

April 6, 2020

The unprecedented number of companies placing employees on temporary layoffs due to COVID-19 business interruption has resulted in increased pressure on payroll and accounting professionals to advise upon, prepare and process Record of Employment forms (ROEs).

ROEs are required to be filed by employers whenever employees experience an interruption of earnings. Employees, in turn, use ROEs to access traditional employment insurance (EI) benefits. ROEs are typically required within 5 days after an interruption in an employee's earnings.

ROEs can be completed electronically, via ROE Web, or in paper form by contacting a Service Canada Employer Contact Centre and ordering the forms. There are no other methods to obtain ROEs.

Electronic ROE:

- There are 3 ways to submit electronic ROEs. The first two methods involve the use of ROE WEB services and are either done using compatible payroll software to upload information to ROE Web OR through manual entry of data into the ROE Web system. The third method is performed by applicable payroll service providers and involves the use of the Secure Automated Transfer (SAT) system. Companies with payroll service providers should reach out to their respective payroll provider with respect to the filing of ROEs.

ROE WEB:

- In order to access ROE WEB, employers must first sign in. Sign in can be done through the sign in partners listed on the following link <https://www.canada.ca/en/employment-social-development/programs/ei/ei-list/ei-roe/access-roe.html> or through a GCKey user ID and password.
- Once signed in, a user will need to create a ROE Web profile. In order to create a profile, users will need to document their name, phone number, email address, physical address, and provide answers to 5 security questions.
- Once a user has created their profile, they will need to register an organization. In order to register an organization, users must do the following: create an organization profile, validate the organization, validate user identity, confirm authority to act on behalf of the organization, and accept the online agreement.
- Creating an organization profile involves providing the organization name, address and other pertinent details.
- Validating the organization involves providing the CRA operating and legal name, CRA business number, and the CRA address.



- Validation of user identity is most efficiently done via “my account” with CRA. If you have not registered with “my account” with CRA, you should immediately do so by following the instructions in the following link: <https://www.canada.ca/en/revenue-agency/services/e-services/e-services-individuals/account-individuals.html>. Please note, if you are not registered for “my account”, it will extend the registration process by 5-10 business days.
- Validation of user identity can be done in-person using a passport or 2 pieces of government issued identification of which at least one must be photo identification. However, in a time of COVID closures, it is recommended to confirm that Service Canada locations are open for in-person registration prior to considering this option.
- The confirmation of authority to act on behalf of the organization involves entering a code from documents that Service Canada will send to the company upon registration.
- Service Canada has provided the following guide with respect to online registration: <https://www.canada.ca/en/employment-social-development/programs/ei/ei-list/reports/roe-web-admin-guide.html>.
- More information is available online at <https://www.canada.ca/en/employment-social-development/programs/ei/ei-list/ei-roe/register-roe.html> or by phone at 1-800-367-5693.

Paper ROE:

- Contact the Service Canada Employer Contact Centre at 1-800-367-5693.
- Prior to calling ensure you have the required information in the link below on hand.
- Given the inherently slow nature of the ROE process, we are recommending requesting ROE forms to cover current requirements and enough forms to cover potential near-term requirements.
- <https://www.canada.ca/en/employment-social-development/corporate/contact/employer-contact-center.html>.

Completing an ROE:

- For instructions with respect to completing an ROE please see the information and tutorials included in the following link: <https://www.canada.ca/en/employment-social-development/programs/ei/ei-list/reports/roe-guide.html>.

How we are helping our clients:

- Fruitman Kates has a team of employees dedicated to the filing of ROEs for clients. ROE filing fees are payable in advance and begin at \$500 for a single ROE. Filing fees increase pending the number of ROEs being prepared as well as based upon time spent organizing data and communicating with clients. Please feel free to reach out to any of our Partners to obtain ROE filing services, however, please note that our ROE resources are near capacity and that a delay in reaching out may result in our being unable to accommodate filing requests.