



The Presbyterian Church in Canada

Record of Employment (ROE) Resource

Please see the link below and read the explanation before trying to complete a ROE. This resource is a customized summary of the link. Note especially the direction on blocks 15 and 17 relating to insurable hours and earning as they are a bit complicated.

<https://www.canada.ca/en/employment-social-development/programs/ei/ei-list/reports/roe-guide/instructions.html>

Block 1 – if you are using paper ROEs, the serial number already appears in this block. If you use an electronic ROE, the program automatically assigns a serial number to each ROE form as soon as it is successfully submitted to Service Canada.

Block 2 – complete this block if you are issuing an amended ROE to change or correct information you provided on an original ROE. In this block, enter the serial number of the original ROE.

Block 3 – congregation's payroll reference no.

Block 4 – congregation's name and address.

Block 5 – congregation's business number.

Block 6 – pay period type – usually monthly for Presbyterian congregations.

Block 7 – congregation's postal code.

Block 8 – Social Insurance Number of the employee.

Block 9 – name and address of the employee.

Block 10 – the employee's first day of work for which he or she received insurable earnings.

Block 11 – the last day for which the employee received insurable earnings.

Block 12 – enter the end date of the final pay period that includes the date you entered in Block 11. The date in Block 11 and the date in Block 12 will usually be different dates, except when the employee's last day paid corresponds to the last day of the pay period. Please note that the date in Block 12 can never be earlier than the date in Block 11.

Block 13 – an accurate description of the employee's main occupation (e.g. minister, custodian, secretary, organist).

Block 14 – if you do not know the return date, check the “Unknown” box. If the employee will not be returning to work, check the “Not returning” box.

Block 15A – report total insurable hours for the pay periods according to the chart on page 2 of the ROE form. For example, where your pay period type is monthly, provide total insurable hours in the last 13 pay periods, or less if period of employment was shorter. Total insurable hours reported must equal to the total of the details reported in Block 15C.

Block 15B – report total insurable earnings for the pay periods according to the chart on page 2 of the ROE form. For example, where your pay period type is monthly, provide total insurable earnings in the last 7 pay periods based on the details insurable earnings reported in Block 15C.

Block 15C – report details of insurable hours and earnings by pay periods.

Block 16 – enter the code that best corresponds to the reason you are issuing the ROE. Use the code on page 2 of the ROE form.

Block 17 – In Block 17 (A, B, and C), report all payments or benefits **other than regular pay** that the employer has paid or will pay to the employee because of the separation. 17A: enter any vacation pay the employer has paid or will pay to the employee because of the separation. 17B: report the amount you paid or will pay for each statutory holiday that falls after the date in Block 11, as well as the date of each statutory holiday. 17C: enter any other payments or benefits other than vacation pay (Block 17A) or statutory holiday pay (Block 17B) that the employer has paid or will pay to the employee because of the separation, whether or not the amount is considered as insurable earnings.

Block 18 – enter any specific details about exceptional circumstances you would like to communicate to Service Canada to help clarify the information on the ROE.

Block 19 – you only need to complete Block 19 if the employee received any insurable sick leave, maternity leave, parental leave, compassionate care leave, Family Caregiver leave or group wage-loss insurance payments from the employer, or if the employee is receiving any group wage-loss indemnity plan payments from a third party.

Block 20 – English or French.

Block 21 – telephone contact number for the employer.

Block 22 – name of the person completing the ROE and date of issuing the ROE.

If you have further questions please contact:

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