		6.
15.		7.
16.		8.
17.		9.
18.		10.
19.		11.
20.		12.
21.		13.
22.		14.
23.		15.
24.		16.

15. I am aware that it is an offense to knowingly make false entries and hereby certify that all statements on this form are true.

Communication preferred in: English French

Telephone No. ()

Name of Issuer (Print)

Signature of Issuer

DA | | Y
Date


3C-IN5243M (04-22)E

THIS IS A VALUABLE DOCUMENT — KEEP IT IN A SAFE PLACE

FISHER'S COPY - PART 1

APPLY FOR EMPLOYMENT INSURANCE BENEFITS ON THE INTERNET AT www.canada.ca
FOR MORE INFORMATION, REFER TO THE BACK OF THIS DOCUMENT.


Service Canada delivers Employment and Social Development Canada programs and services for the Government of Canada.



Chapter 3 of this guide provides instructions for completing the ROE for self-employed fishers ([on page 47](#)).

ANNEX 6

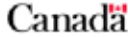
Example of a blank electronic ROE for self-employed fishers

 Service Canada

RECORD OF EMPLOYMENT (ROE) - SELF-EMPLOYED FISHER Protected when completed - B

1 Serial No.	2 Serial No. of ROE Amended or Replaced	3 Employer's Payroll Reference No.		
4 Employer's Name and Address		6 Starting with the first 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 (Fish Catch Only)	6B Trip(s) End Date (Fish) OR Date of Purchase (Case)	6C Share of Insurable Earnings (\$)
7 Canada Revenue Agency Business No. (CRA - BN)		1.		
8 Name and Address of Self-Employed Fisher		2.		
		3.		
		4.		
		5.		
		6.		
9 Social Insurance Number		7.		
10 Commercial Fishing Vessel Number (CFVN)		8.		
11 Reason for issuing this ROE. If B - Other is selected, specify Comments in Block 12.		9.		
12 Comments		10.		
		11.		
		12.		
		13.		
		14.		
		15.		
		16.		
13 I am aware that it is an offense to knowingly 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		Telephone No. 		
		15A D M Y Date		

80-2636-10-1000 Service Canada delivers Employment and Social Development Canada programs and services for the Government of Canada.
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