



Service
Canada

WORK-SHARING PROGRAM

Applicant Guide

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A. Introduction

Work-Sharing is an adjustment program designed to help employers and employees avoid layoffs when there is a temporary reduction in the normal level of business activity that is beyond the control of the employer. The program provides income support to employees eligible for Employment Insurance benefits who work a temporarily reduced work week while their employer recovers.

Work-Sharing is a three-party agreement involving employers, employees and Service Canada. Employees on a Work-Sharing agreement must agree to a reduced schedule of work and to share the available work over a specified period of time.

The goal of the Work-Sharing program is to avoid layoffs and for all participating employees to return to normal working hours by the end of the agreement.

It is important to understand the Work-Sharing eligibility criteria and program terms and conditions before applying. Please read all the information provided in this document and discuss it with your employees.

The employer and the employees (and the union, if applicable) must agree to participate in a Work-Sharing agreement and must apply together.

B. Eligibility Criteria

i. Eligible Employers

To be eligible for a Work-Sharing agreement, employers must:

- be a publicly-held company, a private business or a not-for-profit organization;
 - A publicly-held company is a for-profit company whereby its shares/stocks are owned by the general public. Public sector employers, including government or publicly-owned corporations, such as crown corporations, are not eligible for Work-Sharing.
 - For a not-for-profit employer to be eligible, the shortage of work must be directly associated with a reduction in the organization's normal level of **business activity**. A reduction in revenue levels alone (e.g. grants, donations, memberships, etc.) would **not** meet the Work-Sharing eligibility criteria. Business activity is defined as the selling of goods or services with an objective to earning profit.
- have been in year-round business in Canada for at least two years;
- demonstrate a recent decrease in business activity of approximately 10%;
- demonstrate that the work shortage is temporary and beyond their control, and is not a cyclical/recurring slowdown; and,
- submit and implement a recovery plan designed to return the Work-Sharing unit(s) to normal working hours by the end of the Work-Sharing agreement. There must be a reasonable expectation that recovery (i.e. a return to normal working hours for all participating employees) will be achieved by the end of the agreement.

Note: A franchise will be treated as a stand-alone business.

ii. Ineligible Employers

- Employers experiencing a reduction in business activity related to a labour dispute.
 - A labour dispute includes work slowdowns, strikes, lockouts and work stoppages. Companies that are experiencing a reduction in business activity attributable to a labour dispute at a component, division, branch, subsidiary, etc., of that same company are also ineligible. As well, a Work-

Sharing application cannot be approved where the work reduction is solely attributable to a labour dispute at one of the company's major suppliers or customers.

- Employers experiencing a reduction in business activity due to a seasonal shortage of work or any other recurring production slowdown; the Work-Sharing program is not intended as a remedy for a pre-existing and on-going condition.
- Employers experiencing a decrease in business activity directly related to an increase in the workforce.
 - For example, a company decides to increase the number of employees from 50 to 100 in September and there is a shortage of work in December whereby there is only enough work for half of the employees. In a case like this, the current employment levels would not support a normal level of business activity. The additional employees hired in September would not be considered core employees and would therefore not be eligible to participate in the Work-Sharing program.

iii. Eligible Employees

Employees being proposed for a Work-Sharing agreement must:

- be "core employees" (i.e. year round permanent full-time or part-time employees who are required to carry out the everyday functions of normal business activity);
- be eligible to receive Employment Insurance benefits; and,
- agree to a reduction of their normal working hours in order to share the available work.

Although members of the Work-Sharing unit must qualify to receive Employment Insurance benefits, eligibility cannot normally be determined until after members have actually filed for benefits. Therefore, all members of a Work-Sharing unit are considered eligible for benefits unless they are told otherwise by an Employment Insurance official. Employees are not required to inform their employer of the status of their eligibility for Employment Insurance benefits.

Temporary (i.e. term or contract) employees are only eligible if they are not employed on a seasonal basis and if they have maintained hours similar to permanent full-time or part-time employees within the last 12 months.

Core employees who were laid off prior to the agreement start date are eligible to participate.

A minimum of two employees is required for a Work-Sharing agreement.

iv. Ineligible Employees

- Seasonal employees and students hired for the summer or for a co-op term.
- Employees hired on a casual or on-call basis or through a temporary help agency.
- Employee shareholders, whose shares provide them with significant decision-making power as to the direction of the company:
 - A person who controls more than 40% of the voting shares of a company cannot be employed in insurable employment with that company as per the *Employment Insurance Act*. Any employee in this position could not qualify for Employment Insurance benefits and, consequently is not eligible to participate in Work-Sharing.

v. Work-Sharing Unit

A Work-Sharing unit is a group of core employees who have agreed to participate in the Work-Sharing program and to reduce their normal working hours. A Work-Sharing agreement may include more than one Work-Sharing unit.

The unit generally includes all employees in a single job description or all employees who perform similar work. Employees who do different work but whose jobs impact one another (i.e. slowdown in business affects one job

resulting in less work for another job or jobs) may form one WS unit provided that all employees can reduce their hours equally.

