



Service  
Canada

## **WORK-SHARING PROGRAM**

Employer Responsibilities Guide

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## A. INTRODUCTION

Please read through this guide carefully as it will provide you with helpful information on your responsibilities towards your employees, and obligations for managing your Work-Sharing agreement. This guide will also assist you in completing the required documentation, such as:

- [Records of Employment](#);
- [Enrolment Sheets](#); and,
- [Utilization Reports](#).

## B. EMPLOYER OBLIGATIONS

During the life of the agreement, you must:

- ✓ Make information about the Work-Sharing agreement available to all employees and ensure that the Employee Representative distributes a copy of the **Employee Guide** to all members of the Work-Sharing unit;
- ✓ Submit weekly Utilization Reports to Service Canada, reporting the total hours worked, the hours of work missed for employees due to their participation in Work-Sharing;
- ✓ Advise employees that benefits such as pensions, vacation pay and, in some circumstances, subsequent claims for Employment Insurance benefits, may be affected by participation in Work-Sharing, usually due to employees having lower gross (insurable) earnings and/or fewer hours of work;
- ✓ Make such records available, upon request, to Service Canada for inspection and audit;
- ✓ Report the progress of the recovery plan;
- ✓ Notify Service Canada prior to any requested changes to the agreement, including changes to the work schedule;
- ✓ Maintain a schedule of work and track any hours of overtime worked by Work-Sharing employees;
- ✓ Maintain proper records of each employee on Work-Sharing during the agreement including wages and any other remuneration paid to those employees each week;
- ✓ Schedule at least one half hour of work per week for employees in order for them to qualify for Work-Sharing Employment Insurance benefits; and,
- ✓ Maintain all existing benefits. However, benefits (including any subsequent payout of benefits, e.g. disability benefits) may be reduced due to participation in a WS agreement if calculated based on earnings or hours of work.

## C. AMENDMENTS/CHANGES TO A WORK-SHARING AGREEMENT

You must obtain prior approval from Service Canada:

- to extend your Work-Sharing agreement;
- to lay off employees participating in your Work-Sharing agreement;
- to add, delete or make substitutions to a Work-Sharing unit;
- for any shutdown periods involving a Work-Sharing unit; and
- to change the employer/employee representative.

These types of changes cannot be implemented until you receive approval by Service Canada. Once approved, please ensure the change is reflected on your weekly Utilization Report under the "Comments" section.

To make changes to your Work-Sharing agreement, you must do so using the prescribed [Amendment to a Work-Sharing Agreement" form](#) (EMP 5103) with the necessary information. Please allow at least 30 days for processing. It is essential that both the employer and employee representative (or union representative) sign all such requests for amendments.

You must notify Service Canada in writing within three days if any Work-Sharing unit members leave the company for one of the following reasons: quit, dismissed, leave of absence, illness, maternity. A letter sent by mail should be sent to the Work-Sharing Program Officer indicating the name and Social Insurance Number of the affected employee(s), the employee(s)' last day of work and the reason for departure. The letter must have the signature of the employer representative as well as the employee representative. Please ensure this information is reflected in your weekly Utilization Report under the "Comments" section.

#### **D. AGREEMENT MONITORING**

Please note that all Work-Sharing agreements are monitored at least once by Service Canada.

The purpose of monitoring is to determine the extent to which the objectives of the Work-Sharing program are being achieved and to ensure the Work-Sharing agreement is implemented as agreed to by all parties. Monitoring increases the likelihood that your agreement will succeed by providing on-going opportunities to support the employer and plan for any needed adjustments.

The Service Canada Program Officer will contact you and the employee representatives directly. You may be asked to provide payroll records. Some employers may be subject to an on-site monitor involving a visit by Service Canada officials to the employer's premises.

During the Work-Sharing agreement, you must regularly report the total hours worked, the hours missed due to participation in Work-Sharing and hours missed due to any other reasons for each member of the Work-Sharing unit via a weekly Utilization Report.

#### **E. RECORDS OF EMPLOYMENT**

You must complete a Record of Employment (ROE) for each employee included in the Work-Sharing unit. Service Canada use ROEs to determine if employees who are experiencing an interruption of earnings are eligible for EI. A Record of Employment cannot be issued until the employees have completed their shifts up to the start date of the agreement.

You can submit ROEs electronically through [Record of Employment on the Web \(ROE Web\)](#). You should register for ROE Web if you do not already have an account.

To simplify the issuance of Records of Employment, you may wish to consider starting your Work-Sharing agreement at the end of a pay period. All Work-Sharing agreements start on Sundays.

#### **Additional Information:**

**Item 11** - This box should reflect the last day of work PRIOR to the start date of the Work-Sharing agreement. For example, if your Work-Sharing agreement starts on Sunday, and your employees work from Monday to Friday, the employees' last day of work would be the Friday BEFORE the week the Work-Sharing agreement begins.

