COVID-19 Temporary Assistance Payment Scheme (TAPS)

As part of package of support measures for nursing homes, the Minister established a COVID-19 Temporary Assistance Payment Scheme (TAPS), which opened for applications on 17th April 2020. The core concept of the scheme is that the State will provide additional funding to those nursing homes that require it, to contribute towards costs associated with COVID-19 preparedness, mitigation and outbreak management. The scheme will operate for a 3-month period to the end June.

There are two component parts of the Scheme which are integrated

- a support payment per month based on the number of residents; and
- enhanced assistance in the event of a nursing home actively managing an outbreak.

Under the standard support component, funding may be provided to each applicant nursing home as a contribution towards COVID-19 related measures and associated expected costs for the month. The maximum level of financial support under the Scheme is calculated by reference to the number of residents in the nursing home over a specified time, based on bed nights. The standard assistance payment cap is calculated as follows:

- €800 per resident per month for the first 40 residents;
- €400 per resident per month for the next 40 residents;
- €200 per resident per month for each subsequent resident.

Where a nursing home has incurred significant further costs or undertaken necessary enhanced actions arising directly from a COVID-19 outbreak, a nursing home may submit a separate business case for enhanced assistance.

There is an overall monthly funding cap, which is the maximum amount that may be paid in respect of each month to a Nursing Home under the Scheme. This amount applies to the aggregate of payments under the Standard Assistance Payment and the Outbreak Assistance Payment. It is equal to the lower of:

- twice the Standard Assistance Payment Cap for the month;
- the amount of €75,000;

Standard Assistance Payment

The Standard Assistance Payment consists of a Prospective Standard Assistance Payment and a Retrospective Reconciliation, based on actual costs incurred.

A. Prospective Temporary Standard Assistance Payment - Form A

A Nursing Home may apply for a Prospective Standard Assistance Payment each month based on its estimate of allowable additional costs to be incurred during that month. This optional process is designed to provide an opportunity for nursing homes to receive funding in early course, based on projected costs for the month ahead.

B. Retrospective Standard Assistance Reconciliation – Form B

Following the month in respect of which an application is being made, a Nursing Home Is required to submit a Retrospective Standard Assistance Reconciliation — Form B. This must provide more detail and an accurate account of costs claimed for the relevant month. Nursing homes, if they wish, may decide not to apply for Form A, prospective payment and instead wait until the end of the month to submit an application through the retrospective process.

Current Stats in Relation to Standard Assistance Payment, as of 12th June

Scheme Statistics	Form A - April	Form B - April
Number of applications processed to date	389	399
Number of applications considered valid	358	264
No of applications Notified to HSE for payment	358	105*
No of applications paid by HSE	358	82*
Total value of payments	€9,051,072	€480,092*

^{*}A further €0.15m of claims have been approved and are in the process of being paid.

C. Outbreak Assistance Payment - Form C

Where a Nursing Home has undertaken enhanced actions in response to a Covid-19 outbreak and has subsequently incurred significant further costs which have not been claimed for under the Standard Assistance Payment, it may submit a separate application using Form C for enhanced assistance in accordance with the Covid-19 Temporary Assistance Payment Scheme Procedures and Details Document. The Outbreak Assistance component of the Scheme opened later in the process following significant engagement with sector representatives. To date, 11 applications have been received and these are being processed.