The Work-Sharing unit should not include employees who are needed to help generate work and/or employees who are essential to the recovery of the business (e.g. senior management, executive level marketing/sales agents, outside sales representatives technical employees engaged in product development, etc.). These individuals should be working full-time in support of the company's recovery plan. Other supervisors and managers are eligible to participate and may be included in the Work-Sharing unit (as long as they are not determining the direction of the company).

There must be a minimum of two employees in a Work-Sharing unit.

vi. Equal Sharing of Work

All members of a Work-Sharing unit must agree to reduce their normal work hours and to share the available work. If, during the period of the Work-Sharing agreement, work activity increases, the additional hours of work must be shared **equally** among all members of the unit. For example, a group of machine operators and a group of shipper/receivers can only form part of the same Work-Sharing unit if both groups share the available work and reduce their hours equally (i.e. same percentage reduction). Generally speaking, it is easier to ensure an equal reduction of work for employees that perform different job duties if they are divided into separate units.

Individual employees in the same job description cannot volunteer to participate in Work-Sharing while others decline to participate and continue to work normal hours. Members of a Work-Sharing unit who do not qualify for or who (for personal reasons) choose not to accept Employment Insurance benefits are still required to reduce their hours of work on an equivalent basis.

In the context of a unionized work environment, there must be an equal reduction of hours and sharing of all available work among members of a Work-Sharing unit regardless of any seniority clauses in a collective agreement.

vii. Employee/Union Representative

The members of each Work-Sharing unit must authorize an employee who will represent them in the agreement. Normally, the employee representative will be a member of the Work-Sharing unit. In a unionized workplace the authorized employee representative may be a member of, and designated by the union. This individual will normally be referred to as the union representative. The employee/union representative acts as the delegate and voice for all employees in a Work-Sharing unit. The employee representative works with the employer in the Work-Sharing application process and is responsible for communicating the needs and relaying any issues or concerns of the Work-Sharing participants to the employer. As well, the employee representative will ensure that the employees know what to expect when participating in a Work-Sharing agreement and provide them with a copy of the **signed agreement and the [Employee Annex](#)**. The employee representative must agree to what is stipulated in the Work-Sharing application and the Work-Sharing agreement by signing both documents.

viii. Shortage of Work

To be eligible for the Work-Sharing program, there must be a recent decrease of approximately 10% (or more) of a company's business activity. In other words, employers must demonstrate a decrease of approximately 10% in sales or production levels within the last six months.

Employers must provide a record of their sales or production figures (as well as the total number of employees) over the last 24 months up to and including the last month prior to submitting the application, broken down by month as part of their completed application form (box 29 of the application form).

For example, an application submitted in June 2016 must include sales/production and employment level figures from June 2014 to May 2016, inclusive. Note: Following receipt of the Work-Sharing application, Service Canada may request figures for future months as well.

ix. Expected Work Reduction

Work-Sharing agreements must include a reduction in work activity of the employees' regular work schedule between a minimum of 10% (one half day) and a maximum of 60% (three days). In any given week, the work reduction can vary depending on available work, as long as the work reduction **on average over the life of the agreement is between 10% and 60%**.

The proposed reduction in work hours should correspond with the number of anticipated temporary layoffs (identified in Box 37 of the application form). For example, if an employer submits a request for a 40% reduction in the hours of work, the employer must indicate there is a need to layoff approximately 40% of the workforce. Workforce is defined as all employees working at the location of the business (Box 19 of the application form) **and** who are working in the section(s) of the company affected by the shortage of work.

x. Agreement Duration and Extension

Work-Sharing agreements must have a minimum duration of 6 weeks. The maximum initial agreement duration is 26 weeks with a possible extension of up to 12 weeks.

Extensions are not automatic; all requests for an extension must be assessed and approved by Service Canada. Employers must submit an extension request form ([EMP 5103](#)) at least 30 days prior to the end date of their Work-Sharing agreement. The request for an extension must provide reasons why recovery was not achieved and must demonstrate a continued reduction in business activity that would result in the layoff of one or more employees. The employer must provide an updated recovery plan outlining progress to date with a list of activities that will take place during the extension period that will lead to normal working hours by the end of the agreement.

xi. Recovery Plan and Attachment A

A recovery plan (Attachment B) and an Attachment A are mandatory for all Work-Sharing applications. Both documents form part of the Work-Sharing agreement.

The recovery plan must demonstrate that the employer will implement activities during the period of the Work-Sharing agreement to alleviate the work shortage in order to return the Work-Sharing unit(s) to normal working hours by the end of the agreement. The recovery plan should reflect the particular circumstances of the business, the cause of the work shortage and the conditions of the community/industry in which the employer operates.

The recovery plan template must be completed by the employer. More information on what is required for the recovery plan can be found in **section D** of this guide.

The Attachment A lists all employees who are participating in a Work-Sharing agreement (i.e. the members of the Work-Sharing unit). All non-union employees must sign the Attachment A; their signature indicates that they agree to participate in Work-Sharing and to reduce their hours of work. The Attachment A must also be signed by the employee representative. Union employees are not required to sign the Attachment A, however, the employee/union representative must sign the document on their behalf. The employee/union representative's signature indicates that all union employees in the Work-Sharing unit agree to participate in Work-Sharing and to reduce their hours of work.