**Item 16** - The reason for issuing the record should indicate 'H' – Work-Sharing. If you have any questions regarding the completion of the Records of Employment, please contact a ROE advisor 1-800-367-5693 (TTY: 1-855-881-9874.)

#### **F. ENROLMENT SHEET**

To process Work-Sharing benefits for each employee, employers must complete and submit to Service Canada an [Enrolment Sheet](#) that lists all participating employees and their Social Insurance Numbers.

The enrolment sheet may be submitted by courier or through the [Data Gateway](#). The Data Gateway is an online tool that allows employers to send information electronically to the Government of Canada through a secure and reliable channel.

Your organization will be assigned a user ID and password that will be required to login to the Data Gateway Web site. This user ID and password will be provided to you, by letter, at the beginning of your agreement.

Additionally, the letter will provide you with a toll free number for support and will provide direction on how to get an instruction manual and all of the necessary web links. The Data Gateway is only to be used to submit the Enrolment sheet and Utilization Reports. Documents required by your Program Officer must be sent directly to your Program Officer.

Please refer to the [Data Gateway User Guide](#) for more information on how to use the system.

**\*\*To protect your employees' personal information, please do not send any documentation bearing Social Insurance Numbers by email or by fax\*\***

## **G. UTILIZATION REPORTS**

Employers with a Work-Sharing agreement must complete a Utilization Report **every week during the period of the agreement**, including weeks where no hours were missed. Utilization Reports allow Service Canada to determine the benefits owed to your employees based on the hours worked each week. Please see [Annex A](#) for instructions on how to complete the Utilization Report.

Utilization Reports are available for the number of employees in the Work-Sharing agreement. Please select the Utilization Report that applies to your agreement:

[Maximum 25 employees](#)  
[Maximum 50 employees](#)  
[Maximum 100 employees](#)  
[Maximum 150 employees](#)  
[Maximum 250 employees](#)  
[Maximum 350 employees](#)  
[Maximum 500 employees](#)

For more than 500 employees, please contact your Program Officer and they will obtain the appropriate Utilization Report for you.

You can send your weekly Utilization Reports electronically through the [Data Gateway](#). Sending your Utilization Reports via the Data Gateway is strongly encouraged as it allows us to receive your Utilization Report within an hour of submission thereby ensuring quicker processing of your employees' benefits. Please refer to the [Data Gateway User Guide](#) for more information on how to use the system.

A [sample of the Utilization Report](#) (read-only version) is available; however, make sure you submit the Excel version of the report.

If you submit a Utilization Report that contains a mistake or error, please send an [Amended Utilization Report](#) updating only the changes needed.

An employer not using the Data Gateway can mail a paper copy of the Utilization Report to the Insurance Payment Operational Centre (IPOC) in their region to one of the following addresses:

Atlantic Canada (courier)	IPOC /Government of Canada Building 1081 Main ST Moncton NB E1C 9G8
Atlantic Canada (mail)	IPOC / Government of Canada Building PO BOX 6044 Moncton NB E1C 9G8
Quebec (courier)	IPOC 540 rue d'Avaugour Boucherville, QC J4B 0G6
Quebec (mail)	IPOC PO BOX 60 Boucherville QC J4B 5E6
Ontario (courier)	Service Canada 430 Courtneypark Drive East, Mississauga, ON L5T 2S5
Ontario (mail)	Service Canada 3515 P.O. Box 2602 Mississauga, ON L4T 0B1
Western Canada (mail or courier)	Service Canada - Work-Sharing Suite 400, 555 Hastings St W Vancouver BC V6B 1M1

If you have any questions about completing the Utilization Report, call the Employer Contact Centre at 1-800-367-5693.

## ANNEX A – INSTRUCTIONS ON HOW TO COMPLETE THE UTILIZATION REPORT

Please refer to the table below for instructions on how to complete the Utilization Report. Any questions about completing the Utilization Report should be directed to the Employer Contact Centre (1-800-367-5693).

