



Frequently Asked Questions (FAQ V9) on:

Guidance on the Operational phase of the COVID-19: Temporary Wage Subsidy Scheme.

This document provides guidance on the Operational phase of the Temporary COVID-19 Wage Subsidy Scheme, which commences on 4 May 2020.

On 15 April 2020 The Minister of Finance announced further changes to the scheme. These changes are now incorporated into the FAQ.

This document will continue to be updated as further guidance is available.

Revision history:

- 1.1 26 March 2020
- 2.0 27 March 2020 Number of changes to the text to improve the clarity of the questions and answers. Significant changes are highlighted.
- 3.0 31 March 2020 Additions and changes are highlighted.
- 4.0 03 April 2020 Additions and changes are highlighted.
- 5.0 05 April 2020 Additions and changes are highlighted.
- 6.0 16 April 2020 Additions and changes are highlighted.
- 7.0 21 April 2020 Consistency in the use of term Average Revenue Net Weekly Pay. Other additions and changes are highlighted.
- 8.0 26 April 2020 Additions and changes are highlighted.
- 9.0 30 April 2020 Updates to provide guidance on the Operational Phase and consistent use of “additional gross payment”. Other additions and changes are highlighted.

Table of Contents

Table of Contents.....	2
Introduction	5
Purpose of document.....	5
1. COVID-19: Temporary Wage Subsidy Scheme.....	5
1.1. What is the COVID-19: Temporary Wage Subsidy Scheme?.....	5
1.2. What are the two phases to the Temporary Wage Subsidy Scheme?	6
1.3. How does the Subsidy Scheme differ from the Employer Refund Scheme?	8
1.4. How long will payments under the Temporary Wage Subsidy Scheme last?.....	8
1.5. Why are the names of the Employers operating the scheme published?.....	8
1.6. What is an additional gross payment under the Temporary Wage Subsidy Scheme?	8
1.7. Can an employer deduct a pension contribution from a Temporary Wage Subsidy payment to an employee?.....	9
1.8. Are payments made deductible against income tax or corporation tax?	9
1.9. How are non-statutory deductions processed?.....	9
1.10. Will the subsidy payments be considered pensionable pay for the purpose of employee pension contributions?.....	9
1.11. Will subsidy payments impact on the employer pension contributions?	10
2. Employer	10
2.1. Will the employer be required to make an additional gross payment to the employee?	10
2.2. How do Employers register for the Subsidy Scheme?	10
2.3. Can Employers who signed up to the Employer Refund Scheme apply for the Temporary Wages Subsidy Scheme?.....	11
2.4. Are there any conditions associated with the Temporary Wages Subsidy Scheme?	11
2.5. Are there checks and balances in place to ensure that employers are operating the Temporary Wages Subsidy Scheme properly?	11
2.6. Must all my employees be affected to avail of the Temporary Wages Subsidy Scheme?	12
2.7. I've laid off employees this week can I rehire them and avail of this scheme?	12
2.8. How can I rehire an employee that was previously laid off and ceased on payroll?	12
2.9. Can paper filers use the scheme?	12
2.10. Can I move employees from one registration number to another and still avail of the scheme?.....	12
2.11. Can employers in the Community and Voluntary sector in receipt of State or Exchequer funding qualify for the TWSS?	13
2.12. If an employer in the Community and Voluntary sector in receipt of State or Exchequer funding qualifies for the TWSS can they allocate this funding as a contribution towards Wage Subsidy payroll and top up payments for their employees?	13
3. Employee.....	14
3.1. What is an eligible employee?.....	14

3.2.	Is the scheme open to self-employed as well as employees?	15
3.3.	Is the scheme open to directors?.....	15
3.4.	What does an employee have to do to avail of the scheme?.....	15
3.5.	What if an employer was refunded €203 in the Employer Refund Scheme, are they now due more?	15
3.6.	What if an employee is in receipt of a DEASP Covid support?	15
3.7.	Can staff who are on sick leave and/or isolating qualify for the scheme?	15
3.8.	If my employee has been laid off and claimed a jobseeker’s payment from DEASP, can an employer claim a subsidy?.....	15
3.9.	Does this impact employees’ rights to redundancy payment?	15
3.10.	Will my employees get insurable weeks?	15
3.11.	Is the wage subsidy taxable on the employee?	16
3.12.	What if my employee has multiple jobs will they get multiple payments?.....	16
3.13.	Is an employee who resides overseas, or in Northern Ireland, eligible?.....	16
3.14.	Is an employee whose employer has received a PAYE Exclusion Order from Revenue eligible for the scheme?	16
4.	Operating scheme.....	17
4.1.	How will Employers operate the Subsidy Scheme during the Transitional Phase?.....	17
4.2.	If I pay an additional gross payment is the employer PRSI calculated at J9 0.5%?.....	17
4.3.	What figure for employee Average Revenue Net Weekly Pay do I use to calculate an employee’s subsidy amount?	17
4.4.	Examples	18
4.4.1.	Example 1 - calculation of Average Revenue Net Weekly Pay (ARNWP).....	18
4.4.2.	Example 2 – Impact of Additional gross payment on Subsidy	20
4.4.3.	Example 3 – Impact additional gross payments can have on subsidy and PRSI class.....	22
4.5.	What if I use a different value than the Average Revenue Net Weekly Pay (ARNWP)?.....	23
4.6.	What if an employee was not paid their usual pay in January or February 2020?	23
4.7.	If I want to operate payroll how much subsidy do I include in non-taxable pay field in the payroll?.....	23
4.7.1.	Operating payroll for employees with ARNWP greater than €960 after 16 April 2020	23
4.8.	What are the applicable payroll frequency multipliers?	24
4.9.	When is the scheme starting from/Can I revise previous payments/Can I back-date?	24
4.10.	Can I correct submissions already made for COVID refund scheme?	24
4.11.	Can I make submissions for multiple weeks in advance?	25
4.12.	What if my employee is due a refund of tax in the payroll?.....	25
4.13.	Will employers be entitled to the full Subsidy amount under the transitional arrangements?	25
4.14.	How will the DCYA Wage Subsidy Childcare Scheme operate from 20 April 2020 to 3 May 2020?	26
4.14.1.	WSCS scheme introduction and eligibility	26
4.14.2.	Operating the WSCS scheme.	26

4.15.	How will employers operate the Subsidy Scheme during the Operational Phase?	27
4.16.	What is the Employer CSV File?	27
4.17.	What are the wage subsidy rates effective for the Operational Phase, from 4 May 2020?	28
4.18.	What details should employers enter when running their payroll?	29
4.19.	Will Revenue provide a calculator to assist with calculating the correct wage subsidy due to each eligible employee?.....	30
5.	Subsidy Refunds.....	31
5.1.	If an employer operated the Scheme will the subsidy refund to the Employer be offset against tax liabilities?	31
5.2.	How quickly will Employers get their refund under the Subsidy Scheme and how is it paid?.....	31
5.3.	How long will it take for my payroll package to be updated for the scheme?.....	31
5.4.	How should BIK for eligible employees be treated for the duration of the scheme?	31
6.	Subsidy reconciliation and repayment to Revenue.	32
6.1.	What if I receive too much money from Revenue, how do I return it?.....	32
7.	Scheme compliance.	33
7.1.	In what circumstances will Revenue compel an employer to refund the amounts received under the Temporary Wage Subsidy Scheme?.....	33
7.2.	What are the consequences of abuse of the scheme?.....	33
7.3.	What information should be on the payslip?	33
A1	Appendix 1 – Sample ROS screens.....	34
A2	Appendix 2 – Employer CSV File	36
A2.1	What is a CSV File?.....	36
A2.2	How can I download the CSV file?	37
A2.3	What support is available?.....	39
A3	Appendix 3– Worked Examples	40
A3.1	Example 1: ARNWP of less than €412.....	40
A3.2	Example 2: ARNWP of less than €412 with tapering.	41
A3.3	Example 3: ARNWP more than €412 and not more than €500	42
A3.4	Example 4: ARNWP more than €500 and not more than €586	43
A3.5	Example 5: ARWNP is more than €586	44
A3.6	Example 6: ARWNP is more than €586	45
A3.7	Example 7: ARNWP of €800	46
A3.8	Example 8: ARNWP more than 960 and reduction in salary of more than 40%. Monthly pay.	47
A3.9	Example 9: ARNWP more than 960 and reduction in salary of more than 20% but less than 40%. Monthly pay with tapering.....	48
A3.10	Example 10: ARNWP more than 960 and reduction in salary of less than 20%. Monthly pay with no subsidy payable. 49	

Introduction

On 24 March 2020 the Government announced new measures to provide financial support to workers affected by the Covid-19 crisis. As part of these measures, Revenue is operating a COVID-19 Temporary Wage Subsidy Scheme. The scheme, enables employees, whose employers are affected by the pandemic, to receive significant supports directly from their employer.

Purpose of document

This document provides employers, payroll operators and agents with information and guidance on the operational phase of the Temporary COVID-19 Wage Subsidy Scheme.

This document should be read in conjunction with the Revenue scheme information available at:

- www.revenue.ie/en/corporate/communications/covid19/index.aspx
- www.revenue.ie/en/corporate/communications/documents/guidance-on-employer-eligibility-and-supporting-proofs.pdf
- www.revenue.ie/en/corporate/press-office/letters/minister-of-finance-signed-letter-to-chairman-revenue-160420.pdf
- www.revenue.ie/en/corporate/communications/documents/twss-extended-deadline-feb2020-payroll-submissions.pdf

Frequently Asked Questions

1. COVID-19: Temporary Wage Subsidy Scheme

1.1. What is the COVID-19: Temporary Wage Subsidy Scheme?

The Temporary Wage Subsidy Scheme was introduced by the Emergency Measures in the Public Interest (Covid-19) Act 2020 (See <https://data.oireachtas.ie/ie/oireachtas/act/2020/2/eng/enacted/a0220.pdf>). This scheme provides the payment of income supports to employers in respect of eligible employees where the employer's business activities have experienced significant negative disruption due to the COVID-19 (Coronavirus) pandemic. The Subsidy Scheme starts from 26 March 2020 and supersedes the previous Employer Covid Refund scheme.

The Subsidy Scheme is operated by employers through their payroll system, thereby ensuring employees will be in receipt of the subsidy payment along with any other payments made by their employer.

The employer must include the subsidy as part of the employees' wages in addition to any amount that the employer is otherwise able to pay. The employer will separately identify the subsidy element on the employee's payslip as a payment described as "GovCov19 WageSub".

Timeline

24 March 2020: The Government announced new measures to provide financial support to workers affected by the Covid-19 crisis. The Temporary Wage Subsidy Scheme is expected to run for 12 weeks.

26 March 2020: Revenue began operating a COVID-19 Temporary Wage Subsidy Scheme (TWSS) for payroll submissions made to Revenue on or after 26 March with a pay date on or after 26 March. In order to expediate refunds to eligible employers Revenue operated a transitional phase of the Temporary Wage Subsidy scheme until 4 May 2020.

28 March 2020: The first refunds under the TWSS are made to eligible employers in respect of eligible employees.

15 April 2020. The Minister for Finance announced a new set of measures and rates under the TWSS. The new rates and measures for the TWSS as announced by the Minister provide increased supports to eligible employees who have an average Revenue net weekly pay (ARNWP) of up to €960. This is effective for payroll submissions made to Revenue on or after 4 May 2020.

16 April 2020. Employees with ARNWP €960 per week and where their current gross pay does not exceed €960 per week are included in the scheme. This is effective for payroll submissions made to Revenue on or after 16 April 2020, with a pay date on or after 16 April.

4 May 2020: TWSS moves to the Operational Phase. During the Operational Phase of the scheme Revenue will calculate the ARNWP and the maximum wage subsidy (MWWS) for each employee and provide these to employers, in the Employer CSV, for use in their payroll process. Revenue will refund the applicable wage subsidy having regard to the maximum wage subsidy and the level of gross pay reported by the employer for each eligible employee. At a later date, Revenue will reconcile the amount of the employer wage subsidy refunds from 26 March with the maximum wage subsidy applicable to each employee. This may involve recouping refunded amounts from employers.

1.2. What are the two phases to the Temporary Wage Subsidy Scheme?

Transitional Phase

The Transitional Phase relates to all TWSS submissions received on or before 3 May 2020.

Phase 1 was a short, transitional phase that built on the previous emergency Employer COVID Refund Scheme that was operational from 15 March to 25 March 2020, under which the employer received a refund of €203 per week for each employee that it keeps on its books. The Temporary Wage Subsidy Scheme provides a maximum of €410 in respect of eligible employees for employers who operate the Subsidy Scheme regardless of whether the employer makes an additional gross payment to the employee's earnings or not.

Operational Phase

The Operational Phase applies to any TWSS submissions received on or after 4 May 2020.

In Phase 2, the Operational Phase, from 4 May 2020, the operational phase of the scheme will ensure that the Subsidy paid to employers will be based on each individual employee's Average Revenue Net Weekly Pay and the gross pay as reported by the employer in the payroll submission, subject to the maximum weekly tax-free amounts. The Operational Phase will include:

1. **Employer CSV File download:** Revenue will calculate each employee's Maximum Weekly Wage Subsidy (MWWS) based on the employee's ARNWP and will provide this, along with other necessary information, to each employer (who is operating the scheme) in respect of each active employee. Where an individual has more than one employment Revenue will calculate the ARNWP at employment and employee level and provide information to each employer on the MWWS applicable for that employment. The information will be provided for download in a format called a CSV file. The employer can a) import this information into their payroll software and the payroll software will use this information, or b) use the information outside of payroll software along with the new rates and any Additional Gross Payment (top-up) amount, to calculate the wage subsidy for each eligible employee. (See Appendix 2 for information on downloading the Employer CSV file from ROS).

