

Department of Children and Youth Affairs (DCYA)

Information and FAQs on COVID 19 Measures

for providers and staff of Early Learning and Care and School Age Childcare Services

Version 2

15 April 2020

Introduction

The COVID 19 Pandemic has created major challenges for Ireland. The new, ever changing landscape is difficult for everyone. The sudden closure of centre-based Early Learning and Care (ELC) and School Age Childcare (SAC) services on March 12 was an unexpected but necessary move to safeguard public health in Ireland.

During the initial closure period between 13 and 29 March, an arrangement was made for payments under DCYA's ELC and SAC funding programmes to continue. This was in response to a rapidly evolving and unprecedented situation. DCYA was aware that many services however, with no or lesser degrees of DCYA funding, were extremely exposed with the loss of parental income and DCYA immediately began to consider funding options for the wider sector (those in receipt of State income and those with no State income or lesser amounts of it.)

The Minister wrote to all ELC and SAC providers on 20 March 2020, indicating that consideration was being given to funding options for the period beyond 29 March 2020, and what conditions might apply to provide for the best use of available public funding to support the sector.

Over the last number of weeks, Government has announced a range of measures to support workers, employers and businesses. Information has been and continues to be made available on the websites of the Department of Employment Affairs and Social Protection and the Department of Business Enterprise and Innovation. On 24 March 2020, Government announced a new Temporary COVID-19 Wage Subsidy Scheme (TWSS) and DCYA announced how this new scheme would interact with repurposed DCYA funding to support the ELC and SAC sector.

A key policy priority for the DCYA is the sustainability of the ELC and SAC sector and hence it has and continues to work intensively to support services to re-open after COVID-19. Retention of valued staff

was identified by the sector as a key priority, as was supporting providers to meet essential overheads. The following FAQs set out some information on the significant actions that have been taken in this regard.

DCYA encourages all providers to read this material and to engage proactively with the various Government supports available. DCYA urges any service which is struggling, to engage with its local Childcare Committee.

These FAQs aim to be informative but may be added to and/or amended as more information becomes available. In the event that any further corrections need to be made, these changes will be highlighted in future versions.

New questions and additions to existing questions have been highlighted in light grey.

1. What measures are available nationally to support all sectors?

A number of measures to support businesses have been announced by Government in response to the COVID-19 crisis, including those in Appendix 1. These support businesses with costs arising from, for example, rents, mortgages, bank loans, commercial rates and Local Property Tax. Supports are also available to eligible businesses in the form of loans, advice and information.

2. What is the Revenue Temporary COVID-19 Wage Subsidy Scheme?

On Tuesday, 24 March, the Government announced new measures to provide financial support to workers affected by the COVID-19 crisis.

As part of these measures, Revenue will operate a Temporary COVID-19 Wage Subsidy Scheme. The scheme, enables employees, whose employers are affected by the pandemic, to receive significant supports directly from their employer through the payroll system. The scheme is expected to last up to 12 weeks from **26 March 2020**. The Temporary COVID-19 Wage Subsidy Scheme will be available to employers who keep or reinstate employees on the payroll throughout the COVID-19 pandemic, meaning employers can retain links with employees for when business picks up after the crisis. Additionally, the operation of the scheme will help to reduce the burden on the Department of Employment Affairs and Social Protection (DEASP) which is dealing with the other COVID-19 related unemployment payments.

Employers are encouraged to facilitate employees by operating the scheme, by retaining employees on their books.

The DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme is a supplement to the Temporary COVID-19 Wage Subsidy Scheme, to enhance its provisions for the particular needs of the ELC and SAC sector. Many of the questions that have been received are questions about the operation of the Temporary COVID-19 Wage Subsidy Scheme first and foremost. Answers to questions like these can be found in the FAQ published by Revenue. It is strongly recommended that providers and employees check these FAQ regularly as there may be important updates.

Revenue's FAQ contains answers to questions such as which employers and employees are eligible for the Temporary COVID-19 Wage Subsidy Scheme; how it works; how to manage maternity leave; and questions around PAYE and PRSI.

Further information can be found here: <https://www.revenue.ie/en/news/articles/guidance-on-the-temporary-covid-19-wage-subsidy-scheme.aspx>

It is suggested that employers and employees familiarise themselves with the terms and conditions of the Revenue Temporary COVID-19 Wage Subsidy Scheme.

IMPORTANT: See FAQ 3 below for further information on Temporary COVID-19 Wage Subsidy Scheme as it will operate in the ELC and SAC sector.

Service providers can apply to Revenue for the Temporary COVID-19 Wage Subsidy Scheme prior to the start of the launch of the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme.

Eligible services, and eligible employees retained or re-hired by services, will be paid a maximum of €410 per week in respect of eligible employee for employers who operate the Temporary COVID-19 Wage Subsidy Scheme during the transitional phase. Payroll submissions to Revenue made during this transitional phase for their Temporary COVID-19 Wage Subsidy Scheme, with a payment date of 26 March 2020 or later, will be processed under the Revenue Scheme.

Revenue's FAQs, [which can be found here](#), include a guide to accessing the scheme at FAQ 2.2.

3. How will the Temporary COVID-19 Wage Subsidy Scheme operate in the ELC and SAC sector?

Linked to the Temporary COVID-19 Wage Subsidy Scheme, the DCYA has established the Temporary COVID-19 Wage Subsidy Childcare Scheme.

This Scheme is designed to enhance the supports available to ELC and SAC staff and providers at this time of crisis. It will enable providers which sign up to it to retain their staff and it will give them a contribution to overhead costs that are still being incurred, despite the closure.

There are three key elements to the new Scheme:

- (i) In addition to the wage subsidy provided by Revenue under the Temporary COVID-19 Wage Subsidy Scheme, DCYA will top-up of wages of eligible ELC and SAC staff to the maximum additional payment an employer can make to receive full Temporary COVID-19 Wage Subsidy Scheme subsidy¹, to a limit of €586 per net weekly pay in line with the Revenue scheme.
- (ii) Where a staff member's pre-12 March weekly wage was below the DEASP set rate for temporary Pandemic Unemployment Payment (currently €350 per week), DCYA will on a temporary basis provide funding to be used to top-up eligible employees' wages to the DEASP rate set for the PUP, meaning that all staff will be encouraged to remain with their employer rather than sign on with the DEASP. Where an employee previously laid off has been re-hired, the employee will qualify for the Subsidy scheme and their DEASP claim must be closed. In order to ensure correct payment of the wage subsidy, employees should use www.mywelfare.ie to close their claim immediately when they are taken back onto the business payroll.
- (iii) To reflect the unique circumstances of the sector, in addition to funding eligible staff wages up to the maximum additional payment an employer can make to receive the full Temporary COVID-19 Wage Subsidy Scheme subsidy, up to the cap, services will receive a further payment which will be a percentage of their total eligible staff gross weekly pay² to be used towards ongoing / non-deferrable operational costs.
The standard rate will be 15% of eligible staff gross weekly pay (or equivalent) with a minimum payment of €300 per week. This 15% is calculated based the on payroll submissions made to Revenue by the employer by 15 March 2020. January/February payroll, for all staff eligible for the WSCS.

