



# Employment Wage Subsidy Scheme



## Main Guidelines on the operation of the Employment Wage Subsidy Scheme

3 February 2022



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## What's new

Amendments since the guidelines last issued on 26 January 2022 have been highlighted in yellow and sets out how employers directly impacted by the restrictions introduced on 20 December 2021 can claim EWSS, the extension to the Debt Warehouse scheme, and how employers can make repayments if they wish to do so. Please refer to separate guidelines which deal with employer eligibility for paydates on or after 1 July 2021 available [here](#).

## Employment Wage Subsidy Scheme (EWSS) Background and Summary

The Financial Provisions (Covid-19) (No. 2) Act 2020 (Act No. 8 of 2020) which was signed into law on Saturday 1 August 2020 inserted section 28B into the Emergency Measures in the Public Interest (Covid-19) Act 2020. This provides for the introduction of the Employment Wage Subsidy Scheme (EWSS) which is an economy-wide enterprise support for eligible businesses in respect of eligible employees.

EWSS replaced the Temporary Wage Subsidy Scheme (TWSS) which was introduced by Section 28 of the Emergency Measures in the Public Interest (Covid-19) Act 2020 and which ceased on 31 August 2020. Eligible employers who were claiming TWSS in respect of eligible employees could continue to claim TWSS in respect of these employees for pay dates up to 31 August 2020. For pay dates from 1 September 2020, EWSS can be claimed in respect of these employees provided the EWSS eligibility conditions are met. A separate registration process must be followed for EWSS as the eligibility criteria differs from the eligibility criteria for TWSS.

The scheme is open to employers who file their payroll submissions electronically through Revenue Online Service (ROS) and who were registered at, and had correctly received a valid subsidy by, 31 December 2021, or who re-entered the scheme from 1 January 2022 in accordance with the guidelines available [here](#).

The scheme has two elements as follows:

- It provides a flat-rate subsidy to qualifying employers based on the numbers of paid and eligible employees on the employer's payroll; and

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- It charges a reduced rate of employer PRSI of 0.5% on wages paid to 28 February 2022 which are eligible for the subsidy payment.

The scheme does not affect any legal obligations that the employer may have to their employee as regards the terms, conditions or entitlements of their employment, including pay. However, if eligible employers choose to retain eligible employees on the payroll while the business is wholly or partially closed, EWSS can still be claimed in respect of wage payments made to those employees. There is no legislative requirement that employees are actively working to be eligible for the EWSS.

The scheme is administered by Revenue on a “self-assessment” basis. Revenue will not be looking for proof of eligibility at the registration stage. We will in the future, based on risk criteria, review eligibility. In that context, employers should retain their evidence/basis for entering and remaining in the scheme.

For September and October 2020, the subsidy was paid directly into the employer’s designated bank account once a month in arrears, as soon as was practicable after the monthly ‘Employer PAYE Return Submission Statement’ was available (5<sup>th</sup> of the following month). The first payment for November 2020 was processed on 9 November in respect of November payroll submissions made prior to then, and thereafter future payments will generally be made within two working days of receipt of the payroll submissions.

The Minister for Finance will continue to monitor the economy and may amend the terms of the scheme, specifically the end date, the rate of subsidy payable and the turnover test to determine employer eligibility.

Revenue acknowledges that a significant number of businesses have been severely impacted by the COVID-19 pandemic and businesses rely on the unprecedented support of the EWSS to continue commercial operations and will access and operate the EWSS as intended. Revenue’s administration of the scheme on a “self-assessment” basis recognises this.

Notwithstanding the above, Revenue will operate a zero-tolerance policy in accordance with the specific anti-abuse measures in Section 28B (6) of the Emergency Measures in the public

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Interest (COVID-19) Act 2020 where abuse of the scheme is identified. Further details are available on page 29 and Appendix IX.

## Tax Clearance

Employers must possess up to date tax clearance to enter the EWSS and continue to maintain tax clearance for the duration of the scheme in order to receive the applicable EWSS payments provided all other conditions are met. Employers can check their current tax clearance status through ROS. After logging in, current tax clearance status is displayed in blue writing above the grey banner for “My Frequently Used Services”.

If an employer does not currently hold tax clearance, an application can be made online and assessed in real-time through the ROS e-Tax clearance service by selecting “Manage Tax Clearance” under the “Other Services” section on the ROS home screen and following the online instructions while selecting “EWSS” as the reason for applying for tax clearance.

