Frequently Asked Questions (FAQ V2.0) on:


This document describes the operation of the Transitional phase of the Temporary COVID-19 Wage Subsidy Scheme.

This information may change subject to legislation enacted.

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.
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**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 additional information on the operation of the transitional phase of the Temporary COVID-19 Wage Subsidy Scheme.

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

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 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 Employer Covid Refund scheme, which has now ceased.

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 weekly wages paid by their employer.

The employer will include the subsidy as part of the employees’ wages in addition to the amount that the employer would otherwise be able to pay. The employer will separately identify the subsidy element on the employee’s payslip as a payment described as “non-taxable pay”.

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

Phase 1 is a short, transitional phase that builds on the previous emergency Employer COVID Refund Scheme that was operational from 15 March to 25th 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 payment to the employee’s earnings or not.

In Phase 2, by no later than 20 April 2020, the operation of the scheme will ensure that the Subsidy paid to employers will be based on each individual employee’s Average Net Weekly Pay, subject to the maximum weekly tax-free amounts. Further information on how these arrangements will work will issue shortly.

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

During the short transition period the Subsidy Scheme:

- Increases the maximum non-taxable refundable payment to €410 or 70% of the employee’s Average Net Weekly Pay, whichever is lesser, for employees earning less than or equal to €586 per week net.
- Increases the maximum non-taxable refundable payment to €350 or 70% of the employee’s Average Net Weekly Pay, whichever is lesser, for those earning over €586 per week net and less than or equal to €960 per week net.
- Allows employers to make additional payments to its employees. These additional payments are subject to tax and USC in the normal way.

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?

Revenue will publish a list of names and addresses of qualifying employers. 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. In relation to an employee covered by the subsidy, the employer is obliged to show the amount of the subsidy on the employee’s payslip.
1.6. What is an additional taxable payment in the Temporary Wage Subsidy Scheme?

Sometimes referred to as top-up payments, in the transition phase of the Subsidy Scheme an employer can choose to make an additional payment to the employee to fully or partially make up the difference between the amount provided by the subsidy scheme and the employee’s normal Average Net Weekly Pay. Such additional payments are liable to Income Tax and USC.

If the employer makes an additional payment greater than the difference allowed by the scheme (i.e. the employee receives more than the Average Net Weekly Pay) then the subsidy value refundable to the employer will be reduced by this excess amount when the refund reconciliation is performed by Revenue in due course.

Further guidance will be published when available.

2. Employer

2.1. Will the employer be required to make an additional 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 as close to 100% of normal income as possible for the duration of the Subsidy period. There is no minimum amount that the employer must pay 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.

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.
- Ensure refund bank account details are registered on your Revenue record. These can be checked in ROS and in ‘Manage bank accounts’, ‘Manage EFT’, enter the refund bank account that the refund is to be made to. ROS Help has Instructions on how to setup a refund bank account.
- Revenue will issue a confirmation via myEnquiries and the employer can immediately operate the scheme.

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.
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:

- That the employer has applied to operate the scheme,
- That all eligible employees are included on a payroll submission with a pay date in the month of February made by the employer in the period from 1 February 2020 to 15 March 2020,
- That the eligible employee was on the payroll as of 29 February 2020, and
- That the employer has paid the full subsidy amount to the employee.
- Revenue are sharing data with DEASP who will use this to identify dual payments and will cease future DEASP PUP payments for employees that are benefiting from the wage 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 reduced hours, rehired staff who were temporarily laid off or staff temporarily laid off but retained on the payroll.

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 meet the criteria and were on payroll at the end of February 2020 and details were returned to Revenue in February’s payroll submissions by 15 March 2020.

2.8. How can I rehire an employee that was previous 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 were included in the employer’s February payroll submissions made between 1 February 2020 and 15 March 2020, 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 EmploymentID, and apply the scheme for this employee.

Employees, who were ceased between 1st March and 25th March 2020 can avail of the Temporary COVID-19 Wage Subsidy Scheme for future payroll if they are rehired, but as they were not entitled to the original Covid Refund Scheme at that time, claims cannot be backdated and they cannot receive subsidy under either scheme for payroll prior to 25th March 2020.

