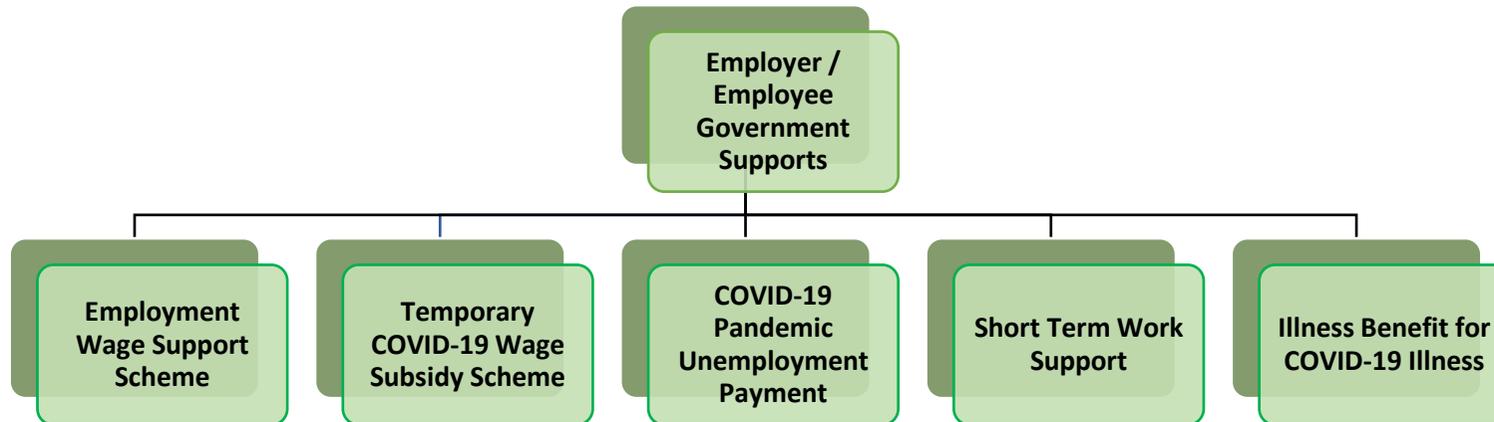


Accessing Employer/Employee Government Supports

Updated July 24, 2020



Support/Funding	Overview
Employment Wage Support Scheme	<ul style="list-style-type: none"> • The Employment Wage Support Scheme (EWSS) is an enterprise support that will give a subsidy to qualifying employers on the basis of the numbers of paid employees. • The EWSS will be in place until 31 March 2021 and will replace the Temporary Wage Subsidy Scheme from the 1 September 2020. Both schemes will run in parallel from 31 July until the TWSS ceases at the end of August. • From 31 July, any employers who have not previously availed of the TWSS are only eligible to apply for the EWSS. • Employers whose turnover has fallen 30% from 2019 figures will receive a flat-rate subsidy of up to €203 per week per employee, including for seasonal staff and new employees. • To provide additional flexibility in circumstances where employees were not previously eligible to be paid via TWSS, for example in the case of new hires and certain seasonal workers, employers who have already availed of the TWSS may make an additional claim for non-TWSS employees in the EWSS from 31 July and, if applicable, some claims may be backdated for employees who have been paid from 1 July 2020.
Additional Details	<ul style="list-style-type: none"> • The primary qualifying criteria is that the employer must be able to demonstrate that they are operating at no more than 70% turnover from July to December 2020 compared with the same period in 2019. • • The level of subsidy the employer will receive is as follows: <ul style="list-style-type: none"> ○ For every employee paid more than €203 gross per week, the level of subsidy is €203 per week ○ For every employee paid between €151.50 and €202.99 gross per week, the subsidy is €151.50 per week ○ A nil subsidy is payable for employees paid less than €151.50 or more than €1,462 gross per week. • A 0.5% rate of employers PRSI will continue to apply for employments that are eligible for the subsidy. • Based on the minimum wage of €10.10, the above rates will require at least 15 hours of paid work per employee per week.

Support/Funding	Overview	Comments	Additional Information
Temporary COVID-19 Wage Subsidy Scheme	<p>The scheme will run from 26 March 2020 until the end of August 2020.</p> <p>The Scheme is confined to employees who were on the employer's payroll as at 29 February 2020, and for whom a payroll submission has already been made to Revenue in the period from 1 February 2020 to 15 March 2020.</p>	<p>The purpose of this scheme is to maintain the employer-employee relationship, avoids a redundancy situation and will help employers have their teams ready to go for recovery.</p> <p>The scheme will ensure that the Subsidy paid to employers will be based on each individual employee's Average Net Weekly Pay, subject to the maximum weekly tax-free amounts.</p> <p>The employer is expected to make their best efforts to maintain as close to 100% of normal income as possible for the subsidised period.</p>	<p>Revenue are constantly updating its published FAQ guidance document on the operation of this Scheme. Click link here for the latest version.</p> <p>The Government announced changes to the Wage Subsidy Scheme on 5 June, 2020 Click here for the summary of changes.</p> <p>FAQs were raised by Fáilte Ireland on behalf of the tourism industry. The questions have been collated directly from various industry sectors. All answers have been provided by Revenue to Fáilte Ireland. Download FAQs here</p> <p>Scheme information and advice for taxpayers and agents can be found here</p>
How to access the scheme	<p>To review guidelines and apply for the scheme click on the link below https://www.gov.ie/en/service/578596-covid-19-wage-subsidy/</p> <p>Revenue have announced an extension to the March 15 deadline for applications is all other criteria have been met https://www.revenue.ie/en/corporate/communications/documents/twss-extended-deadline-feb2020-payroll-submissions.pdf</p>		

