



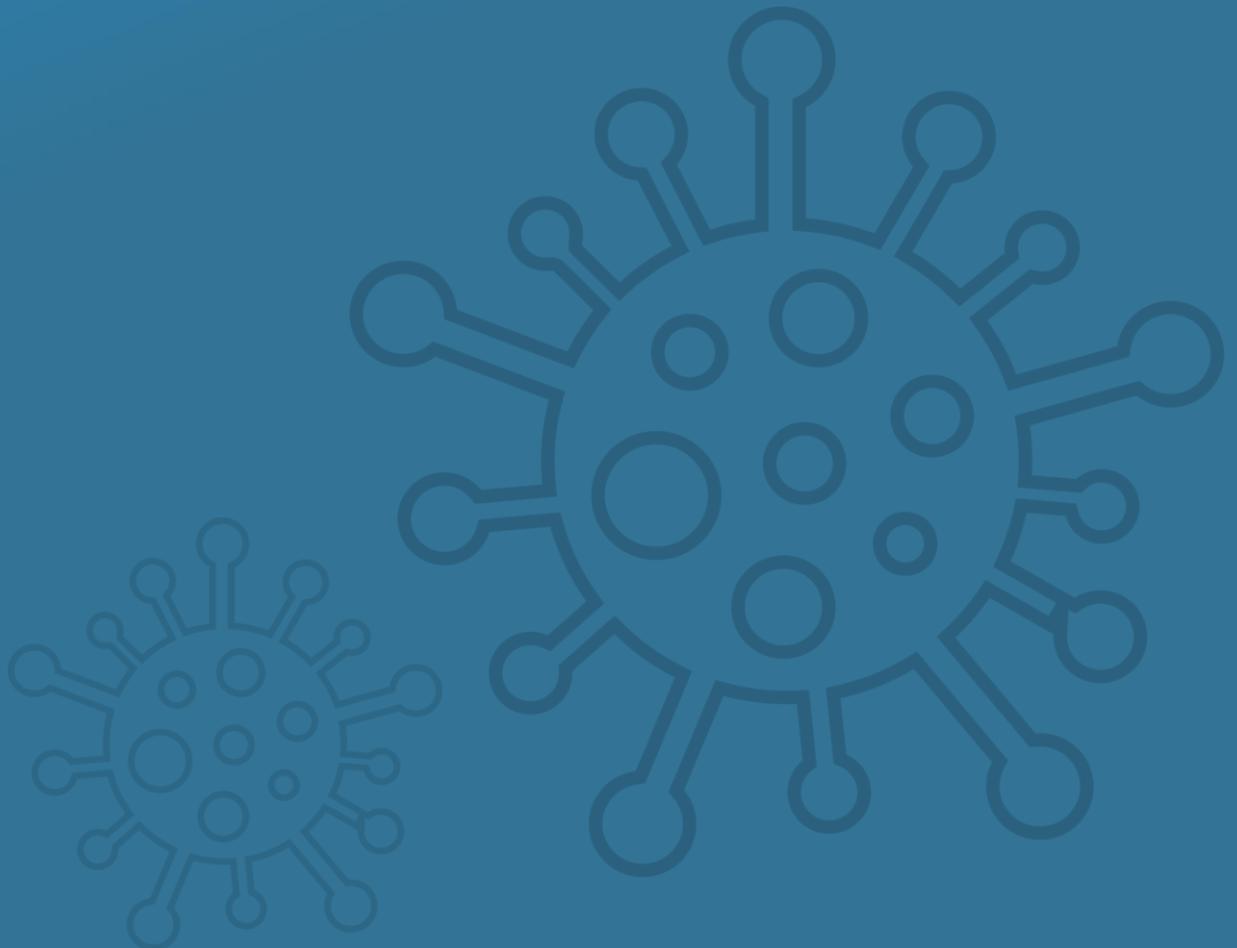
Fáilte Ireland

National Tourism Development Authority

WEBINAR 1

FAQS

Impending HR Challenges
Policies, Plans, Payroll





Fáilte Ireland

National Tourism Development Authority

PLEASE NOTE

The information in this document was correct at the time of publication.