2.9. Can paper filers use the scheme?

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

3.1. What is an eligible employee?
An eligible employee is someone who their employer cannot afford to fully pay because of the COVID-19 crisis who is being kept on the books of the employer. The employee must be on the payroll on 29 February 2020 and the employer must, between 1 February 2020 and 15 March 2020, have made payroll submissions for payments to the employee to Revenue with pay-dates between 1 Feb 2020 and 29 Feb 2020. There is no age restriction for employees to be eligible and it includes those employees on fulltime, part-time and short-time work arrangements.

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 relevant 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?
Once an employee of an eligible employer was employed as at 29 February 2020 and the employer has included them in their payroll submissions to Revenue in the period 1 February to 15 March 2020, they are eligible for the scheme. The employee does not have to do anything else. 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 must not operate this scheme for any employee who is making a claim for duplicate support (e.g. Pandemic Unemployment Payment) from the DEASP. Where an employee previously laid off has been re-hired, the employee will qualify for the Subsidy scheme if their DEASP claim is ceased. 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.

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 re-hire 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 are being brought forward by DEAS 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?**

Yes, although the employer’s PRSI is reduced from 11.05% to 0.5% and no employee PRSI applies entitlements will not be broken, and employees will get insurable weeks or credited contributions.

3.11. **Is the wage subsidy taxable on the employee?**

The payments are liable to income tax; 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 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 to 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?**

If an employee has multiple employments, each employer can operate the scheme based on 70% of each employee’s net weekly earnings.

3.13. **Is an employee who resides in Northern Ireland eligible?**

Employers can claim the subsidy in respect of cross border workers where the employee is exercising an Irish contract of employment in the Republic of Ireland, and where the employer satisfies the conditions of the scheme.

4. **Operating scheme.**

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

During the Transitional period, the subsidy scheme will initially refund employers up to a maximum of €410 per each qualifying employee. However, for administrative purposes and to allow for future reconciliation of subsidy payments made, employers should enter the following details when running their payroll:

- Set PRSI Class to J9.
- Enter a non-taxable amount equal to 70% of the employee’s Average Net Weekly Pay to:
  - a maximum of €410 per week where the Average Net Weekly Pay is less than or equal to €586 or
  - a maximum of €350 per week where the Average Net Weekly Pay is greater than €586 and less than or equal to €960.
- If an employer is not making any additional payment to the employee, they should include a pay amount of €0.01 in Gross Pay.
- If an employer is making an additional payment to the employee, they should include this amount in the Gross Pay.
- It is important that employers do not include the Temporary Wage Subsidy payment in Gross Pay.
- **To avail of the wage subsidy, the wage subsidy plus any additional pay must not exceed the Average Net Weekly Pay. (see 1.6 What is an additional taxable payment in the Temporary Wage Subsidy Scheme?)**
- The payroll submission must include pay frequency and period number.
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.

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.

Employers must not operate this scheme for any employee who is making a claim for duplicate support (e.g. Pandemic Unemployment Payment) from the DEASP. Where an employee previously laid off has been re-hired, the employee will qualify for the Subsidy scheme if their DEASP claim is ceased.

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.

4.2. If I pay an additional 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 only of its reporting obligations. Entitlements will not be regarded as broken, and employees will get insurable weeks or credited contributions. This matter will be fully examined by DEASP and agreed.

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

Net weekly pay is the employee’s Average Net Weekly Pay for January and February 2020 based on payroll submissions made to Revenue by the employer by 15 March 2020.

To calculate the “Average 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 pay” 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 number of insurable weeks (capped at 9) for the period.
3. This gives you the employee’s average pay that is to be used for the subsidy amount.

Note: If the employee’s wages and tax/USC/PRSI were constant for all payments in January and February then using one week’s figures will give the same result and simplify the process (see “4.5 What if I use a different value than the Average Net Weekly Pay?” below).
4.4. Example of a calculation of Average Net Weekly Pay