For information on how this will apply to self-employed owners, see FAQs 29 and 30 below.

This new scheme, once operational, will replace ECCE (including AIM), NCS, CCS and TEC.

The effective date of the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme is 6 April 2020.

¹ Language updated based on recent clarification by Revenue.

² Net weekly pay" means the employee's Average Net Weekly Pay within the definition of the Revenue Covid-19 Temporary Wage Subsidy Scheme for January and February 2020 based on payroll submissions made to Revenue by the employer by 15 March 2020.

The Revenue Temporary COVID-19 Wage Subsidy Scheme commenced on 26 March 2020 and can be availed of by any ELC and SAC providers where their turnover has likely been reduced by 25% or more for Q2 2020. The Temporary COVID-19 Wage Subsidy Scheme supersedes the Employer COVID Refund scheme, which has now ceased.

Eligible services, and eligible employees retained or re-hired by services, will be paid a maximum of €410 per week in respect of eligible employee for employers who operate the Temporary COVID-19 Wage Subsidy Scheme during the transitional phase. Payroll submissions to Revenue made during this transitional phase for their Temporary COVID-19 Wage Subsidy Scheme, with a payment date of 26 March 2020 or later, will be processed under the Revenue Scheme.

Once the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme is up and running, providers will be able to sign a new agreement for it and DCYA will provide the top ups and overhead contribution backdated to 6 April 2020 and subject to confirmation that they are participants in the Temporary COVID-19 Wage Subsidy Scheme.

This DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme sets out a number of measures which are a response to the extraordinary situation related to COVID-19. Once commenced these emergency measures will apply for the duration of Revenue Temporary COVID-19 Wage Subsidy Scheme, due to last for 12 weeks from 26 March, in accordance with the Department's or Government's decisions in this area.

4. Why is it that payments for ECCE (including AIM), NCS, CCSP, TEC must cease when this new scheme is made available?

Payments made under ECCE (including AIM), NCS, CCS and TEC are made on the basis of the provision of a service to parents for the attendance of children. COVID 19 required the closure of services. Whilst many services would benefit from the continuation of these payments, many other services which relied more heavily on parental income would not benefit. Also, DEASP reported that very significant numbers of ELC and SAC staff presented to Intreo offices from March 12 indicating that DCYA funding was not being used to retain staff in all cases. Payments were made on an ex gratia basis up to 6 April, the effective date of the new WSCS. Providers who sign up for the WSCS will be paid from 6 April. Any ex gratia payments for ECCE (including AIM), NCS, TEC and CCSP made after this time will be netted off against future WSCS payments.

A solution had to be found that was more equitable and would help to sustain as many as possible of the 4500 services across the country, retain valuable staff and assist parents who were laid off and could not afford to continue to pay fees and yet needed to retain their place(s).

The demands on the Exchequer at this time are very significant. Public monies must be used prudently. The new DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme addresses the retention of staff, providing the maximum additional payment an employer can make to receive full Temporary COVID-19 Wage Subsidy Scheme subsidy, to a limit of €586 net per week. It also gives providers a significant contribution to overhead costs. All staff and all services benefit, not just those heavily funded by the State.

5. What if a service provider does not want to sign-up for the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme?

There is no obligation on ELC and SAC service providers to sign-up to either the Revenue operated Temporary COVID-19 Wage Subsidy Scheme or the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme. However, from the date the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme goes live, no further payments will be made to centre based providers for the DCYA ELC and SAC programmes while the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme is in operation.

Participation in the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme is optional, and will not affect future participation in the Department's funding schemes. However, providers are strongly encouraged to participate, to ensure that the link with their staff is maintained, this would support continuity of care which is in the best interests of parents and children.

6. Is the COVID-19 Closures of ELC and SAC centre based services considered a Force Majeure event?

The closure of ELC and SAC services due to COVID-19 can be considered a Force Majeure situation. The Department is not obliged to make payments for ELC and SAC programmes under Force Majeure. However, the Department continued to make ELC and SAC programme payments on an ex-gratia basis from 13 March 2020 to 10 April 2020. This temporary arrangement was an immediate response to the closures for the purpose of the sustainability of the sector while more appropriate policy responses were being considered.

As communicated in a letter from the Minister dated 10 April 2020, these temporary funding arrangements have ceased now that a new administrative scheme is in place as an emergency measure.

7. Why is the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme being established?

The new DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme was developed to sustain the ELC and SAC sector at this time of crisis and in conjunction with the wider Government / Revenue Temporary COVID-19 Wage Subsidy Scheme. The Scheme is an exceptional measure, taken in response to the economic impact of COVID-19. These emergency measures will apply from 6 April 2020 and for the duration of Revenue Temporary COVID-19 Wage Subsidy Scheme, in accordance with the Minister's or Government's decisions in this area.

Specifically, the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme is seeking to address the following concerns:

- That ELC and SAC workforce may be lost from the sector which was already experiencing recruitment, retention and capacity difficulties
- That ELC and SAC services would not be in a position to reopen following the crisis, denying children access to early education and having a significant detrimental effect on the economy as parents could be prevented from returning to the workplace.
- That parents might be expected to continue to pay fees or risk losing their child's place.

8. Why is DCYA topping up ELC and SAC staff wages by providing the maximum additional payment an employer can make to ensure that the employer will receive full Temporary COVID-19 Wage Subsidy Scheme subsidy to pass on to each eligible employee?

Evidence shows that high levels of staff turnover are not good for children who access ELC services. Before COVID-19, there was an unacceptable 23% turnover level in the sector. Following the closure of ELC and SAC services for public health reasons, it is important that as many staff as possible are retained and return to work with the children they previously worked with before COVID-19.

