

This supplement to the *How to Complete the Record of Employment (ROE) Form* guide applies to all school boards and provides important information regarding the completion of ROEs for all employees, including teachers.

Important Record of Employment (ROE) Information

The following information will help you complete ROEs accurately, whether on paper or electronically. The aim is to help you avoid common errors that lead to phone calls from Service Canada and to delays in 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

Delays in issuing ROEs may result in processing delays since a claim for benefits cannot be finalized without the ROE. To avoid delaying benefit payments for your employees, please ensure that the ROEs are issued within five calendar days of the interruption of earnings, unless alternative arrangements have been made with your local Service Canada Centre.

Block 10, First Day Worked

For contract employees, enter the contract start date. For non-contract employees, enter the actual first day worked, or the first day worked since the last ROE was issued.

Block 11, Last Day Paid; and Block 12, Final Pay Period Ending Date

For contract employees, enter the contract end date. For non-contract employees, enter the date of the last day for which they were paid. Do not enter the last day of school / last day for which they were paid as the end date of the final pay period unless the two dates coincide.

A formula must be applied to calculate the insurable earnings of teachers with a contract duration longer than 27 weeks. In this case, the end date of the final pay period in block 12 must be equal to the last day paid in block 11. Contact an ROE advisor at the number listed in the *How to Complete the Record of Employment (ROE) Form* guide or go to <http://www.hrsdc.gc.ca/en/gateways/topics/rxr-gxr.shtml> for complete details.

Block 14, Expected Date of Recall

If known, indicate the expected return-to-work date or the start date of the new contract. Otherwise, check the “unknown” box. Do **not** include comments in block 18 such as “will return in September” or “new contract effective September 1.”

Block 15A, Insurable Hours

Enter the total insurable hours worked or paid for the period of employment. Do not include hours already reported on a previous ROE.

For teachers, the number of hours to be reported is the number of hours of teaching time and related duties covered by the collective agreement (or the contract of employment) and for which remuneration is paid. Only teaching days and days of paid leave should be counted in calculating insured hours. Determine the number of teaching days or days of paid leave in the 53-week period prior to the end of the employment or end of the contract. Multiply this by the number of hours agreed upon by the school board and the teachers. If another ROE was issued previously, or if the teacher’s employment was less than 53 weeks, only count the days in the current period of employment.

Block 15B and 15C, Insurable Earnings

Complete blocks 15B and 15C as outlined in the ROE Guide.

A formula must be applied to calculate the insurable earnings of teachers with a contract duration longer than 27 weeks. Contact an ROE advisor at the number listed in the ROE Guide or go to <http://www.hrsdc.gc.ca/en/gateways/topics/rxr-gxr.shtml> for complete details.

Block 16, Reason for Issuing the ROE

The end of the school year or end of the contract is equivalent to a “shortage of work,” so use reason code “A – Shortage of work” (in version 8.0 of ROE Web renamed “Shortage of work / End of contract or season”). Do **not** include comments in block 18 such as “summer break,” “end of school year” or “end of contract.”

Avoid the use of code “K – Other.” This code should be used only in exceptional circumstances since codes have been assigned to the most common reasons for issuing an ROE. The use of “K – Other” may result in processing delays and fact-finding calls from Service Canada.

Block 17, Payments or Benefits

Vacation pay that is paid or payable on separation must be entered in block 17A. Do not include vacation pay in block 17A if it is included in each pay, and do **not** include comments in block 18 indicating that “vacation pay is included in each pay.”

Note: In version 8.0 of ROE Web, you may see a new option labelled “Included in each pay” in the drop-down menu for 17A.

In block 17B, include only payments for specific statutory holidays after the last day for which the employee was paid, as entered in block 11. The date and the payment amount must be indicated. There is no need to include comments in block 18 to confirm this information.

Be as specific as possible, since payments recorded as “Other” may result in processing delays and fact-finding calls from Service Canada. If submitting ROEs electronically, ensure that the most applicable option(s) is (are) selected from the drop-down menus.

Block 18, Comments

Avoid the use of comments. Comments should be used only in exceptional circumstances to provide additional information or clarification. Do not include comments that only confirm that the information on the ROE is correct. For example, the following comments are not required and may result in processing delays:

- “ROE Daily Rate = \$123.45.”
 - “Averaging Formula” is no longer required on ROEs completed for teachers with a contract of more than 27 weeks.
 - “17A included in Block 15B” or “vacation pay included in pay period (PP) 1,” etc. Insurable earnings entered in block 17 must be included in 15B and 15C PP 1. There is no need to include comments to confirm this.
 - “ROE replaces/cancels ROE A123456789.” Whenever possible, the serial number of the ROE amended or replaced should be recorded in block 2 of the new ROE. No additional comment is required to confirm.
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