



e2r Alert!

Record of Employment Form: A Primer

The Record of Employment ("ROE") form provides information on employment history and is considered the single most important document used by employees in the Employment Insurance ("EI") program. Service Canada uses the information on the ROE to determine whether a person is eligible to receive EI benefits, what the benefit amount will be, for how long the benefits will be paid and to ensure that no one misuses EI funds or receives benefits in error.

According to Service Canada, each year, more than 1 million Canadian employers fill out more than 9 million ROE forms for their employees. However, many employers still make errors when completing the ROE.

When do I issue the ROE?

Employers are required to issue an ROE each time an employee experiences an interruption of earnings. An interruption of earnings occurs when an employee has had or is anticipated to have 7 consecutive calendar days with no work and no insurable earnings from the employer or when an employee's salary falls below 60% of regular weekly earnings and the separation of their employment is for a particular reason (such as illness, pregnancy/parental leave, compassionate care leave, etc.). You do not have to issue an ROE every time a part-time, on-call, or casual worker experiences an interruption of earnings of 7 days or more.

Employers are required to issue the ROE regardless of whether the employee intends to file a claim for EI benefits.

Note there are other special circumstances when employers may be required to issue an ROE, such as when the pay period type changes.

Deadlines for issuing an ROE

Deadlines are different depending on whether you issue the ROE on paper or electronically. It is important that employers strictly adhere to these deadlines. Courts have awarded punitive damages in cases where the employer issued the ROE well past the deadline.

Reason for issuing the ROE

Service Canada has assigned codes to the most common reasons for issuing an ROE. Employers are required to enter the code that best corresponds to the reason the ROE is being issued. It is a serious offence to misrepresent the reason for issuing an ROE. If an employer knowingly enters a false or misleading reason for issuing an ROE, they may be subject to fines or prosecution.

That being said, it is very common for employers to unknowingly use the wrong code. For example, Code A – Shortage of work is often used incorrectly when Code M – Dismissal is the proper code.

Should I add a comment?

The short answer is “no” unless absolutely necessary.

Service Canada has automated the way they process ROEs. When you include a comment, the ROE is removed from the automated processing system and a Service Canada officer has to review it manually. This review slows the process down, and sometimes requires the officer to call you for clarification. For this reason, you should only enter comments in exceptional circumstances. Do not include comments that only confirm information you have already entered on the form

The ROE is likely the form employers are completing most often for their employees. It is important to get it right!

If you would like to discuss any of the above with regard to your business in greater detail, we recommend reaching out to speak to an e2r™ Advisor.