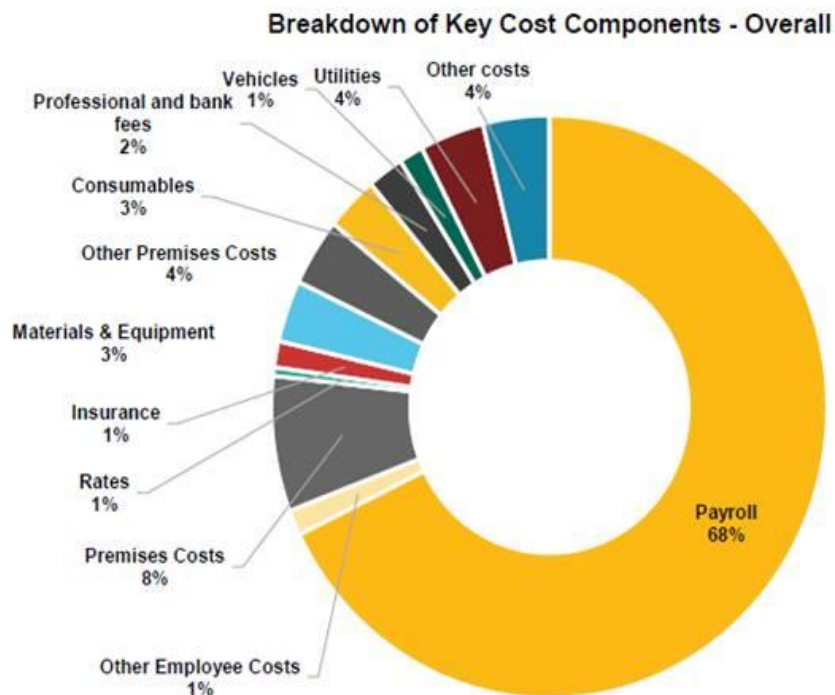
The average weekly salary in the ELC and SAC sector prior to COVID was €364. Retaining the employee-employer link where possible during and post COVID-19 is a priority for the Department. This measure was taken with the best interests of the ELC and SAC sector in mind.

9. What is the additional payment for providers to contribute to their non-deferrable operational costs and why is it derived at 15% of gross eligible staff costs?

Figure 1 below summarises firm evidence on the costs incurred by ELC and SAC providers in Ireland.

Figure 1: Breakdown of costs of delivering childcare.

Independent Review of Cost of Delivering Childcare in Ireland (Crowe).



In addition to the significant contribution to cover pre-COVID-19 staff wages, the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme provides funding for use on ongoing operational costs of ELC and SAC services.

This payment is based on 15% of the eligible staff gross weekly pay. This rate is derived from a number of sources including the Independent Review of the Cost of Delivering Childcare in Ireland undertaken by Crowe that was due to be published in April 2020. Importantly, the Crowe findings were independently verified by a UK economic consultancy firm and are consistent with other Irish and international studies. See Figure 1 above.

This data highlights that, on average, staffing costs are 70% of ELC and SAC operating costs. The data also highlights costs (approximately 10% of operating costs) that will not arise when a service is closed (for example, heating, lighting, materials). That leaves a balance of 20% of overheads that need to be covered. Government measures for businesses announced in recent days in response to COVID-19 are

addressing much of these costs, for example, mortgage pauses and the suspension of commercial rates. The DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme covers 10% of overall costs which is on average equivalent to 15% of eligible staff gross weekly pay.

The minimum payment already covered in Q3 means that some services (mostly smaller ones) will now get up to 40% of their wage costs. The standard rate based on 15% of the eligible staff gross weekly pay with a minimum payment of €300 per week. In addition to receiving the Revenue Temporary COVID-19 Wage Subsidy Scheme subsidy, employers will all receive the maximum additional payment an employer can make receive through the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme. ELC and SAC services participating in the DCYA Temporary Covid-19 Wage Subsidy Childcare Scheme will receive a further payment which will be a percentage of their total eligible ELC and SAC staff gross weekly wage costs to be used towards ongoing / unavoidable operational costs.

For detail on how the contribution towards the non-deferrable operation costs is calculated see FAQs 36 and 37 below.

10. What administration is required under the DCYA COVID-19 Temporary Wage Subsidy Childcare Scheme?

The administrative processes and detail for the operation of this scheme have being finalised and further detail will follow in the coming days. In order to be delivered quickly to respond to the significant need from staff and providers, the process will be kept as simple as possible.

It will require the signing of the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme Agreement and the completion of a simple application process which will include self-declarations and signed consent for data sharing with Revenue and DEASP where required.

Initial payments will be made based on currently available data and then further reconciled based on the evidence of actual payment received from Revenue under the Temporary COVID-19 Wage Subsidy Scheme when that becomes available in the coming weeks. On receipt of this confirmation, the payments will be adjusted and reconciled based on the applicable rates under the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme. Full details of the process to achieve this reconciliation will be made available. This evidence will be used to calculate both of the DCYA contributions; the maximum additional payment an employer can make to receive full Temporary COVID-19 Wage Subsidy Scheme subsidy and 15% of the eligible staff gross weekly pay towards the non-deferrable operational costs.

Services which had employees, before COVID-19, earning net wages below the Pandemic Unemployment Payment (PUP) (currently €350 per week), will be required to provide additional information to facilitate an increased top-up to match the PUP.

11. Why is DCYA topping up all staff wages to a minimum rate of €350 per week?

This is a time-limited scheme in response to the sudden and damaging economic impact of COVID-19. This impact of COVID-19 would be particularly damaging in the ELC and SAC sector. As continuity of care is critical to ensure the quality of early education and care for children therefore the retention of staff during this period is an imperative for the sector. The previous 23% turnover in the sector was already unsatisfactory. Retention of as many staff as possible is also necessary to protect capacity. There were issues with capacity before COVID-19, with some parents experiencing significant difficulty in accessing ELC and SAC places. In order to retain staff with their employer, DCYA has agreed to provide funding that is to be used to top-up wages of all eligible staff to a rate equivalent to the Pandemic Unemployment Payment for this temporary period.

12. Who can apply for the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme?

Any service provider who had been operating DCYA funded ELC and SAC programmes as of 12 March 2020 and/or any ELC and SAC employer who has registered with Revenue for the Temporary COVID 19 Wage Subsidy Scheme.

13. What employees are eligible for the Wage Subsidy Childcare Scheme?

Please refer to The Wage Subsidy Childcare Scheme Agreement, which denotes the categories of eligible employees. The Agreement is attached at Appendix 3.

14. How will registered childminders who are still caring for children under DCYA ELC and SAC programmes be paid during this period?

Only centre-based ELC and SAC services were directed to close on March 12. Childminders were permitted to continue operating but strictly in adherence with HSE guidance regarding physical distancing etc. The very small number of childminders that are still caring for children who are

operating under ELC and SAC programmes will continue to be paid. Childminders should continue to monitor and follow HSE advice and any instruction from Government or the National Public Health Emergency Team.