Agreement Number	Indicate the number assigned to the Work-Sharing agreement. This is a 7 to 10 digit number and should be inputted with no spaces or non-numeric characters.
Employer	Indicate the name of your business
Week Starting Date (Sunday)	Indicate the start date of the week of the reporting period. The date should always be a Sunday and should be inputted in a format that is compatible with your computer, i.e. 26/07/2009, 2009/07/26 or July 26, 2009.
SIN	Indicate the Social Insurance Number of the employee. This is a 9 digit number and should be inputted with no spaces or dashes.
First Name	Indicate the first name of the employee
Last Name	Indicate the last name of the employee
Normal Weekly Hours	<p>Indicate the number of hours the employee would work in a normal work week. When the normal weekly hours vary from week to week please average out the work hours for each employee over the last 2 years.</p> <p>For the purpose of the Utilization Report only, indicate the number of hours the employee would have normally worked in the week had there not been Work-Sharing, e.g. 40, if the employee normally worked 8 hours a day, 5 days a week. If the employee was on an irregular work schedule, their Normal Weekly Hours will vary from week to week on the Utilization Report.</p> <p>Example of an irregular work week and the resulting Utilization Report:            Week one: Normal Weekly Hours consistently = 35            Week two: Normal Weekly Hours consistently = 45</p> <p>Looking at this example, Attachment A (completed by the Work-Sharing employer and employees at the beginning of the WS agreement) would indicate NWH of 40 because 40 is the average for the employee's work schedule <math>[35 + 45 / 2]</math>. The Utilization Report, however, will indicate Normal Weekly Hours as 35 in each week one of the work schedule and NWH as 45 in each week two of the work schedule.</p>
Hours Worked	<p>Indicate the actual number of hours the employee physically worked including overtime.</p> <p>In a week with a statutory holiday, the hours worked would <b>not</b> include the statutory holiday unless the employee physically worked that day. If the employee does not work any hours in a week with a statutory holiday, you must remember to put the amount of the statutory holiday pay in the "all other amounts paid" column and indicate 'statutory holiday pay' in the comments column.</p>

	<p>If an employee was called in to work and only worked 1 hour but due to labour laws or a collective agreement was paid for 4, the Utilization Report would indicate the 1 hour the employee physically worked not the 4 he/she was paid for.</p>
Hours Missed Work-Sharing	<p>Indicate the total hours of work missed by the employee due to Work-Sharing. (e.g. If an employee usually works 40 hours over five days and took one Work-Sharing day, the hours missed would be 8.) If a portion of an hour was worked please round up to the nearest half hour.</p> <p>Any overtime worked by the employee must be deducted from the hours missed due to Work-Sharing. For example, if the employee worked 2 hours overtime the hours missed due to Work-Sharing would be reduced by 2 hours.</p> <p>In a week with a statutory holiday, the hours missed due to the holiday would <b>not</b> be included in the hours missed due to Work-Sharing.</p> <p>If there are unusual circumstances and you are unsure whether hours missed are due to Work-Sharing or not, please consult with your Program Officer.</p>

Only complete these shaded columns if hours worked are 0 (zero)	
Days not available (excluding sick)	<p>Indicate the number of full days the employee was unable to work for reasons other than sick leave. This number should not be higher than 7.</p> <p>Days not available would include, but are not limited to:</p> <ul style="list-style-type: none"> <li>▪ Vacation days</li> <li>▪ Out of Canada</li> <li>▪ Incarcerated</li> <li>▪ Unable to work due to a sick child or no daycare</li> <li>▪ Unable to get to work due to road or weather conditions</li> <li>▪ Unwilling to come to work</li> </ul> <p>Days not available would <b>not</b> include days missed due to statutory holidays.</p>
Days missed due to sick	<p>Indicate the number of full days the employee was unable to work due to illness. This number should not be higher than 7.</p> <p>If this column is completed, please ensure the column for 'paid sick leave amount' is also completed.</p>
Paid sick leave amount	<p>Indicate the dollar amount of all sick leave moneys paid to the employee.</p> <p>If other moneys, such as moneys from the Workers' Compensation Board (WCB) or the Workplace Safety and Insurance Board (WSIB), are being paid to the employee for sick time, the employer is not obligated to provide the amount on the Utilization Report. They must, however, indicate that a third party is paying the employee by completing the comments column, e.g. WCB for month/day/year.</p>
All other paid amounts	<p>Indicate the dollar amount of all other moneys paid to the employee, i.e. vacation pay, statutory holiday pay or money paid upon separation.</p>



Comments	<p>Indicate any further information here, e.g. employee is on short/long term disability, or the type of "other paid amounts" received by the employee)</p> <p>If the employee was laid off, quit or dismissed, on leave of absence or suspended, please provide the reason for separation and the date of the separation.</p> <p>All planned shutdowns should be noted in this section.</p>
Totals	<p>Provide a total for the amounts in these three columns.</p> <p><i>* If the form is completed electronically a formula will automatically calculate the totals.</i></p>
% of Utilization	<p>Use formula: Total Work-Sharing Hours Missed ÷ Total Normal Weekly Hours x 100.</p> <p><i>* The electronic form will automatically calculate this percentage.</i></p>
Certified by	<p>This space must contain the name of the authorized employer representative completing this declaration.</p> <p>Note: This space also needs to be signed if you are submitting a paper Utilization Report.</p>
Position	<p>Indicate the position of the authorized representative.</p>
Date	<p>Indicate the date the report was completed.</p>
Phone Number	<p>Indicate the telephone number of the authorized representative.</p>