Check www.gov.ie for the latest updates in relation to the deadlines for application for the PUP, EWSS and in relation to the minimum wage and the employee's right to request redundancy.



Our FAQs have been amended to reflect the situation as of November 16th.

1. The Government introduced a **Framework for Restrictive Measures** which is a risk management strategy. It is designed to allow individuals, families, businesses and services better understand, anticipate and prepare for the measures Government might introduce to stop escalation of the transmission of the disease.

The Framework contains 5 levels;
Level 1 being the least severe and Level 5 the most severe.

Each level contains a “basket” of measures which are intended, collectively, to contribute to lowering risk of transmission in alignment with the risk level at that time.

2. The Government has now decided that the **PUP will remain open to new entrants until 31st March 2021** given the need to continue supporting people through the next phase of the pandemic.
3. Arrangements to waive the 3 day waiting period for **Jobseekers Allowance and Benefit** will also be extended until the end of 2020.
4. The emergency suspension of section 12 of the **Redundancy Payments Act** which allows employees to claim redundancy payment in respect of lay-off or short-time, **is extended until the 31st March 2021**.
5. The **COVID Illness Benefit** was introduced for employees who have to self-isolate or are diagnosed with COVID-19. The six day wait period before receiving illness benefit was also removed. The COVID Illness Benefit will remain in place until the end of March 2021.



The Employment Wage Subsidy Scheme (EWSS)

Over the following 11 pages, these 14 topics are presented in an FAQ format.

1. Eligibility Criteria

2. Eligible Employees

3. Registration

4. How to Apply

5. How it Operates

6. Lead Times

7. EWSS & Short Time

8. EWSS & Annual Leave

9. Lay Off

10. Absence

11. Travel

12. Contract/
Policy

13. Annual Leave

14. Public Holidays



1. Eligibility Criteria

1. Can an employer move an employee from the TWSS (Temporary Wage Subsidy Scheme) to the EWSS (Employment Wage Subsidy Scheme) if it is more beneficial to them?

The EWSS has replaced the **Temporary Wage Subsidy Scheme (TWSS)** as of 1st September 2020. If your business meets the eligibility criteria, then yes you can regardless of whom the scheme is more beneficial to.

2. What are the eligibility requirements for the Employment Wage Subsidy Scheme?

- Employers must have a valid tax clearance cert.
- The business is expecting to experience a 30% reduction in turnover or customer orders between 1 July and 31 December 2020 looking at the period as whole rather than on a monthly basis
- This disruption is caused by COVID-19.

3. As a reduction of orders is being considered as the basis for eligibility for the scheme, are there examples of how this will apply?

- In the case of a retail business, a pub, a fast-food outlet, and similar type businesses must experience at least a 30% reduction in the value of overall sales (cash, credit, and orders, including on-line and telephone orders)
- In the case of businesses which operate largely by way of "bookings" such as a restaurant, hotel, B&B, hostel, camp site, caravan park - these must experience at least a 30% reduction in the value of bookings for the relevant period.

4. What should employers do to monitor their eligibility?

Employers are required to undertake a review on the last day of every month to ensure they continue to meet the eligibility criteria. If they no longer qualify, they should deregister for EWSS with effect from the following day (first day of the following month).

From September 1st, the Employment Wage Subsidy Scheme (EWSS) replaces the Temporary Wage Subsidy Scheme (TWSS).





1. Eligibility Criteria (cont.)

5. What are the eligibility criteria for employees?

During the scheme, a subsidy can be claimed in respect of eligible employees of an impacted business who are on the payroll. Employees are eligible if they are in receipt of weekly gross wages between €151.50 and €1,462, subject to the following exceptions below:

Exemptions include:

Proprietary Directors:

- It has been agreed that EWSS can be claimed in respect of certain proprietary directors
- This is in recognition of the key role played by certain proprietary directors in providing employment, especially in the SME sector
- Additional guidance and conditions are provided here <https://www.revenue.ie/en/corporate/communications/stimulus/employment-wage-subsidy-scheme.aspx>

Newly Hired Connected Parties:

