Sécurité sociale | CSQ
Centrale des syndicats du Québec

Employment Insurance Guides

Complementary Fact Sheets

Centrale des syndicats du Québec (CSQ)

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Fact Sheet 1 – Extension of qualifying period

The qualifying period can be extended if you are unable to work, namely due to one of the following reasons:

a) accident or illness (unless you are receiving wage-loss replacement paid by your employer);

b) preventative withdrawal (if no Employment Insurance benefits were payable).

However, it may not be extended beyond 104 weeks prior to the benefit period. It is also impossible to go further back than the start date of any previous Employment Insurance (EI) or Québec Parental Insurance Plan (QPIP) benefit period.

Example

Start of an EI benefit period	June 29, 2025
Return to full-time work (40 insurable hours per week)	August 25, 2025
Preventative withdrawal	From December 15, 2025, to June 26, 2026
Due date	August 16, 2026
New application for EI benefits	June 28, 2026

In this example, this individual would have accumulated only 640 insurable hours during their qualifying period, from August 25 to December 12, 2025 (16 weeks × 40 hours). Assuming that 700 hours are required, based on the regional rate of unemployment, this person would not be eligible. It could have been possible, due to their preventative withdrawal period, to extend the initial qualifying period by 28 weeks and use insurable hours from as far back as spring 2025. However, this extension would not be allowed as it is impossible to go further back than the start date of a previous EI benefit period, i.e. June 29, 2025. That being said, this person could start their QPIP benefits as early as June 28 should they want to.

Additionally, an extension of their benefit period would probably not be possible either (see Complementary Fact Sheet 4).

Fact Sheet 2 – Right to EI regular benefits after a QPIP benefit period

If you have not accumulated enough insurable hours between the end of your QPIP benefits and the end of a contract or the start of a lay-off period, it is unlikely that you will be entitled to an extension of your qualifying period or benefit period (see Complementary Fact Sheets 1 and 4). The CSQ believes that the current rules have a discriminatory effect on women under the *Canada Charter of Rights and Freedoms*.

For more details on this topic and how to file an appeal, please see the February 26, 2023, newsletter (in French only): "Droit aux prestations régulières d'assurance-emploi après une période de prestations du RQAP (complément)".

Fact Sheet 3 – Antedating

An antedate request can only be granted if a claimant shows good cause for the delay throughout the entire period of the delay. Jurisprudence states that a claimant must have acted as a "reasonable person" and asked about their rights and responsibilities in a timely manner. Certain circumstances have been acknowledged, in certain instances, as justification for a delay:

- receiving erroneous information from Service Canada, the employer, the union, etc.;
- awaiting a decision from another organization (Commission des normes, de l'équité, de la santé et de la sécurité du travail [CNESST], Société de l'assurance automobile du Québec [SAAQ], insurer, etc.);
- having experienced health problems.

The claimant must be afforded the benefit of the doubt.

Conversely, reasons such as "I didn't know" or "my brother-in-law told me that ..." are not considered valid.

Antedating is also possible for a claimant's report that is submitted more than **3** weeks late.

To learn more about the interpretations and administrative positions used by Service Canada agents to make their decisions, please refer to the Digest of Benefit Entitlement Principles–Chapter 3–Antedate–Canada.ca, available online.

To find out how to file an appeal, see Complementary Fact Sheet 15.

Fact Sheet 4 – Extension of benefit period

In some relatively rare circumstances (incarceration, for instance), the benefit period could be extended, up to a maximum of 104 weeks. A period when you are receiving CNESST indemnities for a preventative withdrawal or a work accident could also, **theoretically**, entitle you to an extension of your benefit period. However, such an extension is rarely applicable (see Complementary Fact Sheet 6).

It is important to note that an extension does not equal more benefits; its sole purpose is to extend the period during which you can receive benefits.

An extension may also be granted if receiving significant amounts when a job ends delays the right to these benefits by several weeks. This situation occurs mainly in the event of a dismissal, when a grievance settlement payment is made (arbitration decision or agreement).

Generally, any amount paid **because** of a job coming to an end (including sums resulting from an agreement or arbitration decision) is allocated at the end of the employment, notably:

- termination pay, compensation for lost income or compensation received;
- payment of paid sick-leave days;
- vacation pay (4% or 6% for substitute teaching, if payment takes place at the end of the contract);
- overtime and bonuses;
- severance pay.

Conversely, certain sums are not considered as earnings. As such, they are not allocated or deducted from a claimant's benefits. They include sums related to:

- moral damages;
- job search efforts;
- relinquishment of reinstatement rights.[3]

Distribution begins when the employment ends, based on your usual salary (regardless of the official date of dismissal or a job's end, or the date when the sums are actually paid).

[3] For more information about the sums paid upon termination (distribution, whether or not they are earnings), particularly in the event of a dismissal, see Complementary Fact Sheet 10.

Example 1

Usual salary	$1,000/week
Benefit rate	$550
Sums paid when employment ends (payment of paid sick-leave days, compensation, etc.)	$7,200
Distribution	$7,200 / $1,000 = 7 weeks + $200
7 weeks without benefits	(7 × $1,000)
8th week	Waiting period (1 week)
9th week	$550 - $200 = $350
10th week and following weeks	$550

In this example, the sum of $200, allocated to the waiting period, is completely (100%) deducted (the 50% deduction rule does not apply to the waiting period).

If need be, the benefit period will be extended by 7 weeks. **During the 7-week distribution period, you do not have to be available for work or looking for a job.**

When earnings are allocated a posteriori to weeks during which you were receiving benefits (arbitration award or agreement), these benefits must be reimbursed (sections 45 and 46 of the *Employment Insurance Act* [EIA]). These repaid benefits are deemed as never having been paid and can sometimes be moved to other weeks.

Example 2

End of employment	January 23, 2026
Start of a new full-time job	April 5, 2027
Benefits (after waiting period)	From February 1st to August 22, 2026 (after using all 29 weeks of payable benefits)
Distribution of compensation resulting from an arbitration award or agreement	From January 25 to July 25, 2026 (compensation equivalent to 26 weeks of regular weekly income)
Repaid benefits	25 weeks (by subtracting the waiting period)
Moving the 25 weeks of repaid benefits	From August 23, 2026, to February 13, 2027

In Example 2, this individual was able to move all repaid benefits because there was enough time available between the end of the benefits initially paid and the return to full-time work. **It was also possible to extend the benefit period** to allow for the payment of benefits beyond the end of the initial period (January 23, 2027). For instance, if this person had found another full-time job in October 2026, only a portion of the repaid benefits could have been moved.

To learn more about the interpretations and administrative positions used by Service Canada agents to reach their decisions, please refer to the Digest of Benefit Entitlement Principles–Chapter 1–Section 5–Canada.ca, available online.

Fact Sheet 5 – **Compensation for excess number of students (for teaching personnel only)**[4]

Given that the compensation for excess number of students must be assigned to the weeks when it was earned, it is not deductible at the time it is paid. That being said, you may be entitled to this type of compensation during weeks when you are receiving residual benefits while working. These are the weeks when you must report the compensation and when it will be deducted from your benefits. Generally speaking, teachers are not aware of the amount of this compensation before the payment is received (in full at the end of the year or in two instalments, in December and June). Consequently, you will have to ask the school service centre, the school board or your private educational institution to provide the amount of the compensation for each relevant week. Contact your union if needed.

[4] Preschool, elementary, secondary, vocational training and adult education.

Fact Sheet 6 – CNESST indemnities for preventative withdrawal or work accident

Set at 90% of the **net** salary, CNESST indemnities do not generally prevent a claimant from receiving any residual amount of EI benefits.

Example 1

Gross weekly salary	$1,000
Weekly CNESST indemnity	$687.85
Employment Insurance benefit	$550
Residual benefit	$550 - ($687.85 × 50%) = $206.08

Example 2

Gross weekly salary	$1,844.62 (CNESST insurable ceiling in 2025)
Weekly CNESST indemnity	$1,175.39
Employment Insurance benefit	$695 (EI ceiling in 2025)
Residual benefit	$695 - ($1,175.39 × 50%) = $107.03

One of the consequences to this right to residual amounts of EI benefits despite receiving CNESST indemnities is that it could prevent any extension of the benefit period. If you are precariously employed, this situation could lead to your being ineligible to EI benefits in the summer that follows a period when you received CNESST indemnities (preventative withdrawal or work accident).