C. Other Considerations

i. Work-Sharing Benefits

Participants do not have to serve a waiting period for Work-Sharing benefits. However, as these benefits are processed through the Employment Insurance payment system, it may take a few weeks after the employer has submitted the first Utilization Report (see **section F, subsection iii** for further information) for the first cheque to arrive. **It is important that you advise your employees of this delay in the initial receipt of Work-Sharing benefits.**

The benefits payable are based on the employee's normal average weekly earnings, as calculated at the start of the agreement. If the employees work irregular hours, the average weekly wage is calculated by averaging the hours worked per week over the two years preceding the application.

During the Work-Sharing agreement, the employer may request an employee to work on a Work-Sharing day. The employee is required to report to work as work becomes available.

Earnings received in any week by an employee shall not be deducted from the Work-Sharing benefits. If a Work-Sharing participant has earnings from sources other than the Work-Sharing employment, a percentage of these earnings will be deducted from any Work-Sharing benefits payable the week in which the earnings occurred. Earnings are deducted in the following way:

- If the earnings received are less than the Earning Threshold (i.e. 90% of the Weekly Insurable Earnings [WIE] used to calculate the Employment Insurance claim), 50% of the earnings will be deducted from any Work-Sharing benefits payable.
- If the earnings received are more than the Earning Threshold but less than the WIE, 50% of the earnings up to the Earning Threshold will be deducted as well as 100% of the earnings over the Earning Threshold.
- If the earnings received are equal to or greater than the WIE, no benefits will be payable.

ii. **Taxation**

Please ensure that all employees are made aware of the following tax implications of receiving Employment Insurance benefits:

Tax deductions for Employment Insurance Work-Sharing benefits are determined from the information the claimant provides in the Income Tax section of the Employment Insurance application; the amount of tax deducted is specific to the claimant's province, personal tax situation and benefit rate.

The Employment Insurance benefits received by Work-Sharing participants are taxable; however because of the weekly amount of benefits paid, taxes are not always withheld at source. Participants may wish to have their income tax deductions increased in order to avoid having to pay a large amount of income tax at year-end. This request can be made by phone at the toll-free number: 1-800-206-7218, TTY: 1-800-529-3742. For faster service, always give us your Social Insurance Number (SIN).

At the time the participant files their income tax return, depending on their net income, they may be required to repay some of the Employment Insurance benefits received. Benefit repayment requires claimants with a net yearly income exceeding a specified threshold to repay a percentage of the Employment Insurance regular benefits received during the tax year.

Example:

If your 2016 net income from all sources exceeds \$63,500 you will be required to repay 30% of the lesser of:

- your net income in excess of \$63,500; or
- the total regular benefits, including regular fishing benefits, paid in the taxation year.

Exemptions apply in certain circumstances. For more information on repayment of benefits at income tax time please visit: [Employment Insurance and Repayment of Benefits at Income Tax Time - Year 2016](#).

iii. **Employee Benefits**

The employer must maintain all existing employee benefits (e.g. health/dental insurance, pension benefits, vacation, group disability, etc.) for the duration of the Work-Sharing agreement. However, employees should be made aware that benefits (including any subsequent payout of benefits) may be reduced if calculated based on

earnings or hours of work. Also, any statutory holidays occurring within a Work-Sharing period are not compensated by Employment Insurance benefits and are the responsibility of the employer.

iv. Workforce

Businesses are not allowed to increase their workforce during a Work-Sharing agreement, but may replace core-employees who choose to leave. Note: For businesses with multiple departments, the departments that are **not** participating in Work-Sharing (i.e. no employees form part of a Work-Sharing unit) may increase staff as required.

v. Subsequent Application for a Work-Sharing Agreement

Employers must serve a mandatory waiting period before they are eligible to begin a new Work-Sharing agreement involving the same employees who participated in a previous Work-Sharing agreement. The waiting period is equal to the number of weeks of the previous agreement, up to a maximum of 38 weeks. Note: If the previous agreement was signed for 26 weeks but terminated early at week 20, the waiting period would equal 20 weeks.

Employers may submit an application for a new Work-Sharing agreement involving a different group of core employees at any time (i.e. **no** mandatory waiting period). Employers must demonstrate that the work shortage is caused by new unforeseen and uncontrollable circumstances.

vi. Training Activities

Skills enhancement, whether on-the-job training or off-site courses, may take place during the period of a WS agreement. Training activities for members of the WS unit may be included in the Recovery Plan to support business recovery. Upon initiating training activities, arrangements between the employer and employees should be made to ensure that training activities will be carried to term in the event of an unanticipated recovery in the business activities.

The salary costs of employees taking part in training during normal scheduled working days/hours are not compensated through the WS agreement. Employees may take part in training during the non-working days/hours of the WS agreement (i.e. during days/hours missed due to participation in WS) and are compensated through the WS agreement.

The employer may not specifically or intentionally reduce the scheduled working hours of employees in a WS unit in order to allow employees to take part in training. The working days/hours of employees in a WS unit must only be reduced based on the demonstrated reduction in business activity and projected reduction in work activity.