2. **Application of the new rates and measures from 4 May 2020.** The revised rates and measures for the TWSS, including those announced by the Minister for Finance on 15 April, will provide increased supports to eligible employees.
(See 4.17 What are the wage subsidy rates effective for the Operational Phase, from 4 May 2020?)

3. **Refund of the subsidy amount to the Employer.**
During the Operational Phase Revenue will refund the employer the subsidy amount that the employee is eligible to receive after any tapering required has been applied.

4. **Reconciliation of Employer Refunds:** At a future date, Revenue will perform a reconciliation of employer refunds made to the employer from 26 March up to 4 May. Where necessary Revenue will adjust the amount of future refunds that it will make to the Employer to take into account the difference between subsidy the employee was eligible for and the €410 that Revenue refunded to the employer during the Transitional phase.

1.3. How does the Subsidy Scheme differ from the Employer Refund Scheme?

The Employer Refund scheme was operated by Revenue on behalf of the Department of Employment Affairs & Social Protection (DEASP) to refund employers a weekly special support payment of €203 to their existing employee(s) that had been temporarily laid off as a result of the COVID-19 pandemic. The Employer Refund Scheme was replaced by the Temporary Wage Subsidy scheme which commenced on 26 March 2020.

1.4. How long will payments under the Temporary Wage Subsidy Scheme last?

The scheme is expected to last a period of 12 weeks, starting from 26 March 2020.

1.5. Why are the names of the Employers operating the scheme published?

The employer can register at any time during the scheme's operation and before making a payroll submission to Revenue.

In line with legislative requirement and international practice, Revenue will publish a list of names and addresses of qualifying employers who make submissions for subsidy refunds. This is a fairly standard approach to any type of grant process. Effectively the register will be available on the Revenue website after the scheme has finished. While, for many, publication will give recognition to employers operating the scheme in support of their employees, publication also acts as a transparency device to inform employees that their employers had availed of the scheme and that, consequently, they should have seen the wage subsidies reflected in their pay and payslip.

Revenue's aim in this is to support employers and employees and Revenue will take a reasonable, fair and pragmatic approach on the operation of the scheme.

1.6. What is an additional gross payment under the Temporary Wage Subsidy Scheme?

Sometimes referred to as 'top-up payments', an employer can choose to make an additional gross payment to the employee to fully or partially make up the difference between the amount provided by the subsidy scheme and the employee's Average Revenue Net Weekly Pay. Such additional payments, which cannot be re-grossed, are regarded as gross pay and liable to Income Tax and USC.

If the employer makes excessive additional gross payments, then either the subsidy value applicable for the employee and refundable to the employer will be reduced, or the employee may not be eligible for the subsidy scheme.

Neither the employer nor the employee may benefit from the scheme where the sum of payments (subsidy plus any additional gross payment but excluding tax refunds) payable to the employee, in the week being processed, exceeds the lessor of the Average Net Weekly Pay (ARNWP) or €960 (with the exception of where the ARNWP does not exceed €412, the gross pay plus the temporary wage subsidy can exceed the ARNWP subject to a cap of €350 per week.)

(See 4.17 What are the wage subsidy rates effective for the Operational Phase, from 4 May 2020?)

(See 4.4.3 Example 3 – Impact additional gross payments can have on subsidy and PRSI class.

), or

(See 3.1 What is an eligible employee?)

(See example: 4.4.2 Example 2 – Impact of Additional gross payment on Subsidy and 4.4.3 Example 3 – Impact additional gross payments can have on subsidy and PRSI class.

)

In determining the amount of additional gross payment that an employer can make before the subsidy value is reduced it is important to be able to implement a suitable mechanism that would give a predictable result and would facilitate its implementation by all employers. Given the range of factors that impact on the calculation of an employee's gross pay to net pay (e.g. tax credits, taxable and non-taxable deductions and hours worked) it would not be possible to devise a universally applicable mechanism that would give a predictable and consistent result if re-grossing was applied. Therefore, the calculations are based on the employees Gross Pay as reported by the employer in their payroll submission.

1.7. Can an employer deduct a pension contribution from a Temporary Wage Subsidy payment to an employee?

No. Under section 28(5)(d) of the [Covid-19] Act, the employer must pay to the employee "an additional amount equivalent to the wage subsidy", which means the subsidy amount must be paid to the employee in full. The purpose of the subsidy is to ensure the employer/employee relationship is maintained and to ensure a minimum amount is paid to employees during a time of national and worldwide emergency.

1.8. Are payments made deductible against income tax or corporation tax?

In computing the employer's liability to income tax or corporation tax, as the case may be, the employer shall not be entitled to a deduction in respect of the temporary wage subsidy payment paid to an eligible employee under the scheme.

1.9. How are non-statutory deductions processed?

Non-statutory payroll deductions, for example credit union and union fees, are normally deducted from net pay after tax. As the intention of the scheme is to maintain the employees' net income as close as possible to normal net income, and to ensure that the employee receives the full subsidy payment value, employers should not apply such deductions unless the value of the additional gross payment exceeds the value of the deductions, or they are doing so with the agreement of the employee.

In the case of Local Property Tax (LPT), if necessary, employees can access their LPT records via Revenue's MyAccount to change their payment method from 'deduction at source' to other payment options such as monthly Direct Debit or Single Annual Debit. Alternatively, employees may submit LPT payment queries online via the LPT portal.

1.10. Will the subsidy payments be considered pensionable pay for the purpose of employee pension contributions?

The temporary wage subsidy is part of an employee's emoluments for tax purposes, although that amount is not subject to pension deductions under PAYE. As outlined in Q1.7, an employer is not permitted to deduct an employee pension contribution from the wage subsidy.

It is open to an employee to elect to make a "non-ordinary" or "special" contribution to her/his pension scheme before their return filing date for the 2020 tax year. When doing so, as the subsidy is part of an employee's "net relevant earnings" for pension purposes, the subsidy received will be counted towards the employee's age-related percentage limit and overall earnings limit for the purpose of calculating allowable tax relief on the contributions.

1.11. Will subsidy payments impact on the employer pension contributions?

Section 772(2) of the Taxes Consolidation Act 1997 provides that one of the conditions for tax approval of an occupational pension scheme is that an employer should contribute to the scheme. In the current circumstances, during the applicable period of the scheme, the tax approval will not be withdrawn from an occupational pension scheme for the reason that an employer who is in receipt of the temporary wage subsidy is not currently making contributions to the scheme.

The pension tax approval provisions of the Taxes Consolidation Act do not provide that employer contributions must be linked to employee earnings. There may be a variety of contractual arrangements between employers and employees or between employers and pension scheme providers as regards the level of employer contributions. Revenue is not in a position to comment on these arrangements.

The Pensions Authority has published [a Covid-19 update on pension matters](#).

2. Employer

2.1. Will the employer be required to make an additional gross payment to the employee?

The scheme is predicated on the employer wanting to keep the employees on the payroll and to retain them until business picks up. The employer is expected to make best efforts to maintain the employee's net income as close as possible to normal net income for the duration of the Subsidy period. However, there is no minimum amount that the employer must pay as an additional gross payment in order to be eligible for the scheme, but the employer will need to enter at least €0.01 in Gross Pay when running its payroll.

(See 1.6 What is an additional gross payment under the Temporary Wage Subsidy Scheme?

)

2.2. How do Employers register for the Subsidy Scheme?

Employers, or their agents, apply to Revenue to operate the scheme by carrying out the following steps:

- Log on to ROS myEnquiries, click Add A New Enquiry and select the category 'Covid-19: Temporary Wage Subsidy'.
- Read the "Covid-19: Temporary Wage Subsidy Self-Declaration" and press the 'Submit' button.
- Revenue will issue a confirmation via myEnquiries and the employer can immediately operate the scheme.

IMPORTANT: ROS allows an employer to specify to Revenue the bank account to use for tax payments and the bank account to use for tax refunds. Both of these can refer to the same bank account number.

Many employers will have an existing tax payment bank account set up in ROS, however, to receive refund payments from Revenue, including Temporary Wage Subsidy Scheme refunds, employers also need to add their refunds bank details.

This can be done through ROS in 'Manage bank accounts', 'Manage EFT', by entering the details of the refund bank account that the refund is to be made to. [ROS Help has Instructions on how to setup a refund bank account.](#)

If an employer has multiple PAYE(Emp) tax registration numbers, one declaration will register the employer to operate the scheme for all their PAYE(Emp) tax registration numbers, however the employer must use ROS to provide refund bank details for each of the PAYE(Emp) tax registration numbers.

2.3. Can Employers who signed up to the Employer Refund Scheme apply for the Temporary Wages Subsidy Scheme?

Employers who had signed up to the Employer Covid-19 Refund scheme and who may have received refunds under that scheme are eligible for the Subsidy scheme. They will not be required to apply for the Subsidy Scheme. Instead, they can operate under this scheme and Revenue will confirm with the employer that they meet the conditions of the Subsidy Scheme.

2.4. Are there any conditions associated with the Temporary Wages Subsidy Scheme?

The Subsidy Scheme is open to employers who self-declare to Revenue that they have experienced significant negative economic disruption due to Covid-19. They should be able to show that they meet the criteria laid out in Revenue's published Guidance on Employer Eligibility and Supporting Proofs - www.revenue.ie/en/corporate/communications/documents/guidance-on-employer-eligibility-and-supporting-proofs.pdf. Eligible employers must also retain its employees on its payroll.

This guidance includes the following extracts:

- *An employer that has been hit by a significant decline in business but has strong cash reserves, that are not required to fund debt, will still qualify for the Scheme but the Government would expect the employer to continue to pay a significant proportion of the employees' wages.*
- *The declaration by the employer is not a declaration of insolvency. The declaration is simply a declaration which states that, based on reasonable projections, there will be, as a result of disruption to the business caused or to be caused by the Covid-19 pandemic, a decline of at least 25% in the future turnover of, or customer orders for, the business for the duration of the pandemic and that as a result the employer cannot pay normal wages and outgoings fully but nonetheless wants to retain its employees on the payroll."*

As indicated in 2.1, the employer is expected to make best efforts to maintain the employee's net income as close as possible to normal net income for the duration of the Subsidy period.

2.5. Are there checks and balances in place to ensure that employers are operating the Temporary Wages Subsidy Scheme properly?

Revenue will be checking the eligibility of employer and employees for this scheme. Checks include:

- the employer has applied to operate the scheme,
- the employee is an eligible employee (see 3.1),
- the employer has paid the full subsidy amount to the employee.

Revenue is sharing data with DEASP who will use this to identify dual payments and will cease future DEASP COVID-19 Pandemic Unemployment Payments (PUP) payments for employees that are benefiting from the wage subsidy scheme.

2.6. Must all my employees be affected to avail of the Temporary Wages Subsidy Scheme?

Eligible employers can participate in the scheme in respect of any eligible employees on their payroll, including those on fulltime, reduced hours, rehired staff who were temporarily laid off or staff temporarily laid off but retained on the payroll. Other employees, that are not eligible employees, are processed as normal without PRSI class J9 being applied.

(See 3.1 What is an eligible employee?)

2.7. I've laid off employees this week can I rehire them and avail of this scheme?

Yes, if an eligible employer has laid off employees as a result of COVID-19, they can be taken back onto the payroll and will qualify for the subsidy if they are eligible employees (see 3.1).

2.8. How can I rehire an employee that was previously laid off and ceased on payroll?

Revenue will check payroll submissions to ensure that employers have completed the self-declaration and that the employees receiving the payment are eligible employees (see 3.1), under the same PPSN.

If such an employee, as a result of the impact of the Covid crisis, was laid off and their employment ceased, and the employer now wishes to place this employee back on payroll to validly avail of the Wage Subsidy Scheme, the employer can create a new employment for the employee under the same PPSN, with a different Employment ID by 1 May 2020, and apply the scheme for this employee.

Employees rehired after 1 May 2020 will not be included in the 4 May 2020 Employer CSV file. Revenue are investigating options to facilitate the inclusion of such rehires at a future date. Until then, J9 submissions for employees rehired after 1 May 2020 will be processed but rejected for refunding. It is our expectation, that at a future date, Revenue will reprocess all the submissions received from the employee's rehire date and refund where appropriate.

2.9. Can paper filers use the scheme?

The scheme is open to employers who file electronically through ROS.

2.10. Can I move employees from one registration number to another and still avail of the scheme?

To be eligible to be included in the scheme, employees must be on the same PAYE(Emp) tax registration number that was used to submit their January and February 2020 payroll.

Transfers of employees under the European Communities Transfer of Undertakings (Protection of Employment), commonly known as TUPE Regulations, can result in difficulties with eligibility of the employees concerned for the subsidy scheme, because they may not have been on the payroll of the new business owner at 29 February 2020 and that owner would not have been paying wages to the employees in January or February 2020. In addition, the operation of the subsidy scheme in circumstances where an employer changes under the TUPE Regulations would be particularly difficult in practice, especially in the context of Revenue systems which automate the calculation of wage subsidies based on employee data for January and February as returned by the employer.

Where employees have transferred to a new employer as part of a company reconstruction underpinned by regulation 4 (1) of the European Communities (Transfer of Undertakings), the eligibility criteria will be applied as if the employer did not change. The 'new' employer should contact the relevant Revenue Division in advance of

submitting any payroll that includes subsidy scheme J9 submissions, providing details of the reconstruction and the related legal TUPE agreement, as well as details of all affected employees.