Example 3

Contract at 80% (secondary level)	2025-2026 school year
Indemnities paid by the CNESST	From November 30, 2025, to June 26, 2026 (30 weeks)
Insurable hours between August 24 and November 29, 2025	448 hours

In Example 3, should this person decide to apply for EI benefits on June 26, 2026, they would only have 448 insurable hours during their initial 52-week qualifying period. With a regional rate of unemployment of 13% or less, this person would only be eligible for EI benefits through an extension of their qualifying period or benefit period.

Assuming that this person began a benefit period in the summer of 2025, it would be impossible to extend their qualifying period beyond the end of June 2026.

Furthermore, given that their CNESST indemnities would not generally prevent the payment of residual amounts of EI benefits from November 30, 2025, to June 26, 2026 (**even if this person did not request or receive said benefits**), no extension of the benefit period would be permitted.

Therefore, it is always a good idea to request residual EI benefits, even when relatively small amounts are involved, when receiving CNESST indemnities. In many cases, these residual benefits are similar to—and could be greater than—the amount of benefits which would have been payable during the summer.

Example 4

Number of insurable hours in 2024-2025	1,400
Regional rate of unemployment	6% or less
Maximum number of benefits weeks	24
Benefits received in the summer of 2025	7 weeks
Residual benefits during the period covered by the CNESST	17 weeks × $206.08 = $3,503.36
Summer 2026	7 weeks × $550 = $3,850

In Example 4, a regional rate of unemployment between 6 and 7% would have been enough to be eligible to 2 additional residual benefits payments and reach a total of $3,915.52.

Fact Sheet 7 – Ineligibility to benefits during the summer, holiday season and spring break (for teaching personnel only)[5]

To begin with, here is section 33 of the *Employment Insurance Regulations*:

> **Additional Conditions and Terms in Relation to Teachers**
>
> **33 (1)** The definitions in this subsection apply in this section.
>
> ***teaching*** means the occupation of teaching in a pre-elementary, an elementary or a secondary school, including a technical or vocational school. (*enseignement*)
>
> ***non-teaching period*** means the period that occurs annually at regular or irregular intervals during which no work is performed by a significant number of people employed in teaching. (*période de congé*)
>
> **(2)** A claimant who was employed in teaching for any part of the claimant's qualifying period is not entitled to receive benefits, other than those payable under section 22, 23, 23.1, 23.2 or 23.3 of the Act, for any week of unemployment that falls in any non-teaching period of the claimant unless
>
> **(a)** the claimant's contract of employment for teaching has terminated;
>
> **(b)** the claimant's employment in teaching was on a casual or substitute basis; or
>
> **(c)** the claimant qualifies to receive benefits in respect of employment in an occupation other than teaching.
>
> **(3)** Where a claimant who was employed in teaching for any part of the claimant's qualifying period qualifies to receive benefits in respect of employment in an occupation other than teaching, the amount of benefits payable for a week of unemployment that falls within any non-teaching period of the claimant shall be limited to the amount that is payable in respect of the employment in that other occupation.

This fact sheet focuses mainly on paragraph 2(a) of section 33 but here are a few clarifications to paragraphs 2(b) and 2(c).

As mentioned in the guide, ineligibilities do not apply to you if you are not under contract during non-teaching periods (summer, holiday season and spring break). But this is also true if you were not under contract during the qualifying period, even if your contract covers the holiday season and spring break (paragraph 2(b)).

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[5] Preschool, elementary, secondary, vocational training and adult education.

Example

2024-2025 school year	Only hourly paid or casual supply work, no contract
Application for benefits	July 2025
2025-2026 school year	Contract at 40% throughout the school year

In this example, the ineligibility that would normally have been imposed during the holiday season and spring break will not apply since this person did not have a contract during the qualifying period (from July 2024 to June 2025). The same would apply if the person in this example was eligible to EI benefits in July 2025 thanks to a sufficient number of insurable hours accumulated in a job other than one involving teaching (paragraph 2(c)).

Going back to paragraph 2(a), it was the 1980 Supreme Court Dick decision that made the introduction of section 33 in the *Employment Insurance Regulations* (EIR) necessary. In this decision, the Supreme Court ruled that for the purposes of the payment of EI benefits, the remuneration of the teaching personnel must be entirely allocated over the teaching period, i.e. from the end of August to the end of June. It is one of the unique features of the remuneration method for the teaching personnel: teachers earn 1/200 of their annual salary for each day worked while they receive the payment of their remuneration at a rate of 1/260 of this annual salary throughout the year. The Supreme Court ruled that the remuneration paid during the summer break had been **earned** during the teaching period and that no remuneration should therefore be allocated over the summer holidays.

Without section 33 of the EIR, the permanent teaching personnel would have been entitled to regular benefits throughout the summer even if they had not been actually unemployed.

A great number of legal decisions of the Federal Court of Appeal have dealt with this section. But one very specific decision has become the main reference on the subject for nearly 20 years: the 2006 Stone ruling (A-367-04). It reads, in part, as follows:

> **[42]** In light of this understanding of the purpose of paragraph 33(2)*(a)*, logic suggests the types of considerations that should be considered relevant to determining whether there had been a veritable break in the continuity of the applicant's employment. It is only reasonable that, when determining whether a case falls within the purview of paragraph 33(2)*(a)* of the Regulations, it may be helpful to take into account factors such as:
>
> i. The length of the employment record;
> ii. The duration of the non-teaching period;
> iii. The customs and practices of the teaching field in issue;
> iv. The receipt of compensation during the non-teaching period;
> v. The terms of the written employment contract, if any;
> vi. The employer's method of recalling the claimant;
> vii. The record of employment form completed by the employer;

viii. Other evidence of outward recognition by the employer; and
ix. The understanding between the claimant and the employer and the respective conduct of each.

[43] Several cautionary notes must be sounded about this list of considerations. First, **it is not exhaustive.** Moreover, not every one of the factors on it will provide insight into every case. Indeed, the courts must be extremely sensitive to the factual background underlying every paragraph 33(2)*(a)* case. These factors are not to be weighed mechanistically. It is entirely inappropriate to simply count the number of factors suggesting a finding of contract termination and the number militating against that conclusion and then endorse the conclusion favoured by the greater number of factors. Instead, to determine whether a teaching contract has terminated within the meaning of paragraph 33(2)*(a)*, all of the circumstances of every case must be examined in light of the purpose of the regulation.[6]

The claimant's appeal was dismissed.

Without the work carried out by the FSE-CSQ and the CSQ, the Stone ruling might have had a catastrophic impact on the right to EI benefits during the summer for precariously employed teaching personnel. In fact, when applied literally, this decision would likely have led to a case-by-case assessment of thousands of applications for benefits filed each summer by contract teaching staff. The discretionary power that the Court was seemingly granting Service Canada staff regarding the processing of these applications would have undoubtedly resulted in many being denied. Not to mention the endless delays that would have surely occurred due to their review of each case.

We were able to secure from Service Canada authorities that the right to benefits for the summer break be based on the answer to a single, simple and objective question: was a contract for the following school year offered to the teacher by their employer before the end of June or in early July?

For contracts obtained during an assignment session in August, it is important to keep in mind that the teacher is then eligible for benefits up to the day before the contract comes into effect. Refer to the Social Security Tribunal (SST) ruling (Claim between assignment and start of contract (Deux-Rives 2019 SST 811)) as well as an umpire's decision (Claim between assignment and start of contract (CUB 70576)) which deal with this issue. See also the newsletter published on June 18, 2024: "Séances d'affectation au plus tard le 8 août, nouveau statut (E2) et droit aux prestations d'assurance-emploi (suite)" (in French only).

As for the possibility that you could be asked to repay benefits received during the summer after having secured a position (regular position E1 or new status E2 leading to tenure) during an assignment session, the Federal Court of Appeal's Gauthier ruling was unequivocal:

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[6] *Stone, Sheila v. The Attorney General of Canada* (2006). FCA 27, [Online]. [https://jurisprudence.service.canada.ca/eng/policy/appeals/federal-court/federal_court_of_appeals/a036704.shtml]. See also Bazinet et al. (**A-172-05**).

