

ROE

CANADA · SERVICE CANADA

REFERENCE · CANADIAN ROE

The ROE block-by-block reference.

Every Service Canada code, plain English. Worked example for a regular layoff and a parental leave. The reference your payroll team can hand to a new hire and skip the 4-hour CRA video.

5-DAY FILING WINDOW | \$2,000 MAX PENALTY | ROE WEB MANDATORY AT 5+

Five days, twelve blocks, \$2,000 per slip if you miss.

A Record of Employment is required any time an employee experiences an interruption of earnings (defined as 7+ consecutive calendar days with no work and no insurable earnings). The filing deadline is 5 calendar days after the end of the pay period in which the interruption occurs. Penalty for late or inaccurate filing: up to \$2,000 per ROE.

This reference walks every block on the ROE in order, in plain English. Each block has a **What goes here** line that names the source data, and a **Common error** line that flags the mistake that triggers the most Service Canada corrections.

The 4 sections

- **1. Filing trigger and deadline (4).** When you need to file, when you do not, the 5-day window, the difference between ROE Web (electronic) and paper.
- **2. Block-by-block walkthrough (12 blocks).** Every block on the ROE, what goes in it, what trips up first-time filers.
- **3. Reason code reference (10).** The 10 codes Service Canada uses most often, with the difference between Code E (quit) and Code M (dismissal) explained.
- **4. Worked examples (2).** A regular layoff and a parental leave, fully filled out block by block.



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WORKING WITH CANADIAN HR AND PAYROLL TEAMS

This reference was built from 25 years of Workzoom (formerly Nortek) configuration conversations with Canadian payroll teams. Every block, code, and rule was cross-referenced against Service Canada's published ROE Guide and ROE Web documentation as of May 2026.

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T 1

An ROE is required any time an employee has an interruption of earnings: 7+ consecutive calendar days with no work and no insurable earnings.

Triggers include: termination (with or without cause), layoff (temporary or permanent), resignation, maternity or parental leave, illness or injury leave, retirement, unpaid leave of absence, strike or lockout, seasonal work ending, return to school. Also required when earnings drop below 60% of normal weekly earnings for a full week, even if the employee remains technically employed.

T 2

Electronic filing is mandatory if you issue 5 or more ROEs in a calendar year. Deadline is 5 calendar days after the end of the pay period in which the interruption occurred.

Common error: 5 calendar days, not business days. If pay period ends Wednesday and interruption was during that period, deadline is the following Monday. Plan for the 4-day reality (data confirmation, calculation, code dispute) by triggering the ROE workflow on the day of termination or leave notice, not the day before the deadline.

T 3

Paper ROEs are technically permitted only for employers filing fewer than 5 per year. Service Canada has been pushing all employers to ROE Web for years.

Common error: assuming the threshold is 5 ROEs PER PAY PERIOD or per employee. The threshold is 5 per year. One small employer that lays off six seasonal workers in a single year crosses the threshold for the whole year and must use ROE Web for everyone going forward.

T 4

Service Canada can impose a penalty of up to \$2,000 per ROE for late filing, inaccurate information, or failure to file.

Common error: assuming first-time lateness will be warned, not fined. Service Canada often issues warnings on first offences but has increased enforcement. Repeat violations face escalating penalties. Source: Employment Insurance Act, Section 152.07.

BLOCK 1

Serial number. Auto-assigned by ROE Web on submission. Skip on the draft.

Common error: trying to pre-populate the field on the paper form. Leave blank; ROE Web fills it. On paper, Service Canada assigns it on receipt.

BLOCK 2

Serial number of ROE amended or replaced. Only used when filing an amended ROE.

Common error: leaving this blank on a correction filing. If you are amending an earlier ROE, the original serial number MUST go here so Service Canada knows it is a replacement, not a duplicate.

BLOCK 3

Employer's payroll reference number (your internal employee ID).

What goes here: the employee ID you use internally. Helpful for matching ROEs to payroll records when Service Canada calls.

BLOCK 4

Employer's name and address.

Common error: using an old address after a corporate move. Service Canada matches against your CRA business number's address on file. Inconsistent addresses delay processing.

BLOCK 5

CRA Business Number (Payroll Account RP suffix).

Common error: entering the BN without the RP suffix. Required format: 9 digits + RP + 4-digit suffix.

BLOCK 6

Pay period type: weekly, biweekly, semi-monthly, monthly, or 13 pay periods per year.

What goes here: the pay period type the employee was paid on. Drives whether you use period reporting (Block 15B) or block reporting in 15C.

BLOCK 7

Employee's SIN (Social Insurance Number).

Common error: entering 9 digits without verification. Service Canada will reject the ROE if the SIN does not match the employee's name on file. Confirm the SIN with the employee in writing before filing.

BLOCK 8

Employee's name and address.

What goes here: the name as it appears on the employee's TD1 form. Use the address on file in payroll at the time of termination, not a forwarding address.

BLOCK 9

Employee's occupation (free text).

What goes here: the role title from the employee's record. "Customer Service Representative," not "CSR." Spell out abbreviations.

BLOCK 10

First day worked. The first day the employee was on the payroll, even if they had earlier short periods that were broken by ROEs.

Common error: entering the start date of the most recent contract for a rehire. Use the original hire date if the employee has been continuously employed since then.

BLOCK 11

Last day for which paid. The date of the last day on which the employee had insurable earnings, NOT the date the cheque was issued.

Common error: using the pay-period end date or the cheque date. Use the actual last day of work, even if it fell mid-pay-period.

BLOCK 12

Final pay period ending date. The last day of the pay period in which Block 11 falls.