2.11. Can employers in the Community and Voluntary sector in receipt of State or Exchequer funding qualify for the TWSS?

Eligibility is initially determined through self-assessment and declaration by the employer concerned. Employers availing of the TWSS must demonstrate significant economic disruption due to Covid-19, in accordance with Scheme criteria. See 2.4. for details in this regard.

For employers in the Community and Voluntary sector who generate all or the vast bulk of their income, directly or indirectly, through State or Exchequer funding, meeting the scheme criteria of a 25% reduction in turnover in Quarter 2 will be difficult to demonstrate. This is because State funding has not been reduced during the current Covid-19 crisis and this income stream cannot typically be disregarded in calculating an organisation's overall turnover levels.

In cases where a lesser proportion of the overall income of a Community or Voluntary body is generated from State or Exchequer funding, employees may qualify for TWSS if their employer is experiencing a significant loss in fundraising or other main income streams.

2.12. If an employer in the Community and Voluntary sector in receipt of State or Exchequer funding qualifies for the TWSS can they allocate this funding as a contribution towards Wage Subsidy payroll and top up payments for their employees?

The Department of Public Expenditure and Reform (DPER) has confirmed that to avoid double funding and any associated issues, employers in the Community and Voluntary sector in receipt of Exchequer or State funding must not use this funding towards Wage Subsidy Scheme payroll payment or any top up payments for its employees.

Any enquiries on this aspect of the TWSS should be directed to the Government Department, State agency or other public body responsible for the payment of the funding in question, for clearance with DPER.

3. Employee.

3.1. What is an eligible employee?

An eligible employee is someone who, because of the COVID-19 crisis their employer (see 2.4) cannot afford to fully pay, was on the employer's payroll on 29 February 2020, and the employee's pay and tax details were reported to Revenue in Qualifying Payroll Submissions and who is being kept on the employer's payroll.

- A. For submissions, regardless of the submission date, with pay dates before 24 April 2020, "Qualifying Payroll Submissions" are submissions that meet all of the following:
- I. The employer must, for any pay-dates during the month of February 2020, have made payroll submissions for payments to the employee to Revenue before 15 March 2020.
 - II. The employee must be reported in a valid payroll submission with a pay date in the month of February 2020. The employer made a submission, with a pay date in February 2020, before 15 March 2020 and, on or after 15 March 2020 has not amended or deleted the submission. If amended or deleted on or after 15 March 2020, the original submission and any subsequent amendments are not valid submissions for the purposes of employee eligibility for the scheme.
- B. For all other submissions (excluding submissions that are covered by A above), "Qualifying Payroll Submissions" are submissions that meet all of the following:
- I. The employer must, for any pay-dates during the month of February 2020, have made payroll submissions for payments to the employee to Revenue before 1 April 2020.
 - II. The employee must be reported in a valid payroll submission with a pay date in the month of February 2020. The employer made a submission, with a pay date in February 2020, before 1 April 2020 and, on or after 1 April 2020 has not amended or deleted the submission. If amended or deleted on or after the 1 April 2020, the original submission and any subsequent amendments are not valid submissions for the purposes of employee eligibility for the scheme.
 - III. Payroll submissions for all previous months must be submitted to Revenue before 15 March 2020.

There is no age restriction for employees to be eligible and it includes those employees on fulltime, part-time, temporary and short-time work arrangements.

An employee is not an eligible employee if:

1. They are not included in a Qualifying Payroll Submission, or
2. Their gross pay, as reported in their payroll submission, exceeds €960 per week, or
3. The sum of payments (subsidy plus any additional gross payment but excluding tax refunds) payable to the employee, in the week being processed, exceeds the lessor of the Average Net Weekly Pay (ARNWP) or €960 (with the exception of where the ARNWP does not exceed €412, the gross pay plus the temporary wage subsidy can exceed the ARNWP subject to a cap of €350 per week.)
(See 4.17What are the wage subsidy rates effective for the Operational Phase, from 4 May 2020?)
(See 4.4.3 Example 3 – Impact additional gross payments can have on subsidy and PRSI class.
) , or
4. There is no subsidy payable, including where the subsidy figure is calculated as Zero.

Neither the employer nor the employee can benefit from the TWSS, including the reduced rates of PRSI applied to payments made to the employee, if that employee is not an eligible employee.

3.2. Is the scheme open to self-employed as well as employees?

Self-employed individuals will be paid directly by DEASP under the COVID-19 Pandemic Unemployment Payment scheme rather than through this Revenue operated subsidy scheme.

3.3. Is the scheme open to directors?

If directors are paid through the payroll system and are included in the **qualifying** payroll submissions for an eligible employer, then they are eligible to receive the wage subsidy.

3.4. What does an employee have to do to avail of the scheme?

An eligible employee does not have to do anything. It is a matter for the employer to register for the Subsidy scheme with Revenue.

3.5. What if an employer was refunded €203 in the Employer Refund Scheme, are they now due more?

The Temporary Wage Subsidy scheme is operational only from March 26, 2020 so they will not be due a further refund for submissions made up to that date. Revenue will transfer those employers who have registered for the Employer Covid-19 Refund scheme across to this new scheme and they are entitled to operate their payroll within the Subsidy Scheme from 26 March 2020.

3.6. What if an employee is in receipt of a DEASP Covid support?

Employers should not operate this scheme for any employee who is making a claim for duplicate Covid support (e.g. Pandemic Unemployment Payment) from the DEASP.

The employer does not have to cease the employment for an employee to be able to receive PUP however, if an employee is receiving both PUP and the wage subsidy scheme, DEASP will cease their PUP payments.

Revenue will share data with DEASP.

3.7. Can staff who are on sick leave and/or isolating qualify for the scheme?

If the eligible employer retains them on the payroll then they can continue to operate the wage subsidy scheme. (see question 3.6 - What if an employee is in receipt of a DEASP Covid support?).

3.8. If my employee has been laid off and claimed a jobseeker's payment from DEASP, can an employer claim a subsidy?

Employers should not claim a subsidy in respect of an employee who is receiving a jobseeker's payment from DEASP unless they rehire the employee and the employee notifies DEASP that they are "signing off" and re-joining their employer.

3.9. Does this impact employees' rights to redundancy payment?

Measures have been brought forward by DEASP to suspend the provisions of Section 12 of the Redundancy Payments Act 1967 where an employee has been temporarily laid off or put on short-term work arising from the Covid-19 emergency measures.

3.10. Will my employees get insurable weeks?

Although the employer's PRSI is reduced from 11.05% to 0.5% and no employee PRSI applies, it is intended that employees in respect of whom a temporary wage subsidy is being properly paid will be allocated social insurance contributions appropriate to their normal employment status for the duration of the temporary wage subsidy.

(See 4.2 If I pay an additional gross payment is the employer PRSI calculated at J9 0.5%?)

3.11. Is the wage subsidy taxable on the employee?

The payments are liable to income tax and USC; however, the subsidy is not taxable in real-time through the PAYE system during the period of the Subsidy scheme. Instead the employee will be liable for tax and USC on the subsidy amount paid to them by their employer by way of review at the end of the year.

When an end of the year review takes place, it may be the case that an employee's unused tax credits will cover any further liability that may arise. Where this is not the case, and should an Income Tax liability arise, it is normal Revenue practice to collect any tax owing in manageable amounts by reducing an individual's tax credits for a future year(s) in order to minimise any hardship. Additionally, if an individual has any additional tax credits to claim, for example health expenses, this will also reduce any tax that may be owing.

3.12. What if my employee has multiple jobs will they get multiple payments?

During the Transitional Phase, up to 3 May 2020, if an employee has multiple employments, each employer individually operated the scheme based on 70% of each employee's ARNWP with that employer.

During the operational phase, earnings from all active employments will be combined and reconciled and each employer will be provided with an employer Maximum Weekly Wage Subsidy (MWWS) and the Maximum Weekly Employer Pay before Tapering (MWEPT) to apply to the employee's payroll. This personalised information will ensure that the employee's overall position is taken into consideration when calculating the employee's subsidy entitlements.

3.13. Is an employee who resides overseas, or in Northern Ireland, eligible?

Employers can claim the subsidy in respect employees where the employee is exercising an Irish contract of employment in the State, and where the employer satisfies the conditions of the scheme.

3.14. Is an employee whose employer has received a PAYE Exclusion Order from Revenue eligible for the scheme?

A PAYE Exclusion Order is issued by Revenue to an employer in respect of an employee and instructs the employer not to deduct Income Tax or Universal Social Charge (USC) from an employee's pay through the PAYE system. There are a number of scenarios where an Exclusion order may be issued (See [Revenue's Tax and Duty Manual 42-04-01](#)).

Where a PAYE Exclusion Order has issued to an employer, a liability to PRSI (both employee and employer) may still arise. Employers may deduct and remit any PRSI contributions due through the PAYE system.

Employees that have an Exclusion Order but who do not appear on the required payroll submissions do not meet the eligible criteria as set out in 3.1 and are not eligible for the scheme.

4. Operating scheme.

4.1. How will Employers operate the Subsidy Scheme during the Transitional Phase?

This document provides guidance on the Operational Phase of the Scheme.

Refer to [Frequently Asked Questions \(FAQ V8.0\)](#) for guidance for the scheme in the Transitional phase of the COVID-19: Temporary Wage Subsidy Scheme.

4.2. If I pay an additional gross payment is the employer PRSI calculated at J9 0.5%?

Yes, the employers PRSI is reduced from 11.05% to 0.5% and no employee PRSI applies. Qualifying employees are coded as PRSI Class J9 for the purposes of reporting obligations. It is intended that employees in respect of whom a temporary wage subsidy is being properly paid will be allocated social insurance contributions appropriate to their normal employment status for the duration of the temporary wage subsidy.

(See 3.10 Will my employees get insurable weeks?)

(See 4.4.3 Example 3 – Impact additional gross payments can have on subsidy and PRSI class.

)

4.3. What figure for employee Average Revenue Net Weekly Pay do I use to calculate an employee's subsidy amount?

For submissions made during the Operational Phase (from 4 May 2020, See 1.2), Revenue will calculate the Employee's Average Revenue Net Weekly Pay (ARNWP) and provide this to the Employer in the Employer CSV file.

An employee's (ARNWP) is based on January and February payroll submissions made to Revenue for an eligible employee (see 3.1).

Bonuses, commissions and other payments will be taken into account in the calculation if these were included as part of gross pay in the January and February 2020 payroll submissions.

To calculate the "Average Revenue Net Weekly Pay", using the values in the payroll submission for each pay date in January and February 2020:

1. Take the employee's "Gross pay¹" and from it subtract the "Income Tax Paid", the "USC Paid" and the "Employee PRSI paid ". (See Appendix 1 for sample screens in ROS showing these values).
2. Total this figure for each pay date in Jan and Feb 2020 and divide this by the total number of insurable weeks reported.
 - If the total number of insurable weeks reported exceeds 9 then use 9 as the divisor.
 - If, for example, due to an exclusion order or an employee being PRSI exempt, there were no, or a negative number of, insurable weeks reported then use 9 as the divisor, regardless of the number of weeks actually paid or reported.
 - The calculation will result in an Average Revenue Net Weekly Pay for the employee, however, there will be a small number of cases where calculation may not be fully representative of the employee's usual weekly wage, the calculated Average Revenue Net Weekly Pay must be used in all cases.

¹"gross pay" means total remuneration which includes emoluments and notional emoluments but without reference to any deduction for pension contributions payable by the employee or any salary sacrifice deduction.

3. This is how Revenue calculates the employee's Average Revenue Net Weekly Pay ARNWP that is to be used for the employee subsidy amount and employer refund.

4.4. Examples

(See Appendix 3 for further worked examples)

4.4.1. Example 1 - calculation of Average Revenue Net Weekly Pay (ARNWP).

Using information on submissions available in ROS, see Appendix 1

This example is based on the employee having only one employment (see 4.5 What if I use a different value than the Average Revenue Net Weekly Pay (ARNWP)?)

Calculate Employee's Average Revenue Net Weekly Pay						
Pay Date	Insurable weeks	Gross Pay	Income tax paid	USC paid	Employee PRSI paid	Net weekly pay as reported to Revenue
Fri 03-Jan-20	1	270.60	3.22	1.95	0.00	265.43
Fri 10-Jan-20	1	270.60	3.22	1.95	0.00	265.43
Fri 17-Jan-20	1	270.60	3.22	1.95	0.00	265.43
Fri 24-Jan-20	1	297.66	3.54	2.15	0.00	291.97
Fri 31-Jan-20	1	297.66	3.54	2.15	0.00	291.97
Fri 07-Feb-20	1	297.66	3.54	2.15	0.00	291.97
Fri 14-Feb-20	1	297.66	3.54	2.15	0.00	291.97
Fri 21-Feb-20	1	297.66	3.54	2.15	0.00	291.97
Fri 28-Feb-20	1	297.66	3.54	2.15	0.00	291.97
Totals	9	2,597.76	30.90	18.75	0.00	2,548.11

Employee's Average Revenue Net Weekly Pay (ARNWP) €2,548.11 / 9

= 283.12

Payroll Details		
Employee's Average Revenue Net Weekly Pay (ARNWP)	A	283.12
Maximum Weekly Wage Subsidy for employee (MWWS)	B	240.65
Maximum Weekly Employer Payment Before Tapering (MWEPBT) to receive full subsidy	C	109.35
Taxable Pay - Employer additional gross payment (optional)	D	0.01
Excess of Gross pay over allowable pay - Tapering amount	D - C	0
Non-Taxable pay (Subsidy after any applicable tapering reduction)	E	240.65
Total of additional gross payment before tax, plus subsidy	D + E	240.66
PRSI Class: J9/Employee's normal PRSI		J9
Subsidy: Full/Tapered/None		Full

4.4.2. Example 2 – Impact of Additional gross payment on Subsidy

An employee, with a single employment, is paid weekly and has an Average Revenue Net Weekly Pay of €550 (A).