<table>
<thead>
<tr>
<th>Pay Date</th>
<th>Insurable weeks</th>
<th>Gross Pay</th>
<th>Income tax paid</th>
<th>USC paid</th>
<th>Employee PRSI paid</th>
<th>Net weekly pay as reported to Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fri 03-Jan-20</td>
<td>1</td>
<td>270.60</td>
<td>3.22</td>
<td>1.95</td>
<td>0.00</td>
<td>265.43</td>
</tr>
<tr>
<td>Fri 10-Jan-20</td>
<td>1</td>
<td>270.60</td>
<td>3.22</td>
<td>1.95</td>
<td>0.00</td>
<td>265.43</td>
</tr>
<tr>
<td>Fri 17-Jan-20</td>
<td>1</td>
<td>270.60</td>
<td>3.22</td>
<td>1.95</td>
<td>0.00</td>
<td>265.43</td>
</tr>
<tr>
<td>Fri 24-Jan-20</td>
<td>1</td>
<td>297.66</td>
<td>3.54</td>
<td>2.15</td>
<td>0.00</td>
<td>291.97</td>
</tr>
<tr>
<td>Fri 31-Jan-20</td>
<td>1</td>
<td>297.66</td>
<td>3.54</td>
<td>2.15</td>
<td>0.00</td>
<td>291.97</td>
</tr>
<tr>
<td>Fri 07-Feb-20</td>
<td>1</td>
<td>297.66</td>
<td>3.54</td>
<td>2.15</td>
<td>0.00</td>
<td>291.97</td>
</tr>
<tr>
<td>Fri 14-Feb-20</td>
<td>1</td>
<td>297.66</td>
<td>3.54</td>
<td>2.15</td>
<td>0.00</td>
<td>291.97</td>
</tr>
<tr>
<td>Fri 21-Feb-20</td>
<td>1</td>
<td>297.66</td>
<td>3.54</td>
<td>2.15</td>
<td>0.00</td>
<td>291.97</td>
</tr>
<tr>
<td>Fri 28-Feb-20</td>
<td>1</td>
<td>297.66</td>
<td>3.54</td>
<td>2.15</td>
<td>0.00</td>
<td>291.97</td>
</tr>
<tr>
<td>Totals</td>
<td>9</td>
<td>2,597.76</td>
<td>30.90</td>
<td>18.75</td>
<td>0.00</td>
<td>2,548.11</td>
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</tbody>
</table>

Employee's Average Net Weekly Pay (ANWP) €2,548.11 / 9 = €283.12

Payroll details for 27 March 2020

<table>
<thead>
<tr>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Frequency</td>
<td>Weekly</td>
</tr>
<tr>
<td>Insurable weeks</td>
<td>1</td>
</tr>
<tr>
<td>PRSI Class (Employee 0%, Employer 0.5% on taxable pay)</td>
<td>J9</td>
</tr>
<tr>
<td>Non taxable pay - (70% of Average Net Weekly Pay)</td>
<td>198.18</td>
</tr>
<tr>
<td>Taxable pay - Employer contribution (optional)</td>
<td>0.01</td>
</tr>
<tr>
<td>Gross pay</td>
<td>198.19</td>
</tr>
<tr>
<td>Subsidy refund received from Revenue</td>
<td>410.00</td>
</tr>
<tr>
<td>Balance of payment due to be refunded to Revenue in future</td>
<td>211.82</td>
</tr>
</tbody>
</table>

To bring this employee up to equal their Average Net Weekly Pay wages, the employer can make an additional payment and enter this taxable value in Gross Pay.

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

When reconciling the refunds made to Employers, Revenue will use the Average Net Weekly Pay to determine the refund value amount for each employee. If an employer uses a value other that the Average 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.
4.6. What if an employee was not on Payroll 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, such as reduced pay or off-pay leave, the employee may decide not to participate in the Temporary Wage Subsidy Scheme and instead apply directly to the Department of Employment Affairs and Social Protection for the Pandemic Unemployment Payment.

4.7. If I want to operate payroll on or after 26 March how much subsidy do I include in non-taxable pay field in the payroll?

For payrolls submitted with a pay date on or after 26 March and submitted to Revenue on or after the 26th of March

- **Weekly employees:**
  - Enter a non-taxable amount up to 70% of the employee’s net weekly pay to:
    - a maximum of €410 per week where the average net weekly pay is less than or equal to €586; or
    - a maximum of €350 per week where the average net weekly pay is greater than €586 and less than or equal to €960.

- **Fortnightly employees:**
  - Enter a non-taxable amount up to 70% of twice the employee’s net weekly pay to:
    - a maximum of €820 (€410 x 2) where the average net weekly pay is less than or equal to €586; or
    - a maximum of €700 for (€350 x 2) where the average net weekly pay is greater than €586 and less than or equal to €960.