> We are all of the opinion that there is no reason to interfere with the umpire's decision. As the claimant is a teacher, the issue in the instant case was whether there was a period of unemployment between the end of his employment for the 1992-1993 school year and the beginning of his re-employment for the following school year. This is a mixed issue of law and fact. There was uncontradicted evidence in the record from which the umpire could find in law that, **although the claimant began teaching only on August 30, 1993 (three working days after classes began), he was hired for the entire 1993-1994 school year, that is, starting on July 1, 1993, and for all practical purposes his remuneration covered the entire year, including the two summer months** during which he did not have to work. In our opinion, this interpretation of the legal effect of the facts adduced in evidence is not only permissible but correct. **The situation was not that the claimant was probably going to be re-hired but that, in law, he was re-hired, retroactive to the beginning of the school year. He was therefore never unemployed.**[7]

The claimant's appeal was dismissed.

Since the mid 1990s, Service Canada has relied on this ruling to systematically ask for the repayment of benefits received during the summer once a claimant has secured a position. But for the past few years, for an unknown reason, there are times when Service Canada does not call for this repayment. Consequently, we recommend that you file at least one request for reconsideration should you receive such a claim. However, prior to filing an appeal before the SST, we suggest that you contact your union.

To learn more about the interpretations and administrative positions used by Service Canada agents to reach their decisions, please refer to the Digest of Benefit Entitlement Principles–Chapter 14–Teachers–Canada.ca, available online.

To find out how to file an appeal, please refer to Complementary Fact Sheet 15.

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7 *Marco Gauthier v. Commission, The Deputy Attorney General of Canada* (1995). A-128-95, [Online]. [https://jurisprudence.service.canada.ca/eng/policy/appeals/federal-court/federal_court_of_appeals/a012895.shtml].

Fact Sheet 8 – Retirement and Employment Insurance benefits

For the purposes of Employment Insurance, retirement is considered as voluntary leaving and, as such, leads to disqualification unless the claimant shows good cause (see Complementary Fact Sheet 9). If you are eligible for benefits (whether regular or special), your pension from the Government and Public Employees Retirement Plan (RREGOP) will be deductible (50% rule). The same will apply to the Québec Pension Plan (QPP), unless you started receiving your pension prior to your retirement.

Furthermore, should you postpone the payment of your RREGOP pension to avoid deductions from any benefits you may be entitled to, keep in mind that if you are eligible for a pension **without an actuarial reduction**, it will be payable retroactively to your last day worked.

Example

Age	62 years old (eligible, without reduction, regardless of the number of years of service)
QPP pension	At age 60
End of contract	June 30, 2025
Start of an EI benefit period	June 29, 2025
Application for RREGOP pension	September 1st, 2025

In this example, the QPP pension is not deductible from the EI benefits because it began **before** the person retired. However, the RREGOP pension will be payable **AND** deductible from the benefits retroactively to June 30 (50% rule, but 100% during the waiting period).

That being said, if you start a new job after retirement and it comes to an end (end of contract), you will be considered by Service Canada as any other worker if you accumulated enough insurable hours after you retired. In this instance, your RREGOP or QPP pension **will not** be deductible from your benefits.

The Old Age Security pension, RRSPs and the surviving spouse's pension **are never** deductible from your benefits.

Fact Sheet 9 – **Reasons that may justify voluntarily leaving**

To begin with, it bears repeating that generally, voluntarily leaving without just cause takes away any right to **regular** benefits. However, regardless of whether the voluntary leaving is justified or not, your right to **special** benefits (illness, caregiver or compassionate care) remains.

The *Employment Insurance Act* (EIA), section 29, paragraph (c) lists the reasons deemed valid to be entitled to regular benefits after voluntarily leaving a job as follows:

> **(c)** just cause for voluntarily leaving an employment or taking leave from an employment exists if the claimant had no reasonable alternative to leaving or taking leave, having regard to all the circumstances, including any of the following:
>
> **(i)** sexual or other harassment,
>
> **(ii)** obligation to accompany a spouse, common-law partner or dependent child to another residence,
>
> **(iii)** discrimination on a prohibited ground of discrimination within the meaning of the Canadian Human Rights Act,
>
> **(iv)** working conditions that constitute a danger to health or safety,
>
> **(v)** obligation to care for a child or a member of the immediate family,
>
> **(vi)** reasonable assurance of another employment in the immediate future,
>
> **(vii)** significant modification of terms and conditions respecting wages or salary,
>
> **(viii)** excessive overtime work or refusal to pay for overtime work,
>
> **(ix)** significant changes in work duties,
>
> **(x)** antagonism with a supervisor if the claimant is not primarily responsible for the antagonism,
>
> **(xi)** practices of an employer that are contrary to law,
>
> **(xii)** discrimination with regard to employment because of membership in an association, organization or union of workers,
>
> **(xiii)** undue pressure by an employer on the claimant to leave their employment, and
>
> **(xiv)** any other reasonable circumstances that are prescribed.

It is up to Service Canada to determine if the end of your employment was due to a voluntary leaving. But it is up to you to prove that this voluntary leaving was justified under the EIA. To this end, referring to any of the reasons provided for in section 29 of the EIA is not enough: you must also demonstrate that, **given all the circumstances, your leaving was the only reasonable solution in your case.** This is not an easy thing to demonstrate. Nevertheless, should there be any doubts, you should be granted benefits.

If you are invoking grounds such as harassment, working conditions that constitute a danger to health or safety, or antagonism with a supervisor, you must demonstrate, for instance, that you began by taking certain steps. These may include:

- discussing the matter with your supervisor or supervisors;
- consulting your union and possibly filing a grievance;
- searching for another job **before** leaving your current job.

Here are a few pivotal and enlightening rulings issued by umpires or by the Federal Court of Appeal regarding the concept of voluntary leaving.

Voluntary leaving – Unfavourable decisions

A-262-10 (Federal Court of Appeal)

"The Board of Referees accepted Ms. Langevin's arguments and held that she was justified in leaving her employment for the following reasons (see page 4 of decision under appeal):

1. The new employment was **in her field of study**;

2. The new employment was better paid;

3. **The on-call registry is the sole means of entry into the healthcare sector;** and

4. Ms. **Langevin** had, at the time of her hearing before the Board, accumulated 350 hours of employment, thereby demonstrating that the CSSS requires her services on a regular basis.

However commendable the claimant's intentions may have been, the Board erred in relying on them to reverse the Commission's decision. This Court has reiterated on several occasions that **leaving one's employment to improve one's situation does not constitute just cause** within the meaning of paragraph 29*(c)* of the *Employment Insurance Act*, S.C. 1996, c. 23 (the Act) (*Attorney General of Canada v. Richard*, 2009 FCA 122, at paragraphs 13 and 14).

In *Canada (Attorney General) v.* ***Langlois***, 2008 FCA 18, this Court wrote the following at paragraph 31 of its reasons for judgment:

> **While it is legitimate for a worker to want to improve his life** by changing employers or the nature of his work, **he cannot expect those who contribute to the employment insurance fund to bear the cost of that legitimate desire.** This applies equally to those who decide to go back to school to further their education or start a business and to those who simply wish to earn more money.

Furthermore, **by accepting on-call employment, the claimant knew that she was running the risk of finding herself unemployed between calls. The risk inherent in this choice cannot be assumed by the Employment Insurance fund either** (*ibidem*, at paragraph 12).

The Commission's appeal will be allowed."

CUB 72335A (Umpire)

"The claimant appeals from the decision of a Board of Referees dismissing her appeal from the Commission's decision to refuse to pay her Employment Insurance benefits because she **voluntarily left her employment with X on April 4, 2008** without just cause and because leaving was not the only reasonable alternative in her case. In addition, the claimant **accumulated only 371 hours** of insurable employment since leaving the employment in question, whereas she needed 910 hours (Exhibit 9).

The claimant started her new employment on April 15, 2008 and was laid off on June 26, 2008 (Exhibit 3-1).

The claimant appealed the Commission's decision. She explained that it had **not been possible to take a leave of absence from X in April, May and June** and that it had been impossible to return to work there during July and August 2008 in order to resume her permanent position with X in September (Exhibit 11-2).

I disagree with the minority decision that the claimant had just cause for leaving and that there was no reasonable alternative to leaving. That decision did not take into account the fact that **the claimant voluntarily chose a full-time job of 10 months per year that includes two months of unpaid unemployment.**

I appreciate the claimant's initiative that led her to her new job, which utilizes her professional qualifications and comes with a significant pay increase. However, the claimant cannot expect the Employment Insurance system to subsidize her personal decision.

