

March 19, 2020

Tips for Completing Record of Employment Forms with respect to COVID-19

The Record of Employment Form (ROE) is the tool employers use to communicate with Employment & Social Development Canada regarding employees' eligibility for employment insurance benefits when they leave the organization.

One of the key elements of the ROE – and the one that is relevant to COVID-19 – is Block 16, Reason for Issuing this ROE.

The government has assigned codes to the most common reasons for issuing an ROE. [Here](#) is the link to the guide, *How to Complete the Record of Employment (ROE) Form*, which contains an explanation of each code.

What NOT to do with respect to COVID-19 ROE filings

Code K – Other is to be used only in exceptional circumstances, and you must provide a comment.

This might seem like the obvious code for COVID-related issues. But, if you use Code K and provide a comment, the ROE must be reviewed by a Service Canada employee.

To be clear: ROEs with comments are pulled out of the processing stream and may cause significant delay, awaiting an individual review while the government deals with unprecedented volume.

Therefore, DO NOT USE Code K if at all possible.

What to DO with respect to COVID-19 ROE filings

To streamline a high volume of processing, Service Canada has asked employers to use existing codes as follows:

| Code | Description | COVID-19 Use |
|-------------|--------------------|---|
| A | Shortage of work | Temporary layoff due to lack of work or funds to pay employees, office closure or event cancellations |

| | | |
|---|-------------------|--|
| D | Illness or injury | Anyone confirmed to have COVID19, under quarantine being tested for COVID19 or under quarantine due to returning from international travel |
| N | Leave of absence | Used for anyone that is in self-isolation under an abundance of caution (including refusal to work), is off caring for children, or is taking care of a loved one confirmed to have COVID19. |

Amending a COVID-19 related ROE for new information

Please note: if someone is in self-isolation or is off on a leave for any reason and they later test positive for COVID19 then the ROE should be amended to code D

This tip sheet was created by Heather Young CPB and Alicia McGuire PCP of Young Associates based on the best information available to us as of the date of posting. We are happy to receive your comments at info@youngassociates.ca.

Although every effort has been made to provide complete and accurate information, Young Associates makes no warranties, express or implied, or representations as to the accuracy of content in this tip sheet. Young Associates assumes no liability or responsibility for any error or omissions in the information contained in the tip sheet.

Founded in 1993, Young Associates provides bookkeeping and financial management services in the charitable sector, with a focus on arts and culture. Young Associates also provides consulting services in the areas of data management, business planning and strategic planning. Heather Young published [Finance for the Arts in Canada \(2005, 2020\)](#), a textbook and self-study guide on accounting and financial management for not-for-profit arts organizations.