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Record of Employment in Quebec: An Employer's Guide

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What a ROE is and why it matters

A record of employment (ROE) is the form an employer completes when an employee who receives insurable earnings stops working and has an **interruption of earnings**. Service Canada calls it "the single most important document in the Employment Insurance (EI) program"; it uses the ROE to decide whether a person qualifies for EI, how much they receive and for how long ([Service Canada, How to complete the ROE](#)).

The obligation is in the regulations, not just the guide: "Every employer shall complete a record of employment, on a form supplied by the Commission, in respect of a person employed by the employer in insurable employment who has an interruption of earnings" ([Employment Insurance Regulations, s. 19\(2\)](#)).

For a Quebec employer there is a twist that confuses many first-time employers: maternity, paternity, parental and adoption benefits are paid by Quebec's own plan (QPIP), not by EI. The ROE is still required, and Quebec relies on it too. This guide walks through the decision in the order you will meet it, then untangles EI and QPIP.

This article is general information for small employers. Rates are as of October 2026.

Step 1: Has an interruption of earnings occurred?

Service Canada defines the main trigger as the **7-day rule**: an interruption of earnings occurs "when an employee has had or is anticipated to have 7 consecutive calendar days with no work and no insurable earnings from the employer." It applies when employees quit, are laid off or are dismissed ([ROE guide](#)).

There is a second trigger for leaves. When an employee's salary **falls below 60% of regular weekly earnings** because of illness, injury or quarantine, pregnancy or maternity, caring for a newborn or newly placed child, or caring for a critically ill or injured family member, an interruption of earnings also occurs. The first day of the interruption is then the Sunday of the week in which pay falls below 60% (same guide). The guide's example: an employee who normally earns \$1,000 a week drops to \$400 (40%) while sick, which triggers a ROE.

When you do not issue one:

- **Annual vacation shutdowns.** If the business closes for a regular annual vacation period and employees remain employed and receive vacation pay, there is no interruption of earnings and no ROE (same guide).
- **Non-insurable employment.** You only issue ROEs for insurable employment. The guide notes that employment is not insurable when the employee does not deal at arm's length with the employer, or when an employee of a corporation controls more than 40% of its voting shares. A founder who owns most of their company usually does not get a ROE from it.

Situation	ROE needed?
Employee quits or is dismissed	Yes, 7-day rule
Layoff for lack of work	Yes, 7-day rule
Maternity or parental leave in Quebec	Yes, even though QPIP pays the benefits
Sick leave where pay drops below 60%	Yes
One-week company vacation shutdown, staff paid vacation	No
Majority shareholder-employee leaves	Usually no (not insurable)

Step 2: By when must the ROE be sent?

Deadlines depend on how you issue it ([ROE guide](#); [EI Regulations](#), s. 19(3)):

How you issue	Pay cycle	Deadline
Paper	Any	Within 5 calendar days of the first day of the interruption of earnings, or of the day you became aware of it
Electronic (ROE Web or payroll software)	Weekly, biweekly, semi-monthly	5 calendar days after the end of the pay period in which the interruption occurs
Electronic	Monthly, or 13 pay periods a year	The earlier of 5 calendar days after the end of that pay period, or 15 calendar days after the first day of the interruption

The guide's worked example: an employee on a monthly pay cycle stops working on March 1. Five days after the end of the March pay period would be April 5, but 15 days after the interruption is March 16. The ROE is due March 16, the earlier date.

Electronic is the practical choice. ROE Web is Service Canada's secure online application for creating and submitting ROEs ([ESDC](#), [Record of employment](#)). Most payroll services file ROEs electronically for you. If you file electronically, you do not have to give the employee a paper copy; employees registered for My Service Canada Account can view and print their electronic ROE ([ROE guide](#)). Tell departing staff not to send their own copy to Service Canada.

Step 3: Choose the reason code (Block 16)

Block 16 records why the ROE is issued. The codes a small employer uses most ([ROE guide](#)):

Code	Meaning	Typical use
A	Shortage of work (layoff)	"The most commonly used code": end of contract or season, end of casual or part-time work, temporary or permanent shutdown, position eliminated, restructuring, employer bankruptcy
D	Illness or injury	Temporary absence for health reasons
E	Quit	Employee leaves to take another job, follow a spouse, return to school or retire voluntarily
F	Maternity	Only for a person who is pregnant or has recently given birth
M	Dismissal or suspension	Employer-initiated separation other than layoff or mandatory retirement; includes termination during probation
N	Leave of absence	Unpaid leave not covered by another code
P	Parental	Parental or adoption leave (other than the birth parent's maternity leave)
Z	Compassionate care / family caregiver	Leave to care for a critically ill or dying family member
K	Other	Exceptional cases only

Two rules worth knowing:

- **Use the code that applies first.** If a pregnant employee goes on sick leave and then maternity leave, use Code D; the ROE does not need to be amended when maternity leave starts.
- **Probation terminations** are Code M, with the "Terminated within probationary period" option selected in ROE Web.