In the event of partial or full return to normal business levels, and if recovery could be impeded by employees' continued participation in training activities, employees may be requested by the employer to return to work.

vii. Agreement Monitoring

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 the 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 the employer and employee representatives directly. Employers may be asked to provide payroll records. Some Work-Sharing agreements 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, the employer 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. The Utilization Report submitted by the employer is necessary for the payment of Work-Sharing benefits and is the primary method of monitoring a Work-Sharing agreement. Please refer to **section F, subsection iii** of this guide for further information on the weekly Utilization Report.

D. Applying for a Work-Sharing Agreement

It is essential that the application be fully and accurately completed, and signed by an employer representative (with the authority to enter into a legal agreement) and an employee and/or union representative.

Please provide your employees with a copy of the [Employee Annex](#) before submitting an application.

Employers applying for the Work-Sharing program must complete the following documents:

- [Application for a Work-Sharing Agreement](#)
- [Attachment A – WS Unit Attachment](#)
- [Attachment B – Recovery Plan](#)

Completed applications (including the recovery plan and Attachment A) must be submitted **a minimum of 30 days** prior to the requested start date. All agreements start on a Sunday.

Employers are instructed to submit their completed applications by [mail](#). Service Canada will acknowledge in writing the receipt of the application.

INCOMPLETE WORK-SHARING APPLICATIONS WILL DELAY SERVICE CANADA'S ASSESSMENT OF YOUR APPLICATION.

The following provides instructions for completing the Work-Sharing application form (EMP 5100); the box numbers listed correspond to the application form.

i. PART 1 - EMPLOYER INFORMATION

- **Name of Employer (box 4)** – Provide the name by which the business is commonly known.
- **Date Business Established in Canada (box 5)** - Enter the date the business was established in Canada (at the location that is submitting the application).
- **Legal Name of Employer (box 6)** - Enter the legal name of your organization. This is the name that is associated with your registration with the Canada Revenue Agency.
- **Street Address (box 7)** - Enter the street address of the business location applying for Work-Sharing, if it is different from the mailing address.
- **City/Town and Province/Territory (boxes 8-9)** - Enter the full name of the city/town in which the business is located, as well as the applicable province or territory.
- **Postal Code (box 10)** - Enter the valid postal code for the business location.
- **Mailing Address (box 11)** - Enter the address to which all correspondence is to be sent if different from the address indicated in boxes 7 to 10.

- **Telephone and Fax Numbers (boxes 12-13)** - Enter the main telephone and fax numbers normally used for business purposes.
- **E-mail Address (box 14)** - Specify the e-mail address that you wish to be used for future correspondence regarding your application.
- **Web Site (box 15)** - If the business has a web site, provide the Internet address.
- **Canada Revenue Agency Taxation No. (box 16)** - Enter the 15-character number that the Canada Revenue Agency assigned to the business for making remittances for employee deductions.
- **Name and Title of Authorized Employer Representative (box 17)** - Enter the name and title of the representative with legal signing authority for the business who is submitting the application and who will sign the agreement.
- **Telephone Number (box 18)** - If the employer representative uses a different number than the main telephone number for the business, enter it here.
- **Total Number of Employees at this Location (box 19)** - Enter the number of people employed within your company at the location of business identified in Box 7.
- **Name of Union Official (box 20)** - If there are employees within your company who are members of a union, you must supply the name of the union steward. This is the person who will sign the Work-Sharing agreement on behalf of the unionized employees in the Work-Sharing unit.
- **Telephone Number (box 21)** - Enter the full telephone number for the union steward (if applicable).
- **Union Name and Local No. (box 22)** - Provide the name and local number of the union that represents all union employees included in the Work-Sharing unit.
- **Name of Employee Representative (box 23)** - Provide the name of the person representing the non-unionized employees in the Work-Sharing unit.
- **Telephone Number (box 24)** - Enter the full telephone number for the employee representative for non-unionized employees (if applicable).
- **Name of Bookkeeper/Accountant (box 25)** - Enter the name of the employee responsible for preparing payroll records, taxes, and issuing of cheques.
- **Telephone Number (box 26)** - If the bookkeeper/accountant has a different telephone number than the business telephone number, enter it here.
- **Submission of one or more applications to other Service Canada Centres? (box 27)** – Indicate whether your company (including other offices in Canada with the same company name) has recently submitted an application(s) for Work-Sharing to any other Service Canada Centre(s). If you select “Yes”, provide the specific location(s) where you submitted the other application(s) (e.g. 125 East 10th Avenue, Vancouver, British Columbia).
- **Record of sales/production and employment levels (box 28)** - The record must clearly detail the employer’s gross sales or production as well as the number of employees (at the location identified in box 7) over the past 24 months, broken down by month.
- **Cause and duration of work shortage (box 29)** – Provide a detailed explanation for the cause of the work shortage, how it has affected your business, and its expected duration. e.g. downturn in the forestry or steel and aluminum sector, problems obtaining raw materials, unexpected market shifts, changes in the industrial sector or local labour market, etc.

- **Labour Dispute (box 30)** – If the work shortage is due to a labour dispute, such as a work slowdown, strike, lockout or work stoppage, within the business or with a customer or supplier, select “Yes.” Otherwise, select “No.”
- **Recovery Plan (box 31)** – How to complete the recovery plan template:

Section A: General Business History

- This section should include information on the following: type of goods produced and/or services provided, number of years in business, location of head office and other office locations, description of business, number of employees and branches, number of unionized and/or non-unionized employees, typical clients, previous WS agreements, etc.