Consequently, the claimant's appeal is dismissed."

Voluntary leaving – Favourable decisions

CUB 70103 (Umpire)

“The claimant was employed as a **special education assistant** and also held another job. The claimant **left a temporary job because she found holding two jobs to be too hectic.** The Umpire concluded that the Commission and the Board of Referees treated the claimant's temporary job as a sort of permanent part-time employment and refused to recognize the claimant's teaching job as full-time employment. The Board of Referees failed to fully consider the claimant's explanation that holding two jobs became too hard to manage and stressful, and that her teaching duties were very intense.

The claimant quit because she found that carrying two jobs to be too much for her and caused her too much stress. **The Board of Referees dismissed stress as a motive due to the lack of medical evidence. The Umpire stated that stress, in most instances, should not be accepted without the support of medical evidence. That is not, however, a hard and fast rule.** He added that, for a tribunal who is interested in the facts, it may well become apparent that the **working conditions of a person can create stress of sufficient gravity to justify that person to voluntarily terminate employment.**

The claimant's appeal is allowed.”

CUB 14805 (Umpire)

“The decision stands for the proposition that in the facts and circumstances of that case **a reasonable person would have obtained a medical certificate before leaving**, to substantiate his contention. But, **that does not mean that, in every case, there must be a medical certificate** in order to find just cause for leaving. The presence or absence of a medical certificate is a question of evidence. **If one exists, the evidence supporting the claimant's position may be stronger** than otherwise. **But, even in the absence of a medical certificate, it is still open to a Board to find that a person had just cause**, on the basis of health, for leaving employment.

The claimant's appeal is allowed.”

To learn more about the interpretations and administrative positions used by Service Canada agents to reach their decisions, please refer to the Digest of Benefit Entitlement Principles–Chapter 6–Voluntary leaving employment–Canada.ca, available online.

To find out how to file an appeal, please refer to Complementary Fact Sheet 15.

Fact sheet 10 – **Dismissal for misconduct and right to regular benefits**

NOTE: Everything that follows, which relates to a dismissal, also applies to a suspension.

If your record of employment indicates “dismissal” as grounds for the job termination, a Service Canada agent will launch an inquiry to determine its exact nature and decide whether you are entitled to regular benefits. The agent will question you and your employer to collect both versions of events.

Come what may, even in the case of misconduct, your right to **special** benefits (illness, caregiver or compassionate care) remains.

Here are a few additional elements to illustrate the 3 criteria used to determine if a dismissal is the result of a misconduct as defined in the *Employment Insurance Act* (EIA).

1. Has the alleged misconduct actually taken place (even outside the workplace, such as a sexual assault)?

If you deny the actions you are alleged to have committed, it will be your word against your employer’s. In preparation for the first fact-finding meeting with the Service Canada agent, you should carefully prepare your version to make sure it is as clear, credible and convincing as possible. What you will say at that point in time is very important; any inconsistencies which may be pointed out further along in the dispute process may be held against you.

2. Is the alleged misconduct the actual cause for the dismissal?

There are times when an employer will use a pretext to fire someone. For instance, an employer may have a grudge against someone because of their involvement in union activities or simply due to some personality clash, but dismisses this person based on their being late for work a few times. In such cases, it may be useful to be able to demonstrate that this type of tardiness or similar behaviour did not lead to any disciplinary action for other colleagues.

3. Did the person know or should they have known that their behaviour might lead to their dismissal?

This is another situation when an employer may invoke reasons such as tardiness or absences, even though other colleagues, having engaged in similar behaviour, suffered few to no consequences. It is possible to argue that you could not reasonably know that your behaviour might lead to your dismissal.

The elements detailed in this fact sheet are but some of the possible grounds you could argue to convince Service Canada personnel that the loss of your job is not the result of any misconduct as defined in the EIA. In all instances, **you must discuss the matter with your union**; to file a grievance on the one hand, and, on the other, to ask for their support throughout the process to secure Employment Insurance benefits.

They (grievance and claim for EI benefits) are independent of one another. For instance, Service Canada could grant you EI regular benefits, and you could then learn that you lost the grievance challenging your dismissal. Even then, Service Canada would not ask you to repay the benefits you already received or those due to be paid. Conversely, if Service Canada denies you any benefits, this decision would not be overturned, even if your dismissal was cancelled as a result of your grievance.

Keep in mind that Service Canada bears the burden of proof and that, should there be any doubts, you should be granted benefits. After an initial refusal, we recommend that you undertake the recourses provided for in the EIA with the support of your union (see Complementary Fact Sheet 15).

As for the amounts paid at the end of employment, they should generally be allocated from the end of your employment based on your usual weekly earnings (see Complementary Fact Sheet 4).

However, certain amounts payable in the event of a dismissal (arbitration decision or agreement) are **not considered as earnings**, do not have to be allocated and **will not be deductible from your benefits**.

The following are key examples of sums which are not considered as earnings:

- job search expenses;
- moral damages;
- relinquishment of the right to reinstatement in one's employment.

Job search expenses

Claimants must demonstrate that expenses related to their job search efforts were actually incurred (invoice for professional development, reorientation or resumé preparation courses, etc.).

Moral damages

It is very difficult to prove moral damages (costs of psychotherapy or defamation lawsuit, for instance).

Relinquishment of the right to reinstatement in one's employment

This is a sum paid by the employer in return for the employee's relinquishing their right to reinstatement in their employment following a dismissal that is being contested. The amount identified as such must be realistic and credible in view of the circumstances (years of service, whether or not there is tenure, etc.).

Two important Federal Court of Appeal rulings established certain criteria to determine if an amount resulting from an arbitration decision or from an agreement could in fact be

considered as being received in exchange for a claimant relinquishing their right to be reinstated: Plasse A-693-99 (https://jurisprudence.service.canada.ca/search/file.html?id=/eng/policy/appeals/federal-court/federal_court_of_appeals/0a069399) and Meechan A-140-03 (https://jurisprudence.service.canada.ca/search/file.html?id=/eng/policy/appeals/federal-court/federal_court_of_appeals/a014003.shtml). These criteria are as follows:

- The right to reinstatement was provided for in the collective agreement (or in an applicable law).
- The individual formally challenged their dismissal (grievance).
- An arbitration decision or an out-of-court agreement settled the dispute.
- The individual relinquished their right to reinstatement in exchange for a sum of money.

To learn more about the interpretations and administrative positions used by Service Canada agents to reach their decisions, please refer to the Digest of Benefit Entitlement Principles–Chapter 7–Misconduct–Canada.ca, as well as sections 5.12.11 and 5.12.13 of the Digest of Benefit Entitlement Principles–Chapter 5–Section 12–Canada.ca, available online.

To find out how to file an appeal, please refer to Complementary Fact Sheet 15.

Fact Sheet 11 – Availability

The concept of availability is a rather subjective question. To give you some indication, Service Canada personnel must ask themselves the following questions to determine if you are available:

1. Does your attitude reflect your willingness to work or the lack of concern of someone not really looking for employment?
2. Are you grappling with circumstances that interfere with your desire to work?
3. Is your willingness to work dependent on certain expectations which greatly reduce your chances of being hired?
4. Are you unable to secure a suitable job despite your personal efforts to find work?

You must demonstrate that you are actively looking for a suitable job **from Monday to Friday**. Accordingly, you have the right to spend the weekend outside of your region, or even the country, between Friday evening and Sunday evening. However, if, for instance, you leave for Burlington, Vermont, on Friday morning and come back on Monday night, Service Canada will declare that you were ineligible for benefits for that Friday and that Monday. As such, for each of those 2 weeks, your one-day ineligibility will result in a 20% reduction (1 day out of 5) of your benefit amount.

You must be able to accept suitable employment without any schedule restrictions (day, evening, night or weekend). If there are any constraints with respect to your family responsibilities, you must show that you have taken reasonable measures to eliminate or reduce these obstacles as much as possible.

Additionally, Service Canada can, at any given time, offer a training course or any other similar activity (upgrading your resume, for instance) that you will be required to attend.