15. Can childminders sign up for the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme?

Yes, and as childminders are self-employed by definition please refer to the guidance provided in Qs 30 to 32 inclusive.

Any childminder who had been operating DCYA ELC and SAC programmes as of 12 March 2020 but no longer has children in attendance can participate in the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme and for the Pandemic Unemployment Payment and other DEASP supports.

A childminder cannot receive DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme payments at the same time as receiving payments under the ECCE, NCS, CCSP, and TEC.

16. What supports are available to childminders who have not been operating DCYA ELC and SAC programmes as of 12 March 2020?

The DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme is only available to those ELC and SAC services that have been operating DCYA ELC and SAC programmes as of the 12 March 2020. However, childminders are self-employed and if they are registered and tax compliant with Revenue but they no longer have children in their care, or any income, they will be able to apply for the Pandemic Unemployment Payment and other DEASP supports.

17. Why are the names of the Employers operating the Temporary COVID-19 Wage Subsidy Scheme being published?

The legislation requires the publication of the names of the employers who have applied to operate the Temporary COVID-19 Wage Subsidy Scheme.

18. How can an ELC and/or SAC service provider apply for the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme?

A new DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme Agreement has been issued. As part of Phase 1, the service provider will have to sign this and agree to meet the conditions contained within to avail of the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme.

The Funding Agreement will be made available to view on the Programme Implementation Platform (PIP). It must be electronically signed by the Primary Authorised User (PAU) – a link will be issued by email to the PAU for each facility directly to complete the contracting process. A step by step process similar to below, will be made available on PIP for service providers.

Process for applying for the COVID-19 Wage Subsidy Childcare Scheme (WSCS) – Phase 1

- A copy of the funding agreement will be posted on the PIP Portal for **review purposes only**.
- Service providers must be registered with Revenue for the COVID 19 Temporary Wage Subsidy Scheme.
- The PAU for each organisation will receive an email to the registered email account with a link to the Funding Agreement. Once the provider follows this link, they must input the email address and password contained in the email.
- The service provider will then be brought to the Wage Subsidy Childcare Scheme Funding Agreement, which must be read, required details input and the terms and conditions accepted.
- Once the required details are completed and the terms and conditions are accepted, the form should be submitted

Note: Multi Service Organisations: The PAU will receive a separate email for each facility in the organisation. The Terms and conditions must be accepted for each. Pobal will contact the PAU of multi facility organisations only, after funding agreements are submitted as further information will be required.

A service provider who is an employer must first register with Revenue for the Temporary COVID-19 Wage Subsidy Scheme.

In relation to Phase 2, while the details are still being finalised, both the Application Forms and a step-by-step process will be available on the PIP portal once they become available.

19. Where can an ELC and SAC service provider receive support to complete the application process?

An ELC and SAC provider can receive support to complete the application process through their local CCC. The Pobal Early Years Provider Centre will be available to answer specific queries on the forms/scheme via Hive. Other supports may be confirmed in the coming days.

20. Are the Temporary COVID-19 Wage Subsidy Scheme and the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme schemes similar to the Employer Refund Scheme?

The Temporary COVID-19 Wage Subsidy Scheme is a reimbursement scheme, the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme is not. Once an employer registers with Revenue for WSS, payments from Revenue will commence very quickly. The amounts paid to employees by employers and notified to Revenue will be transferred into the employer's bank account by Revenue. This reimbursement will, in general, be made within two working days after receipt of the payroll submission. This will provide a mechanism to get the wage subsidy to employers so that they can pay this to employees.

The further DCYA top-up, to a limit of €586 per net weekly pay in line with the Revenue scheme per week per ELC and SAC eligible employee, will be payable to eligible providers who have successfully completed and signed the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme Agreement. Payments will issue by Pobal as soon as possible thereafter and will be applied retrospectively from 6 April 2020. DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme are expected to be made at fortnightly intervals.

21. What is the payment timing between the cessation of ECCE, CCS, NCS and TEC scheme funding and the commencement of the funding under the new DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme?

Payments under the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme will replace the temporary funding arrangements in place between 13 March and 10 April 2020. Ex gratia payments made under the temporary arrangements will cease and DCYA ELC and SAC programmes (ECCE, NCS, CCSP, TEC) have been suspended from 10 April 2020 for all providers who have been required to close due to the Covid-19 crisis.

Where ELC and SAC Services have received DCYA ELC and SAC Programme payments for a period on or after 6 April 2020, this funding will be recouped through reconciliation of future payments to services under the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme.

The payment schedule for the WSCS is outlined at FAQ 22.

22. What is the payment schedule for the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme?

Whilst details are being finalised, it is expected that payments will be made every two weeks from the date of the first payment.

23. What terms and conditions are attached to the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme?

The terms and conditions of the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme are contained within the Scheme Agreement which is attached to these FAQs as Appendix 3.

It should be noted that if a member of staff subsequently resigns during the operation of the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme, the Agreement is unaffected and will remain in place, but services must notify Pobal of this immediately. Payments under the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme will be adjusted to cease paying the contribution in respect of that employee, but the overhead payment will be unaffected as this is based on the January-February payroll as returned to Revenue.

24. Is DCYA Sustainability Funding continuing at this time?

The DCYA Sustainability Fund is currently available to not-for-profit / community services only. Community services seeking to access this fund must make their finances (Annual Financial Statements (AFS) and up to date Financial Impact Returns (FIRs)) available to DCYA and Pobal so that a full examination of their circumstances can be conducted.

DCYA is exploring if the existing fund can be opened up to other services during this COVID-19 period.

25. Will the funding measures announced on 24 March 2020 be available to services which provide special education to children with ASD and are funded by the Department of Education and Skills?

The Revenue operated Temporary COVID-19 Wage Subsidy Scheme is available to those specifically outlined in the Revenue scheme. The DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme is available only to providers who had been operating DCYA funded ELC and SAC programmes (ECCE, NCS, CCSP) on March 12, 2020.

26. If services did not pay staff during certain periods e.g. the Easter holidays, previously, will they now avail of the new measures immediately, or should their staff seek assistance from the DEASP for these periods.

Based on the Revenue rules, services should seek to pay employees a weekly wage during this 11/12 week period which includes the Easter period.

As outlined above, individuals who have been claiming the Pandemic Unemployment Payment from DEASP – but who will now be supported under the new DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme, should sign off and cease claiming the DEASP payment immediately.

27. What effect does the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme have on fees charged to parents for ELC and SAC?