- **March monthly employees. For March payroll with pay date between 12 March and 31 March 2020:**
  - Enter a non-taxable amount up to 70% of; four times the employee’s net weekly pay to
    - a maximum of €812 (€203 x 4).
  - This is based on a 4-week March, with four weeks at the €203 rate.

- **April monthly employees For April payroll:**
  - Enter a non-taxable amount up to 70% of (( employee’s Average Net Weekly Pay x 52 ) / 12 ) to:
    - a maximum of €1,777 ( ( weekly x 52 ) /12 ) where the Average Net Weekly Pay is less than or equal to €586; or
    - a maximum of €1,517 ( ( weekly x 52 ) /12 ) where the Average Net Weekly Pay is greater than €586 and less than or equal to €960.

4.8. What are the applicable payroll frequency multipliers?

For March 2020 the following apply for payrolls submitted with a Pay Date on or after 26 March

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. Week Based Monthly = (203 x 52)/13
6. Four Weekly = 203 x 4
7. Quarterly – Not applicable for the scheme
8. Bi-Annual – Not applicable for the scheme
9. Annual – Not applicable for the scheme
10. 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, 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?

No, once a submission is made to Revenue with a J9 PRSI class, it cannot be 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 such a case, a detailed message should be submitted to Revenue through myEnquiries seeking further instructions.

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.

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

If an employer receives a subsidy payment which is more than they are entitled to, say because the employee’s “normal” net weekly earnings are less than the Subsidy payment, they will be obliged to refund the monies to Revenue, or Revenue will reduce subsequent Subsidy payments that the employer is due to receive.
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 bank account by Revenue. This reimbursement will, in general, be made within two working 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 tax and USC on review at the end of the year.
## Appendix 1

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

### View payroll

#### Search by

- Payroll runs by tax year

#### Tax year

- 2020

### 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

<table>
<thead>
<tr>
<th>Date last updated</th>
<th>Payroll run reference</th>
<th>Status</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>31/12/2019 03:30 PM</td>
<td>330de658-74e0-60a6-9526</td>
<td>PROCESSED</td>
<td>View</td>
</tr>
<tr>
<td>08/01/2020 10:09 PM</td>
<td>18aed15a-f237-4b05-96e5</td>
<td>PROCESSED</td>
<td>View</td>
</tr>
<tr>
<td>15/01/2020 09:50 PM</td>
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#### February

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<td>05/02/2020 10:13 PM</td>
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<td>PROCESSED</td>
<td>View</td>
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<tr>
<td>12/02/2020 09:59 PM</td>
<td>b7365ef-81a4-4e57-b6c8</td>
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<td>View</td>
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<tr>
<td>12/02/2020 10:01 PM</td>
<td>3eccc807-af17-4e94-ac52</td>
<td>PROCESSED</td>
<td>View</td>
</tr>
<tr>
<td>26/02/2020 10:15 PM</td>
<td>ca635ac3-9f07-4945-8fb4</td>
<td>PROCESSED</td>
<td>View</td>
</tr>
</tbody>
</table>
Identifying values to use in calculating the Average Net Weekly Pay.

<table>
<thead>
<tr>
<th>Pay date</th>
<th>07/02/2020</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pay period</td>
<td>6</td>
</tr>
<tr>
<td>RPN number</td>
<td>6</td>
</tr>
<tr>
<td>Gross pay</td>
<td>€270.50</td>
</tr>
<tr>
<td>Pay for Income Tax</td>
<td>€270.50</td>
</tr>
<tr>
<td>Income Tax paid</td>
<td>€3.22</td>
</tr>
<tr>
<td>Income Tax calculation basis</td>
<td>Week 1</td>
</tr>
<tr>
<td>Tax credits</td>
<td>€263.40</td>
</tr>
</tbody>
</table>

**Tax rates**
- Tax rate: 1
- Standard rate cut off point this period: €2,995.62

<table>
<thead>
<tr>
<th>USC status</th>
<th>Ordinary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pay for USC</td>
<td>€270.50</td>
</tr>
<tr>
<td>USC paid</td>
<td>€1.95</td>
</tr>
</tbody>
</table>

**PRSI exempt**
- No

**PRSI classes**
- PRSI class: A0
- Insurable weeks: 1
- Pay for employee PRSI: €270.50
- Employee PRSI paid: €0.00
- Pay for employer PRSI: €270.50
- Employer PRSI paid: €23.81
- LPT deducted: €0.00