If you take one or more courses, you must convince Service Canada that this does not limit your availability. Generally, following 1 or 2 courses is not an issue. That being said, when studies are considered to be full-time (12 university credits, for instance), you must demonstrate your willingness to terminate them as soon as you find a suitable job or satisfy Service Canada that you would be able to hold a **full-time** job while pursuing your studies. If you have done so in the past, it will provide a convincing argument. If not, Service Canada might surmise that you are unavailable.

To learn more about the interpretations and administrative positions Service Canada agents use to make their decisions, please refer to Digest of Benefit Entitlement Principles–Chapter 10–Canada.ca, available online.

Given the highly subjective nature of the notion of suitable employment, should Service Canada declare that you are ineligible for benefits or impose some exclusion, we strongly encourage you to **contact your union** and challenge the decision.

To find out how to file an appeal, please refer to Complementary Fact Sheet 15.

Fact Sheet 12 – Search for suitable employment and refusal of employment

Suitable employment is as subjective a concept as is availability. It is not clearly defined in the *Employment Insurance Act* (EIA), the *Employment Insurance Regulations* (EIR) nor any Service Canada documentation.

Nonetheless, Service Canada does allow to narrow this concept to an employment in your field and a wage that is comparable or slightly lower than that of your previous job, for a reasonable period of time. The length of this period is not clearly spelled out either.

That being said, the summer break is when most precariously employed or temporarily laid-off CSQ members need EI benefits. As it is a rather short period, it could be seen as a reasonable period before having to expand the scope of one's job search. In other words, Service Canada should not be entitled to compel you to accept, during the summer break, a job in a completely different field than yours or at a wage markedly lower than what you were paid at your previous job. But Service Canada requirements may differ if you have held jobs in various fields in recent years or if you have been trained in another field. For instance, an early childhood educator turned teacher could be encouraged to work in a childcare centre (CPE).

Here is a summary of an important decision regarding job search efforts during the summer break:

CUB 64616 (Umpire)

The Commission submitted that the claimant did not show that he met **the three factors of availability established by the Federal Court of Appeal in *Faucher* (A-56-96), namely, a desire to work, the expression of this desire through active job searches and not setting personal conditions that would limit job possibilities.**

The claimant submitted that the Board had fully understood his explanations as to why he had first indicated that he was not available for work, namely, that he was afraid that if he had indicated that he was available, he would have been required to accept any kind of work. He reiterated that, as he told the Board of Referees, after classes ended and he was laid off, he took a few days to rest (hence his comment about this) and then he began looking for work. He knew full well that it would be difficult to find temporary employment in his line of work, that is, as a teacher, and he concentrated his efforts in ensuring that he had a job for the upcoming school year. He pointed out that he had always worked and that he would have accepted work if he had been able to find some during the summer. He also pointed out that he spent a lot of time and effort to become a teacher and that he had no desire to look for work in a field that had no relation to his profession, since he was confident that he would obtain a teaching contract for the fall, which he eventually succeeded in doing. He submitted that the Board completely understood his situation.

Rouleau J., the Umpire in CUB 17653A, stated on page 7 of his decision:

The law is clear that a claimant who is a **full-time teacher must, during the summer months, seek employment outside of the teaching field.** To quote from the decision of Madam Justice Reed in CUB 12750: "... Nevertheless, in order to be entitled to benefits during the summer months she must be available and seeking employment during that period of time. **The employment sought must be of a type that she could reasonably expect to obtain for that period of time e.g.: counselling at a summer camp; temporary employment in a resort. She could not expect to be employed as a teacher and she would be expected to accept a salary commensurate with the type of temporary employment that is available for the two summer months.**"

In the case before me, the uncontested evidence established that, during the summer, the claimant had concentrated his efforts on finding employment for the next school year. He had indicated that he was not ready to accept a job in an area other than teaching during the summer. His job searches were limited to this field. **I agree with the claimant in that he did not have to accept any kind of job, such as that of a server at Burger King, as he pointed out.** However, as the case law established, **the claimant was required to make himself available and prove that he was available by actively looking for temporary work during the summer.** He could not use these months to look for work for the fall and prepare for the next regular teaching session and still receive benefits."

The claimant's appeal was dismissed.

Even though this decision involves a teacher, it would also hold true for professional or support personnel in the education sector (schools and colleges). **This also includes support staff holding a permanent position with temporary lay-offs.** In other words, even though the summer break is relatively short, Service Canada still unfortunately expects you to actively look for suitable employment. **Obviously, you should never state that you are waiting for a recall to work or looking for a job that only begins when the school year starts in the fall.**

To learn more about the interpretations and administrative positions Service Canada agents use to reach their decisions, please refer to Digest of Benefit Entitlement Principles–Chapter 9–Refusal of employment–Canada.ca, available online.

Given the highly subjective nature of the concept of suitable employment, if Service Canada deems that you are ineligible for benefits or imposes a disqualification, we strongly encourage you to **contact your union** and challenge the decision.

To find out how to file an appeal, please refer to Complementary Fact Sheet 15.

Fact Sheet 13 – Sickness benefits

Unlike regular benefits which call for a total interruption of earnings for at least 7 consecutive days, having more than a 40% reduction in your usual weekly earnings for at least 1 week is enough to claim sickness benefits.

You do not have to seek other employment when you receive sickness benefits but you must show that you would have been available to work had you not been sick. Any trip abroad would result in your being ineligible for benefits, unless you do so to receive medical treatment not available in Canada.

If you already have an effective benefit period, you will not have to observe a new waiting period. This would occur, for instance, if you apply for sickness benefits in November 2025 but had begun a regular benefit period during the summer of 2025 (end of contract or temporary lay-off). In the public sector, if your sick-leave days have been used, in whole or in part, you could also ask for a single sickness benefit to cover the 5-day waiting period of your wage-loss replacement plan.

In the private sector, some group wage-loss replacement plans provide for a fairly long waiting period of up to 26 weeks, while other group plans or collective agreements provide for a supplemental unemployment benefit (SUB) plan. These plans allow an employer or insurer to pay a supplement to the sickness benefits which is not deductible from said benefits. This supplement, when added to EI sickness benefits, cannot exceed 95% of your usual earnings. **For more information, contact your union.**

If your claim for benefits or indemnities is denied by your employer, by the insurer responsible for your group wage-loss replacement plan, by the Commission des normes, de l'équité, de la santé et de la sécurité du travail (CNESST) or by the Société de l'assurance automobile du Québec (SAAQ), you should apply for EI sickness benefits. In many cases, this claim will be granted: Service Canada is far less demanding than these other organizations as to the recognition of one's inability to work. You should do the same if you are waiting for a decision from one of these organizations and doubt that your claim will be approved. If need be, you will only have to reimburse the EI benefits you received if your claim with one of these organizations ends up being approved.

Various special benefits can be combined within a sole benefit period (see Complementary Fact Sheet 14).

To learn more about the interpretations and administrative positions Service Canada agents use to reach their decisions, please refer to Digest of Benefit Entitlement Principles–Chapter 11–Sickness benefits–Canada.ca, available online.

Fact Sheet 14 – Caregiving or compassionate care benefits

Unlike regular benefits which call for a total interruption of earnings for at least 7 consecutive days, having more than a 40% reduction in your usual weekly earnings for at least 1 week is enough to claim compassionate care or caregiving benefits.

You do not have to seek other employment when you receive this type of benefit. You can continue to receive them even if you need to go abroad to take care of a loved one.

If you already have an effective benefit period, you will not have to observe a new waiting period. This would occur, for instance, if you apply for compassionate care or caregiving benefits in November 2025 but had begun a regular benefit period during the summer of 2025 (following an end of contract or temporary lay-off).

A doctor or nurse practitioner must certify that the person you are taking care of or supporting is critically ill or injured, or needs end-of-life care (risk of death within 6 months). The medical condition of the patient must have deteriorated significantly and their life must be at risk. You will not be eligible for these benefits when taking care of a person suffering from a chronic illness unless their health has taken a marked turn for the worse and their life is now at risk. The health professional must properly fill out the Medical Certificate for Employment Insurance Family Caregiver Benefits.

Special benefits can be added to regular benefits for a maximum of 50 weeks of benefits in total, within the standard 52-week benefit period (see also Complementary Fact Sheet 2).

However, if no regular benefits have been paid, the benefit period can be extended in order to receive up to the maximum number of each type of special benefits (including Québec Parental Insurance Plan [QPIP] benefits), without exceeding 104 weeks.