Tax Clearance will be granted if the tax affairs of the applicant and, where applicable, their connected parties, are up to date. Connected parties for tax clearance purposes are as follows:

- Business Partners (not civil partner or spouse);
- Partnerships;
- Directors/Shareholders of a Company;
- Previous Business Entity/Licence holder where the applicant is succeeding to the licenced trade;
- Employer where the applicant is SPSV Driver or CAB applicant; and
- VAT Group remitter if the applicant is a member of a VAT Group.

Further information can be found at <https://www.revenue.ie/en/online-services/services/manage-your-record/apply-for-tax-clearance-online-using-etc.aspx>

If there are outstanding returns or debts for the applicant or any of their connected parties, tax clearance will be refused. Therefore, it is imperative that all tax returns are filed, and payments made, or payment arrangements entered into to cover all outstanding debts.

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## Debt Warehousing

In the Financial Provisions (Covid-19) (No.2) Act 2020, Finance Act 2020 and Finance (Covid-19 and Miscellaneous Provisions) Act 2021 the Government has legislated to allow for debt associated with the COVID-19 crisis to be deferred or 'warehoused'. The scheme allows for VAT, PAYE (Employers), TWSS, EWSS and certain Income Tax debts which taxpayers are unable to pay as a consequence of the COVID-19 crisis, to be 'parked' on an interest free basis until 31 December 2022. At that date, the debts can then be addressed by way of **payment in full at 0% interest or** by entering into a phased payment arrangement, starting in January 2023, at a lower interest rate of 3% per annum which represents a significant reduction from the standard rate of 8% or 10% per annum depending on the particular tax owed.

The liabilities covered by the debt warehousing scheme are those arising from the time the business was and is unable to trade due to the COVID-19 related restrictions until the end of December 2021 **(Period 1)**.

**On 21 December 2021, the Government announced an extension of the Debt Warehousing scheme which applies to businesses already eligible for warehousing who continue to avail of Covid supports. For those in receipt of EWSS, the extension applies if an employer is already availing of the Debt Warehouse scheme, and receives at least one valid paid claim during the period from 1 January 2022 to 30 April 2022 in respect of a pay date in that period.**

**The extension applies to the Period 1 end date for all taxes that the business has warehoused (VAT, PAYE (Employer), IT, TWSS, and EWSS) with an end date now of 30 April 2022. Period 2 ("the zero-interest phase") for the business will begin on 1 May 2022 and end on 30 April 2023. Period 3 will commence on 1 May 2023.**

The Financial Provisions (Covid-19) (No.2) Act 2020 also introduced a reduced interest rate of 3% per annum to apply to tax debts that cannot be warehoused, i.e. older debts not associated with COVID-19.

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The reduced rate was available across all tax types where the agreement was made by 31 October 2020 and applies from the date of the agreement.

It is important to note that businesses with COVID-19 related tax debts which are warehoused, or non-COVID-19 debts which are included in a phased payment arrangement (PPA), qualify for tax clearance, despite having these debts. Accordingly, businesses with warehoused debts or debts covered by a PPA can obtain Tax Clearance and, provided all other conditions are met, can participate in the EWSS.

Further information on the above initiatives can be found at

<https://www.revenue.ie/en/corporate/communications/documents/debt-warehousing-reduced-interest-measures.pdf>

Revenue recommend that employers engage with these initiatives as soon as possible by making contact with the Collector General's Division to ensure they have all returns filed and payment arrangements in place. Once this is done, tax clearance should be applied for through ROS. This will facilitate registration for EWSS and timely receipt of subsidies.

## Other Employer Eligibility Criteria

In addition to having tax clearance for the duration of the scheme, an employer must be able to demonstrate that:

- their business is expected to experience a 30% reduction in turnover or orders between 1 July and 31 December 2020 for 2020 paydates, and between 1 January to 30 June 2021 for January to June 2021 paydates, looking at the period as a whole rather than on a monthly basis; and
- this disruption is caused by COVID-19.

For 2020 paydates, this reduction in turnover or orders is relative to

- the same period in 2019 where the business was in existence prior to 1 July 2019;
- where the business commenced trading between 1 July and 1 November 2019, the date of commencement to 31 December 2019; or

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- where a business commenced after 1 November 2019, the projected turnover or orders for 1 July 2020 to 31 December 2020.