Section B: Measures Taken Before Applying to WS

- This section should include a description of any measures taken to respond to the downturn in business activity *before* applying for the Work-Sharing Program (i.e. layoffs, re-structuring, reducing hours, etc.)

Section C: Outline of Activities

- Please provide a detailed list of activities to be implemented during the period of the agreement that will assist the business in returning to normal working hours by the end of the agreement.

Section D: Shortage of Work

- Please indicate how the planned activities will help alleviate the shortage of work.

Section E: Impact of Non-Approval

- Provide a brief overview of the expected impact on your employees, business, community and/or local labour market if your Work-Sharing application is not approved

Section F: Expected Results

- This section should indicate whether all members of the Work-Sharing unit will return to normal working hours by the end of the agreement. Please explain in two or three sentences.

ii. **PART 2 – WORK-SHARING UNIT INFORMATION**

- **Average weekly earnings per Work-Sharing unit (box 32)** - Enter the average weekly earnings (over the last six months) for all participating employees in each Work-Sharing unit using the following formula: total weekly gross earnings of participating employees in the unit ***divided by*** the number of participating employees in the unit.
- **Duration of work shortage (box 33)** - Select the option that best describes the nature of the work shortage. If the work shortage is temporary, indicate the number of weeks the shortage is expected to last.
- **Return to normal hours of employment (box 34)** - Indicate the date (in YYYY-MM-DD format) that you anticipate all employees to return to normal working hours.
- **Number of temporary layoffs should Work-Sharing not be approved (box 35)** - Enter the number of employees that you will have to temporarily lay off if your Work-Sharing application is not approved.
- **Number of weeks of temporary layoff (box 36)** - Specify the number of weeks for which employees will be on temporary layoff, should Work-Sharing not be approved.
- **Number of employees on Work-Sharing (box 37)** - Specify the number of core employees to be included in Work-Sharing and include any employees who will be called back to work from a recent layoff.
- **Other employees not on Work-Sharing (box 38)** - If there are employees who will not be included in Work-Sharing but who have the same job duties as those who are to be included, please select “Yes.”
- **Employee Shareholders (box 39)** - If there are employees to be included in Work-Sharing who are also company shareholders, please select “Yes”.
- **Are there any planned shut-downs? (box 40)** - Indicate whether there are any shut-downs planned for the business. If you select “Yes,” provide the dates (YYYY-MM-DD to YYYY-MM-DD) that you expect the shut-down to begin and end.

- **Hours/days/shifts of work per week while on Work-Sharing (box 41)** - Provide an approximation of the hours, days, and/or shifts of work that you will be able to offer each employee who is to participate in Work-Sharing.

iii. **PART 3 - COSTS**

- **Number of weeks (box 42)** - Specify the number of Work-Sharing weeks that you are requesting. The minimum required for a Work-Sharing agreement is 6 weeks and the initial maximum is 26 weeks.
- **% reduction of work hours (box 43)** - Provide the estimated schedule of work reduction for the duration of the agreement; the average reduction in business activity must be no less than 10% and no more than 60%. The average reduction should be comparable to the percentage of anticipated layoffs (Box 37) within your workforce. (See **section B, subsection ix**, for the definition of “workforce”.)
- **Requested start date of the Work-Sharing agreement (box 44)** – Indicate the date (in YYYY-MM-DD format) on which you would like your Work-Sharing agreement to begin. (Date must be a Sunday.)

Signature of Employer, Union and/or Employee Representative(s)

It is important that the parties involved, i.e. the employer and union and/or employee representative(s) understand that by signing the Work-Sharing application, they are making an attestation as per the following.

- **They accept that, subject to the terms of the Work-Sharing agreement, all information contained in the application provided by the employer, the union(s) or employee representative(s) will be treated as confidential in accordance with applicable legislation and used solely for the purpose of determining eligibility under the Work-Sharing program of the project described in the application, and in support of research and statistical gathering activities.**
- **The employer, the union(s) or employee representative(s) make application for approval by the Commission of their Work-Sharing project in accordance with Section 24 of Employment Insurance Act and Sections 42-49 of the Employment Insurance Regulations but agree that the preparation and filing of this application does not create any obligation on the part of the employer, the union(s), employee representative(s) or the Canada Employment Insurance Commission.**
- **They understand that deliberately giving false or misleading information for the purpose of entering into a Work-Sharing agreement shall be subject to penalties as provided under the Employment Insurance Act.**

In addition, the employer agrees to provide such documentation as may be required by the Canada Employment Insurance Commission, including copies of payroll records, for purposes of verifying the information provided in the application.

E. Assessment and Approval Process

All applications are subject to an assessment and approval process by Service Canada.

i. Assessment of the Application

Applications will be assessed in terms of both eligibility and assessment criteria.

The Service Canada Program Officer will review the application to ensure that it meets program criteria and that all the necessary information has been provided. The Program Officer will also review and validate the statements made by the employer. The recovery plan will be assessed within the context of the business itself, the needs of the community in which the business operates, and the conditions within the industry at the time of application.