One of the conditions of payment under the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme is that services will not charge parents fees for the period of the scheme, and that on reopening after COVID-19, their ELC/SAC place(s) will be secured for them.

This includes seeking voluntary contributions from parents. If a service applies for the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme, they must also refund any fees that have been paid in advance for the period of time covered by the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme to be eligible.

Services which do not sign up for the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme should discuss their situation with parents.

28. What happens after COVID-19?

The DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme is a temporary scheme and is an exceptional measure devised to respond to the crisis of COVID-19.

The Temporary COVID-19 Wage Subsidy Scheme, the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme and other Government supports to business all aim to retain the employer/employee relationship during the closure period so that the business can reopen after as seamlessly as possible.

This relationship between employer and employee is of particular relevance within the ELC and SAC sector as quality outcomes for children depend on a continuity of care between the child and their caregiver.

The ELC and SAC sector is of primary importance to support the country get back on its feet after COVID-19. Working parents returning to work will need ELC and SAC in place. The Temporary COVID-19 Wage Subsidy Scheme and the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme are supporting the retention of capacity.

Significant reform programmes, including the Work Force Development Plan, the Childminding Action Plan, the regulation of School-Age Childcare and the development of a future Funding Model, are underway and will continue after this crisis period. There may be some delay to their expected timeframes due to resources being diverted during this period to COVID-19 related issues.

29. What happens if an employee is in receipt of DEASP benefits other than the PUP?

Employees are eligible to receive the Temporary COVID-19 Wage Subsidy Scheme and the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme if they are normally in receipt of DEASP benefits in addition to their wages, such as the Working Family Payment or a pension.

Please note, any underlying social welfare payment may be adjusted to take account of the difference between the COVID-19 payments under WSS, WSCS and/or PUP and employees normal employment income. Any adjustment to other social welfare payment will be done through DEASP. Further information can be found through DEASP.

30. If my employees have been accessing the PUP, what should they do next?

Employers must not operate the WSCS for any employee who is making a claim for duplicate support (e.g. Pandemic Unemployment Payment) from the DEASP. Where an employee who was previously laid off has been re-hired, the employee will qualify for the Subsidy scheme if their PUP claim is ceased, which can be done through the 'Close PUP Payment' button on www.mywelfare.ie. Revenue will share

data with DEASP. If an employee is receiving both the Pandemic Unemployment Payment (PUP) and also the wage subsidy, DEASP will cease their PUP payments.

31. What about ELC/SAC providers who are self-employed?

As per guidance from Revenue, self-employed ELC/SAC providers that are paid through the payroll system and are included in the relevant payroll submissions for an eligible employer are included in the Revenue operated subsidy scheme and the DCYA operated WSCS. The DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme will top up the salary of the company director(s) who meet the definition of eligible employees under the Temporary COVID-19 Wage Subsidy Scheme to a maximum weekly pay of €586 per week.

Self-employed ELC/SAC providers that are not paid through the payroll system and are not included in the relevant payroll submissions for an eligible employer can apply directly for the Pandemic Unemployment Payment (PUP) of €350 per week that is operated by DEASP under the COVID-19 Pandemic Unemployment Payment Scheme.

Self-employed ELC/SAC providers (company directors/sole traders/partners) with no employees can also avail of the DCYA overhead payment. This is calculated at 15% of staff gross weekly wages but there is a minimum payment of €300 per week, and this would apply.

Self-employed ELC/SAC providers (company directors/sole traders/partners) with employees can also avail of the Temporary COVID-19 Wage Subsidy Scheme operated by Revenue and the Temporary COVID-19 Wage Subsidy Childcare Scheme operated by DCYA for their employees.

Company director/sole traders/partners on the payroll for the specified period will have their eligible wages subsidised, and their wages will be included in the overhead calculation. Company director/sole traders/partners who are not on the payroll for the specified period will not receive a wage subsidy under the Temporary COVID-19 Wage Subsidy Scheme but can apply for a Pandemic Unemployment Payment (€350 per week). The Pandemic Unemployment Payment will be included in the overhead calculation.

32. Can the payments made to self-employed ELC/SAC providers be included when calculating the overhead costs payable to Providers?

Yes. In calculating the overhead cost payable to self-employed ELC/SAC providers (i.e. based on 15% of the eligible staff gross weekly pay, with a minimum payment of €300 per week), the payments for these self-employed ELC/SAC providers (made either through Temporary COVID-19 Wage Subsidy

Scheme/ DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme or Pandemic Unemployment Payment) will be included in these calculations. Self-employed ELC/SAC providers with no employees can also avail of the overhead payment at a flat rate of €300.

33. On what basis DCYA contribution to non-deferrable operational costs calculated?

The DCYA contribution to non-deferrable operational costs calculated is calculated on the basis of 15% of the eligible staff gross weekly pay for January and February 2020 based on payroll submissions made to Revenue by the employer by 15 March 2020, in respect of all workers working to support the provision of childcare. The funding is frozen at that amount and will not increase or decrease if additional employees are reinstated or choose to resign during the period of operation of the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme.

34. How does the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme interact with AIM?

Any AIM workers in a service who were on the payroll in January/February 2020 and have been retained or reinstated are eligible for the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme once their employer has registered with the Revenue operated Temporary COVID-19 Wage Subsidy Scheme. Their wages will also be counted towards the 15% top-up towards non-deferrable operational costs.

It is important to note that DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme funding cannot be granted at the same time as other DCYA ELC and SAC programmes. Any AIM funding paid to cover the time period during which the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme is in operation in advance will be netted off.

35. How are wage subsidies managed for people with more than one employer?

Under Revenue's Temporary COVID-19 Wage Subsidy Scheme an employee's wages can be subsidised for each employer separately, with 70% of their wages being paid to each employer. Following this example, DCYA will make a payment to each employer which will equate to the Maximum additional payment the employer can make to an eligible employee under the Covid-19 Temporary Wage Subsidy Scheme to support payment up to the limits of

(i) Each employee's Net Weekly Pay or

(ii) €586.

Whichever is the lesser.

Payments under FAQ 3 (ii) above shall not be applicable where the employee has multiple employers.

36. How is the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme overhead payment calculated?

The Department will fund the Childcare Service based on the equivalent of 15% of the Gross Weekly Pay cost for Childcare Staff or €300 per week, whichever is the greater. This will be a flat rate for the duration of the scheme and not subject to any staff fluctuations since or during the period of closure.

The calculation will be based on 15% of the eligible staff gross weekly pay for January and February 2020 based on payroll submissions made to Revenue by the employer by 15 March 2020. "Gross weekly pay" means the employee's Average Gross Weekly Pay for January and February 2020 based on payroll submissions made to Revenue by the employer by 15 March 2020.

