



# Update for Substitute Teachers: Canada Emergency Response Benefit and ROEs

April 7, 2020

As per our memo of March 26th and 30th, all Canadians who have ceased working due to COVID-19 response measures, whether they qualify for Employment Insurance (EI) or not, will be able to receive the CERB, if they meet eligibility criteria.

## **CERB – Application Process and Schedule**

The CERB is being jointly delivered by Service Canada and the Canada Revenue Agency. The following link to the application also contains questions you can answer in selecting the option that best fits your situation:

**<https://www.canada.ca/en/services/benefits/ei/cerb-application.html>**

The application for CERB is available in stages. The following guidelines are based on birth month:

- January, February or March should apply on Mondays, starting April 6th
- April, May, or June should apply on Tuesdays, starting April 7th
- July, August, or September should apply on Wednesdays, starting April 8th
- October, November, or December should apply on Thursdays, starting April 9th
- Fridays, Saturdays and Sundays are available for anyone to apply

CERB and EI (regular and sickness benefits) claims open on or after March 15 will fall under the temporary CERB rules. Those who are eligible for regular EI benefits will have their status “frozen” during any periods during which they are in receipt of the CERB (maximum 16 weeks). This means that there will be no loss of qualifying hours during that time.

The CERB is taxable however no taxes will be deducted at source when you receive it. You will need to report this as income when you file your 2020 tax return.

The following FAQ section of the federal government website may be helpful in addressing common questions:

**<https://www.canada.ca/en/services/benefits/ei/cerb-application/questions.html>**

## **Record of Employment – Updates from Payroll**

Work up to and including March 20, 2020 – ROE’s have been uploaded and should now be available to teachers electronically through Service Canada.

Work up to and including April 9, 2020 (pre-Easter break) – ROEs will be prepared, as usual, just before the break and should be available to teachers electronically through upload to Service Canada by May 4th.

Working in a term contract that terminates before the end of the school year – An ROE will be issued for the teacher automatically, following the end of a contract.

Anyone needing an ROE, and not fitting one of the above three work situations, can request an ROE at any time by emailing **[payroll@gov.nl.ca](mailto:payroll@gov.nl.ca)** with your name and Employee ID (located on your paystub).

**NOTE:** A Record of Employment is helpful but not mandatory when applying for the CERB.

Substitute teachers with specific questions regarding their individual circumstances should contact an NLTA Administrative Officer at **[mail@nlta.nl.ca](mailto:mail@nlta.nl.ca)**.