The Program Officer will conduct a cost analysis (comparing the cost related to the temporary layoffs and the cost of the proposed Work-Sharing agreement) to establish the cost difference/effectiveness of recommending or not recommending a Work-Sharing application. As well, the Program Officer will consider a social/community impact assessment to determine the overall impact of the business on the community.

In order to recommend the application for approval, the Program Officer must conclude that Work-Sharing is the appropriate program vehicle to address the work reduction and that there is a reasonable expectation (based on a realistic plan of action by the employer) that all members of the Work-Sharing unit(s) will return to normal working hours by the end of the agreement.

ii. **Approval**

Service Canada officials will inform you of the status of your application. All decisions on applications, whether rejected or approved, will be confirmed in writing.

Decisions regarding the assessment of applications are final. There is no appeal process for the rejection of a Work-Sharing application.

Once a Work-Sharing application is approved, the agreement must be signed within 60 calendar days following the approval date. If the agreement is not signed by all parties within 60 calendar days, the agreement will be cancelled. As well, a signed agreement that is not implemented within 60 calendar days of the start date (indicated in section 5b of the articles of agreement) will be terminated. In both cases, if the employer still wishes to participate in the Work-Sharing program, a new application will need to be submitted.

F. Additional Instructions and Information for Employers

This section contains helpful information employers need in order to maintain the Work-Sharing agreement including:

- instructions on completing the Records of Employment;
- instructions on completing the Utilization Report; and
- other important information regarding changes to a Work-Sharing agreement and employer obligations.

i. **Records of Employment**

A Record of Employment must be provided to each employee who will be participating in the Work-Sharing program. A Record of Employment cannot be issued until the employees have completed their shifts up to the start date of the agreement. Records of Employment can be submitted electronically via the [Record of Employment on the Web \(ROE Web\)](#). If you have not already done so, you will need to register for ROE Web.

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.

Questions frequently raised:

- 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.)

ii. Enrolment Sheet

To process Work-Sharing benefits for each employee, employers must complete and submit to Service Canada an enrolment sheet which 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 a Web-based file transfer tool that was designed to give employers the capacity to send information about their employees electronically to Service Canada through a secure and reliable channel. The [Data Gateway User Guide](#) contains important information to assist you in submitting your weekly Utilization Reports.

Benefits of using the Data Gateway:

- you will be able to submit your Utilization Reports electronically through the Data Gateway Web site;
- it is fast, convenient and user-friendly; and
- encryption technology ensures that the information you send is kept safe and secure.

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.

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

iii. Utilization Reports

To track the percentage of time that Work-Sharing is utilized and to enable Service Canada to determine the benefits payable to your employees, employers who enter into a Work-Sharing agreement are expected to complete a Utilization Report **every week**. A Utilization Report must be submitted each week during the period of the agreement including any weeks of no utilization (i.e. hours missed equal zero).

To obtain an electronic copy of the Utilization report, please click on the version that is the best fit for your organization, based on the number of employees participating in the Work-Sharing 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.

A [visual sample](#) of the Utilization Report is provided for your convenience, however, to enable Service Canada to process your claim, please complete the appropriate Excel version of the form above.

The Utilization Report must be completed weekly beginning the first week of your Work-Sharing agreement as it is required by Service Canada in order to pay your employees.

If you have made a mistake or error on a Utilization Report already submitted to Service Canada, please complete and submit the [Amended Utilization Report](#), updating only the changes required.

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 $[35 + 45 / 2]$. 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 not 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 not 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>
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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"> ▪ Vacation days ▪ Out of Canada ▪ Incarcerated ▪ Unable to work due to a sick child or no daycare ▪ Unable to get to work due to road or weather conditions ▪ Unwilling to come to work <p>Days not available would not 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	Provide a total for the amounts in these three columns. <i>* If the form is completed electronically a formula will automatically calculate the totals.</i>
% of Utilization	Use formula: Total Work-Sharing Hours Missed ÷ Total Normal Weekly Hours x 100. <i>* The electronic form will automatically calculate this percentage.</i>
Certified by	This space must contain the name of the authorized employer representative completing this declaration. Note: This space also needs to be signed if you are submitting a paper Utilization Report.
Position	Indicate the position of the authorized representative.
Date	Indicate the date the report was completed.
Phone Number	Indicate the telephone number of the authorized representative.

The Utilization Report can be submitted electronically via a 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.

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

iv. Amendments/Changes to a Work-Sharing Agreement

The following changes require prior approval from Service Canada:

- agreement extensions
- layoffs
- additions, deletions and substitutions to the Work-Sharing unit(s)
- shutdowns

Employers wishing to make changes to their Work-Sharing agreement 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 sign all such requests for amendments. These 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.

Service Canada must be notified 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 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.