The code is a factual statement, not a judgment. Service Canada makes the EI decision, and may call you to ask questions. Be accurate: the ESDC page warns that knowingly making false or misleading statements on a ROE can lead to penalties ([ESDC, Record of employment](#)).

Step 4: Insurable hours and earnings (Blocks 15A to 15C)

Service Canada decides where earnings are allocated on the ROE; the CRA decides which earnings and hours are insurable ([ROE guide](#)).

- **Block 15A** is total insurable hours over the relevant period.
- **Block 15B** is total insurable earnings.
- **Block 15C** lists insurable earnings pay period by pay period, starting with the final pay period in field 1 and working backwards. Enter 0.00 for pay periods with no insurable earnings.

The electronic ROE has 53 fields. The number of most recent consecutive pay periods you report depends on your pay cycle:

Pay cycle	Pay periods to report
Weekly	53
Biweekly	27
Semi-monthly	25
Monthly	13
13 pay periods a year	14

Source: [ROE guide](#). Service Canada notes that the full 53-field data usually means fewer follow-up phone calls to the employer.

Step 5: Separation payments (Block 17)

Block 17 lists payments other than regular pay that you have paid or will pay because of the separation, whether or not they are insurable. Insurable amounts also go in Blocks 15B and 15C as required ([ROE guide](#)).

The most common item is **vacation pay** (Block 17A):

- Vacation pay included with every paycheque (a percentage of each pay) is **not** reported in 17A.
- Vacation pay owed because the employee is no longer working (layoff or termination) **is** reported in 17A.

Statutory holiday pay and other separation monies have their own sub-blocks. To estimate what you owe on departure before you fill the form, use our [termination pay worksheet](#) and the [vacation and statutory holiday pay calculator](#).

Worked example: a layoff on a semi-monthly payroll

Illustrative. Mélanie has worked full time for two years for a small Griffintown design studio, paid semi-monthly (15th and last day of the month). Because a large client leaves, the studio lays her off. Her last day of work is Friday, November 13, 2026, and nothing more is scheduled.

1. **Interruption of earnings?** Yes. She will have at least 7 consecutive days with no work and no insurable earnings.
2. **Pay period containing the interruption:** November 1 to 15.
3. **Deadline (electronic):** 5 calendar days after the end of that pay period: November 20, 2026.
4. **Code:** A, shortage of work.
5. **Block 15C:** her insurable earnings for the last 25 semi-monthly pay periods, starting with November 1-15 in field 1.
6. **Block 17A:** the vacation pay owed to her at termination, since the studio did not pay it with each cheque.

7. **Employee communication:** tell Mélanie the ROE was filed electronically and that she can see it in My Service Canada Account.
8. **Quebec notice:** with two years of service, Mélanie is owed two weeks' written notice (LSA, s. 82). Because the layoff has no end date, if the studio gives no notice and does not recall her within six months, it then owes two weeks of regular wages as a compensatory indemnity (s. 83). If she asks for a work certificate, the studio issues one too (s. 84).

If the studio paid monthly instead, the deadline would be the earlier of December 5 (5 days after the November pay period) and the 15th day after the start of the interruption.

The Quebec twist: EI versus QPIP

Since January 1, 2006, Quebec has run its own parental insurance plan. That changes premiums and who pays which benefits, but not the ROE ([ESDC, QPIP information for employers](#)):

- Employers "must still meet their obligation to complete and issue a ROE when employees stop working to go on leave related to the birth or adoption of a child." Quebec uses the ROE to administer QPIP.
- For people living in Quebec, Service Canada shares ROE information with the Government of Quebec, which administers maternity, paternity, parental and adoption benefits through QPIP ([ROE guide](#)).
- Employers with employees working in Quebec deduct **EI premiums at a reduced rate**, because EI no longer pays those family benefits in Quebec. The employer's EI premium stays at **1.4 times** the employee premium.

	EI, employees outside Quebec (2026)	EI, employees in Quebec (2026)	QPIP (2026)
Maximum insurable earnings	\$68,900	\$68,900	\$103,000
Employee rate	1.63%	1.30%	0.430%
Maximum employee premium	\$1,123.07	\$895.70	\$442.90
Maximum employer premium	\$1,572.30	\$1,253.98	\$620.06
Benefits paid	Regular, sickness, maternity, parental, caregiving	Regular, sickness, caregiving	Maternity, paternity, parental, adoption
Premiums remitted to	CRA	CRA	Revenu Québec

Sources: [CRA, EI premium rates and maximums](#); [CRA, T4032-QC general information](#). Quebec.ca confirms QPIP maximum insurable earnings of \$98,000 in 2025 and \$103,000 in 2026 ([Québec.ca, QPIP benefit amount](#)). The CRA table already lists 2027 EI figures: maximum insurable earnings of \$70,800 and a Quebec employee rate of 1.29%.