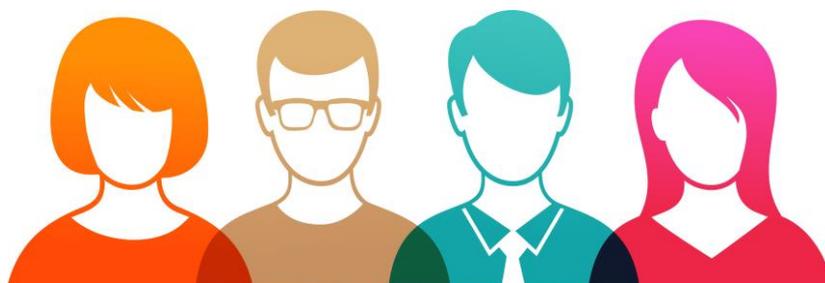
- Those who were not on the payroll and paid at any time between 1 July 2019 and 30 June 2020
- Connected parties include brothers, sisters, linear ancestors, linear descendants, aunts, uncles, nieces, nephews of an individual and their spouse.

Employees employed otherwise than as part of a business:

For example, domestic employees such as childminders, housekeepers, gardeners and so on.

6. How is it possible to estimate turnover for the six months ending 31st December when a lockdown could shut your business?

The advice is to forecast in line with current orders/projected turnover in the event that the lockdown won't occur.





1. Eligibility Criteria (cont.)

7. If a company estimates its turnover to be more than 70% but this does not happen, can the company reapply for the COVID-19 support payment?

To qualify for the scheme, a company must be able to demonstrate that the business will experience a 30% reduction in turnover or orders between 1st July and 31st December 2020. Therefore, if there is a reduction in turnover in September 2020 you should apply for support for that month. In this respect if you are close to experiencing a loss of 30% it might be in your best interests to apply as the lead time is long. It is doubtful that applications will be taken post 31st December 2020 in respect to losses in turnover that did not accumulate as per forecasted.

8. Can a company apply for the EWSS by division if certain parts of your business were severely impacted e.g. Weddings and Events?

The 30% reduction in turnover or customer orders may be applied at the level of the entity as a whole or, if an entity is formally structured (and has been since before the COVID-19 pandemic restrictions in March 2020) into individual Business Divisions, at the level of the individual Business Division.

9. After the 5th September can new employees be registered for the EWSS?

There are no restrictions on taking on new employees provided such recruitments are undertaken for bona fide business purposes and not with the intention to maximise subsidy claims.

10. What needs to be done to register non TWSS employees for EWSS?

An employee in receipt of gross wages of between €151.50 and €1,462 for an eligible employer will qualify as an eligible employee. Any employee who was considered an eligible employee under the existing TWSS provisions will also be considered an eligible employee for the EWSS. When TWSS ceases to be claimed for an employee (latest 31st August) an EWSS claim can commence. This should be processed via the Revenue guidelines.

To qualify, a company must be able to demonstrate that the business will experience a 30% reduction in turnover or orders between 1st July and 31st December 2020.



2. Eligible Employees

1. In a seasonal business that took on staff during the season, is there a subsidy that can be claimed back on their wages paid in July?

In respect to seasonal employees and new hires, yes you can backdate a claim for EWSS to 1st July 2020 in certain limited circumstances if your business:

- Was not eligible for TWSS; or
- Had employees not eligible for TWSS. This does not extend to employees whose net wages exceed that which allowed TWSS be claimed in respect of them due to tapering.

2. Are under 18's eligible for EWSS?

There is no detail provided yet by Revenue on the age brackets of eligible employees. One would presume that it is similar to the TWSS where there was no age restriction for employees to be eligible and it included those employees on fulltime, part-time, temporary and short-time work arrangements.

3. Is the sweepback for new employees available for activation?

A template has been made available on www.revenue.ie. Each employer will need to populate this template with the eligible employees they wish to make a claim for under the 'sweepback' process. This file will be in a CSV format. Mandatory fields that must be populated are the PPSN of the eligible employee and the employment ID.