Where these weekly pay costs includes pay costs for employees working in the ELC/SAC service that are funded through government employment schemes³ or through other Statutory Agencies⁴, the weekly pay costs for those employees will not be included in the overhead rate calculation.

Where these weekly pay costs includes pay costs for employees other than those working in the ELC/SAC service, the weekly pay costs for those employees will not be included in the overhead rate calculation.

Where the weekly pay costs excludes pay costs for the owner manager of the ELC/SAC service, the Pandemic Unemployment Payment made to the owner manager will be included in the overhead rate calculation.

³ including, Community Employment (CE), Community Service Programme (CSP), Jobs Initiative (JI), JobsPlus, Tús and Youth Employment Support Service (YESS).

⁴ Including Health Service Executive and Tusla

37. I am a sole trader over the age of 66 and cannot access the Pandemic Unemployment Payment.

Can I access the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme support for my service?

The DEASP has confirmed to DCYA that only people between the ages of 17 and 66 can be eligible for the Pandemic Unemployment Payment. As such, under the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme, sole traders over the age of 66 can access the minimum €300 top-up for overheads despite not qualifying for the Pandemic Unemployment Payment or being eligible for Revenue operated Temporary COVID-19 Wage Subsidy Scheme.

38. I am an employer not on the pay roll and have sent in my COVID-19 Pandemic Unemployment Payment Form, this form is for 6 weeks, so what happens for the following 6 weeks then?

The DEASP has confirmed the following to DCYA: The Pandemic Unemployment Payment was set up to run for a 12 week period until the 9th June. If you lost your employment /income at the start of the payment period then you will receive 12 weeks payments. If you lost your job and income this week you will receive payment up until the 9th June. It is not a guaranteed 12 week payment amount. Following the 9th June and assuming the crisis has passed; if a person finds themselves still unemployed, they should apply for a jobseeker's payment. Further details are available on the DEASP website.

39. Where can services get more information about the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme?

Updates to these FAQ will be made available through PIP and the Early Years Hive as soon as further information becomes available. It is recommended that service providers check these regularly.

Appendix 1 – Support Options for Businesses

FAQS provided by and relating to the Department of Business Enterprise and Innovation:

Please be aware that the COVID-19 situation is still developing. Some changes may be made to the measures mentioned below, and some additional measures may be adopted to support businesses, so it is important to check the links provided regularly and stay up-to-date.

1. Is there any support available if I am having difficulty paying rates and taxes?

The Government has agreed with Local Authorities that they should agree to defer rates payments due from the most immediately impacted businesses - primarily in the retail, hospitality, leisure and childcare sectors, for three months, until end-May. This measure will be implemented by each Local Authority in its own area. Further information is available [here](#).

Revenue has also announced [the following measures](#) to support Small and Medium Enterprises (SMEs) – businesses with an annual turnover below €3 million:

- Interest on late payments of VAT for Jan/Feb and Employer's PAYE for Feb/March has been suspended.
- All debt enforcement activity has been suspended until further notice
- All current tax clearance status will remain in place.

The deadline for payment of the Local Property Tax has also been extended from 21 March to 21 May, for all those eligible to pay.

Revenue also advised that businesses should continue sending in tax returns on time. Any businesses experiencing difficulty paying their tax should engage with them early. With early and meaningful engagement, they can generally agree payment arrangements that are acceptable to both the business and Revenue. [You can find Revenue's advice concerning difficulty making tax payments here](#).

You can find the latest updates from Revenue [here](#).

2. Is support available for those having difficulty making loan repayments?

All the banks have announced that they will offer flexibility to their customers, and they may be able to provide payment holidays or emergency working capital facilities.

The main non-bank lenders also confirmed their intention to also support the range of measures announced by the country's main retail banks which is to be welcomed.

A deferral of up to 3-months on loan repayments will be available to many businesses. In addition, the banks are adopting a customer-focussed approach to these businesses with a wide variety of tailored supports including extensions of credit lines, risk guarantees, and trade finance.

3. Will I be able to get a new loan if needed?

This will be a matter for discussion with your bank or other lender. However, the Central Bank has confirmed that it will allow banks to dip into their rainy-day capital reserves to keep lending flowing. It is anticipated that this move could free up considerable additional credit for households and businesses. Loans should be available subject to the usual assessment and conditions.

All the banks have announced that they will offer flexibility to their customers, and they may be able to provide payment holidays or emergency working capital facilities.

Businesses are advised to take immediate steps to manage cashflows

Look for scope to:

- Lower variable costs
- Delay discretionary spend
- Extend your payables
- Expedite your receivables
- Explore supply chain financing option

4. Where can I find the latest information from the Government relating to COVID-19?

The most up-to-date information available from the Government is published on Gov.ie as it is released. This includes information about supports available for enterprises such as ELC and SAC services. [You can find the latest updates here.](#)

5. What is the COVID-19 Income Support Scheme?

The Government has announced a National COVID-19 Income Support Scheme. This will provide financial support to Irish workers and companies affected by the crisis.

Measures include:

- The COVID-19 Wage Subsidy, announced on 24 March, is a scheme which allows employers to pay their employees during the current pandemic. Employers will be refunded up to 70 percent of an employee's wages - up to a maximum level under the scheme. The employer is expected to make their best efforts to maintain as close to 100% of normal income as possible for the subsidised period. This payment replaces the Department of Employment Affairs and Social Protection's Employer Refund Scheme announced on 15 March, and any business that received refunds under the current scheme does not need to reapply re-apply. [You can find more information about the wage subsidy here.](#)
- Self-employed people can now be eligible for the COVID-19 Pandemic Unemployment Payment, which has been increased to €350 per week. [You can find more information here.](#)

6. Where can I find more information about general business supports?

The Department of Business, Enterprise and Innovation (DBEI) is now operating a Business Support Call Centre to advise on the Government supports available to businesses and enterprises that are affected by COVID-19. The Call Centre can be contacted at 00 353 1 631 2002. In addition, on the [COVID-19 Supports](#) page on the DBEI website there are numerous links to vital information, supports available and advice to business on dealing with COVID-19. This advice is from official and trusted sources such as the Health Service Executive (HSE) and Departments of Health, Employment Affairs and Social Protection (DEASP) and Foreign Affairs and Trade (DFAT) as well as WHO, the Health Protection Surveillance Centre and the Health and Safety Authority (HSA). You will also find guidance for the business and retail sector, guidance for workers dealing with the public information for employers and employees on employment supports and payments. It is important that the advice and guidance you take is from official sources and you will also find all information regarding COVID-19 on the Government website, www.gov.ie.