Example 1

18 maternity benefits (QPIP)
+ 32 parental benefits (QPIP)
+ 35 benefits for caregivers for children
+ 26 compassionate care benefits
= 111 weeks

In this extreme case, the last 7 weeks would not be payable: the period cannot be extended beyond 104 weeks.

This example shows how it is possible to combine several types of special benefits but it should also be noted that it is possible to alternate between different types of benefits. Where parental rights are concerned for instance, collective agreements and the *Act respecting labour standards* (ALS) provide for some situations where a leave can be suspended in order to benefit from another type of benefit. This also applies to QPIP benefits. You will not have to observe a waiting period if you have already received at least one week of QPIP benefits.

Example 2

Simultaneous start and suspension of maternity leave because the baby is kept at the hospital and payment of a QPIP benefit	September 7, 2025
Suspension of QPIP benefits and payment of EI benefits for caregivers for children	From September 14, 2025, to May 16, 2026
Resumption of maternity leave and payment of QPIP benefits	May 17, 2026

In Example 2, the waiting period is cancelled out by receiving the first QPIP benefit payment before requesting its suspension. If the hospital stay continues beyond May 16, given that there are no more payable caregiving benefits left, the mother would normally resume her maternity leave and QPIP benefits, unless she is eligible for sickness or compassionate care benefits.

Example 3

Start of maternity leave and QPIP benefits	September 7, 2025
Hospitalization of baby	From January 11, 2026, to October 10, 2026
Benefits for caregivers for children	From January 11, 2026, to September 12, 2026
Resumption of maternity leave and payment of QPIP benefits	September 13, 2026

In Example 3, even if the hospitalization continues beyond September 12, given that there are no more payable caregiving benefits left, the mother would normally resume her maternity leave and QPIP benefits (unless she is eligible for sickness or compassionate care benefits).

Example 4

Maternity leave and start of payment of QPIP benefits	From September 7, 2025, to January 31, 2026
Start of unpaid leave to extend the maternity leave (parental leave)	February 1st, 2026
Accident or illness of the mother	March 15, 2026
Suspension of the unpaid leave and QPIP benefits, and payment of EI sickness benefits	From March 15 to September 12, 2026
Resumption of unpaid leave and payment of QPIP benefits	September 13, 2026

In Example 4, it should be noted that this person would not have been able to claim sickness benefits during the period when she was eligible for maternity benefits. During this period, a mother is considered as unavailable for work. To be eligible for sickness benefits, there needs

to be a clear demonstration that one would have been available for work, had they not been sick.

In Examples 2 to 4, before asking for the suspension of QPIP benefits and the collective agreement leave, it is important to assess what is more advantageous. The answer will depend, among other things, on the following considerations:

- The foreseeable duration of the disability or illness of the child;
- The difference between the QPIP and EI benefits (particularly in light of the applicable maximums);
- Whether there is any intention to extend one's leave despite a lower income.

For instance, if QPIP and EI benefits are somewhat equal, it may be advantageous to suspend the former so as to receive the latter.

Should EI benefits be noticeably lower than QPIP benefits, a suspension could also be advantageous if the person had intended, in any event, to remain on unpaid leave longer than the normal duration of QPIP benefits. In this situation, even modest EI benefits would be better than weeks without any income at all.

That being said, in similar circumstances, someone else might be financially unable to extend their leave with reduced revenues.

Additionally, it is always a good idea to consider the possibility of a spouse taking QPIP parental benefits while the other receives EI benefits.

Finally, resorting to wage-loss replacement benefits should also be taken into consideration, when appropriate, as they are generally more advantageous financially, which would however involve putting an end to any parental right leave. **Contact your union.**

To learn more about the interpretations and administrative positions Service Canada agents use to reach their decisions, please refer to Digest of Benefit Entitlement Principles–Chapter 22–Family Caregiver benefits benefits–Canada.ca and Digest of Benefit Entitlement Principles–Chapter 23–Compassionate care benefits–Canada.ca, available online.

Fact Sheet 15 – Recourses

If your application for benefits is denied or if you are challenging a Service Canada decision, you should always at least file a request for reconsideration. It is a simple administrative measure that does not require much time, should you want to keep things to a minimum.

That being said, do not forget that in certain cases, your union could support you throughout this process.

In other situations, you could also call on an advocacy group for unemployed workers, including any of the regional members of the Conseil national des chômeurs et chômeuses (lecnc.com) or the Mouvement autonome et solidaire des sans-emploi (lemasse.org/).

Whether you can or cannot count on the support of your union (lack of resources, service policies which do not extend to Employment Insurance, cause deemed unfounded, etc.) or of an advocacy group for unemployed workers, several useful sources are readily available to help build your case. There's obviously the Digest of Benefit Entitlement Principles–Canada.ca. But there is also:

- The Index of Jurisprudence (srv130.services.gc.ca/indexjurisprudence/eng/about.aspx) which supplements the Digest, provided by Service Canada;
- The index of Social Security Tribunal (SST) decisions (decisions.sst-tss.gc.ca/sst-tss/en/ann.do).

NOTE

At the time of writing (April 2025), there is an ongoing process to replace the SST General Division with the Employment Insurance Board of Appeal. This new tribunal will consist of three-member panels representing respectively employers, workers and Employment and Social Development Canada. As such, 1 of the 3 tribunal members hearing your arguments will always be a representative from a union organization (including some CSQ members) or an advocacy group for unemployed workers.

We do not know exactly when this new tribunal will come into effect, nor the arrangements for the transition between the SST and the Board of Appeal. As soon as these details become available, they will be incorporated in an updated version of this document and EI guides.

Appendix I – Lexicon of terms used in Employment Insurance cases

Initial claim

An initial claim is a new application for Employment Insurance (EI) benefits that sets your benefit rate and the duration of the payable period based on your regional rate of unemployment and the number of insurable hours you accumulated.

Insurable hours

Insurable hours refer to the number of hours of insurable employment during a qualifying period. This number of hours will determine if you qualify for benefits and for how many weeks (also varies based on the regional rate of unemployment).

Interruption of earnings

There is an interruption of earnings when the 3 following conditions occur:

- end of employment (permanent, temporary or cyclical);
- period of 7 days with no work;
- period of 7 days with no earnings.

An interruption of earnings is deemed to have begun on the last day worked, provided that it is followed by 7 days without work and without earnings.

Qualifying period

A qualifying period is the 52-week period immediately before the start date of an EI claim. If this period extends to an earlier Québec Parental Insurance Plan (QPIP) or EI benefit period, the qualifying period will be shorter. It may be possible to extend a qualifying period given certain exceptional reasons.

Regular benefits

Benefits paid during a period of unemployment. To be eligible, you must be able to work and actively seeking employment.

Renewal claim

A renewal claim is an application for benefits received to renew (reactivate) a claim that has already been established, with weeks of benefits still payable. An application for benefits can be suspended for various reasons, if you were working full-time for instance.

Service Canada

Service Canada is a federal institution that is a part of Employment and Social Development Canada (ESDC). It is in charge of the Employment Insurance program.

Special benefits

There are 4 types of special benefits: sickness benefits, caregiver for adults, caregiver for children, compassionate care. It should be noted that in Québec, maternity and parental benefits (as well as paternity and adoption benefits) are provided through the Québec Parental Insurance Plan. In the rest of Canada, these types of benefits are paid through the Employment Insurance program.

To be eligible to these benefits, you must have accumulated 600 insurable hours. These benefits can be cumulative.