From 15th September, for a limited time, employers can submit sweepback CSV files via ROS. More details available here:

<https://www.revenue.ie/en/employing-people/documents/ewss/ewss-sweepback-guidelines.pdf>

4. When will the CSV file from Revenue be available to download to claim for seasonal workers for July and August?

A template has been made available on www.revenue.ie. Each employer will need to populate this template with the eligible employees they wish to make a claim for under the "sweepback" process. The file will be in a CSV format. Mandatory fields that must be populated are the PPSN of the eligible employee and the employment ID. From 15th September, for a limited time, employers can submit sweepback CSV files via ROS. More details available here:

<https://www.revenue.ie/en/employing-people/documents/ewss/ewss-sweepback-guidelines.pdf>



3. Registration

1. When does EWSS registration close?

We can make no assumptions on behalf of Revenue. Please see the Revenue website for queries or FAQs.

2. Can we join the EWSS later on in the year?

To qualify for the scheme, a company must be able to demonstrate that: the business will experience a 30% reduction in turnover or orders between 1 July and 31 December 2020. Therefore, if there is a reduction in turnover in September 2020 you should apply for support for that month. In this respect if you are close to experiencing a loss of 30% it might be in your best interests to apply as the lead time is long. It is doubtful that applications will be taken post 31 December 2020 in respect to losses in turnover that didn't accumulate as per forecasted.

4. How to apply

1. Under what part of ROS do you make an application for the EWSS?

A separate EWSS registration process is required as eligibility criteria differ materially from the TWSS. Employers or their authorised payroll agents can register for EWSS through ROS.

5. How it Operates

1. Can new employees be added after September i.e. if a company takes on new staff in November will they be eligible for the EWSS?

There are no restrictions on taking on new employees provided such recruitments are undertaken for bona fide business purposes and not with the intention to maximise subsidy claims.

2. Will the subsidy be paid throughout until March?

The EWSS is expected to continue until 31st March 2021. Therefore, if your business continues to suffer a loss per month, and you continue to meet the criteria of the scheme, your business will be able to avail of the EWSS.

3. How does a company deal with new staff who started in July?

In respect to new hires you can backdate a claim for EWSS to 1st July 2020 in certain limited circumstances if your business:

- Was not eligible for TWSS; or
- Had employees not eligible for TWSS. This does not extend to employees whose net wages exceed that which allowed TWSS be claimed in respect of them due to tapering.

4. Can a company still claim for employees on the EWSS who are paid in arrears?

Yes. To provide monthly subsidy payments to employers, EWSS can only be claimed in respect of payroll submissions of at least a monthly pay frequency i.e. quarterly/ yearly/ bi-yearly. Other claims will not be processed.

5. Can a company pay employees a top up on the EWSS without losing the subsidy?

The subsidy is a flat rate meaning that presumably employers will match the rest of the employee hours. Losing the subsidy refers to the eligibility criteria indicated for the company i.e. 30% decline so it is not tied into any top ups by the employer. We await further guidance from Revenue.



6. Lead Times

1. How long will it take for a company to receive its refunds?

The government subsidy will be paid up to 6 weeks in arrears, placing a new cash flow burden that they need to plan for. The Revenue Commissioners acknowledged that the delay could be over five weeks for those paid weekly but said it would be as little as 2 weeks for those paid monthly. They said the time frame for the payment of subsidies due under the EWSS is tied in with the time frame within which the relevant monthly employer PAYE return is due. You may need to do revised cashflow projections on this basis to ensure you have sufficient cover.

7. EWSS & Short Time

1. Can an employee avail of the full EWSS support payments if working 3 days per week and receive short time working supports for the other two days?

Revenue have confirmed to Fáilte Ireland that the Employment Wage Subsidy is a subsidy to employers and based on gross wages paid to employees. The matter of hours worked as well as contractual pay and conditions is a matter between employee and employer. An employer may claim EWSS for employees who also receive various DEASP supports, such as STWS. Access to these supports is a matter for DEASP.

8. EWSS & Annual Leave

1. Holidays could not be paid with the TWSS. Will those accrued since March be payable under the EWSS?

We are still waiting guidance from Revenue.