As the employee's Average Revenue Net Weekly Pay (ARNWP) is more than €500 but not more than €586, a subsidy of €385 (B), which is 70% of ARNWP to a maximum of €410 (See 4.17), is applicable.

The maximum additional gross payment an employer can make, to receive the full subsidy, is €165 (C), being the difference between the employee's Average Revenue Net Weekly Pay €550 (A) and their maximum weekly wage subsidy €385(B).

In this example, the employer can make an additional gross payment up to value of €165 (C) and receive the full subsidy (see i below) for this employee, however if the employer's additional gross payment exceeds this value then the subsidy must be reduced by the value of the excess (see ii below).

This tapering may not be applied automatically by all payroll software packages.

Where tapering is applicable, Revenue will apply subsidy tapering when calculating the subsidy refund that the employer will receive.

(See 4.13 Will employers be entitled to the full Subsidy amount under the transitional arrangements?)

i. Employer chooses to make an additional gross payment to receive the full subsidy.

If the employer makes an additional gross payment of €165, the employer reports €165 as Gross Pay (D) and Income Tax and USC will be deducted by reference to the most recent Revenue Payroll Notification (RPN).

The employer enters the subsidy of €385 (E) in the payroll as non-taxable pay.

- The employer will be eligible for the refund of €385 (E).
- During the transition phase, the employer receives a refund of €410 (F) and, at a later phase, the reconciliation will recoup the €25 (G) difference between €410 and €385.
- During the operational phase the employer will receive a refund of €385 (E).

Payroll details under		
Employee's Average Revenue Net Weekly Pay (ARNWP)	A	550
Maximum Weekly Wage Subsidy for employee (MWWS) (see below)	B	385
Maximum Weekly Employer Payment Before Tapering (MWEPBT) to receive full subsidy (see below)	C	165
Taxable Pay - Employer additional gross payment (optional)	D	165
Excess of Gross pay over allowable pay - Tapering amount	D - C	0
Non-Taxable pay (Subsidy after any applicable tapering reduction)	E	385
Total of additional gross payment before tax, plus subsidy	D + E	550
PRSI Class: J9/Employee's normal PRSI		J9
Subsidy: Full/Tapered/None		Full

ii. **Employer chooses to make an additional gross payment greater than the amount allowed to receive the full subsidy.**

If the employer makes an additional gross payment of €200, the employer reports €200 as Gross Pay (D) and Income Tax and USC will be deducted by reference to the most recent RPN.

As the €200 additional gross payment exceeds the maximum additional gross payment the employer can make to receive the full subsidy by €35 (€200 (D) – €165(C)), the subsidy is reduced by €35 to €350 (E) and the employer enters the reduced subsidy value of €350 (E) in the payroll as non-taxable pay.

- The employer will be eligible for the refund of €350 (E).
- During the transition phase employer receives a refund of €410 (F) and, at a later phase, the reconciliation will recoup the €60 (G) difference between €410 (F) and €350 (E).
- During the operational phase the employer will receive a refund of €350 (E).

Payroll details under ii		
Employee's Average Revenue Net Weekly Pay (ARNWP)	A	550
Maximum Weekly Wage Subsidy for employee (MWWS) (see below)	B	385
Maximum Weekly Employer Payment Before Tapering (MWEPBT) to receive full subsidy (see below)	C	165
Taxable Pay - Employer additional gross payment (optional)	D	200
Excess of Gross pay over allowable pay - Tapering amount	D - C	35
Non-Taxable pay (Subsidy after any applicable tapering reduction)	E	350
Total of additional gross payment before tax, plus subsidy	D + E	550
PRSI Class: J9/Employee's normal PRSI		J9
Subsidy: Full/Tapered/None		Tapered

4.4.3. Example 3 – Impact additional gross payments can have on subsidy and PRSI class.

The following table illustrates tapering on subsidy (E), and change to PRSI class, as the employer’s additional gross payments (D) increase.

Illustration of impact of additional gross payments on subsidy and tapering											
Employee's Average Revenue Net Weekly Pay (ARNWP)	A	550	550	550	550	550	550	550	550	550	550
Maximum Weekly Wage Subsidy for employee (MWWS) (see below)	B	385	385	385	385	385	385	385	385	385	385
Maximum Weekly Employer Payment Before Tapering (MWEPT) to receive full subsidy (see below)	C	165	165	165	165	165	165	165	165	165	165
Taxable Pay - Employer additional gross payment (optional)	D	0	50	160	165	200	300	500	550	600	650
Excess of Gross pay over allowable pay - Tapering amount	D - C	0	0	0	0	35	135	335	385	435	485
Non-Taxable pay (Subsidy after any applicable tapering reduction)	E	385	385	385	385	350	250	50	0	0	0
Total of additional gross payment before tax, plus subsidy	D + E	385	435	545	550	550	550	550	550	600	650
PRSI Class: J9/Employee's normal PRSI		J9	J9	J9	J9	J9	J9	J9	Employee	Employee	Employee
Subsidy: Full/Tapered/None		Full	Full	Full	Full	Tapered	Tapered	Tapered	None	None	None

- As the value of the additional gross payments (D) increase to reach (green area) the value of the Maximum additional gross payment the employer can make to receive full subsidy (C) the total payments received by the employee (D + E) also increase.
- Once the value of the additional gross payments (D) increase beyond (yellow area) the value of the Maximum additional gross payment the employer can make to receive full subsidy (C) the total payments received by the employee (D + E) stays constant as any increase in additional gross payments (D) will have a matching decrease in subsidy (E). However, as these additional gross payments are subject to tax and USC, the employee’s Net Pay will decrease as the taxable Additional gross payments increase.
- Once the value of the additional gross payments (D) increase beyond (blue area) the value of the Employee's Average Revenue Net Weekly Pay (A) the subsidy (E) will be eliminated and the employee will no longer be eligible for any subsidy and the employee’s PRSI class will return to the normal PRSI class for that employee.

4.5. What if I use a different value than the Average Revenue Net Weekly Pay (ARNWP)?

When reconciling the refunds made to Employers, Revenue will use the Average Revenue Net Weekly Pay (ARNWP) (as calculated in 4.3 What figure for employee Average Revenue Net Weekly Pay do I use to calculate an employee's subsidy amount?) to determine the refund value amount for each employee. If an employer uses a value other than the Average Revenue Net Weekly Pay to determine the employee's subsidy payment, then the employer may find it difficult to reconcile the payments made to employees with the subsidy amount refunded as determined by Revenue and **the employer will only be refunded the subsidy value, based on the ARNWP, calculated by Revenue.**

The purpose of the Employer CSV file is to provide employers with sufficient information (including the ARNWP, MWWS and the MWEPBT) to ensure each eligible employee will get the correct wage subsidy due. The Employer CSV file takes into consideration all the employee's active employments, including those that the employer may not be aware of.

If an employer chooses not to use the information in the Employer CSV file, then:

- As employees may have more than one employment, the employer risks applying incorrect values to the ARNWP and Subsidy calculations.
- In the event that payments made to the employee result in the employee not being an eligible employee (see 3.1) then J9 cannot be applied and the employer and employee may have Income Tax, USC and PRSI liabilities.
- As a result of using incorrect values the employer will not be operating in accordance with the Published Revenue guidance on the operation of the scheme.
- The Employer may not correctly apply tapering or overall limits to the subsidy. Revenue will apply these to the calculation of the refund that the employer will received, this will reduce the refund payable to the employer.
- If the subsidy value plus the additional gross payments exceed the Employee's ARNWP, as calculated by Revenue, then the employer may no longer be an eligible employee (see 3.1) and therefore not eligible for any subsidy.
- Additionally, **the employer will only receive a refund from Revenue of the actual wage subsidy due to each employee as calculated by Revenue after any required tapering has been applied.**

4.6. What if an employee was not paid their usual pay in January or February 2020?

There can be cases where an employee was in employment but who did not receive normal pay in January or February 2020, such as reduced pay, maternity leave, illness benefit or off-pay leave. In such cases the employer can either:

- operate the scheme based on Average Revenue Net Weekly Pay, or
- pay the employee the appropriate wages without receiving a subsidy refund.

4.7. If I want to operate payroll how much subsidy do I include in non-taxable pay field in the payroll?

(See 4.18 What details should employers enter when running their payroll?)

4.7.1. Operating payroll for employees with ARNWP greater than €960 after 16 April 2020

(See 4.18 What details should employers enter when running their payroll?)

4.8. What are the applicable payroll frequency multipliers?

For payrolls submitted with a Pay Date on or after 26 March 2020:

1. Fortnightly = (weekly x 2)
2. March monthly = (203 x 4)
3. April monthly = ((weekly x 52) /12)
4. Twice Monthly = (weekly x 52)/24
5. March Week Based Monthly = (203 x 52)/13
6. April Week Based Monthly = (weekly x 52)/13
7. March Four Weekly = (203 x 4)
8. April Four Weekly = (weekly x 4)
9. Quarterly – Not applicable for the scheme
10. Bi-Annual – Not applicable for the scheme
11. Annual – Not applicable for the scheme
12. Other – Not applicable for the scheme

4.9. When is the scheme starting from/Can I revise previous payments/Can I back-date?

The scheme applies from 26 March 2020, for payroll submissions relating to pay dates on or after 26 March. The expectation is that this would cover payroll for the week commencing Monday 23 March.

Submissions made before the introduction of the Temporary Wages Subsidy Scheme, on 26 March 2020, cannot be processed under the Temporary Wages Subsidy Scheme and are covered under the previous Employer Refund Scheme.

Submissions made on or after the introduction of the Temporary Wages Subsidy Scheme, on 26 March 2020, with a pay date prior to 26 March 2020 will be processed under the previous Employer Refund Scheme.

Submissions made on or after the introduction of the Temporary Wages Subsidy Scheme, on 26 March 2020 with a pay date of 26 March 2020 or later will be processed under the Temporary Wages Subsidy Scheme.

4.10. Can I correct submissions already made for COVID refund scheme?

Once a submission is made to Revenue with a J9 PRSI class, it is extremely important to ensure that the payroll submission is not subsequently deleted or amended. As Revenue's systems were developed quickly to cater for the Subsidy scheme, attempts to delete or amend previous Covid refund submissions may cause further difficulties for the employer and disrupt the refund process. In any such cases, a detailed message should be submitted to Revenue through myEnquiries seeking further instructions.

The Temporary Wage Subsidy cannot be applied retrospectively. An employer must not amend a payroll submission already reported to Revenue in order to qualify for the scheme. The original payroll has already been processed and employees paid. Retrospective deletions and resubmission of amended submissions may be subject to verification, rejection of the submissions from the scheme and possible penalties.

4.11. Can I make submissions for multiple weeks in advance?

Employers must file a payroll submission with Revenue on or before the day they pay their employees. Based on this submission, Revenue will promptly make a Subsidy payment for valid submissions.

Submissions made more than 4 days in advance of the pay-date will not be processed for refund until 4 days before the pay-date. Such advance submissions may not be based on the latest RPNs or may include payments to employees whose personal situation changes putting them outside eligibility for the refund. To avoid a situation where an employer is not refunded, employers are reminded to ensure that they use the most current RPN and make submissions in line with payroll frequency, i.e. weekly / fortnightly or monthly.

4.12. What if my employee is due a refund of tax in the payroll?

Where an employee is due a refund of Income Tax or USC based on the payroll being processed, this should be paid by the employer and Revenue will refund this to the employer along with the associated wage subsidy.

This refund of Income tax and USC is made to the employee, in addition to the subsidy payment and any additional gross payment and should not be included in the employer's calculation of the allowable additional gross payment.

4.13. Will employers be entitled to the full Subsidy amount under the transitional arrangements?

During the transitional phase, employers will receive €410 subsidy per week (€410 * 2 for fortnightly and €410 * 4 for monthly paid employees) for each employee that they have made a PRSI Class J9 submission for, regardless of the amount of the subsidy actually paid to the employee. In many cases this amount will exceed the subsidy that the employee is entitled to receive for that week and in these cases, the employer is obliged to hold the excess of the subsidy payment received over the amount of subsidy actually paid to each employee.

During the Operational Phase Revenue will refund the employer the subsidy amount that the employee is eligible to receive after any required tapering has been applied. (see 4.5)

Additionally, at a later stage of the scheme, any excess amounts from the transitional phase will be taken into account by Revenue when paying future subsidy payments to employer or will be repaid directly to Revenue.

(See 4.4.1 Example 1 - calculation of Average Revenue Net Weekly Pay (ARNWP).)

(See 6 Subsidy reconciliation and repayment to Revenue.)

4.14. How will the DCYA Wage Subsidy Childcare Scheme operate from 20 April 2020 to 3 May 2020?

4.14.1.WSCS scheme introduction and eligibility

The Department of Children and Youth Affairs (DCYA) announced a new scheme (DCYA COVID-19 Temporary Wage Subsidy Childcare Scheme (WSCS)) as a supplement to the broader temporary wage subsidy scheme, to address the particular needs of the Early Learning and Care (ELC) and School Age Childcare (SAC) sectors. The DCYA WSCS is designed to enhance the supports available to ELC and SAC providers and their employees. It provides ELC and SAC providers with a contribution to overhead costs that are still being incurred during COVID-19 closures and, for ELC and SAC providers with employees, it enables these providers to retain their employees through the provision of additional funding to be used to top-up employees under the TWSS.