For January to June 2021 paydates, this reduction in turnover or orders is relative to:

- the same period in 2019 where the business was in existence prior to 1 January 2019;
- where the business commenced trading between 1 January and 1 May 2019, the date of commencement to 30 June 2019; or
- where a business commenced after 1 May 2019, the projected turnover or orders for 1 January 2021 to 30 June 2021.

Guidelines on employer eligibility for paydates after 1 July 2021 and available [here](#).

The eligibility period to be reviewed for comparative purposes relates to the trade or business, rather than the operating entity. For example, if a sole trader incorporates a business on 1 January 2021, the comparative review period for the newly incorporated company will be the 2019 sole trader turnover.

Appendix I includes guidelines for more complex business structures to assist in their determination of eligibility.

When undertaking a review of the potential drop in turnover, employers need to include all sources of trade income specifically including sales, donations, State Funding, etc. This will likely result in employers in the Public, Community and Voluntary Sectors being ineligible as State Funding has mainly remained static and in some sectors, has increased.

The treatment of Government grants and public funding for the purposes of determining a reduction in turnover shall be dependent on the nature of the grant or funding arrangement. In reviewing their eligibility, employers should consider the specific nature and terms of the funding arrangement having regard to the applicable accounting standards and required recognition treatment of such grants or public funding arrangements.

COVID-19 related State funded grants/income supports specifically provided to meet operational costs other than staff wages, where eligibility is based on a percentage turnover

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reduction test, may be excluded from the definition of turnover when assessing EWSS eligibility. If any doubt exists regarding the treatment of specific grant funding, guidance from Revenue should be sought through the relevant Revenue Division/Branch responsible for the tax affairs of the employer concerned.

For the purposes of qualifying for the EWSS and on a without prejudice basis, Revenue regards the Restart Grant as capital in nature and therefore not included in the definition of turnover for the purposes of assessing employer eligibility for EWSS. However, this does not reflect the general tax treatment of the Restart Grant. Where the grant is used by a sole trader to defray expenditure which is revenue in nature, such as utility or insurance expenses costs, it will be taken into account when calculating the trader's taxable trading profits. Where the grant is used to fund the acquisition of plant and machinery for use in the sole trader's business, expenditure which is capital in nature, the trader will be entitled to claim capital allowances in respect of that expenditure net of the grant received. A similar treatment applies for a company in receipt of the restart grant or restart grant plus. Financial Institutions should have regard to the European Banking Authority (EBA) advice (see [https://eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014\\_1249](https://eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014_1249) ). The EBA has confirmed the definition of turnover for financial institutions as total net income before impairment and operating expenses, but including net interest income, net fees and commissions income, net trading income, and other operating income. Other alternatives such as reductions in new loan activity, deposit volumes or new customers may also be relevant but should not be considered in isolation.

Revenue expects that in respect of each business registering for EWSS, there is a reasonable and durable basis to the review carried out as regards the potential drop in turnover or orders. On that basis, subsequent claims to EWSS would be expected to be appropriate and in line with the terms of the scheme.

Childcare businesses registered in accordance with Section 58C of the Child Care Act 1991 are included in the scheme with no turnover or orders test to be met. However, there is a requirement for such businesses to register for EWSS through ROS prior to paydates in respect of which subsidies are being claimed.

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## Continued Review of Employer Eligibility required

Employers must undertake a review of the six month period on the last day of every month (other than July 2020) up to and including December 2021 to be satisfied whether they continue to meet the above eligibility criteria and to take the necessary action of withdrawing from the scheme where they do not.

This review must be undertaken on a rolling monthly basis comparing the actual and projected business performance over the specified period (July to December 2020 for 2020 paydates and January to June 2021 for January to June 2021 paydates) as illustrated below:

<b>Paydates in January to June 2021</b>			
<b>Date review is undertaken</b>	<b>Total of Column A &amp; B equals 2021 figure</b>		<b>2019 Comparative period</b>
	<b>Actual results (A)</b>	<b>Projections (B)</b>	
31 December 2020	N/A	January to June 2021	Actual results for period January to June 2019
31 January 2021	January 2021	February to June 2021	
28 February 2021	January & February 2021	March to June 2021	
31 March 2021	January to March 2021	April to June 2021	
30 April 2021	January to April 2021	May and June 2021	
31 May 2021	January to May 2021	June 2021	

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Paydates in 2020			
Date review is undertaken	Total of Column A & B equals 2020 figure		2019 Comparative period
	Actual results (A)	Projections (B)	
31 August 2020	July & August 2020	September to December 2020	Actual results for the period July to December 2019
30 September 2020	July, August & September 2020	October, November & December 2020	
31 October 2020	July to October 2020	November & December 2020	
30 November 2020	July to November 2020	December 2020	

Guidelines on the monthly eligibility review check to be undertaken for paydates after 1 July 2021 are available [here](#).

