

# How to Complete the Record of Employment for Teachers and Other School-Board Employees

## A Supplement to the Guide

### *How to Complete the Record of Employment (ROE) Form*

The information in this 2013 supplement applies to all school boards. This supplement is for you if you complete Records of Employment (ROEs) **for school-board employees, including teachers.**

### **Important ROE information**

This supplement will help you complete ROEs more accurately by avoiding common errors that lead to telephone calls from Service Canada and to delays in Employment Insurance (EI) payments to your employees. By following these guidelines, you will help Service Canada provide better service to your employees and reduce processing delays.

### **When to issue an ROE**

Service Canada cannot finalize a claim for benefits without an ROE. To avoid delaying benefit payments for your employees, please be sure to issue the ROEs within the following time frames.

#### **If you submit ROEs using the paper multi-part forms:**

- You must issue an ROE within five days of the employee's interruption of earnings, or within five days of the date you become aware of the interruption.

#### **If you submit electronic ROEs:**

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

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

#### **Note**

- Ensure your employees are aware that you will be submitting their ROEs to Service Canada electronically.

- If your employees want copies of their ROEs, they should visit the My Service Canada Account page on our Web site.
- As a courtesy, even though you are no longer required to print paper copies of ROEs, you should do so if your employees ask for them.

### **Block 10, First day worked**

For those employees who are working under a fixed-term contract and/or are not paid on a regular basis, enter the contract start date in Block 10.

For regular full-time employees, enter the actual first day they worked, or the first day they worked since you last issued an ROE.

### **Block 11, Last day for which paid**

For those employees who are working under a fixed-term contract and/or are not paid on a regular basis, enter the contract end date in Block 11.

For regular full-time employees, enter the actual last day for which they were paid in Block 11. If you pay statutory holiday pay after the final day for which paid, make sure that Block 11 still reflects the actual last day worked or the last day for which the employee was paid (for example, if the employee was on paid vacation, sick leave, or other paid leave). It should **not** reflect the statutory holiday. In Block 17B, you should enter any statutory holidays that occurred after the date you enter in Block 11.

### **Block 12, Final pay period ending date**

For employees other than teachers, enter the last day of the pay period that contains the date entered in Block 11. For teachers, the date you enter in Block 12 must be the same as the date you enter in Block 11.

### **Block 14, Expected date of recall (optional)**

If you know the expected return-to-work date or the start date of the new contract, you can enter it here. Please do **not** include comments in Block 18, such as “will return in September” or “new contract effective September 1.”

### **Block 15A, Total insurable hours**

For employees other than teachers, enter the total number of insurable hours the employee worked or was paid for during the period of employment. Do **not** include hours you already reported on a previous ROE. If the employee’s departure is **not** final, include the insurable hours for any paid statutory holiday occurring after the date in Block 11 and reported in Block 17B. If the employee’s departure is final, do not include the statutory holiday hours, since in this case only the employee’s earnings are insurable.

For teachers, you should report the total number of hours of teaching time and related duties that the collective agreement (or the contract of employment) covers and for which the teacher received remuneration. You should only count teaching days and days of paid leave when you calculate their insurable hours.

Determine the number of teaching days or days of paid leave in the 53-week period before the end of the employment or the end of the contract. Multiply this total number of days by the number of hours per day that the collective agreement covers. If a previous ROE was already issued, or if the teacher's period of employment was shorter than 53 weeks, count only the days in the current period of employment.

### **Note**

For teachers, insured hours are calculated differently than insured earnings. For more information on how these earnings are calculated, please see the next section.

### **Blocks 15B, Total insurable earnings, and 15C, Insurable earnings by pay period**

Complete Blocks 15B and 15C as explained in the ROE guide. Be sure to include any insurable earnings you report in Block 17 of the ROE, including the earnings for statutory holidays you report in Block 17B that occur after the date in Block 11.

For teachers, you must use a specific formula to calculate the insurable earnings. In this case, you should record the pay period type in Block 6 as “weekly,” and the date in Block 12 must be the same as the last day paid in Block 11.