The Department of Children and Youth Affairs has opened applications for the WSCS to registered providers within the meaning of the Child Care Act 1991 (Section 58C, as amended by the Child and Family Agency Act 2013) which were contracted with the Department of Children and Youth Affairs to provide ELC and SAC Programmes on 12 March 2020. ELC and SAC providers that apply for and are approved for the WSCS will receive a contribution from the Department of Children and Youth Affairs to overhead costs that are still being incurred during COVID-19 closures. ELC and SAC providers with employees will receive additional funding from the Department of Children and Youth Affairs to be used to top-up employees under the TWSS.

An “employee”, in relation to the WSCS, means a person who has entered into or works under a contract of employment with the ELC and SAC provider participating in TWSS/WSCS. It includes staff, including ancillary staff, employed by the participating ELC and SAC provider for the purpose of ELC and SAC provision.

The TWSS cannot be applied retrospectively. A participating ELC and SAC provider must not amend a payroll submission already reported to Revenue. The original payroll has already been processed and employees paid.

However, where ELC and SAC providers have provided additional gross payments to employees under the TWSS on payrolls submitted since 6 April, the Department of Children and Youth Affairs will reimburse the providers for these additional gross payments.

To benefit from the new DCYA scheme, participating ELC and SAC providers must register for the Temporary Wage Subsidy Scheme and operate the Temporary Wage Subsidy Scheme in accordance with the Revenue TWSS guidance.

(For more information see <https://www.gov.ie/en/organisation/department-of-children-and-youth-affairs/>).

4.14.2.Operating the WSCS scheme.

For submissions made on or after 20 April 2020, for pay dates from 20 April 2020 to 03 May 2020, Please refer to [Frequently Asked Questions \(FAQ V8.0\)](#) for Guidance for the scheme in the Transitional phase of the COVID-19: Temporary Wage Subsidy Scheme including information on how the DCYA Wage Subsidy Childcare Scheme operates from 20 April 2020 to 3 May 2020

During the Operational phase, from 4 May 2020 “registered providers” will operate the revised standard TWSS scheme in line with general scheme guidance see Section 4.15 .

The proposed top up payment to employers for overhead costs of a minimum amount of €300 per week or 15% of staff costs would be a taxable stream of income in the hands of the childcare providers, similar to DCYA subsidy payments such as ECCE, CSSP, TEC, and NCS.

4.15. How will employers operate the Subsidy Scheme during the Operational Phase?

The Operational Phase will commence from 4 May 2020. The eligibility criteria for employers and employees under the TWSS will not change.

4.16. What is the Employer CSV File?

Revenue will provide information to employers in the Employer CSV file to ensure the correct wage subsidy due to each eligible employee is made.

The Employer CSV file can be downloaded in ROS by employers who are registered for Employer PAYE(Emp), and their agents.

(see Appendix 2 for information on downloading the Employer CSV file from ROS)

During the Operational phase, Revenue will calculate the Employee's ARNWP (see 4.3) and provide this to employer in the Employer CSV file. Revenue will provide ARNWP, along with other necessary information, to each employer in respect of each employee's active employments. The information will be provided for download in the Employer CSV² file.

The employer can a) import this information into their payroll software and the payroll software will use this information, or b) use the information outside of payroll software along with the new rates and any Additional Gross Payment (top-up) amount, to calculate the wage subsidy for each eligible employee. (See Appendix 2 for information on downloading the Employer CSV file from ROS).

The information provided by Revenue on the CSV file is calculated based, on the January and February 2020 payroll information previously submitted to Revenue by employers, as of 2 May 2020.

Revenue will calculate the following information for each active employment that an employee has with and provide these values, for this employer only, in the Employer CSV file. The employee specific information included in the Employer CSV file will include:

- Average Revenue Net Weekly Pay (ARNWP) for each eligible employee. This is calculated using payroll information as reported to Revenue by the employer for pay dates in January and February 2020 (see 4.3).
- Where an employee's ARNWP is greater than €586 a tiering of the subsidy will apply depending on the Employer Additional gross payment paid to the employee (See 1.6). For each of the applicable tiers for the employee, the Employer CSV will include calculated figures for the maximum weekly wage subsidy (MWWS) applicable and maximum weekly employer pay before tapering (MWEPTB).
- Maximum weekly wage subsidy (MWWS) applicable for each eligible employee. This is the maximum wage subsidy that an employee is eligible to for each tier.
- The maximum weekly employer pay before tapering (MWEPTB). This is the maximum amount of additional pay an employer can pay to an employee for each tier before the wage subsidy is tapered.

² A CSV file is a Comma Separated Values (CSV) file that contains a list of data. These files are commonly used for exchanging data between different applications.

4.17. What are the wage subsidy rates effective for the Operational Phase, from 4 May 2020?

For eligible employees the wage subsidy rates are:

1. For Average Revenue Net Weekly Pay (ARNWP) (see 4.3) not more than €586

- Where the ARNWP does not exceed €412, a subsidy of 85% of ARNWP, to a maximum of €350, is applicable.

Tapering Exception. Where the ARNWP does not exceed €412, the employer may pay an additional gross payment (gross pay) such that the gross pay plus the temporary wage subsidy does not exceed €350 per week. The effect of this is that an employee earning less than €412 per week will not have their wage subsidy tapered where the combined wage subsidy plus their gross pay does not exceed €350.

- Where the ARNWP is more than €412 but not more than €500; a subsidy of €350 is applicable.
- Where the ARNWP is more than €500 but not more than €586, a subsidy of 70% of ARNWP is applicable to a maximum of €410.

2. For ARNWP greater than €586 per week but not more than €960 per week

Where the eligible employee's ARNWP is greater than €586 per week but not more than €960 per week and the employee's current gross pay, as reported in the payroll submission, is:

- not more than 60% of the ARNWP, a subsidy of €350 is applicable (This is Tier 1).
- more than 60% and not more than 80% of the ARNWP, a subsidy of €205 is applicable (This is Tier 2).
- more than 80% of the ARNWP, no subsidy is payable and J9 PRSI class should not be applied (This is Tier 3).

3. For ARNWP more than €960, and current gross pay is below €960 per week

The wage subsidy is available to support employees whose ARNWP is more than €960, and their current gross pay is below €960 per week.

Where the employee's current gross pay, as reported in the payroll submission, represents:

- not more than 60% of the ARNWP, a subsidy of up to €350 is applicable (This is Tier 1).
- more than 60% and not more than 80% of the ARNWP, a subsidy of €205 is applicable (This is Tier 2).
- more than 80% of the ARNWP, no subsidy is payable and J9 PRSI class should not be applied (This is Tier 3).

For such employees, the maximum additional gross payment an employer can make, to receive the full subsidy, is the difference between €960 and their maximum weekly wage subsidy.

(See worked examples in Appendix 3)

Subsidy Tapering

- In addition to receiving the wage subsidy, where an employee receives additional gross payments that bring the gross pay above the ARNWP then the subsidy payable is reduced to prevent the ARNWP being exceeded.
- Tapering (or restriction) of the subsidy shall apply to all cases (see exception where the ARNWP does not exceed €412) where the gross pay paid by the employer, and reported on their payroll submission, plus the wage subsidy amount exceeds the lower of the ARNWP or €960.
- Where the subsidy is tapered to €0, as the subsidy is not payable, J9 PRSI class should not be applied and the normal PRSI class applicable to the employee should be applied.

(See 3.1 and 4.4.3)

4.18. What details should employers enter when running their payroll?

Employers should enter the following details for eligible employees when running their payroll:

- Set PRSI Class to J9.
- If an employer is making an additional gross payment to the employee, they should include this amount in the Gross Pay. The value of the Gross Pay in conjunction with the MWWS determines the amount of subsidy that is payable.
- If an employer is not making any additional gross payment to the employee, they should include a pay amount of €0.01 in Gross Pay.
- Enter the wage subsidy amount payable (as determined from 4.17 What are the wage subsidy rates effective for the Operational Phase, from 4 May 2020?) in “non-taxable amount”.
- **It is important that employers do not include the Temporary Wage Subsidy payment in Gross Pay. If the subsidy figure is included in the gross pay, then it will be treated as Additional Gross Pay and Revenue will apply tapering and the employer refund amount will be reduced accordingly.**
- The payroll submission must include pay frequency.

Income tax, USC, LPT, if applicable, and PRSI are not deducted from the Temporary Wage Subsidy. However, the employee will be liable to Income Tax and USC on the Subsidy by way of review at the end of the year.

(See 1.6 What is an additional gross payment under the Temporary Wage Subsidy Scheme?)

(See 1.9 How are non-statutory deductions processed?)

In many cases the payment of the Temporary Wage Subsidy and any additional income paid by the employer will result in the refund of Income Tax or USC already paid by the employee. Any Income Tax and USC refunds that arise as a result of the application of tax credits and rate bands can be repaid by the employer and Revenue will also refund this amount to the employer.

Based on the information provided in payroll submissions and adherence to the maximum limits, described above, Revenue will credit employers with the Temporary Wage Subsidy paid to each employee.

Penalties will apply to any abuse of the Subsidy scheme by an employer self-declaring incorrectly, not providing funds to employees or non-adherence to Revenue, and any other relevant guidance issued.

4.19. Will Revenue provide a calculator to assist with calculating the correct wage subsidy due to each eligible employee?

A Sample Calculator to demonstrate the calculation of the wage subsidy is available for download from the [Covid section of the Revenue Website](#).

This sample calculator includes instructions allowing an employer better understand the Subsidy calculations. By entering the Employee ARNWP and the Additional Amount the employer wishes to pay the Employee the calculator will display a subsidy figure.

The sample calculator does not cater for or calculate instances where employees have multiple employments. It is provided as a guide only and is not to be used or taken as professional advice, including legal advice. It should not be assumed that the calculator is comprehensive or that it provides a definitive answer in every case. In the event of any discrepancy in calculated figures the official calculation as provided for in the Operational Phase is the authoritative one.

5. Subsidy Refunds.

5.1. If an employer operated the Scheme will the subsidy refund to the Employer be offset against tax liabilities?

Subsidies under the scheme are paid to the employee via the employer, the employer is not entitled to the money in their own right and it cannot be used for any other purpose other than in accordance with the conditions of the scheme, including, for example, meeting any debts of the employer.

5.2. How quickly will Employers get their refund under the Subsidy Scheme and how is it paid?

The amounts paid to employees and notified to Revenue will be transferred into the employer's refund bank account by Revenue. This reimbursement will, in general, be made within two banking days after receipt of the payroll submission.

5.3. How long will it take for my payroll package to be updated for the scheme?

Revenue has been working with payroll software providers to implement payroll solutions in response to the Covid pandemic crisis. Revenue acknowledges that the payroll software providers have been extremely co-operative and are fully engaged in delivering software enhancements to their payroll software to support the schemes in a very short time.

5.4. How should BIK for eligible employees be treated for the duration of the scheme?

Eligible companies can suspend the operation of BIK for eligible employees for the period that the employee is on the scheme. For employees covered by this scheme, BIK or notional pay does not need to be included in Gross Pay, however the notional pay will be liable for tax and USC on review at the end of the year.

6. Subsidy reconciliation and repayment to Revenue.

Details of both the reconciliation process and the process for employers to follow when returning excess Wage Subsidy Scheme funds to Revenue will be published in due course.

In the interim, to assist in their future reconciliation, employers should continue to retain records of subsidy payments made to employees, records of subsidy refunds and tax refunds received from Revenue and hold any excess of the subsidy payments received for offset against future subsidy payments or for future repayment to Revenue.

(See 4.13 Will employers be entitled to the full Subsidy amount under the transitional arrangements?)

6.1. What if I receive too much money from Revenue, how do I return it?

In some cases, an employer may decide, or Revenue may instruct the employer, to repay to Revenue some or all the subsidy refund payment received from Revenue.

If making such a repayment, please ensure that the following instructions are followed carefully. The use of other banking details or providing the incorrect notification of payment to Revenue may result in incomplete repayment to Revenue and/or difficulties in reconciling the Employer's Wage Subsidy refund record.

Step 1: Transfer the repayment to Revenue:

Account Name	CGs Limerick Public Bank Account
Bank	AIB, 7 – 12 Dame St, Dublin 2
BIC	AIBKIE2D
IBAN	IE25 AIBK 9320 8646 1810 05

Please note: This account must only be used for the return of payments received under the Temporary Wage Subsidy Scheme. It should not be used for the payment of any other tax.

Use the following narrative when making the EFT payment on your online banking portal:

1234567PCovid xxxxxxxx

- where 1234567P is the **employer PAYE(Emp) tax registration number**
- the **'Covid'** tag
- and xxxxxxxx represents the **Payroll Run Reference**. If your Run Reference will not fit in the EFT narrative field, please include as much of the Run Reference as the narrative field allows but ensuring to include the Tax registration number and the Covid tag as above.

If you have more than one affected Run Reference, process a separate payment for each Run Reference.

Step 2: Notify Revenue of the EFT payment

Once payment has been made, please send confirmation to the **Collector General's Office** via the myEnquiries system, providing details of the payment including the relevant Payroll Run Reference.

Make sure to select **'Other Than Above'** and then **'Covid Duplicate Refund'** when submitting the query through myEnquiries in ROS.

Please Note: Only use this path to report the return of payments received under the Temporary Wage Subsidy Scheme. It should not be used for any other query.

If you fail to notify Revenue the details of the EFT payment the repayment cannot be allocated to your records.