If an employer no longer qualifies, they must deregister for EWSS through “Manage Tax Registration” on ROS with effect from the following day (that being the 1st of the month) and cease claiming the subsidy. This means that an employer must not select “Employment Wage Subsidy Scheme” from the “Other Payments” section in their payroll software or on the ROS manual payroll reporting facility.

Employers seeking to deregister from 1 January 2022 should submit a request through ‘MyEnquiries’ selecting ‘**Employer’s PAYE**’ and then ‘**Employer’s PAYE General Enquiry**’.

If an employer becomes aware prior to the end of the month that they will no longer meet the eligibility criteria (e.g. unexpected donation or grant received at the start of a month), they should deregister immediately and cease to claim subsidies.

Subsidies correctly claimed in accordance with the terms and conditions of the scheme prior to deregistration will not be repayable.

If circumstances change the following month and the employer is again eligible, they can reregister and claim from the date of reregistration. It is not possible to backdate the claim to include the period of deregistration as that correctly reflected the employer’s expectation at that time.

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## Example

ABC Ltd. operates a clothing store. On 31 August 2020, it undertook a review of the business to determine whether it qualified for EWSS payments:

<b>Monthly Period</b>	<b>Actual / Projected</b>	<b>€</b>
July	Actual	100,000
August	Actual	150,000
September	Projected	170,000
October	Projected	200,000
November	Projected	230,000
December	Projected	300,000
Total		1,150,000
July – Dec 2019	Actual	1,500,000
Net Increase / (Decrease)		(€ 350,000)
% Increase / (Decrease)		(23.3%)

Based on the information set out, ABC Ltd. is not eligible to register for EWSS as turnover in July to December 2020 is not expected to fall by at least 30% when compared with July to December 2019.

September results were in line with expectation, so ABC Ltd. remained ineligible.

As a result of the announcement by Government on 19 October 2020 to move to Level 5 COVID-19 restrictions from 22 October 2020, ABC Ltd. fully closed its operations as its trade was not considered to be essential under Government restrictions and it was not possible to transition its business activities to an online platform to sustain trading operations. The business owners wish to retain and continue to pay staff despite the disruption to trade caused by COVID-19. Following the announcement by Government to move to Level 5

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COVID-19 restrictions, the business again reviewed its eligibility for the EWSS, based on the changed circumstances as follows:

Monthly Period	Actual / Projected	€
July	Actual	100,000
August	Actual	150,000
September	Actual	260,000
To 19 October	Actual	195,000
20 to 31 October	Projected	30,000
November	Projected	Nil
December	Projected	275,000
Total		1,010,000
July – Dec 2019	Actual	1,500,000
Net Increase / (Decrease)		(€ 490,000)
% Increase / (Decrease)		(32.7%)

The business is now eligible due to revised financial projections which predict a reduction of turnover in excess of 30% comparing actual results reported for the period from July to December 2019 against actual results and revised projections for the period from July to December 2020, with effect from 20 October 2020.

As the business is not trading, the employer is unable to pay the contractually agreed pay to its employees. However, as the business owners wish to retain their employees on the payroll rather than require them to sign on to PUP, they agree with the employees to align their gross wages to equate to what they would have received under PUP and submit EWSS claims in respect of those payments. As the revised rates equate to the PUP rates, they are fully repaid under EWSS for the quantum of wages paid to their employees. (Revenue does

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not consider this an abuse of the scheme, but the employer must consider relevant employment law regulations when deciding whether to change an employee's contractual wages).