Support/Funding	Overview	Comments	Additional Information
COVID-19 Pandemic Unemployment Payment (PUP)	<p>Unemployment Payment has been introduced for anyone aged between 18 and 66 whose employer is unable to continue to pay them.</p> <p>The payment is available to all employees and the self-employed who have lost employment due to the pandemic.</p> <p>Non-EU/EEA individuals can avail of the payment.</p> <p>This scheme will run until Phase 5 of the Roadmap for Re-opening Society and Business (currently scheduled to begin on 10th August).</p>	<p>From September 17th the PUP will be amended as follows:</p> <ul style="list-style-type: none"> The new top rate of €300 (down from €350) will apply to those who earned over €300 per week before the pandemic. Those who earned €200-€300 pre-Covid will see their payment fall from €350 to a new rate of €250. Claimants who earned less than €200 per week prior to the pandemic will continue to receive €203. <p>From Feb 1st, 2021</p> <ul style="list-style-type: none"> Those who earned €200-€300 pre-pandemic will move from the €250 Pandemic Unemployment Payment rate to Jobseekers' Benefit of €203. Those who previously earned over €300 will see their PUP payment fall to €250. <p>From April 1st 2021</p>	<p>Comprehensive FAQs on COVID payments can be found here.</p> <p>DEASP Income Support Helpline This helpline provides information on available income supports for people impacted by COVID-19. The information team can advise on the most suitable income supports for individual circumstances and provide information on how to make an application. Contact details: 01 248 1398, 1890 800024</p> <p>DEBI Business Support Helpline DBEI is also operating a Business Support Call Centre to advise on the Government supports available to businesses and enterprises that are affected by COVID-19. Contact details: 01 631 2002</p> <p><u>Self-Employed will be eligible for the Covid-19 Pandemic Unemployment Payment of €350 directly from the Department of Employment Affairs and Social Protection (rather than the Revenue scheme)</u></p>

	<p>The remaining PUP claimants will be required to apply for the standard Jobseekers' Allowance, and the PUP scheme will be closed.</p>	
<p>How to access the scheme</p>	<p>Scheme details and application form can be found here</p> <p>Tour Guides who are self-employed and can show an active pattern of self-employment in months leading up to March 13th could claim that the trading income has collapsed as per the Pandemic Unemployment Payment guidelines criteria below;</p> <p><i>You may, if your trading income has collapsed to the extent that you are available to take up other full-time employment if it was offered to you, receive a payment of €350 per week for so long as you are available to take up other full time work.</i></p> <p>This does not mean that they have permanently ceased their trade or profession, but it does mean that they are, for the time being at least, available to do other full-time work. All details can be found here. https://www.gov.ie/en/publication/68c144-what-to-do-if-you-are-self-employed-covid-19/</p> <p>However, if a Tour Guide was not in employment or active self-employment immediately before the 13th of March 2020, then they are not eligible for the Pandemic Unemployment Payment but can claim for Job Seekers allowance. The criteria are based on employment when Covid hit versus loss of potential future earnings. There is a comprehensive list FAQs on the scheme which may be useful. https://www.gov.ie/pdf/?file=https://assets.gov.ie/72420/8dc06072a51940d99504c9668bf1e468.pdf#page=1</p>	

Support/Funding	Overview	Comments	Additional Information
Short Time Work Support	<p>Firms that need to reduce hours or days worked can avail of the Department of Employment Affairs and Social Protection Short Term Work Support.</p> <p>It is intended to help employers during periods of temporary difficulty without resorting to permanent layoffs.</p>	<p>This is a form of Jobseeker's Benefit and is an income support payment for employees aged under 66 who have been temporarily placed on a shorter working week.</p> <p>The payment is made in respect of their regular salary for the days that they are no longer working however they must work 3 or less days per week. Employees must be full time and meet PRSI payment criteria to apply. Allowance is means tested.</p>	<p>Scheme overview and links to application can be found by clicking here</p> <p>The most current DEASP advice and information for both employers and employees can be found by clicking here.</p> <p>FAQs on COVID payments can be found here.</p>
How to access support	<p>Individuals should apply for state supports immediately.</p> <p>DEASP Income Support Helpline Advice on the most suitable income supports for individual circumstances and information on how to make an application. Contact details: 01 248 1398 or 1890 800024</p> <p>Citizens Information Offices This scheme will apply to full time employees whose hours are reduced but for those on shorter term contracts the Citizen Information offices provide detailed information on benefit eligibility for employees https://www.citizensinformation.ie/en/</p>		

Support/Funding	Overview	Comments	Additional Information
Illness Benefit for COVID-19 Illness	<p>As of March 24, 2020, the benefit will be €350 per week and employers can top up this payment.</p> <p>Reforms for sick pay, illness benefit, and supplementary benefit have been put in place and is designed to ensure that employees and the self-employed can abide by medical advice to self-isolate where appropriate.</p> <p>The enhanced rate of illness benefit will run until Phase 5 of the Roadmap to Reopening Society and Business (10 August)</p>	<p>To receive the enhanced payment, employees must be absent from work and not be getting paid by their employer and be either:</p> <p>Self-isolating on the instruction of a doctor or other medical professional – payment lasts 2 weeks</p> <p>Diagnosed with COVID-19 (Coronavirus) – payment is paid for the duration of illness.</p>	<p>To apply for illness benefit click the link here</p> <p>As the situation continues to evolve the most current advice and information can be found by clicking here</p> <p>FAQs on COVID payments can be found here.</p> <p>DEASP Income Support Helpline This helpline provides information on available income supports for people impacted by COVID-19. The information team can advise on the most suitable income supports for individual circumstances and provide information on how to make an application. Contact details: 01 248 1398 or 1890 800024.</p>
How to access support	Individuals apply for this themselves and steps are explained on the links above.		