7. Scheme compliance.

7.1. In what circumstances will Revenue compel an employer to refund the amounts received under the Temporary Wage Subsidy Scheme?

Where an employer receives amounts under the Temporary Wage Subsidy Scheme and the employer has not paid the subsidy amount to the specified employee or where the employer was not entitled to receive the subsidy as it did not meet the qualifying criteria, or the employee does not meet the eligible employee criteria (See 3.1) the employer will be compelled to refund these amounts to Revenue.

The amount of subsidy to be refunded (known as 'relevant tax') to Revenue shall be treated as Income Tax and is due and payable by the employer from the date the subsidy was first received by the employer from Revenue.

7.2. What are the consequences of abuse of the scheme?

A person shall be guilty of an offence if the person -

- knowingly or wilfully delivers any incorrect return or statement, or knowingly or wilfully provides any incorrect information, in connection with the temporary wage subsidy scheme, or
- knowingly aids, abets, assists, incites or induces another person to make or deliver knowingly or wilfully any incorrect return or statement, or knowingly or wilfully provide any incorrect information, in connection with the temporary wage subsidy scheme.

The provision of subsections (3) to (10) of section 1078, and section 1079 of the Taxes Consolidation Act 1997 shall apply for the purposes of these offences.

7.3. What information should be on the payslip?

In relation to an employee covered by the subsidy, the employer is obliged to show the amount of the subsidy **paid to the employee** on the employee's payslip. This should be labelled as "GovC19 WageSub" on the payslip.

Where an employer fails to give the employee a payslip which separately identifies details of the amount of the temporary wage subsidy payment, the employer shall be liable to a penalty as if that failure were a failure to comply with the Income Tax (Employments) Regulations.

A1 Appendix 1 – Sample ROS screens

Sample ROS screens showing how to locate an employee’s payroll submission information. The equivalent information may be available in the payroll package.

Payroll

[Submit payroll](#)

[View payroll](#)

View payroll

Search by

Tax year

Payroll runs tax year 2020

All payroll runs which were submitted or last updated in the tax year selected are displayed below. Any payroll run which was amended will display in the month it was last updated.

January

Date last updated	Payroll run reference	Status	Action
31/12/2019 03:30 PM	330de658-74e0-40a6-9526	PROCESSED	View
08/01/2020 10:09 PM	18aed15a-fa37-4b05-96e5	PROCESSED	View
15/01/2020 09:56 PM	841efb1f-12b5-479d-a3f4	PROCESSED	View
22/01/2020 10:31 PM	acaefabb-3831-48ba-b3f3	PROCESSED	View
29/01/2020 10:13 PM	d2cd3a08-f100-4780-87c2	PROCESSED	View

February

Date last updated	Payroll run reference	Status	Action
05/02/2020 10:13 PM	711e7ebd-b648-4b27-8de9	PROCESSED	View
12/02/2020 09:59 PM	b7365f5f-e8a1-4e57-b6c8	PROCESSED	View
12/02/2020 10:01 PM	3eccc807-af17-4c99-ac62	PROCESSED	View
26/02/2020 10:15 PM	ca43aac3-0107-4945-af64	PROCESSED	View

Identifying values to use in calculating the Average Revenue Net Weekly Pay.

Pay date	07/02/2020
Pay period	6
RPN number	6
Gross pay	€270.60
Pay for Income Tax	€270.60
Income Tax paid	€3.22
Income Tax calculation basis	Week 1
Tax credits	€263.40
Tax rates	
Tax rate	1
Standard rate cut off point this period	€2,995.62
USC status	Ordinary
Pay for USC	€270.60
USC paid	€1.95
PRSI exempt	No
PRSI classes	
PRSI class	A0
Insurable weeks	1
Pay for employee PRSI	€270.60
Employee PRSI paid	€0.00
Pay for employer PRSI	€270.60
Employer PRSI paid	€23.81
LPT deducted	€0.00

A2 Appendix 2 – Employer CSV File

Payroll software packages, that can process the Employer CSV file, will need to import/load additional employee information provided by Revenue to allow the software package to calculate correctly the wage subsidy due to each eligible employee.

Revenue will provide this information as an Employer CSV data file that can be downloaded from ROS. This file will only contain information about the employee's employments with the employer that is downloading the file.

The employer can a) import this information into their payroll software and the payroll software will use this information, or b) use the information outside of payroll software along with the new rates and any Additional Gross Payment (top-up) amount, to calculate the wage subsidy for each eligible employee. (See Appendix 2 for information on downloading the Employer CSV file from ROS).

The file will be available in ROS Employer Services under "Request RPN's". A new option is available to Download Temporary Wage Subsidy Scheme calculation.

The CSV file can be downloaded in ROS by employers who are registered for Employer PAYE(Emp), and their agents.

You should ensure that your payroll software package is up to date and can accept the Revenue CSV file.

See A2.2 for information on this download process.

A2.1 What is a CSV File?

A CSV file is a Comma Separated Values (CSV) file that contains rows of information. These files can be used to exchange information between different systems. Though CSV files can be viewed in most spreadsheet packages, the spreadsheet packages can alter the information resulting in problems using the file data.

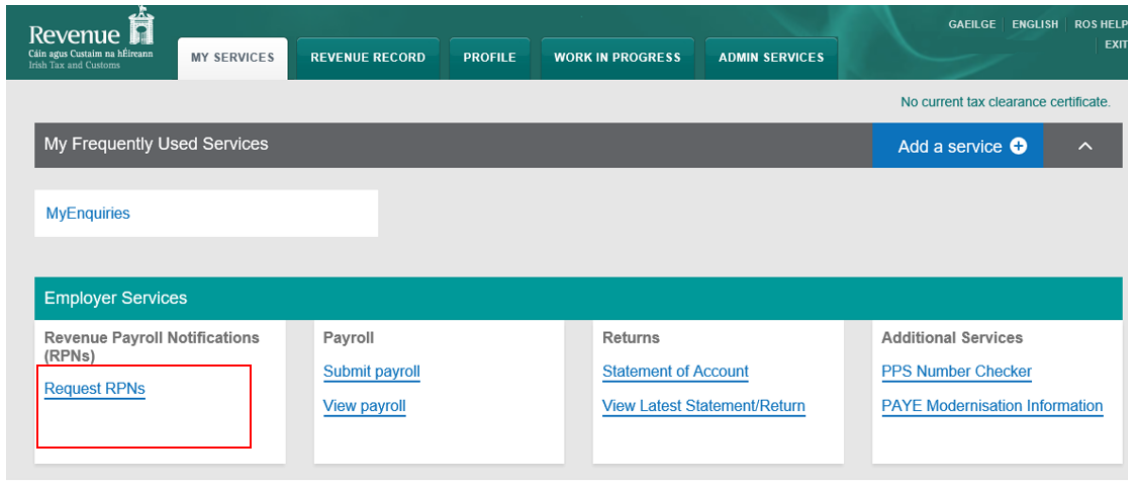
A technical document describing the structure and the data contents of the CSV file was [published on the Revenue website](#) so that payroll software providers could update their payroll software packages to process the file.

The CSV description document and a Sample Employer CSV file are available for download from the [the Revenue Website](#).

A2.2 [How can I download the CSV file?](#)

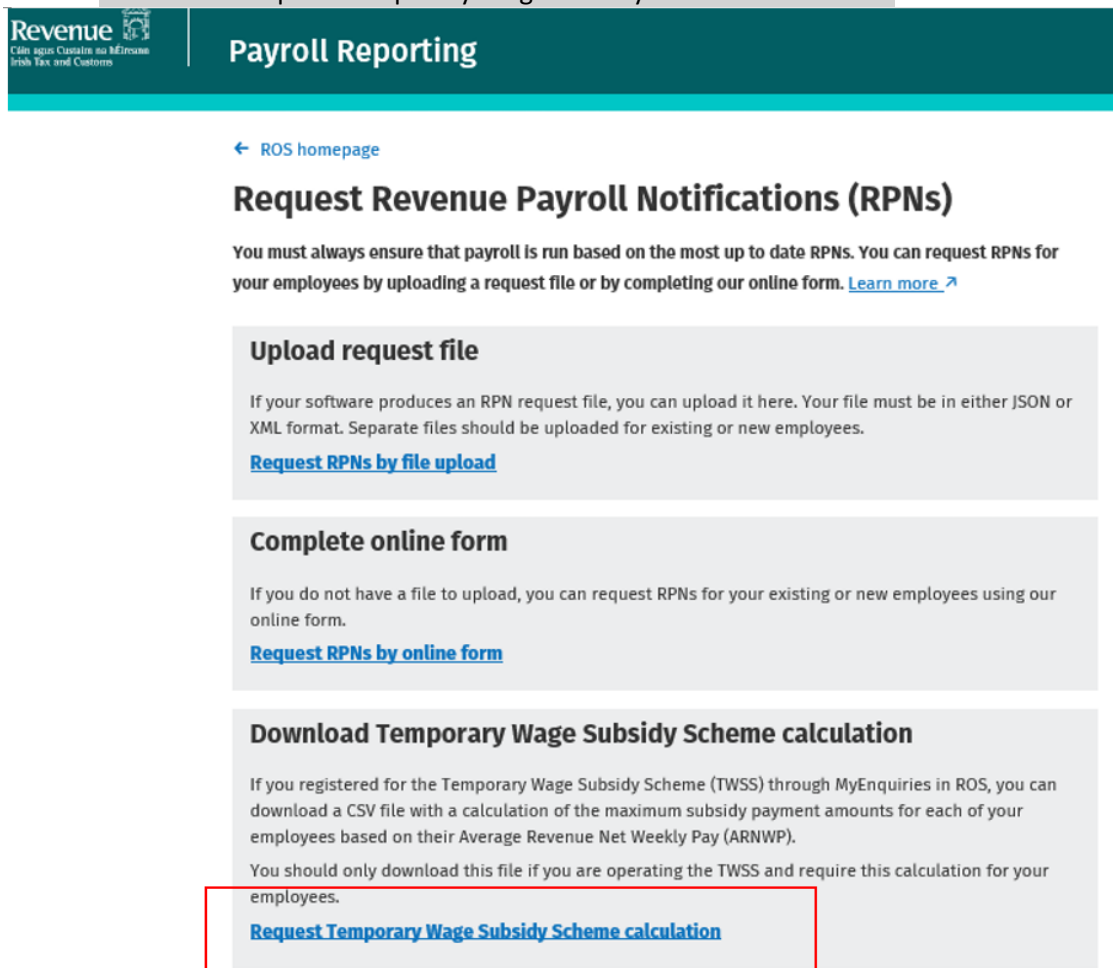
Employers or payroll agents, who are registered for Employer PAYE(Emp), can log into ROS and download the Revenue CSV file as follows:

1. Log into ROS and in the ROS My Services tab select “Request RPNs”



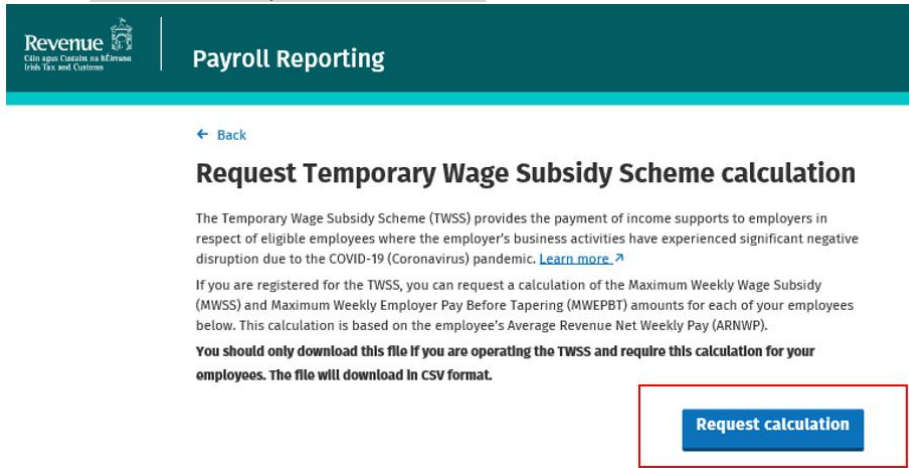
The screenshot shows the Revenue ROS My Services interface. At the top, there are navigation tabs: MY SERVICES, REVENUE RECORD, PROFILE, WORK IN PROGRESS, and ADMIN SERVICES. Below these, there's a section for 'My Frequently Used Services' with an 'Add a service' button. Underneath is a 'MyEnquiries' search box. The main content area is titled 'Employer Services' and contains four columns of links: Revenue Payroll Notifications (RPNs) with a red box around the 'Request RPNs' link; Payroll with 'Submit payroll' and 'View payroll' links; Returns with 'Statement of Account' and 'View Latest Statement/Return' links; and Additional Services with 'PPS Number Checker' and 'PAYE Modernisation Information' links.