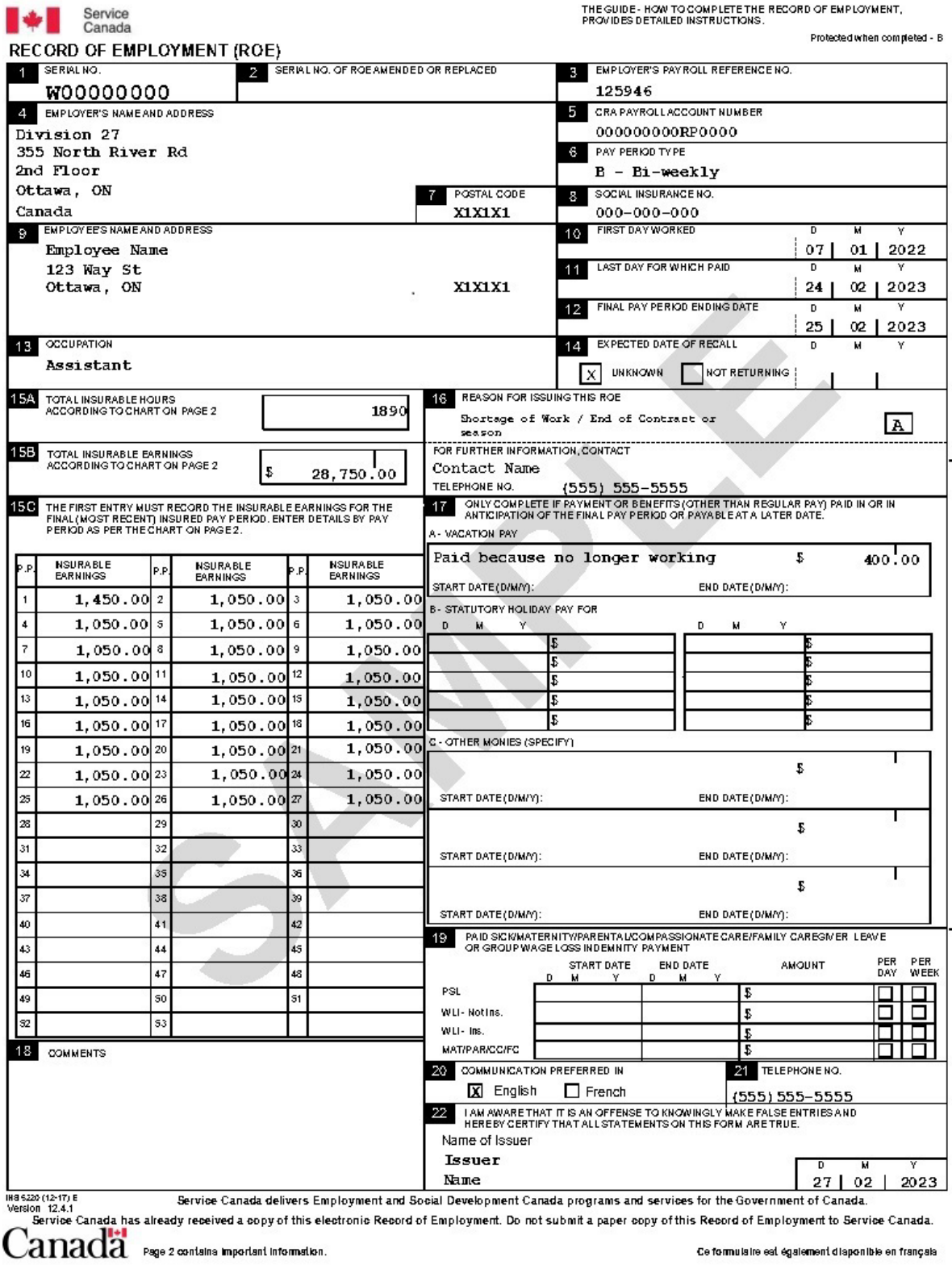
Variable best weeks

The concept of variable best weeks was introduced in the Employment Insurance program in April 2013. This means that EI benefits are calculated using the highest weeks of earnings during the qualifying period. The divisor varies from 14 to 22 weeks according to the regional rate of unemployment.

Waiting period

The waiting period is a period during which no benefits are paid to the claimant. In insurance terms, it can be likened to the deductible. At present, this period lasts one week and is only applied once, at the start of each benefit period.

Appendix II – Example of a record of employment



Service Canada

THE GUIDE - HOW TO COMPLETE THE RECORD OF EMPLOYMENT, PROVIDES DETAILED INSTRUCTIONS.

Protected when completed - B

RECORD OF EMPLOYMENT (ROE)

1 SERIAL NO.: W00000000

2 SERIAL NO. OF ROE AMENDED OR REPLACED:

3 EMPLOYER'S PAYROLL REFERENCE NO.: 125946

4 EMPLOYER'S NAME AND ADDRESS:
Division 27
355 North River Rd
2nd Floor
Ottawa, ON
Canada

5 CRA PAYROLL ACCOUNT NUMBER: 000000000RP0000

6 PAY PERIOD TYPE: B - Bi-weekly

7 POSTAL CODE: X1X1X1

8 SOCIAL INSURANCE NO.: 000-000-000

9 EMPLOYEE'S NAME AND ADDRESS:
Employee Name
123 Way St
Ottawa, ON X1X1X1

10 FIRST DAY WORKED: D 07 M 01 Y 2022

11 LAST DAY FOR WHICH PAID: D 24 M 02 Y 2023

12 FINAL PAY PERIOD ENDING DATE: D 25 M 02 Y 2023

13 OCCUPATION: Assistant

14 EXPECTED DATE OF RECALL: D M Y
[X] UNKNOWN [ ] NOT RETURNING

15A TOTAL INSURABLE HOURS ACCORDING TO CHART ON PAGE 2: 1890

16 REASON FOR ISSUING THIS ROE: Shortage of Work / End of Contract or season — A

15B TOTAL INSURABLE EARNINGS ACCORDING TO CHART ON PAGE 2: $ 28,750.00

FOR FURTHER INFORMATION, CONTACT
Contact Name
TELEPHONE NO. (555) 555-5555

15C THE FIRST ENTRY MUST RECORD THE INSURABLE EARNINGS FOR THE FINAL (MOST RECENT) INSURED PAY PERIOD. ENTER DETAILS BY PAY PERIOD AS PER THE CHART ON PAGE 2.

P.P.	INSURABLE EARNINGS	P.P.	INSURABLE EARNINGS	P.P.	INSURABLE EARNINGS
1	1,450.00	2	1,050.00	3	1,050.00
4	1,050.00	5	1,050.00	6	1,050.00
7	1,050.00	8	1,050.00	9	1,050.00
10	1,050.00	11	1,050.00	12	1,050.00
13	1,050.00	14	1,050.00	15	1,050.00
16	1,050.00	17	1,050.00	18	1,050.00
19	1,050.00	20	1,050.00	21	1,050.00
22	1,050.00	23	1,050.00	24	1,050.00
25	1,050.00	26	1,050.00	27	1,050.00
28		29		30	
31		32		33	
34		35		36	
37		38		39	
40		41		42	
43		44		45	
46		47		48	
49		50		51	
52		53			

17 ONLY COMPLETE IF PAYMENT OR BENEFITS (OTHER THAN REGULAR PAY) PAID IN OR IN ANTICIPATION OF THE FINAL PAY PERIOD OR PAYABLE AT A LATER DATE.

A - VACATION PAY: Paid because no longer working — $ 400.00
START DATE (D/M/Y): END DATE (D/M/Y):

B - STATUTORY HOLIDAY PAY FOR

D M Y	$	D M Y	$
	$		$
	$		$
	$		$
	$		$

C - OTHER MONIES (SPECIFY)

$ — START DATE (D/M/Y): END DATE (D/M/Y):
$ — START DATE (D/M/Y): END DATE (D/M/Y):
$ — START DATE (D/M/Y): END DATE (D/M/Y):

19 PAID SICK/MATERNITY/PARENTAL/COMPASSIONATE CARE/FAMILY CAREGIVER LEAVE OR GROUP WAGE LOSS INDEMNITY PAYMENT

	START DATE D M Y	END DATE D M Y	AMOUNT	PER DAY	PER WEEK
PSL			$	[ ]	[ ]
WLI - Not Ins.			$	[ ]	[ ]
WLI - Ins.			$	[ ]	[ ]
MAT/PAR/CC/FC			$	[ ]	[ ]

18 COMMENTS

20 COMMUNICATION PREFERRED IN: [X] English [ ] French

21 TELEPHONE NO.: (555) 555-5555

22 I AM AWARE THAT IT IS AN OFFENSE TO KNOWINGLY MAKE FALSE ENTRIES AND HEREBY CERTIFY THAT ALL STATEMENTS ON THIS FORM ARE TRUE.
Name of Issuer
Issuer Name
D 27 M 02 Y 2023

SAMPLE

ISB 5220 (12-17) E
Version 12.4.1

Service Canada delivers Employment and Social Development Canada programs and services for the Government of Canada.

Service Canada has already received a copy of this electronic Record of Employment. Do not submit a paper copy of this Record of Employment to Service Canada.

Canada

Page 2 contains important information.