For those employers applying for the Work-Sharing special measures (additional 38-week extension), please indicate in Box 16 of form EMP 5103 whether you are experiencing a decrease in business activity related to the downturn in the forestry or steel and aluminum sector, and if so, *how* has your business been affected by this downturn. Please see [Annex A](#) for complete list of industries associated with the affected sector.

v. Employer Obligations

During the life of the agreement, employers must:

- Make information about the Work-Sharing agreement available to all employees and ensure that the Employee Representative distributes a copy of the [Employee Annex](#) to all members of the Work-Sharing unit;
- Report the total hours worked, the hours of work missed due to participation in Work-Sharing and the hours of work missed due to any other reasons for each employee via a weekly Utilization Report;
- 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;**
- 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;
- Maintain proper records of each employee on Work-Sharing during the agreement including wages and any other remuneration paid to those employees each week;
- 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;
- Maintain a schedule of work and track any hours of overtime worked by Work-Sharing employees;
- Advise Service Canada of changes to work schedules on a continuing basis. Specific dates and number of employees involved must be included and should be given prior to the change; and,
- Schedule at least one half hour of work per week for employees in order for them to qualify for Work-Sharing Employment Insurance benefits.

Instructions and Information for Employees

This section contains helpful information employees need in order to participate in a Work-Sharing agreement.

Please read all the information provided and discuss it with your employer. **PLEASE KEEP** this document as you may need it throughout the term of the agreement.

Work-Sharing is a three-party agreement between employers, employees and Service Canada.

Applying for a Work-Sharing Agreement

To apply for Work-Sharing an employer must provide:

- a **completed application form** (including attachments and signatures of both employer representative(s) and employee representative(s);
- a **recovery plan**; and,
- a list of employees included in the **Work-Sharing unit**.

All information with respect to applications will be kept confidential.

A formal application for Work-Sharing must be received by Service Canada at least 30 days in advance of the requested start date of the agreement.

The Work Shortage and Duration of Agreements

- Employers must show that the work shortage is temporary and beyond their control. (The program is not intended to support companies during an expected seasonal slowdown.)
- The decrease in business activity must be significant enough to warrant support of the program.
- The average reduction in working time must be between 10% and 60% of the employees' normal working hours.
- Work-Sharing agreements cannot be put in place in instances where the reduction of work is related to a labour dispute.
- Work-Sharing agreements must have a minimum duration of 6 weeks. The maximum initial duration is 26 weeks with a possible extension of up to 12 weeks.

Employer Responsibilities

- The employer must report the total hours worked, the hours of work missed due to participation in Work-Sharing and the hours of work missed due to any other reasons for each employee via a weekly Utilization Report;
- The employer must identify the individuals to be included in the Work-Sharing unit(s). The Work-Sharing unit must consist of two or more people. The program is intended to cover "core staff" only (i.e. year-round permanent full-time/part-time employees);
- Outside sales representatives, senior managers, executive level marketing and sales agents and others who are needed to generate work should not be included in the Work-Sharing unit;
- Employers are not allowed to add or remove employees from the Work-Sharing unit without prior consent from Service Canada; and,
- The employer must maintain all existing employee benefits (e.g. health/dental insurance, pension benefits, vacation, group disability, etc.) for the duration of the Work-Sharing agreement. **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.**

Employee Conditions

- Employees must be eligible for Employment Insurance benefits to participate in the Work-Sharing program;
- Work-Sharing benefits are paid based on employees' loss of normal hours of work. Work-Sharing benefits are also based on the regular weekly Employment Insurance benefit rate, as calculated at the start of the Work-Sharing agreement;
- For the duration of the Work-Sharing agreement, the employer may request that an employee work on a Work-Sharing day. The employee is required to report to work;
- Earnings received in any week by an employee shall not be deducted from the Work-Sharing benefits payable. Earnings received from sources other than the Work-Sharing employer will be deducted from the employee's weekly Work-Sharing benefits in the following way:
 - If the earnings received are less than the Earning Threshold (i.e. 90% of the Weekly Insurable Earnings [WIE] used to calculate the Employment Insurance claim), 50% of the earnings will be deducted from any Work-Sharing benefits payable.
 - If the earnings received are more than the Earning Threshold but less than the WIE, 50% of the earnings up to the Earning Threshold will be deducted as well as 100% of the earnings over the Earning Threshold.
 - If the earnings received are equal to or greater than the WIE, no benefits will be payable.
- Statutory holidays occurring within a Work-Sharing period are not compensated by Employment Insurance benefits and are the responsibility of the employer;
- Employees will have the option of completing claimant reports or of completing an "Exemption from Completing Employment Insurance Report Cards" and simply advising Service Canada if special conditions apply (e.g. working for another employer or outside Canada);
- Employees will be expected to apply via Appli-Web and must use the reference code provided to them on the "Important Notice for Work-Sharing Employees" form; and,
- Employees will have their claim established in the province where their employer is located. Employees whose claim is set up outside the province in which they reside must use the employer's postal code when accessing [My Service Canada Account](#). In the event employees contact the Employment Insurance call centre they must identify in which province they work.

Waiting Period

- Employees do not have to serve a waiting period for Work-Sharing benefits.
- Benefits are processed through the Employment Insurance payment system, meaning it may take up to 28 days after the employee Records of Employment are received for the first cheques to arrive. (Benefits can only be paid if the employer submits the weekly Utilization Reports.)

Taxation

Tax deductions for Employment Insurance Work-Sharing benefits are determined from the information the claimant provides in the Income Tax section of the Employment Insurance application; the amount of tax deducted is specific to the claimant's province, personal tax situation and benefit rate.