2. Select “Request Temporary Wage Subsidy Scheme calculation”



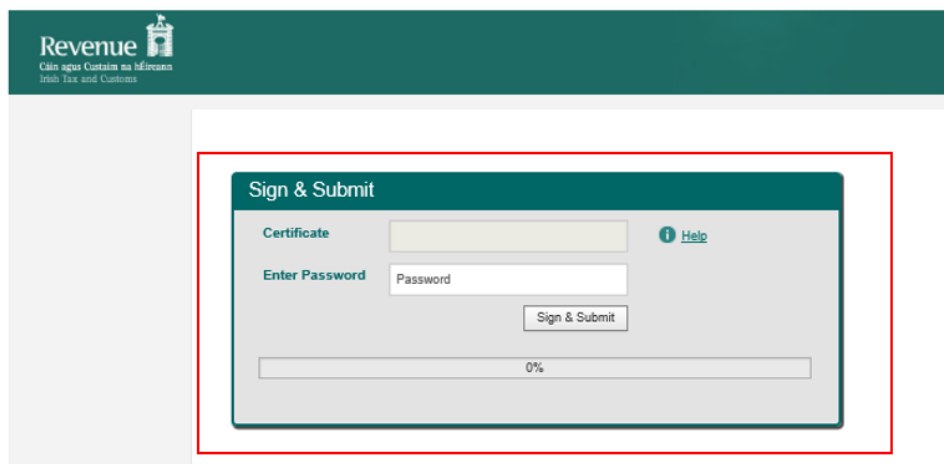
The screenshot shows the Revenue ROS Payroll Reporting page. It has a header with the Revenue logo and 'Payroll Reporting'. Below the header is a navigation link for 'ROS homepage'. The main heading is 'Request Revenue Payroll Notifications (RPNs)'. Below this, there's a paragraph explaining that payroll should be based on the most up-to-date RPNs and that users can request RPNs by uploading a file or completing an online form. There are three main sections: 'Upload request file' with a link to 'Request RPNs by file upload'; 'Complete online form' with a link to 'Request RPNs by online form'; and 'Download Temporary Wage Subsidy Scheme calculation' with a red box around the link 'Request Temporary Wage Subsidy Scheme calculation'.

3. Select “Request Calculation.”



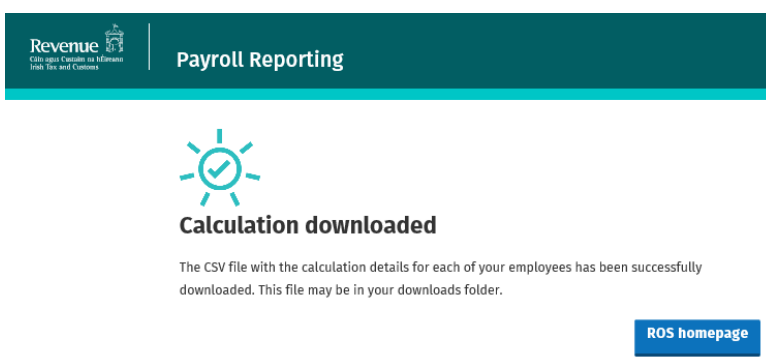
The screenshot shows the Revenue Payroll Reporting interface. At the top left is the Revenue logo with the text 'Cáin agus Cústaim na hÉireann Irish Tax and Customs'. The main header is 'Payroll Reporting'. Below the header is a '← Back' link. The main heading is 'Request Temporary Wage Subsidy Scheme calculation'. The text below explains the Temporary Wage Subsidy Scheme (TWSS) and provides a link to 'Learn more'. It states that if registered for the TWSS, users can request a calculation of the Maximum Weekly Wage Subsidy (MWSS) and Maximum Weekly Employer Pay Before Tapering (MWEPT) amounts. A note states: 'You should only download this file if you are operating the TWSS and require this calculation for your employees. The file will download in CSV format.' A blue button labeled 'Request calculation' is highlighted with a red box.

4. Enter your password in the “Sign and Submit” screen



The screenshot shows the Revenue Payroll Reporting interface. At the top left is the Revenue logo with the text 'Cáin agus Cústaim na hÉireann Irish Tax and Customs'. The main header is 'Payroll Reporting'. Below the header is a '← Back' link. The main heading is 'Request Temporary Wage Subsidy Scheme calculation'. The text below explains the Temporary Wage Subsidy Scheme (TWSS) and provides a link to 'Learn more'. It states that if registered for the TWSS, users can request a calculation of the Maximum Weekly Wage Subsidy (MWSS) and Maximum Weekly Employer Pay Before Tapering (MWEPT) amounts. A note states: 'You should only download this file if you are operating the TWSS and require this calculation for your employees. The file will download in CSV format.' A blue button labeled 'Request calculation' is highlighted with a red box.

5. The CSV file with the calculation for each employee has been successfully downloaded and should be available in your browser downloads folder. To ensure the file is saved, check for a message at the very bottom of your computer screen. If you see any message asking whether you want to open or save the file, select “Save”.



The screenshot shows the Revenue Payroll Reporting interface. At the top left is the Revenue logo with the text 'Cáin agus Cústaim na hÉireann Irish Tax and Customs'. The main header is 'Payroll Reporting'. Below the header is a '← Back' link. The main heading is 'Request Temporary Wage Subsidy Scheme calculation'. The text below explains the Temporary Wage Subsidy Scheme (TWSS) and provides a link to 'Learn more'. It states that if registered for the TWSS, users can request a calculation of the Maximum Weekly Wage Subsidy (MWSS) and Maximum Weekly Employer Pay Before Tapering (MWEPT) amounts. A note states: 'You should only download this file if you are operating the TWSS and require this calculation for your employees. The file will download in CSV format.' A blue button labeled 'Request calculation' is highlighted with a red box.

6. Follow your payroll package instructions to import the downloaded CSV file for your payroll.

The file will be called **TWSS_EmployerNo_DateTimeStamp.csv** with EmployerNo and DateTimeStamp replaced the corresponding information

A2.3 What support is available?

1. If you experience difficulties logging into ROS then:
 - Review the “Something is not working” information on <https://www.revenue.ie/en/online-services/support/ros-help/something-is-not-working/issues-logging-into-ros/index.aspx> or,
 - Contact the ROS Technical Helpdesk, using the contact details at <https://www.revenue.ie/en/contact-us/helpdesk/ros-technical-helpdesk.aspx>

2. For instructions and queries relating to importing the CSV file into you see the website/instruction manual for your payroll software.

3. For general issues relating to the scheme, employers should contact Revenue’s National Employer Helpdesk via the myEnquiries system, providing details of the query and a direct dial contact number. Employers should make sure to select '**Employer’s PAYE**' and then '**Employer’s PAYE General Enquiry**' when submitting the query through **myEnquiries** in ROS.

A3 Appendix 3– Worked Examples

A3.1 Example 1: ARNWP of less than €412.

In this example the specified employee has an ARNWP of €283.12 **(A)**.

Where the ARNWP does not exceed €412, a subsidy of 85% of ARNWP, to a maximum of €350, is applicable (4.17(1))

Maximum Weekly Wage Subsidy (MWWS) (B): As this employee has an ARNWP of less than €412, they can receive a subsidy of 85% of their ARNWP: $283.12 (A) \times 85\% = 240.65 (B)$

Maximum Weekly Employer Payment Before Tapering (MWEPT) (C):

$350 (\text{maximum subsidy}) - 240.65 (B) = 109.35 (C)$

Tapering Exception: Where the ARNWP does not exceed €412, the employer may pay an additional gross payment (gross pay) such that the gross pay plus the temporary wage subsidy does not exceed €350 per week. The effect of this is that an employee earning less than €412 per week will **not** have their wage subsidy tapered where the combined wage subsidy plus their gross pay does not exceed €350

As 240.65 (B) is below €350, the employer can make an additional gross payment of €109.35 without the subsidy tapering. $(350 - 240.65 = 109.35)$

Non-Taxable pay (Subsidy after any applicable tapering reduction) **(E)** As no tapering applies (4.17(1))

Payroll Details		
Employee's Average Revenue Net Weekly Pay (ARNWP)	A	283.12
Maximum Weekly Wage Subsidy for employee (MWWS)	B	240.65
Maximum Weekly Employer Payment Before Tapering (MWEPT) to receive full subsidy	C	109.35
Taxable Pay - Employer additional gross payment (optional)	D	109.35
Excess of Gross pay over allowable pay - Tapering amount	D - C	0
Non-Taxable pay (Subsidy after any applicable tapering reduction)		
Total of additional gross payment before tax, plus subsidy	D + E	350
PRSI Class: J9/Employee's normal PRSI		J9
Subsidy: Full/Tapered/None		Full

See example CSV

Tier 1		Tier 2	
Tier 1 MWWS	240.65	Tier 2 MWWS	
Tier 1 MWEPT	109.35	Tier 2 MWEPT	

A3.2 Example 2: ARNWP of less than €412 with tapering.

In this example the specified employee has an ARNWP of €390 **(A)**.

Where the ARNWP does not exceed €412, a subsidy of 85% of ARNWP, to a maximum of €350, is applicable (4.17(1))

Maximum Weekly Wage Subsidy (B): As the ARNWP is below €412, the employee is eligible for a subsidy of 85%;

$$390(A) \times 85\% = 331.50 (B)$$

Maximum Weekly Employer Payment Before Tapering (MWEPT) (C)

The maximum the employer pay before tapering is in this example €58.50 (C) (390 – 331.50)

The employer opts to provide an additional gross payment of €60 **(D)**.

$$331.50 (B) + 60 (D) = 391.50.$$

This breaks the rule of Subsidy + Employer Additional gross payment ≤ ARNWP. Therefore, the subsidy must be tapered by the excess of the employer's additional gross payment.

The maximum employer pay before tapering is in this example €58.50 (C) i.e. (390 (A) – 331.50(B))

Tapering: 60 (D) – 58.50 (C) = 1.50. The MMWS € 331.5(B) must be tapered by €1.50

$$(B) \text{ €}331.50 - \text{€}1.50 = \text{€}330$$

Non-Taxable pay (Subsidy after any applicable tapering reduction) is €330.**(E)**

Payroll Details		
Employee's Average Revenue Net Weekly Pay (ARNWP)	A	390
Maximum Weekly Wage Subsidy for employee (MWWS)	B	331.50
Maximum Weekly Employer Payment Before Tapering (MWEPT) to receive full subsidy	C	58.50
Taxable Pay - Employer additional gross payment (optional)	D	60
Excess of Gross pay over allowable pay - Tapering amount	D - C	1.50
Non-Taxable pay (Subsidy after any applicable tapering reduction)		
	E	330
Total of additional gross payment before tax, plus subsidy	D + E	390
PRSI Class: J9/Employee's normal PRSI		J9
Subsidy: Full/Tapered/None		Tapered

See example CSV

Tier 1		Tier 2	
Tier 1 MWWS	331.50	Tier 2 MWWS	
Tier 1 MWEPT	58.50	Tier 2 MWEPT	

A3.3 Example 3: ARNWP more than €412 and not more than €500

In this example the specified employee has an ARNWP of €480 **(A)**.

Where the ARNWP is more than €412 but not more than €500; a subsidy of €350 is applicable (4.17(1))

Maximum Weekly Wage Subsidy for employee (MWWS) (B): is €350

Maximum Weekly Employer Payment Before Tapering (MWEPT) (C):

ARNWP of €480 (A) – Wage Subsidy of €350 (B) = MWEPT of €130 (C) before tapering.

Taxable Pay – Employer additional gross payment (optional) **(D)** €130

Tapering: No tapering occurs as the (D) – (C) is €0 i.e. the total of additional gross pay before tax, plus subsidy (D + E) = € 480 and does not exceed The ARNWP (A)

Payroll Details		
Employee's Average Revenue Net Weekly Pay (ARNWP)	A	480
Maximum Weekly Wage Subsidy for employee (MWWS)	B	350
Maximum Weekly Employer Payment Before Tapering (MWEPT) to receive full subsidy	C	130
Taxable Pay - Employer additional gross payment (optional)	D	130
Excess of Gross pay over allowable pay - Tapering amount	D - C	0
Non-Taxable pay (Subsidy after any applicable tapering reduction)		
	E	350
Total of additional gross payment before tax, plus subsidy	D + E	480
PRSI Class: J9/Employee's normal PRSI		J9
Subsidy: Full/Tapered/None		Full

See example CSV

Tier 1		Tier 2
Tier 1 MWWS	350.00	Tier 2 MWWS
Tier 1 MWEPT	130.00	Tier 2 MWEPT

A3.4 Example 4: ARNWP more than €500 and not more than €586

In this example the specified employee has an ARNWP of €555 **(A)**.

Where the ARNWP is more than €500 but not more than €586, a subsidy of 70% of ARNWP is applicable to a maximum of €410. (4.17(1))

Maximum Weekly Wage Subsidy (B): As the ARNWP is more than €500 and not more than €586 the employee is eligible for a subsidy of 70% of ARNWP capped at a maximum of €410

$$555 \times 70\% = 388.50$$

Maximum Weekly Employer Payment Before Tapering (MWEPT) (C):

ARNWP of €555 – Wage Subsidy of €388.50 = Maximum Employer Pay of €166.50 before tapering.

Taxable Pay – Employer additional gross payment (optional) **(D)** €166.50

Tapering: No tapering occurs as the (D) – (C) is €0 i.e. the total of additional gross pay before tax, plus subsidy (D + E) = €555 and does not exceed The ARNWP (A)

Payroll Details		
Employee's Average Revenue Net Weekly Pay (ARNWP)	A	555
Maximum Weekly Wage Subsidy for employee (MWWS)	B	388.50
Maximum Weekly Employer Payment Before Tapering (MWEPT) to receive full subsidy	C	166.50
Taxable Pay - Employer additional gross payment (optional)	D	166.50
Excess of Gross pay over allowable pay - Tapering amount	D - C	0
Non-Taxable pay (Subsidy after any applicable tapering reduction)		
	E	388.50
Total of additional gross payment before tax, plus subsidy	D + E	555
PRSI Class: J9/Employee's normal PRSI		
		J9
Subsidy: Full/Tapered/None		Full

See example CSV

Tier 1		Tier 2
Tier 1 MWWS	388.50	Tier 2 MWWS
Tier 1 MWEPT	166.50	Tier 2 MWEPT

A3.5 Example 5: ARWNP is more than €586

In this example the specified employee has an ARWNP of €650 **(A)**.