For details on the formula to calculate insurable earnings for teachers, visit our Web site at [www.servicecanada.gc.ca/eng/ei/employers/RelatedLinksRoe.shtml](http://www.servicecanada.gc.ca/eng/ei/employers/RelatedLinksRoe.shtml).

### **Block 16, Reason for issuing the ROE**

Select the appropriate code for issuing this ROE. Since we consider the end of a school year or the end of a contract to be equivalent to a “shortage of work,” use “Code A – Shortage of work.” Avoid using “Code K – Other,” since it should only be used in exceptional circumstances.

### **Block 17, Payments or benefits other than regular pay**

**Block 17A:** Enter any vacation pay that you paid to the employee on separation or that is payable to the employee on separation in Block 17A. However, if you have included vacation in each pay, do **not** include it in Block 17A.

**Block 17B:** In Block 17B, only include payments for statutory holidays that occur after the last day for which the employee was paid (as entered in Block 11). Be sure to indicate the date and the payment amount. Include all statutory holidays you are paying on or after termination, even if they fall in a pay period that occurs after the pay period end date you

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entered in Block 12. If you have more than three statutory holidays to report, enter the additional information in Block 18.

### Note

Do **not** enter in Block 17B any statutory holiday payments you made before the date you enter in Block 11, since you should include these hours and earnings in Blocks 15A, 15B, and 15C during the pay period for which they were paid.

**Block 17C:** Enter in Block 17C any other payments you owe to an employee following the interruption of earnings, whether they are insurable or not. Remember to include the insurable amounts in Blocks 15B and 15C.

**Accumulated sick-leave credits:** If accumulated sick-leave credits are paid or payable on any anniversary date, at the end of a fixed-term contract, or on separation, they are insurable. Only those sick-leave credits paid or payable for an anniversary date that falls after the date in Block 11 are to be reported in Block 17C.

Accumulated sick-leave credits are not considered as insurable earnings when they are part of a retiring allowance. To qualify as a retiring allowance, the payment you are making must recognize either long service or when a position is abolished. (For more information on retiring allowances and whether the payments are insurable, contact the Canada Revenue Agency.)

### Insurable

If the sick-leave credits paid or payable in or in anticipation of the final pay period are insurable, you should report them as sick-leave credits in Block 17C. If you are using ROE Web, use the “sick-leave credits” option to report them. If you are paying them because of an anniversary date that occurs after the date in Block 11, then you should enter the date of the anniversary. If you are paying them because the contract is ending or on separation, then do not enter any date. Be sure to also include the amount you report in Block 17C in Blocks 15B and 15C.

### Not insurable

If the sick-leave credits are not insurable, you should report them as retiring allowance/retirement leave credits in Block 17C. If you are using ROE Web, use the “retirement leave credits” option to report them. Be sure not to include the amount you report in Block 17C in Blocks 15B and 15C.

### \*\*\*\* Supplements to Maternity, Parental and Compassionate Care leaves:

\*\*\*\*\*If you top up your employee's Employment Insurance while they are on maternity,  
\*\*\*\*\*parental or compassionate care leave, remember to complete Block 17C, Supplemental  
\*\*\*\*\*Unemployment Benefits.

## **Block 18, Comments**

You should only use Block 18 in exceptional circumstances. Do not include comments to simply confirm that the information you entered on the ROE is correct. ROEs that contain comments in Block 18 must be manually reviewed by a Service Canada agent. This review may increase the processing time of an EI claim.

For example, **do not report** any of the following unnecessary comments, since they will likely result in processing delays:

- “ROE Daily Rate = \$123.45” or “Averaging Formula”
- “Summer break,” “End of school year,” or “End of contract”
- “17A included in Block 15B” or “Vacation pay included in pay period (PP) 1,” etc. (in Blocks 15B and 15C PP 1, you must include any insurable earnings you enter in Block 17—there is no need to include a comment to confirm this)

## **For more information**

For details on how to complete the ROE, call the Employer Contact Centre at 1-800-367-5693 (TTY: 1-855-881-9874)