The Employment Insurance benefits received by Work-Sharing participants are taxable, however because of the weekly amount of benefits paid, taxes are not always withheld at source. Participants may wish to have their income tax deductions increased in order to avoid having to pay a large amount of income tax at year-end. This request can be made by phone at the toll-free number: 1-800-206-7218, TTY: 1-800-529-3742. For faster service, always give us your Social Insurance Number (SIN).

At the time the participant files their income tax return, depending on their net income, they may be required to repay some of the Employment Insurance benefits received. Benefit repayment requires claimants with a net yearly income exceeding a specified threshold to repay a percentage of the Employment Insurance regular benefits received during the tax year.

Example:

If your 2016 net income from all sources exceeds \$63,500 you will be required to repay 30% of the lesser of:

- your net income in excess of \$63,500; or
- the total regular benefits, including regular fishing benefits, paid in the taxation year.

Exemptions apply in certain circumstances. For more information on repayment of benefits at income tax time please visit: [Employment Insurance and Repayment of Benefits at Income Tax Time – Year 2016.](#)

Employee Layoffs

- If the business does not recover as expected and an employee is laid off during or at the end of a Work-Sharing agreement, the employee can apply to transfer their claim to regular benefits. That claim duration would be extended by the number of weeks of Work-Sharing.
- Normally, the benefit rate and the normal duration of the claim is not reduced by Work-Sharing.

Bi-Weekly Report Cards

Employees can 'opt out' of completing bi-weekly report cards by agreeing to allow their employer to report their hours worked on their behalf (i.e. exemption reporting). When an employee applies via Appli-Web, they will be presented with an Exemption from Completing Employment Insurance Report Cards question and if they choose to take part in exemption reporting they will advise Service Canada if special conditions apply. If an employee is not applying via Appli-Web, the employer will provide this form when the agreement is set-up. This form must be completed and returned immediately to their employer who will forward all forms together to Service Canada.

Employees who choose not to participate in exemption reporting will be required to complete bi-weekly reports cards. The payment of their Work-Sharing benefits will be based on these bi-weekly report cards and the Utilization Report completed by the employer.

Employees who decide to complete report cards:

There are situations where it would be to your advantage to complete report cards in order to avoid the payment of benefits for which you are not entitled (i.e. overpayments). These situations are listed below:

- moneys received from another employer;
- work for another employer;
- self-employment; and,
- outside of Canada.

For instructions on how to complete your report cards, please refer to the tables below:

Report Card - Side 1

Block	Description
1a	Answer NO unless you worked for another employer, in which case you must answer YES.

1b	<ul style="list-style-type: none"> • if NO, indicate the Work-Sharing employer name; • if YES, indicate the name and address of the other employer (must be different than Work-Sharing employer). The total hours/dates worked/paid and earnings from that employment must be provided in the Blocks A and C of side 2.
2	Answer NO, unless you started a full time job with an employer other than your Work-Sharing employer, in which case you must answer YES and provide the name of the new employer.
3	If you are attending a course of instruction, you must declare total hours attended and any amount of training allowances in Block D of side 2.
4	Answer YES, unless you were on vacation, sick or unavailable for any days covered by the report, in which case you must answer NO. If you were outside Canada during the period covered by the report, you must indicate dates and "Outside Canada".
5	Answer NO, unless you received monies other than wages or salary from your Work-Sharing employer.

Report card - Side 2

Block	Description
A	Total hours and dates worked/paid for an employer other than your Work-Sharing employer, including overtime hours, paid sick leave, paid vacation or any other paid leaves.
B	Indicate Work-Sharing Employer Name.
C	Total earnings before deductions from employer(s) other than Work-Sharing employer for hours and dates as shown in block A.
D	Training allowance, if applicable.
E	Group sickness/maternity insurance/disability plan, if applicable.
F	Other monies received not already declared in block A and C and not from the Work-Sharing employer.

Both sides of the card must be completed and the front of each card must be signed and dated.

Family Orders and Agreements Enforcement Assistance Act

Family financial support orders, when unpaid, can be deducted from the Work-Sharing benefits according to the Family Orders and Agreements Enforcement Assistance Act and its Regulations.

For more information on the Work-Sharing program employers and employees across Canada may call the following toll-free number: 1-800-367-5693 (TTY: 1-855-881-9874).

ANNEX A: List of Industries in the Forestry and Steel and Aluminum Sector*

Forestry Sector

- Sawmilling and Wood Preservation
- Forestry and logging
- Support activities for forestry industry
- Other wood products manufacturing

Steel and Aluminum Sector

Directly impacted industries primarily fall under Primary Metal Manufacturing, and include the following sub-industries:

- Iron and steel mills and ferro-alloy manufacturing
- Steel product manufacturing from purchased steel
- Alumina and aluminum production and processing

The most prevalent occupations in the Primary Metal Manufacturing industry are:

- Welders and related machine operators
- Construction millwrights and industrial mechanics
- Supervisors, mineral and metal processing
- Machine operators, mineral and metal processing
- Labourers in mineral and metal processing

*Lists are non-exhaustive.