As the ARWNP is more than €586 the level of subsidy available will depend upon the amount of employer additional gross pay.

Where the eligible employee's ARWNP is greater than €586 per week but not more than €960 per week and the employee's current gross pay, as reported in the payroll submission, represents: (4.17(2))

- not more than 60% of the ARWNP, a subsidy of €350 is applicable.*
- more than 60% and not more than 80% of the ARWNP, a subsidy of €205 is applicable.
- more than 80% of the ARWNP, no subsidy is payable and J9 PRSI class should not be applied.

Taxable Pay (D) In this example the employer opts to provide additional gross pay of €300.

Maximum Weekly Wage Subsidy (B): As $\frac{300}{650} \times 100 = 46.15\%$ a subsidy of **€350** is payable.

Maximum Weekly Employer Payment Before Tapering (MWEPT) I:

ARNWP of €650 – Wage Subsidy of €350 = Maximum Employer Pay of €300 before tapering.

Tapering: No tapering occurs as the (D) – I is €0 i.e. the total of additional gross pay before tax, plus subsidy (D + E) = €650 and does not exceed The ARWNP (A)

Payroll Details		
Employee's Average Revenue Net Weekly Pay (ARNWP)	A	650
Maximum Weekly Wage Subsidy for employee (MWWS)	*B Tier 1	350
Maximum Weekly Employer Payment Before Tapering (MWEPT) to receive full subsidy	C	300
Taxable Pay – Employer additional gross payment (optional)	D	300
Excess of Gross pay over allowable pay – Tapering amount	D – C	0
Non-Taxable pay (Subsidy after any applicable tapering reduction)		
	E	350
Total of additional gross payment before tax, plus subsidy	D + E	650
PRSI Class: J9/Employee's normal PRSI		J9
Subsidy: Full/Tapered/None		Full

See example CSV

Tier 1	390.00	Tier 2	520.00
Tier 1 MWWS	350.00	Tier 2 MWWS	205.00
Tier 1 MWEPT	300.00	Tier 2 MWEPT	445.00

A3.6 Example 6: ARWNP is more than €586

In this example the specified employee has an ARWNP of €800 **(A)**.

As the ARWNP is more than €586 the level of subsidy available will depend upon the amount of employer additional gross pay.

Where the eligible employee's ARWNP is greater than €586 per week but not more than €960 per week and the employee's current gross pay, as reported in the payroll submission, represents: (4.17(2))

- not more than 60% of the ARWNP, a subsidy of €350 is applicable.
- more than 60% and not more than 80% of the ARWNP, a subsidy of €205 is applicable.*
- more than 80% of the ARWNP, no subsidy is payable and J9 PRSI class should not be applied.

Taxable Pay (D) In this example the employer opts to provide additional gross pay of €595.

Maximum Weekly Wage Subsidy (B): As $\frac{595}{800} \times 100 = 74.38\%$ a subsidy of **€205** is payable.

Maximum Weekly Employer Payment Before Tapering (MWEPT) I:

ARNWP of €800 – Wage Subsidy of €205 = Maximum Employer Pay of €595 before tapering.

Tapering: No tapering occurs as the (D) – I is €0 i.e. the total of additional gross pay before tax, plus subsidy (D + E) = €800 and does not exceed The ARWNP (A)

Payroll Details		
Employee's Average Revenue Net Weekly Pay (ARNWP)	A	800
Maximum Weekly Wage Subsidy for employee (MWWS)	*B Tier 2	205
Maximum Weekly Employer Payment Before Tapering (MWEPT) to receive full subsidy	C	595
Taxable Pay – Employer additional gross payment (optional)	D	595
Excess of Gross pay over allowable pay – Tapering amount	D – C	0
Non-Taxable pay (Subsidy after any applicable tapering reduction)		
	E	205
Total of additional gross payment before tax, plus subsidy	D + E	800
PRSI Class: J9/Employee's normal PRSI		J9
Subsidy: Full/Tapered/None		Full

See example CSV

Tier 1	480.00	Tier 2	640.00
Tier 1 MWWS	350.00	Tier 2 MWWS	205.00
Tier 1 MWEPT	450.00	Tier 2 MWEPT	595.00

A3.7 Example 7: ARNWP of €800 (A).

In this example the specified employee has an ARNWP of €800 (A).

As the ARWNP is more than €586 the level of subsidy available will depend upon the amount of employer additional gross pay.

Where the eligible employee's ARNWP is greater than €586 per week but not more than €960 per week and the employee's current gross pay, as reported in the payroll submission, represents: (4.17(2))

- not more than 60% of the ARNWP, a subsidy of €350 is applicable.
- more than 60% and not more than 80% of the ARNWP, a subsidy of €205 is applicable.
- more than 80% of the ARNWP, no subsidy is payable and J9 PRSI class should not be applied.*

Taxable Pay (D) In this example the employer opts to provide additional gross pay of €650.

As $\frac{650}{800} \times 100 = 81.25\%$ no subsidy is payable and this employee should not be reported with a PRSI class of J9.

Payroll Details		
Employee's Average Revenue Net Weekly Pay (ARNWP)	A	800
Maximum Weekly Wage Subsidy for employee (MWWS)	*B Tier 3	-
Maximum Weekly Employer Payment Before Tapering (MWEPT) to receive full subsidy	C	595
Taxable Pay – Employer additional gross payment (optional)	D	650
Excess of Gross pay over allowable pay – Tapering amount	D – C	
Non-Taxable pay (Subsidy after any applicable tapering reduction)		
Total of additional gross payment before tax, plus subsidy	D + E	650
PRSI Class: J9/Employee's normal PRSI		Normal
Subsidy: Full/Tapered/None		None

See example CSV

Tier 1	480.00	Tier 2	640.00
Tier 1 MWWS	350.00	Tier 2 MWWS	205.00
Tier 1 MWEPT	450.00	Tier 2 MWEPT	595.00

A3.8 Example 8: ARNWP more than 960 and reduction in salary of more than 40%. Monthly pay.

In this example the specified employee has an ARNWP of €1090 (A).

The wage subsidy is available to support employees whose ARNWP is greater than €960, and their current gross pay is below €960 per week.

Where the employee's current gross pay, as reported in the payroll submission, represents:

- not more than 60% of the ARNWP, a subsidy of up to €350 is applicable.*
- more than 60% and not more than 80% of the ARNWP, a subsidy of €205 is applicable.
- more than 80% of the ARNWP, no subsidy is payable and J9 PRSI class should not be applied.

For such employees, the maximum additional gross payment an employer can make, to receive the full subsidy, is the difference between €960 and their maximum weekly wage subsidy.

The calculation of the monthly pay is below:

Taxable Pay (D) In this example the employer opts to provide additional gross monthly pay of €2,361.67

This is converted to a weekly gross pay:

$$2,361.67 \times 12 \div 52 = 545$$

Maximum Weekly Wage Subsidy (B): As $\frac{545}{1,090} = 50\%$ This shows the employee has suffered a wage reduction of more than 40% thus making them eligible for a max wage subsidy of €350.

Maximum Weekly Employer Payment Before Tapering (MWEPT) (C):

Capped at €960 – Wage Subsidy of €350 = Maximum Employer Pay of €610 before tapering.

Tapering: No tapering occurs as the (D) – (C) is €0 i.e. the total of additional gross pay before tax, plus subsidy (D + E) = €895 and does not exceed The ARNWP (A) or upper limit of €960

$$350 \times 52 \div 12 = 1,516.67 \text{ of a monthly subsidy}$$

$$\text{Total Monthly Pay: } 1,516.67 + 2,361.67 = \mathbf{€3,878.34}$$

Payroll Details				Monthly
Employee's Average Revenue Net Weekly Pay (ARNWP)		A	1,090	
Maximum Weekly Wage Subsidy for employee (MWWS)		*B Tier 1	350	
Maximum Weekly Employer Payment Before Tapering (MWEPT) to receive full subsidy		C	610	
Taxable Pay – Employer additional gross payment (optional)		D	545	2,361.67
Excess of Gross pay over allowable pay – Tapering amount		D – C	0	
Non-Taxable pay (Subsidy after any applicable tapering reduction)		E	350	1,516.67
Total of additional gross payment before tax, plus subsidy		D + E	895	3,878.34
PRSI Class: J9/Employee's normal PRSI			J9	J9
Subsidy: Full/Tapered/None			Full	Full
Tier 1	654.00	Tier 2	872.00	
Tier 1 MWWS	350.00	Tier 2 MWWS	205.00	
Tier 1 MWEPT	610.00	Tier 2 MWEPT	755.00	

A3.9 Example 9: ARNWP more than 960 and reduction in salary of more than 20% but less than 40%. Monthly pay with tapering.

In this example the specified employee has an ARNWP of €1090 **(A)**.

The wage subsidy is available to support employees whose ARNWP is greater than €960, and their current gross pay is below €960 per week.

Where the employee's current gross pay, as reported in the payroll submission, represents:

- not more than 60% of the ARNWP, a subsidy of up to €350 is applicable.
- more than 60% and not more than 80% of the ARNWP, a subsidy of €205 is applicable.*
- more than 80% of the ARNWP, no subsidy is payable and J9 PRSI class should not be applied.

For such employees, the maximum additional gross payment an employer can make, to receive the full subsidy, is the difference between €960 and their maximum weekly wage subsidy.

The calculation of the monthly pay is below:

Taxable Pay (D) In this example the employer opts to provide additional gross monthly pay of **€3,306.33**

This is converted to a weekly gross pay:

$$3,306.33 \times 12 \div 52 = 763$$

Maximum Weekly Wage Subsidy (B): As $\frac{763}{1,090} = 70\%$ This shows the employee has suffered a wage reduction of more than 20% but less than 40% thus making them eligible for a max wage subsidy of **€205**.

Maximum Weekly Employer Payment Before Tapering (MWEPBT) (C):

Capped at €960 – Wage Subsidy of €205 = Maximum Employer Pay of €755.

As $763 + 205 = 968$ Tapering will occur on the subsidy as the total pay must be capped at 960.

Tapering: $763 (D) - 755 (C) = 8$ The MWWS (B) must be tapered by 8: $205 - 8 = 197$

Non-Taxable pay (Subsidy after any applicable tapering reduction) is **€197 (E)**

$$197 \times 52 \div 12 = 853.67 \text{ of a monthly subsidy}$$

$$\text{Total Monthly Pay: } 853.67 + 3,306.33 = \mathbf{€4,160}$$

Payroll Details			Monthly
Employee's Average Revenue Net Weekly Pay (ARNWP)	A	1,090	
Maximum Weekly Wage Subsidy for employee (MWWS)	*B Tier 2	205	
Maximum Weekly Employer Payment Before Tapering (MWEPBT) to receive full subsidy	C	755	
Taxable Pay - Employer additional gross payment (optional)	D	763	3,306.33
Excess of Gross pay over allowable pay - Tapering amount	D - C	8	
Non-Taxable pay (Subsidy after any applicable tapering reduction)	E	197	853.67
Total of additional gross payment before tax, plus subsidy	D + E	960	4,160
PRSI Class: J9/Employee's normal PRSI		J9	J9
Subsidy: Full/Tapered/None		Tapered	Tapered
Tier 1	654.00	Tier 2	872.00
Tier 1 MWWS	350.00	Tier 2 MWWS	205.00
Tier 1 MWEPBT	610.00	Tier 2 MWEPBT	755.00

A3.10 Example 10: ARNWP more than 960 and reduction in salary of less than 20%. Monthly pay with no subsidy payable.

In this example the specified employee has an ARNWP of €1090 **(A)**.

The wage subsidy is available to support employees whose ARNWP is greater than €960, and their current gross pay is below €960 per week.

Where the employee's current gross pay, as reported in the payroll submission, represents:

- not more than 60% of the ARNWP, a subsidy of up to €350 is applicable.
- more than 60% and not more than 80% of the ARNWP, a subsidy of €205 is applicable.
- more than 80% of the ARNWP, no subsidy is payable and J9 PRSI class should not be applied.*

For such employees, the maximum additional gross payment an employer can make, to receive the full subsidy, is the difference between €960 and their maximum weekly wage subsidy.

The calculation of the monthly pay is below:

Taxable Pay (D) In this example the employer opts to provide additional gross monthly pay of **€4,014.83**

This is converted to a weekly gross pay:

$$4,014.83 \times 12 \div 52 = 926.50$$

As $\frac{926.50}{1,090} = 85\%$ no subsidy is payable and this employee should not be reported with a PRSI class of J9.

Total Monthly Pay: **€4,014.83**

Payroll Details			Monthly
Employee's Average Revenue Net Weekly Pay (ARNWP)	A	1,090	
Maximum Weekly Wage Subsidy for employee (MWWS)	*B Tier 3	-	
Maximum Weekly Employer Payment Before Tapering (MWEPBT) to receive full subsidy	C	755	
Taxable Pay - Employer additional gross payment (optional)	D	926.50	4,014.83
Excess of Gross pay over allowable pay - Tapering amount	D - C		
Non-Taxable pay (Subsidy after any applicable tapering reduction)	E	-	-
Total of additional gross payment before tax, plus subsidy	D + E	926.50	4,014.83
PRSI Class: J9/Employee's normal PRSI		Normal	Normal
Subsidy: Full/Tapered/None		None	None

Tier 1	654.00	Tier 2	872.00
Tier 1 MWWS	350.00	Tier 2 MWWS	205.00
Tier 1 MWEPBT	610.00	Tier 2 MWEPBT	755.00