7. What other supports are available for Small and Medium Enterprises (SMEs)?

- The Government has recently announced a range of supports for business, many of which are administered by DBEI and its Agencies and Offices. Not all of these will be applicable to every ELC and SAC service (for example the MicroFinance Ireland loans noted below are only available for companies with fewer than ten employees SBCI is available for those over 10 employees), but services are encouraged to make enquiries with the relevant Agencies if they

think they may be eligible. These supports can also be viewed on the DBEI [COVID-19 Supports](#) page and include:

- A €200m Strategic Banking Corporation of Ireland (SBCI) Working Capital scheme for eligible businesses impacted by COVID-19. Loans of up to €1.5m will be available at reduced rates, with up to the first €500,000 unsecured. [FAQs on the scheme can be found here](#). Applications will be through the [SBCI website](#).
- A €200m Package for Enterprise Supports including a Rescue and Restructuring Scheme available through Enterprise Ireland for vulnerable but viable firms that need to restructure or transform their business. [Detail about the supports offered through Enterprise Ireland can be found here](#).
- The maximum loan available from MicroFinance Ireland will be increased from €25,000 to €50,000 as an immediate measure to specifically deal with exceptional circumstances that micro-enterprises – (sole traders and firms with up to nine employees) - are facing. [You can find more information here](#). Applications can be made through the [MFI website](#) or through your [local LEO](#).
- Vouchers for business continuity preparedness, innovation and productivity will be available through Local Enterprise Offices in every local authority area. Full details of this support will be finalised shortly; [more information can be found here](#).
- The Credit Guarantee Scheme will be available to COVID-19 impacted firms through the Pillar Banks. Loans of up to €1m will be available at terms of up to seven years. [You can find more detail here](#).

In addition, the following supports are available for firms experiencing trading difficulties and short-term shocks:

- The Department of Employment Affairs and Social Protection and DBEI will provide a joint First Responder support service through the Intreo Offices and development agencies, Enterprise Ireland and IDA Ireland in each region to provide tailored supports for impacted firms, with the objective of avoiding mass lay-offs and buying time for firms to work through the short-term disruptions.
- A Finance in Focus grant of €7,200 will be available to Enterprise Ireland and Údarás na Gaeltachta clients who want to access consultancy support to undertake immediate finance reviews.

- The Registrar of Companies has also decided that all annual returns due to be filed by companies between now and 30th June, 2020 will be deemed to have been filed on time if all elements of the annual return are completed and filed by that date. This will enable businesses and their financial advisers to focus on the more pressing and immediate financial challenges. The situation will be kept under review and the date of 30th June may be extended depending on the situation at that time. Companies should check the CRO website www.cro.ie for more details.

8. What are SMEs?

SME stands for Small and Medium Enterprises. A Small Enterprise is defined as an enterprise that has fewer than 50 employees and has either an annual turnover and/or an annual Balance Sheet total not exceeding €10m.

A Medium Sized Enterprise is defined as an enterprise that has between 50 employees and 249 employees and has either an annual turnover not exceeding €50m or an annual Balance Sheet total not exceeding €43m. You can find more information from, [Enterprise Ireland here](#).

Appendix 2 :Funding Agreement

Department of Children and Youth Affairs Temporary Covid-19 Wage Subsidy Childcare Scheme

General Conditions of Funding Agreement (“The Agreement”)

Name of Childcare Service: _____

DCYA Number(s): _____

Owner: _____

Employer Number: _____

Tax Reference Number: _____

1. Interpretation

1.1 “The Agreement” means this Funding Agreement. It sets out the terms and conditions under which the Minister intends to provide funding to the Childcare Service which is signatory to this Agreement. Its purpose is to support providers, childcare staff and parents during the COVID-19 closure period.

1.2 “AIM” means the Access and Inclusion Model.

1.3 “CCSP” means Community Childcare Subvention Plus.

1.4 “Early Learning and Care and School-Age Childcare Programmes” means ECCE (including AIM), NCS, CCSP and TEC.

1.5 “Childcare Service” means the provider or organisation providing an early learning and care or school-age childcare service that has entered into this Agreement with the Minister for the Temporary Covid-19 Wage Subsidy Childcare Scheme.

1.6 “Childcare Staff” means the staff, including ancillary staff, employed by the Childcare Service for the purpose of childcare provision.

1.7 “The Department” means the Department of Children and Youth Affairs (DCYA).

1.8 “ECCE” means the Early Childhood Care and Education programme.

1.9 “Gross weekly pay” means the employee’s Average Gross Weekly Pay for January and February 2020 based on payroll submissions made to Revenue by the employer by 15 March 2020.

1.10 “The Minister” means the Minister for Children and Youth Affairs; including her successors and assigns.

1.11 “NCS” means the National Childcare Scheme.

1.12 “Net weekly pay” means the employee’s Average Net Weekly Pay within the definition of the Revenue Covid-19 Temporary Wage Subsidy Scheme for January and February 2020. It is based on payroll submissions made to Revenue by the employer by 15 March 2020.

1.13 “Pobal” refers to the company limited by guarantee of this name, which is also a registered charity. Pobal functions as the agent of the Minister for Children and Youth Affairs. It acts on the Minister’s behalf in relation to the provision of funding under this scheme.

1.14 “Revenue” means the Office of the Revenue Commissioners.

1.15 “TEC” means the Training and Employment Childcare Scheme.

2. Pre-Payment Conditions

2.1 Payment of the funding or any instalment of the funding shall be subject to the Childcare Service signing this Agreement by hand or electronically thereby confirming that all terms and conditions have been read and accepted.

2.2 The Childcare Service shall provide their Employer Registration Number and Tax Reference Number to facilitate the Department in sharing, through a secure file transfer mechanism, this information with Revenue. This is for the purpose of validating if the Childcare Service has signed up for the COVID 19 Temporary Wage Subsidy Scheme. In providing the Employer Registration Number and tax reference number the Childcare Service is expressly consenting to Revenue providing this validating information to the Department.

2.3 The Childcare Service shall provide their Employer Registration Number and Tax Reference Number to facilitate the Department in sharing, through a secure file transfer mechanism, this information with the Department of Employment Affairs and Social Protection. This is for the purpose of validating if the Childcare Service provider or their employees is in receipt of the COVID 19 Pandemic Unemployment Payment. In providing the Employer Registration Number the Childcare Service is expressly consenting to the Department of Employment Affairs and Social Protection providing this validating information to the Department.