Ce formulaire est également disponible en français

Appendix III – Service Canada press release: Reporting earnings (for teaching personnel only)[8]

Service Canada

MESSAGE IMPORTANT AUX ENSEIGNANTS(ES)
QUI DEMANDENT DES PRESTATIONS D'ASSURANCE-EMPLOI ET QUI DOIVENT DÉCLARER DE LA RÉMUNÉRATION

Aux fins de l'application de la Loi et du Règlement sur l'assurance-emploi, la rémunération gagnée par un un(e) enseignant(e) doit être déclarée. Selon votre statut, (enseignant(e) avec ou sans contrat), la façon de déclarer votre rémunération sera différente.
Voici des informations qui vous aideront à mieux comprendre la façon de déclarer vos gains de travail.

A-Enseignant(e) à contrat / Niveaux maternelle, primaire, secondaire et professionnel

La rémunération d'un(e) enseignant(e) à contrat doit être répartie de façon égale sur chaque jour inclus au contrat. Lorsque le contrat inclut des jours de relâche ou des jours de congé, ces jours sont aussi rémunérés. Par contre, les samedis et les dimanches sont toujours exclus de ce calcul. Enfin, conformément à la cause Bruneau (A-113-98), aucune rémunération n'est répartie à l'extérieur de la période d'enseignement.

Pour compléter correctement ses déclarations à l'assurance-emploi, l'enseignant(e) à contrat doit :
1) connaître la rémunération totale reliée à son contrat.
2) calculer le nombre de jours (excluant les samedis et dimanches) compris dans la période couverte par le contrat.
3) déterminer la rémunération journalière en divisant la rémunération totale du contrat (étape 1) par le nombre de jours (excluant les samedis et dimanches) compris au contrat (étape 2) ;
4) rapporter la rémunération journalière sur la déclaration du prestataire pour chacun des jours (sauf les samedis et dimanches) compris dans la période couverte par le contrat.
5) Cet exercice doit être fait pour chaque contrat.

NB : Si le calcul est effectué à partir de la valeur réelle du contrat, référer à l'exemple 1. Si le calcul est effectué à partir du salaire annuel, l'enseignant(e) doit référer au calendrier scolaire de son établissement d'enseignement afin de connaître le nombre de jours prévus au calendrier scolaire (voir l'exemple 2).

Exemple 1 :
Contrat du 26 août 2009 au 7 mai 2010 à 100%
Valeur réelle du contrat : 25,480$
Nombre de jours inclus au contrat, (excluant les samedis et les dimanches) du 26 août 2009 au 7 mai 2010: 183 jours
Rémunération journalière : 25,480$÷ 183 jours = 139.24$
Salaire à déclarer pour une semaine de travail de 5 jours: 696.20$
Salaire à déclarer pour la 1re semaine de travail:3 jours X 139.24$= 417.72$

Exemple 2 :
Contrat du 26 août 2009 au 7 mai 2010 à 80%,
Période d'enseignement selon le calendrier scolaire (du 26 août 2009 au 30 juin 2010), 221 jours (excluant les samedis et les dimanches)
Salaire annuel: 45,000$, tâche à 80% : 45,000$ X 80% = 36,000$
Rémunération journalière annuelle :36,000$ ÷ 221 jours = 162.89$
Nombre de jours inclus au contrat, (excluant les samedis et les dimanches) du 26 août 2009 au 7 mai 2010: 183 jours
Valeur réelle du contrat : 162.89$ X 183 jours=29,808.87$
Salaire à déclarer pour une semaine de travail de 5 jours : 814.45$
Salaire à déclarer pour la 1re semaine de travail : 3 jours X 162.89$= 488.67$

8 Preschool, elementary, secondary, vocational training and adult education.

Cette méthode de calcul doit être utilisée pour tout contrat d'enseignement (temps plein, temps partiel ou à la leçon), peu importe le pourcentage de tâche et la durée du contrat.

Dans le cas où une augmentation de la tâche survient au cours de la période couverte par le contrat, la rémunération à déclarer doit être ajustée à compter de la date où l'augmentation de la tâche est effective.

B- Enseignant(e) avant une combinaison de travail à contrat et de suppléance :
Si l'enseignant(e) effectue un travail lié à une combinaison de contrats et de suppléance, la partie du contrat doit être déclarée tel que décrit précédemment. La rémunération provenant de la suppléance n'étant pas liée à un contrat, elle doit être déclarée au moment où les heures sont travaillées.

C- Enseignant(e) sans contrat :
Dans certains établissements d'enseignement, il n'y a pas de contrat. L'enseignant(e) est payé(e) à taux horaire, à la journée ou à la semaine. Ce mode de fonctionnement s'applique aussi au travail de suppléant. L'enseignant(e) qui n'est pas lié(e) à un contrat et qui est rémunéré(e) tel que spécifié ci-haut doit déclarer la rémunération gagnée dans la semaine ou il a travaillé.

Pour toute question concernant les enseignants et l'assurance-emploi, veuillez référer au site Internet de Service Canada à l'adresse suivante.
http://www.servicecanada.gc.ca/fra/ae/renseignements/enseignant.shtml

Vous pouvez aussi nous contacter en composant le numéro **1-800-808-6352**.

Appendix IV – Useful information

- Homepage - Employment Insurance
  Employment Insurance benefits - Canada.ca

- Contact an Employment Insurance representative
  eServiceCanada - Service Request Form
  1-800-206-7218

- Access your account online (record of employment)
  My Service Canada Account (MSCA) - Canada.ca

- Regional rate of unemployment
  Employment Insurance (EI) Program Characteristics - Canada.ca

- Application for benefits
  EI regular benefits - Canada.ca

- Reporting earnings
  Employment Insurance reporting - Canada.ca

- Employment Insurance – Working While on Claim - Canada.ca

- Job Bank
  Job Bank

- Request for reconsideration
  Request for reconsideration of an Employment Insurance decision - Canada.ca

- Digest of Benefit Entitlement Principles (DBEP)
  Digest of Benefit Entitlement Principles - Canada.ca

- Jurisprudence Library (Social Security Tribunal)
  https://sst-tss.gc.ca/en

- Decisions Favourable to Workers (archives)
  Table of Contents - Decisions Favourable to Workers - Employment Insurance (EI) Appeal

- Record of Employment - Instructions for employers
  Employers: How to complete the record of employment (ROE) form - Canada.cal

- Conseil national des chômeurs et chômeuses [In French only]
  lecnc.com/

- Mouvement Action-Chômage de Montréal [In French only]
  macmtl.qc.ca/

APPENDIX V

Fact Sheet 16 - Temporary measures

On March 22, 2025, the federal government issued a press release to announce Pilot Project 24, introducing new temporary Employment Insurance (EI) measures to support Canadian workers whose jobs are impacted by the economic uncertainty caused by additional tariffs set to take effect on April 2, 2025.

These exceptional measures apply in particular to employees across school and college networks who experience an end of contract or a cyclical end of employment during their application period.

Here are the 3 temporary measures that have been implemented and their duration:

1- Waiting period waived

The one-week waiting period is waived for all applications for regular and special benefits starting between March 30 and October 11, 2025. This allows claimants to receive EI benefits as of their first week of unemployment.

2- No distribution of certain amounts received at the end of employment

For all applications for benefits starting between March 30 and October 11, 2025, rules regarding the amounts received at the end of employment are also suspended. Consequently, there is no distribution of sums paid upon termination (sick-leave days), of severance pay or of payment of vacation pay at the end of a contract (only if they are paid in a single payment). Regardless of the amount of money paid, EI benefits are payable as of a claimant's first week of unemployment. That being said, it is impossible to receive benefits during paid time off (vacation). For instance, if the end of employment or lay-off occurs only after the vacation period ends, it is only at that point in time that the interruption of earnings begins and that benefits are payable.

3- Artificial boost of unemployment rates

For all applications for benefits starting between April 6 and July 12, 2025, the regional rates of unemployment used to determine access to and duration of EI benefits will be artificially boosted. As such, the rate is increased by 1% across all regions. This results in no region seeing an unemployment rate of less than 7.1%. It is therefore possible, in a region where the unemployment rate is low, to qualify for regular benefits with only 630 insurable hours and increase the weeks of entitlement by up to 4 additional weeks.

This change to unemployment rates also reduces the number of best weeks used to calculate the benefit rate (between 14 and 20 best weeks instead of 22).