

Your Ref: FIN-MO-00839-2020/Our Ref: 300233/20

16 April 2020

Mr. Paschal Donohoe,  
Minister for Finance,  
Government Buildings,  
Upper Merrion Street,  
Dublin 2.

Dear Minister,

I refer to your letter of today's date concerning the Temporary Wage Subsidy Scheme provided for by section 28 of the Emergency Measures in the Public Interest (Covid-19) Act 2020.

Revenue has noted the determinations made by you under that section as respect the amounts of temporary wage subsidy to be paid in relation to different classes of employees and, in accordance with that section, those determinations have now been published on our website.

Revenue is working towards having the new subsidy rates, with the required tapering where relevant, fully operational for payroll submissions made to us on or after 4 May 2020, with a pay date on or after that same date. Until that date, the current transitional arrangements apply, whereby eligible employers will receive a payment of the maximum subsidy of €410 in respect of each eligible employee, with appropriate reconciliations of amounts paid to take effect on or after 4 May 2020.

On the specific issue of the increase from 70 to 85 per cent in the subsidy payment for those employees whose net weekly pay does not exceed €412, I can confirm that Revenue will operate this measure on an administrative basis pending the necessary amendment to the legislation.

We will, of course, continue to keep you and your Department fully informed on details of payments made under the Temporary Wage Subsidy Scheme. In that context, you may wish to note that we have a dedicated area on our website, which provides comprehensive statistical data on the operation of the Scheme which is updated on a regular basis.

Finally, I wish to thank you for your kind comments about getting the Scheme operational and making subsidy payments so promptly. A number of officials in Revenue and indeed in your own Department have worked extremely hard over the last few weeks in getting the Scheme up and running so quickly. They are to be commended for their excellent work, which is in keeping with the best traditions of public service.

I also think it's important to note the level of cooperation of the Payroll Software Development Association and its individual members for their engagement with the Scheme.

Yours sincerely,



Niall Cody,  
Chairman.