QPIP premiums are deducted at source and remitted with your Quebec source deductions. Our [pay stub guide](#) shows where each deduction appears.

Which code for a Quebec parental leave? The same codes apply everywhere: F for the birth parent's maternity leave, P for parental or adoption leave. The ESDC page is explicit that QPIP brought no changes to the ROE itself.

Quebec obligations that run alongside the ROE

The ROE is a federal form. Quebec's Act respecting labour standards adds its own duties when employment ends, and they do not replace one another:

- **Written notice (s. 82).** Before terminating an employee or laying them off for six months or more, the employer must give written notice of one week (under one year of uninterrupted service), two weeks (one to five years), four weeks (five to ten years) or eight weeks (ten years or more) ([LSA, s. 82](#)). No notice is owed to an employee with less than three months of service, at the end of a fixed-term contract, for a serious fault or in a case of superior force ([s. 82.1](#)).
- **Indemnity in lieu (s. 83).** Missing or short notice must be paid as a compensatory indemnity equal to regular wages, excluding overtime, for the notice period owed. It is due when employment ends, or, for a layoff of indeterminate length, at the end of six months ([s. 83](#)). Report it in Block 17 of the ROE.
- **Work certificate (s. 84).** At the end of the contract, the employee may require a work certificate stating only the nature and duration of the employment, the start and end dates and the employer's name and address, with no comment on performance or conduct ([s. 84](#)). The ROE does not satisfy this request.
- **Collective dismissal (ss. 84.0.1, 84.0.4).** Ending the employment of 10 or more employees of one establishment within two consecutive months also requires notice to the Minister of Employment and Social Solidarity: 8 weeks for 10 to 99 employees, 12 weeks for 100 to 299, 16 weeks for 300 or more ([s. 84.0.4](#)).

Records, corrections and common mistakes

Keep records for six years. Whether you issue ROEs on paper or electronically, store the related payroll records for 6 years after the year to which they relate. For electronic ROEs you do not keep paper copies but must keep the data ([ROE guide](#)).

Common mistakes:

1. **Waiting for the final paycheque to clear** before filing. The deadline runs from the pay period, not from when you finish paying.
2. **Using Code K** ("Other") when a specific code fits. Service Canada reserves it for exceptional cases and will call to ask.
3. **Reporting vacation pay paid with every cheque in Block 17A.** It belongs only in 15B/15C.
4. **Skipping the ROE for a Quebec parental leave** because "EI doesn't pay it here." QPIP still needs it.
5. **Issuing a ROE for a majority shareholder** whose employment is not insurable, or failing to check insurability when a relative works for you.

6. **Filing on paper by default.** Paper has the tightest deadline (5 days from the interruption) and more manual errors.

Before you hire, set up payroll so ROEs are a by-product rather than a project: our first employee guide covers registration with the CRA and Revenu Québec.

Sources

1. Employers: How to complete the record of employment (ROE) form (Service Canada)
2. Record of employment, ROE Web (ESDC)
3. Quebec Parental Insurance Plan: information for employers (ESDC)
4. Employment Insurance Regulations, s. 19 (Justice Laws)
5. EI premium rates and maximums (CRA)
6. T4032-QC Payroll Deductions Tables, general information (CRA)
7. QPIP benefit amount (Québec.ca)
8. Act respecting labour standards, CQLR c. N-1.1, ss. 82-84.0.4 (LégisQuébec)

If your company needs a stable civic address for payroll and government mail, 2727 Coworking offers business addresses at 2727 Rue Saint-Patrick in Griffintown.

Source links

Links cited in this article, in order of first appearance. Full addresses are provided for readers using extracted text.

1. <https://www.canada.ca/en/employment-social-development/programs/ei/ei-list/reports/roe-guide.html>
2. <https://laws-lois.justice.gc.ca/eng/regulations/SOR-96-332/section-19.html>
3. <https://www.canada.ca/en/employment-social-development/programs/ei/ei-list/ei-roe.html>
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6. <https://www.canada.ca/en/revenue-agency/services/forms-publications/payroll/t4032-payroll-deductions-tables/t4032qc-jan/t4032qc-january-general-information.html>
7. <https://www.quebec.ca/en/family-and-support-for-individuals/pregnancy-parenthood/financial-support-pregnant-women-families/quebec-parental-insurance-plan/pregnancy-childbirth/benefit-amount>
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