

COVID-19 vaccination policies: New record of employment guideline for employers

November 04, 2021

Employment and Social Development Canada (ESDC) recently issued a [new guideline for employers](#) targeting their employees who violate COVID-19 vaccination policies.

As an employer, if your employee is absent from work due to the refusal to comply with your workplace's COVID-19 vaccination policy, ESDC specifies that you must enter the following codes in Block 16 of the record of employment (ROE):

- If the employee refuses to comply with your mandatory COVID-19 vaccination policy, use code E (quit) or code N (leave of absence); or
- If the employee is suspended or fired for not complying with your mandatory COVID-19 vaccination policy, use code M (dismissal).

It is important to note that if either of these codes are used in the ROE, ESDC reserves the right to contact the employee to determine if you have done the following:

- Adopted and clearly communicated a mandatory vaccination policy against COVID-19 to all employees;
- Informed employees that the violation of the policy permanently breaks the employment relationship;
- Assessed whether the application of the policy is reasonable in the context of the workplace; and
- Provided exemptions for employees who refuse to comply with the policy.

Are you considering adopting a [mandatory vaccination policy against COVID-19](#)? A member of our national [Labour and Employment team](#) can help you draft or revise a policy in order to establish the nuances that are necessary according to your work context.

By

[Justine B. Laurier](#), [Katherine Poirier](#)

Expertise

[Labour & Employment](#)

BLG | Canada's Law Firm

As the largest, truly full-service Canadian law firm, Borden Ladner Gervais LLP (BLG) delivers practical legal advice for domestic and international clients across more practices and industries than any Canadian firm. With over 800 lawyers, intellectual property agents and other professionals, BLG serves the legal needs of businesses and institutions across Canada and beyond – from M&A and capital markets, to disputes, financing, and trademark & patent registration.

blg.com

BLG Offices

Calgary

Centennial Place, East Tower
520 3rd Avenue S.W.
Calgary, AB, Canada
T2P 0R3

T 403.232.9500
F 403.266.1395

Ottawa

World Exchange Plaza
100 Queen Street
Ottawa, ON, Canada
K1P 1J9

T 613.237.5160
F 613.230.8842

Vancouver

1200 Waterfront Centre
200 Burrard Street
Vancouver, BC, Canada
V7X 1T2

T 604.687.5744
F 604.687.1415

Montréal

1000 De La Gauchetière Street West
Suite 900
Montréal, QC, Canada
H3B 5H4

T 514.954.2555
F 514.879.9015

Toronto

Bay Adelaide Centre, East Tower
22 Adelaide Street West
Toronto, ON, Canada
M5H 4E3

T 416.367.6000
F 416.367.6749

The information contained herein is of a general nature and is not intended to constitute legal advice, a complete statement of the law, or an opinion on any subject. No one should act upon it or refrain from acting without a thorough examination of the law after the facts of a specific situation are considered. You are urged to consult your legal adviser in cases of specific questions or concerns. BLG does not warrant or guarantee the accuracy, currency or completeness of this publication. No part of this publication may be reproduced without prior written permission of Borden Ladner Gervais LLP. If this publication was sent to you by BLG and you do not wish to receive further publications from BLG, you may ask to remove your contact information from our mailing lists by emailing unsubscribe@blg.com or manage your subscription preferences at blg.com/MyPreferences. If you feel you have received this message in error please contact communications@blg.com. BLG's privacy policy for publications may be found at blg.com/en/privacy.

© 2026 Borden Ladner Gervais LLP. Borden Ladner Gervais LLP is an Ontario Limited Liability Partnership.