2.4 It is a condition of this scheme that the Childcare Service consents to verification of information received on the application form when received with Revenue and/or the Department of Employment and Social Protection.

2.5 The Childcare Service must continue to comply at all times with the terms and conditions of this Agreement.

3. Terms and Conditions of Funding: General

3.1 These emergency measures apply to Childcare Services which were contracted with the Department to provide Early Learning and Care and School-Age Childcare Programmes on 12 March 2020.

3.2 The Childcare Service will not receive payments under Early Learning and Care and School-Age Childcare Programmes for the duration of this Agreement. Where Childcare Services have received Early Learning and Care and School-Age Childcare Programme payments for a period on or after 6 April 2020, this funding will be recouped through reconciliation of future payments to Childcare Services.

3.3 The Childcare Service shall complete and return the Temporary Covid-19 Wage Subsidy Childcare Scheme application form along with any documents on request by the Department. The application form will require such information as deemed necessary by the Department, including the employer number, tax reference number, payroll information in a format specified by the Department, evidence of the monetary value that the Childcare Service was paid under the COVID-19 Wage Subsidy Scheme for a period specified by the Department. The Temporary Covid-19 Wage Subsidy Childcare Scheme application form will be made available to Childcare Services at a later date. This will be after Revenue's payroll information for the period concerned becomes available which is expected on April 20th.

3.4 A Childcare Service with Childcare Staff must be participating in Revenue's COVID-19 Temporary Wage Subsidy Scheme in order to benefit from funding under this scheme.

3.5 The Childcare Service shall seek to reinstate Childcare Staff who were laid off on or after 12 March 2020. Evidence of this action must be retained by the Childcare Service.

3.6 The Childcare Service shall, upon re-opening following COVID-19 mandated closure, retain the place of each child who was registered with their service on 12 March 2020.

3.7 No payment may be taken from a parent to retain the place of each child who was registered with their service on 12 March 2020.

3.8 The Childcare Service shall not charge any fees to parents for the duration of this Agreement. Where parental fees have already been paid, the Childcare Service will refund any portion of the fee to the parent which covers 6 April 2020 or later.

3.9 The Childcare Service shall not seek or accept voluntary contributions from parents during the effective period of this Agreement.

4. Terms and Conditions of Funding: Childcare Wage Subsidy

4.1 DCYA will make a payment to the childcare service which will equate to the *Maximum additional payment the childcare service can make to an eligible employee under the Covid-19 Temporary Wage Subsidy Scheme to support payment up to the limits of*

(i) Each employee's Net Weekly Pay or

(ii) €586.

Whichever is the lesser.

4.2 Payments to the Childcare Service under 4.1 will only be applicable to staff who are benefitting from the Covid-19 Temporary Wage Subsidy Scheme; and with respect to Childcare Staff who are not in receipt of, or have ceased to be in receipt of, the COVID-19: Pandemic Unemployment Payment; and only in respect of Childcare Staff who are on the payroll for the duration of this Agreement.

4.3 Where a Childcare Staff member's Net Weekly Pay is less than the weekly Pandemic Unemployment Payment, DCYA will pay the Childcare Service the equivalent of the Pandemic Unemployment Payment for that staff member under this agreement.

4.4 Payments under 4.3 shall not be applicable where the employee has multiple employers.

4.5 Payments under any part of this Agreement (or under 4.1) will not be applicable in respect of employees who are on an employment scheme or other government-funded programme. Such schemes include but are not limited to:

- (a) CE – Community Employment
- (b) CSP – Community Service Programme
- (c) JI – Job Initiative Scheme
- (d) JobsPlus
- (e) Tús
- (f) YESS – Youth Employment Support Service
- (g) HSE/Tusla funded employees

4.6 Funding provided under paragraph 4.1 and 4.3 as the Childcare Wage Subsidy shall only be used towards Childcare Staff payroll. Evidence of this shall be maintained by the Childcare Service.

5. Terms and Conditions of Funding: Overhead Payment

5.1 The Department will fund the Childcare Service based on the equivalent of 15% of the Gross Weekly Pay cost for Childcare Staff.

5.2 Where the net weekly pay costs excludes pay costs for the owner manager of the Childcare service, the Pandemic Unemployment Payment made to the owner manager will be included in the overhead rate calculation.

5.3 Where the aggregate of 5.1 and 5.2 is less than €300, the childcare service will receive €300

5.4 Where the Childcare Service has no employees, the Department will pay a flat rate overhead payment of €300 per week.

5.5 Funding provided under paragraphs 5.1 to 5.4 as the overhead payment shall be used towards ongoing costs incurred by the Childcare Service.

6. Undertakings and Warranties

6.1 The Childcare Service should, where possible, encourage Childcare Staff to engage in training and Continuous Professional Development (CPD) during this closure period.

6.2 The Childcare Service should, where possible, engage in training and Continuous Professional Development (CPD) and carry out administrative tasks during this closure period.

7. Payment and Administration Terms

7.1 The Department's Temporary Covid-19 Wage Subsidy Childcare Scheme will be administered by Pobal.

7.2 All information provided by the Childcare Service under this Agreement will be available to the Department and Pobal for the purpose of administration, payment and verification of the Agreement.

7.3 Payments under this scheme will apply from April 6th subject to the eligibility conditions herein.

7.4 Payments under this Agreement will initially be estimated, pending receipt of the information required through the Temporary Covid-19 Wage Subsidy Childcare Scheme application form. Any over or under payment will be reconciled on receipt of this information.

7.5 Under or over payments may be reconciled through future payments under this Agreement or other Department of Children and Youth Affairs funded programme agreements, as necessary.

8. Term and Termination

8.1 These emergency measures will apply from 6 April 2020 and for the duration of Revenue Temporary Wage Subsidy Scheme, in accordance with the Minister's or Government's decisions in this area.

8.2 This Agreement may be amended by the Department at any time and may be terminated by the Department with one weeks' notice.

8.3 The Childcare Service shall maintain evidence of compliance with the terms and conditions of this Agreement and shall produce such documentation upon request to the Department or Pobal. The Childcare Service shall allow access to relevant financial and other records for this purpose, and shall facilitate and co-operate with verification as required.

8.4 The Childcare Service shall permit representatives and agents of the Department to attend at the premises of the Childcare Service and shall permit access to the Childcare Service premises and personnel for the purposes of verification of compliance with the terms and conditions of this Agreement.

8.5 Failure to comply with the terms and conditions of this Agreement may result in a suspension or recoupment of funding under this Agreement and/or a termination of this Agreement.

I agree to abide by the terms and conditions herein and consent to the provision of required information as described within this Agreement on request.