An employer may claim EWSS for employees who also receive various DEASP supports, such as STWS. Access to these supports is a matter for DEASP.





9. Lay Off

1. Does the closing date for applications for PUP include people being made redundant?

The Government have confirmed that the COVID-19 Pandemic Unemployment Payment will continue to be paid until 31st March 2021, but will close to new applicants on 31st March 2021.

2. Can the PUP be claimed by employees who started work in July but will be laid off at the end of August?

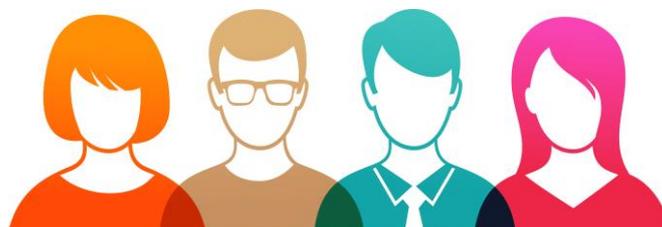
Yes, if the employee meets the eligibility criteria.

3. What is the level of payments for PUP?

The Pandemic Unemployment Payment is returned to €350 for workers previously earning over €400 a week from Tuesday 27 October 2020. There will now be four different rates of payment depending on previous earnings: €203, €250, €300, €350.

4. Can an employee refuse alternative work which is similar to their own which was offered to avoid lay off?

There is no specific legislation to dictate this so therefore yes, they can refuse. An offer of alternative work only arises in a redundancy scenario where the last option is to give an offer of 'reasonable' alternative employment. If prior to a period of lay off the offer of alternative work is reasonable in terms of likeness to the employee's current working conditions, current work pattern, current duties/responsibilities then it may be seen as unreasonable by the employee to refuse. However, there would be no recourse for the employer in this respect to enforce it.





10. Absence

1. What happens if a family member of an employee tells you they are in contact with a person who has COVID-19?

If a family member of an employee was in contact with a person who is diagnosed with COVID-19 your employee will be contacted by the HSE contact tracing. If there is a requirement for them to self-isolate because of contact, your employee will be entitled to claim the COVID-19 illness benefit. There is no requirement for the business to place the employee on self-isolation however if you require this as a safeguarding measure it is most likely you will have to pay the employee to self-isolate.

2. What is a reasonable length of time in supporting an employee who is reluctant to return to work due to the risk of getting COVID-19?

It really depends on the individual situation to advise correctly. You need to address the fears clearly by getting to the root of the issue. You should communicate work is available. You should indicate all the protocols / safety requirements the company has engaged in to make the workplace as safe as possible. You should ensure the employee is very clear on the mechanisms put in place. If all else fails on the same, an alternative leave needs to be agreed on with the employee. The communication, for the protection of the business, should ideally be in writing. Any decision taken to terminate the employment of an employee who refuses to return to work should be taken cautiously and with specific employment law advice to reduce a risk of a WRC claim.

3. If an employee is required to self-isolate because of COVID-19 will they be covered under the COVID-19 Illness Benefit?

If they are required to self-isolate this means that they have been targeted by the HSE via contract tracing. The HSE would advise them to contact their GP and organise a test. This absence would then be certified by their GP and covered under the COVID-19 Illness Benefit. If you as an employer believe them to have been in contact and ask them to stay at home you should consider payment for enforced self-isolation, without HSE instruction.



11.Travel

1. What is the latest travel advice?

The Government Greenlist was replaced Sunday 8 November 2020 at midnight with the traffic light system. The Irish Government has implemented the new 'traffic lights' approach to travel, which applies to countries in the European Union/European Economic Area and to the UK.

Further detailed information on the EU Traffic Lights approach to travel can be obtained from the Department of Foreign Affairs using this link: <https://dfa.ie/travel/travel-advice/eu-traffic-lights-approach/>

2. Can an employee self-test and skip quarantine after traveling abroad?

No. As an employer if you permitted this and the employee were to show symptoms of COVID-19 on day 13 having worked in the workplace post-holiday, even after a negative test, your business may be liable for personal injury claims or health and safety claims arising out of lack of duty of care. In addition, should the same arise and cases spread in the workplace it could lead to a closure of the business until staffing levels can be maintained.





