

## **Info on Issuing Records of Employment for Staff**

### **Register for CRA Login Services**

This step is necessary before you can complete a ROE through ROE Web. If you already have a My Business Account established with CRA then you will be able to log in and access ROE Web.

If you do not have it set up yet, information on registering for My Business Account with CRA is found here: <https://www.canada.ca/en/revenue-agency/services/e-services/cra-login-services/cra-user-password-help-faqs/registration-process-access-cra-login-services.html#hlp1>

### **Important info for Lay-offs due to Covid-19**

Service Canada is receiving a rash of ROEs across Canada and it is crucial that at this time, employers are taking extra care to input the information correctly. If any information is missing or in-complete it will require Service Canada staff time to pull the ROE from processing until the proper corrections are made and will delay any benefit processing for your staff.

Common mistakes they are seeing are incorrect Social Insurance Numbers and a big one is employers **incorrectly** filling in Block 16 – Reason for issuing this ROE as “Code K Other” or using “Code D Illness”.

### **If you are having to layoff staff due to the impacts of the Covid-19 please fill in Block 16 as “Code A - Shortage of Work” and in “Block 18 – Comments” you can indicate due to the Covid-19 virus.**

If you are laying off staff for any other reason i.e., Illness, Maternity, Quit, Dismissal, etc., then continue to use the proper Code on the ROE.

Service Canada provides a comprehensive guide to completing ROEs. Employers should follow this guide to ensure accuracy when completing ROEs. You can download the guide at <https://www.canada.ca/en/employment-social-development/programs/ei/ei-list/reports/roe-guide.html> Service Canada also provides a help line for filling out ROEs at 1-888-557-7111.

### **When to issue a Record of Employment (ROE)**

Employers must issue an ROE within 5 calendar days of the interruption of earnings or the date the employer becomes aware of an interruption of earnings. OR if issuing electronic ROEs, you have up to five calendar days after the end of the pay period in which an employee’s interruption of earnings occurs.

An interruption of earnings occurs when an employee:

1. Quits

2. Is laid off or terminated
3. Has had, or is anticipated to have, 7 consecutive calendar days with no work & no insurable earnings from the employer.
4. Has a salary that falls below 60% of regular weekly earnings because of illness, injury, quarantine, pregnancy, caring for newborn or adopted children, or providing support to a family member who is gravely ill with significant risk of death.

Exceptions: The 7-day rule for an interruption of earnings does not apply in the following cases: Real estate agents; employees who have non-standard work schedules; commission salespeople

Regardless of whether or not the employee intends to file a claim for EI benefits, the employer must issue an ROE: each time an employee experiences an interruption of earnings; or when Service Canada requests one.

For part-time, on-call or casual workers, an ROE does not have to be issued for each interruption except when:

1. The employee requests one (and there has been an interruption of earnings)
2. The employee is no longer considered "active"
3. The ROE is requested by Service Canada
4. The employee has not worked or had insurable earning in the last thirty days