

Payroll Alert: ROE & the Paperwork of COVID-19 Layoffs



Remember that under EI laws you have to issue a Record of Employment (ROE) for any of your employees that are no longer working as a direct result of COVID-19. As is often the case with ROE completion, Reason for Separation (block 16), will be one of the tricky parts in addressing the COVID19 situation given all the ways employees may have to stop working due to the virus. Here's some guidance for filling out block 16:

- **If the employee isn't working because he/she is sick or quarantined:** List code D (Illness or injury) as the reason for separation under block 16 and don't add comments;
- **If the employee isn't working due to a shortage of work because the business has closed or reduced operations due to COVID-19:** List code A (Shortage of work) as the reason for separation and don't add comments; and
- **If the employee still has a job and isn't sick or quarantined but refuses to come to work:** List either code E (Quit) or code N (Leave of absence), depending on which one best describes the employee's situation and, again, try not to add comments unless you feel it's absolutely necessary.