

D. EMPLOYERS - BUSINESS IMPACTED AS A RESULT OF COVID-19?

No

D1. Continue in business as usual

Yes

D2. Impact pushing you down route of laying off employees or providing reduced hours?

Option 1

Option 2

D3. Lay off Employees without pay

Benefits - Ensures that employees keep a link with the employer - allows for retention of staff - available when CV 19 is over. Employer PRSI on payment - subsidy at 0.5%. No ER PRSI on subsidy element

D6. Keep staff on payroll & apply for COVID-19 Wage Subsidy Scheme* see conditions below (also applies to staff on short time & employees previously laid off & rehired)

Risks - Certain aspects of the scheme are based on revenue guidance/concession which are not actually stated in the Act. As this is a concession - in any appeal, the Appeal Commission/Courts can only use the Act. If found later not to be applicable, then amount is repayable with interest - <https://revenue.ie/en/corporate/communications/documents/guidance-on-employer-eligibility-and-supporting-proofs.pdf> No tax deduction for payment in excess of subsidy

D4. Can employee claim redundancy after a certain period where they have been temporarily laid off/put on short time (where the working hours is <50% of normal weekly working hours)?

D7. Were the employees on the payroll at 29/02/2020? (this includes Directors as these are assessed to Schedule E) - Payroll submission for Feb completed before 15/03

Yes

Yes

D5. No - under the Act, if the lay off is due to COVID-19 then the Redundancy legislation does not apply - (applies for period up to 31 May 2020)

No

Yes

D9. Does your business meet the conditions in S.28(2) (3) of the Emergency Services CV Act i.e. is there a significant reduction in turnover (25%) & an inability to pay Employees salaries after making best efforts (see Revenue Concessions) & is there an intention to keep the Employees on afterwards?

Rev Concession - a) Where an employer has significant decline in business but has strong cash reserves, still qualifies but revenue expect ER to continue to pay significant portion of remaining wage. b) If 25% test not met but documentary evidence to show it was expected - then should suffice.

This assumes the payroll submission was completed on or after 26/03/20 and payment made after that date. If the payroll submission was completed before 26/03/20 even if payment is not made until after 26/03/20; or on or after 26/03/20 but paid prior to 26/03/20 then the Wage subsidy scheme is not applicable. Consider if the employer refund scheme applies such that €203 is payable per employee per week (subject to the other conditions of the scheme applying e.g. cannot pay more than €203 to that employee in that period Subsidy element - Not subject to USC/IT/PRSI or ER PRSI (but is subject to year end review). Payment in excess of subsidy subject to tax in normal way but ER PRSI at 0.5%

D8. Subsidy not applicable. Consider laying off employees - See option D3 - Lay off employees

Yes

D10. Has the employer documented the basis for determining how they met the conditions above?

Yes

D11. Has the Employer Self Declared?

Yes

D12. Will the employer show the subsidy as non-taxable pay on payslip? Note although not taxable now the employee will pay tax on this in future (year end review).

D.13. Is the current pay period **before 20 April 2020** or such other date as the Revenue determine before then?

D16. Is the current pay period on or **after 20 April 2020** or such other date before then as the Revenue determine?

Guidance - See Revenue FAQs <https://revenue.ie/en/employing-people/documents/pmod-topics/guidance-on-operation-of-temporary-covid-wage-subsidy-scheme.pdf>

Yes

Yes

D14. Amount of subsidy based on the net weekly average wage from 01/01/20 to 29/02/20 but not based on the income of the employee*

D17. Amount of subsidy based on the net weekly average wage from 01/01/20 to 29/02/20 and the net income of each EE*

* calculated based on net weekly pay in January and February 2020

D15. Subsidy of up to a max of €410 of net weekly take home pay per employee inc. directors who on payroll at 29 Feb 2020 and paid between 01/02/20 and 15/03/20 and submitted to revenue (not income assessed). If net weekly take home pay is <€410 then subsidy up to amount paid. (certain amounts may be repayable at future date if amount received is > than what employer is entitled to under subsidy scheme - we expect further guidance to be issued)

D18. Where EE (inc. directors) net weekly take home pay/emoluments is <€586 then subsidy = 70% of this amount subject to Max €410 net pw

D19. Where EE (inc. directors) net weekly take home pay/emoluments is >€586 but <€960 then subsidy = €350 pw

D20. Where EE (inc. directors) net weekly take home pay/emoluments is >€960 then subsidy = €Nil

Subsidy element - Not subject to USC/IT/PRSI or ER PRSI (but is subject to year end review). Payment in excess of subsidy subject to tax in normal way but ER PRSI at 0.5%