

# What's the Deadline to Give Employees an Electronically Filed ROE?



Back in the old days, the Record of Employment (ROE) employers must file with Service Canada after an employee covered by EI, experiences an interruption of earnings was paper. Electronic ROE filing became an option in 2009. While the electronic filing rules have been around a long time, they still engender confusion, especially when employers rely on an outside payroll services provider to submit ROEs on their behalf. This situation, which is purely hypothetical, illustrates Service Canada's rules for electronic filing of ROEs.

## **Situation**

Cy Yonara works as a billing clerk at Skinflint Dermatology Clinic. Times being tough, Skinflint decides to eliminate Cy's position. His last day of work is Saturday, April 11, 2026. Skinflint uses a bi-weekly pay period that begins on a Saturday and ends on a Friday. So, the final pay period ending date reported by Skinflint in Block 12 of the ROE is Friday, April 24, 2026. In effect, Cy is let go on the first day of his last pay period. Skinflint outsources its payroll processing to a service bureau which files ROEs electronically with Service Canada on Skinflint's behalf.

## **Question**

**What is the deadline for giving Cy a copy of his ROE?**

1. 5 days after the interruption of earnings.
2. 5 days after the end of pay period in which earnings were interrupted.
3. 5 days after the service provider becomes aware of the interruption of earnings.
4. Cy doesn't have to receive a copy because the ROE was filed electronically.

## **Answer**

1. There is no deadline for giving Cy an ROE because the document was filed electronically.

## Explanation

Before the days of electronic filing, employers had to provide employees a copy of the ROE filed with Service Canada within 5 days of the interruption of earnings. This deadline still applies to ROEs that are filed by paper—whether filed directly by the employer or on its behalf by a payroll service provider. However, employees are no longer entitled to receive a copy of the ROE from employers when the document is filed electronically.

Once filed electronically with Service Canada, the employee can access ROE information online via the My Service Canada Account facilities on Service Canada's web site. In this case, Cy's ROE was filed electronically. So, Cy isn't entitled to a paper copy, regardless of whether the ROE was filed directly by Skinflint or a third-party payroll provider on its behalf. But while it's no longer required, Service Canada still encourages employers to give employees a copy of the ROE as a courtesy if employees request one.

## Why Wrong Answers Are Wrong

**A is wrong** because the 5-days-from-interruption-of-earnings deadline to give employees a copy of the ROE only applies to paper ROEs. So, if this case had taken place in 2006 instead of 2026, option A would have been the right answer. A would also have been right if the ROE had been filed by paper.

**B is wrong** but don't be too hard on yourself if you chose it. In fact, 5 days after the end of the pay period is the deadline for filing an ROE electronically as long as there are at least 14 employer pay periods in the year. Since Skinflint's payroll cycle is bi-weekly, it has more than 14 pay periods in 2026. So, its deadline for electronic filing was Wednesday, April 29, 2026 (i.e., 5 days from April 24). But the question wasn't when the ROE had to be filed but the deadline for giving the ROE to Cy. And since the filing was electronic, there's no need for Skinflint to give Cy a copy.

**C is wrong** for the same reason that A is wrong, because the 5 days from earnings interruption rule now only applies when an ROE is filed with Service Canada on paper.

## Takeaway

Even though it's no longer required, Service Canada still encourages employers to give employees a copy of the ROE as a courtesy, particularly if the employee expressly requests one.