What goes here: for a bi-weekly pay period ending Friday, if the employee's last day was Wednesday, this is Friday.

BLOCK 14

Expected date of recall (only for layoffs).

What goes here: the expected return date if you intend to bring the employee back. For permanent terminations or indefinite layoffs, mark "Not Known" or leave blank.

BLOCK 15A / 15B / 15C

Insurable hours, insurable earnings (period reporting), and insurable earnings (block reporting).

What goes here: insurable hours in 15A (most common error: forgetting paid vacation, sick, and stat holidays count toward insurable hours). Insurable earnings by pay period in 15B if pay periods are consistent. Calendar-week blocks (Sunday to Saturday) in 15C if earnings or hours fluctuate significantly.

BLOCK 16

Reason for issuing ROE. The single letter that determines EI eligibility.

Common error: Code E (Quit) when it was actually Code M (Dismissal), or vice versa. Document the departure circumstances before selecting. If the employee disputes, expect a Service Canada call within 2 to 3 weeks.

BLOCK 17A / 17B / 17C

Vacation pay (17A), statutory holiday pay (17B), other monies (17C).

Common error: rolling vacation pay or severance into Block 15B insurable earnings. Vacation goes in 17A. Statutory holiday pay in 17B. Severance, retiring allowance, bonuses paid after the last day worked go in 17C. Mixing inflates insurable earnings and skews the employee's benefit rate.

Comments (free text). Use it when something on the ROE needs explanation.

What goes here: "Employee on parental leave, expected return 2026-09-15." Or "Rehire from 2025-03-12; continuous employment since 2020-06-01." Use sparingly. Service Canada reads it.

03 Reason code reference

10 CODES

CODE	REASON	NOTES
A	Shortage of work / end of contract or season	Most common for layoffs and seasonal closures
B	Strike or lockout	Distinct from layoff; EI eligibility may be limited
D	Illness or injury	Triggers EI sickness benefits
E	Quit	Employee voluntarily resigned. EI eligibility narrows
F	Maternity	Triggers EI maternity benefits
G	Mandatory retirement	Rare; subject to provincial human-rights review
H	Work-sharing	For approved Service Canada work-sharing programs
K	Other	Requires explanation in Block 18
M	Dismissal	Employer ended the relationship. EI eligibility may be denied if for cause
N	Leave of absence	Unpaid leave; may or may not trigger EI
P	Parental	Triggers EI parental benefits

04 Worked examples

2 SCENARIOS

EX1 · REGULAR LAYOFF

Ontario hourly worker, 3 years' service, \$25/hr × 40 hr/wk, biweekly pay, position eliminated effective 2026-05-15.

Block 6: Bi-weekly. **Block 11:** 2026-05-15. **Block 12:** 2026-05-22 (end of bi-weekly period). **Block 15A:** Insurable hours over the last 53 weeks (or to first day of work if shorter). Include paid vacation, sick, stat. **Block 15B:** Insurable earnings by bi-weekly pay period. **Block 16:** Code A. **Block 17A:** 5 days unused vacation × \$200/day = \$1,000. **Block 17C:** If severance paid, enter here. **Block 18:** "Position eliminated, no recall expected."

EX2 · PARENTAL LEAVE

BC salaried employee, 6 years' service, \$75,000 base, semi-monthly pay, leave starts 2026-06-01, expected return 2027-06-01.

Block 6: Semi-monthly. **Block 11:** 2026-05-31 (last day of paid work). **Block 12:** 2026-05-31 (semi-monthly period end). **Block 14:** 2027-06-01 (expected return). **Block 15A:** Insurable hours over relevant period. **Block 15B:** Insurable earnings per semi-monthly period. **Block 16:** Code F (maternity) for the birth parent or Code P (parental) for the supporting parent. **Block 18:** "Maternity / parental leave, expected return 2027-06-01."

Where every block and code in this reference came from.

Primary sources:

- **Service Canada: How to complete the Record of Employment (ROE) form.** canada.ca/en/employment-social-development/programs/ei/ei-list/reports/roe-guide.html.
- **Service Canada: ROE Web.** canada.ca/en/employment-social-development/programs/ei/ei-list/reports/roe-web.html.
- **Employment Insurance Act, Section 152.07.** penalty schedule for late or inaccurate ROEs.
- **Employment Insurance Regulations.** insurable hours and insurable earnings definitions.

Workzoom's role. Workzoom generates ROEs directly from your Canadian payroll data, auto-populates insurable earnings and hours from the payroll register, and prepares them for submission to Service Canada's ROE Web system within the 5-calendar-day window. No manual re-keying. Pricing starts at \$4 per employee per month per suite, no setup fees, month-to-month. Reference customers across Canada include County of Renfrew (900 employees), Ktunaxa Nation Council, Silvera for Seniors, Northern Sunrise County, and Driving Change Automotive Group.

This document is operational guidance, not legal advice. Confirm specific reason-code disputes with Service Canada or a Canadian employment lawyer before filing.

CLOSING · HOW WORKZOOM HANDLES ROES

ROEs should not take longer than the conversation that triggered them.

Workzoom generates the ROE directly from payroll data: insurable hours come from time tracking, insurable earnings come from the pay register, the reason code is the only field a human still touches. Ready to submit electronically to Service Canada in one click. No spreadsheets, no re-keying, no 5-day scramble.

AUTO-POPULATED | \$4 / EMPLOYEE / MONTH | MONTH-TO-MONTH

NEXT STEP

Book a 30-minute walkthrough on production data.

We will run an end-to-end ROE generation on a live customer record from County of Renfrew or Northern Sunrise County. Bring this reference; we will walk every block on the spot.

[workzoom.com / canada](https://workzoom.com/canada)