12.Contract/Policy

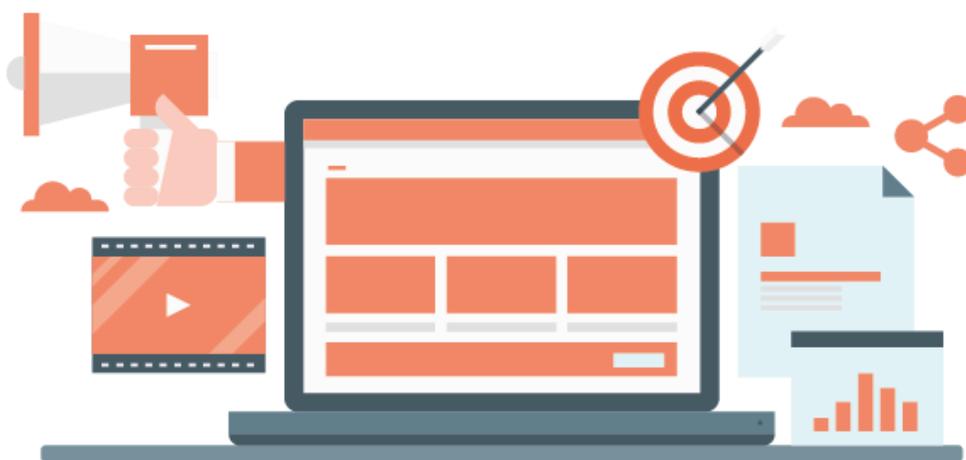
1. Should contracts of employment be amended to include all COVID-19 changes? If so, what should be included?

There is no need to update contracts of employment in respect to COVID-19 changes. If you have changed terms and conditions of employment, then yes, you would be required to document the same in writing. However, your policies and procedures should be up to date in respect of your return to work COVID-19 policy detailing the procedures and safeguards in place.

2. What contracts should be issued for new staff given the uncertainty of business levels?

Firstly, we would encourage you always to have a probationary period in your contract. A permanent contract can be ended via redundancy if business requirements change. However, if you wish to issue a fixed term contract it must correlate to a business reason and it must end for the same reason i.e. you are employed on a fixed term contract from **INSERT DATE** to **INSERT DATE** due to **the busy summer period/ the busy Christmas period/ a specific project of XX/ a specific contract won by the company of XX**. This contract has to finish on the date enclosed in the fixed term contract and must finish due to the same reason it was commenced. If you have a specific business reason to issue a fixed term contract then you can use the same.

Either way both a permanent and fixed term contract (if ending before the fixed term end date) ending by way of business levels is a redundancy scenario.





13. Annual Leave

1. Did staff accrue holidays during closure?

No – annual leave does not accrue during a period of lay off.

2. Do staff accrue holiday leave during layoff?

No, annual leave does not accrue during a period of lay off.

3. Does the 1,365 hours, in calculating annual leave, start from the 1st January 2020 to lockdown/layoff date or the previous 12 months?

In respect to annual leave entitlements the 1,365 hours refers specifically to your business leave year. For many this will be January to December. Other organisations have leave years in line with their financial year for example March to February.

14. Public Holidays

1. With reference to Bank Holidays, if staff are on layoff from March 18th, they will not have worked 40 hours pre-May, June, and August Bank Holidays. Are they entitled to the Bank Holiday or do they just have had to work 40 hours in the 5 weeks prior to layoff?

Employees are entitled to benefit from any public holidays that occur during the first 13 weeks of lay off. In this example layoff starts on 18th March 2020. Therefore, any bank holiday that falls between that date and 17th June 2020, the employee is entitled to it as if they were in work. The 40 hours in the previous 5 weeks does not apply to those that fall in the lay off period.

2. How long between periods of lay off must pass before the employee has renewed entitlement to public holidays over the 13 weeks?

Once employees meet the criteria of having worked 40 hours in the previous 5 weeks there is no further time period to comply with. For a full-time employee, they will work that in one week prior to the public holiday. For part timers it might take them longer to work those hours.