During the lockdown, ABC Ltd. set up an online shop which generated significant sales. Employees worked a low number of hours but remained on PUP equivalent rates of gross pay which was higher than what they would have been paid for the hours worked based on their normal hourly rates. ABC Ltd. also received phone orders and a significant number of customers made appointments for personal shopping in December which was not expected when initial projections were undertaken. At the end of November, the business again reviewed its eligibility for the EWSS (as required by legislation) as follows:

Monthly Period	Actual / Projected	€
July	Actual	100,000
August	Actual	150,000
September	Actual	260,000
To 19 October	Actual	195,000
20 to 31 October	Actual	30,000
November	Actual	100,000
December	Projected	325,000
Total		1,160,000
July – Dec 2019	Actual	1,500,000
Net Increase / (Decrease)		(€ 340,000)
% Increase / (Decrease)		(22.7%)

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As the business is now ineligible for the scheme based on a better than expected business performance, it is required to deregister for EWSS with effect from 1 December 2020. The business reopened the shop on 2 December and put its employees back on their normal rate of pay. The EWSS claimed between 21 October and 30 November will not be reclaimed by Revenue as the business was eligible during that period based on its projections which were prepared using a reliable set of assumptions which anticipated a negative impact to trade at that time due to COVID-19.

On 31 December, a review is undertaken to determine whether the employer will be eligible for EWSS in respect of paydates in 2021. Due to the increased trade in December and a risk of potential lockdown in January 2021, the projections for 2021 are as follows:

<b>Monthly Period – 2021</b>	<b>Actual / Projected</b>	<b>€</b>
January	Projected	25,000
February	Projected	50,000
March	Projected	100,000
April	Projected	125,000
May	Projected	250,000
June	Projected	250,000
Total		800,000
Jan – June 2019	Actual	1,300,000
Net Increase / (Decrease)		(€ 500,000)
% Increase / (Decrease)		(38.5%)

The business can reregister for EWSS from 1 January 2021 and provided the reviews at the end of each month from January to May 2021 do not alter the position such that the decrease is not less than 30%, EWSS can be claimed for paydates in January to June 2021.

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Revenue expects that employers will retain evidence of appropriate documentation, including copies of projections, to demonstrate continued eligibility over the specified period. It is reasonably expected that the assumptions which underpin the projections will be reliable, will reflect the operating conditions of the business, and will remain materially unchanged. However, Revenue appreciates that in exceptional circumstances, certain unforeseen events may occur which require the employer to revise the original budget estimate e.g. imposition of further Government restrictions (post the review date) impacting trade, receipt of an unexpected donation, entering into a significant new sales contract, etc.

Where Revenue determines that an employer, at any time over the term of the scheme, claimed and received payment by applying accounting practices that are clearly not appropriate, or by deliberately misrepresenting the true financial situation of the business, it will be excluded from the EWSS in its entirety. No further claims will be accepted, and all subsidy paid and PRSI credit issued will be immediately repayable together with interest and penalties. The business may also face possible criminal prosecution.

The following gives some examples of the areas of focus for Revenue in identifying abuse relating to eligibility:

- preparation of inaccurate financial projections which do not align to the recent operating conditions and recent past performance of the trade, subject to any exceptional circumstances;
- not reporting or under reporting revenues generated in the normal course of business;
- exclusion of any element of State funding from the turnover test where the appropriate accounting practice requires that it be included as part of turnover (subject to specific exclusions mentioned in these guidelines e.g. restart grants);
- inappropriate deferral of revenues having the effect of delaying revenue recognition where the required revenue recognition criteria has been met;
- businesses in existence at:

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- o 1 November 2019 for 2020 or July to December 2021 paydates;
- o 1 May 2019 for January to June 2021 paydates;
- o 1 November 2019 for July to December 2021, and January to April 2022 paydates;

comparing actual results in the relevant period in 2020 or 2021 to projections instead of against actual results in 2019 as required by legislation;

- inappropriate use of the “orders” test in circumstances where it does not accurately reflect the financial activity of the business including where the “orders” are not “real-time” orders requiring real-time or near real-time fulfilment and delivery e.g. professional firms identifying a slowdown in the onboarding of new clients to meet the “orders” test;
- utilising the “separate business divisions” concession as detailed in Appendix II and claiming in respect of employees in one or more “divisions” in instances where no evidence exists to demonstrate that those divisional management and reporting structures were in place and operational prior to the COVID-19 pandemic.

It should be noted that if a business understates turnover and this is subsequently dealt with in a Revenue settlement/assessment, and the amount of the understated sales would have brought the turnover for the six months to 31 December 2020 for 2020 paydates, for the six months to 30 June 2021 for January to June 2021 paydates, and for the six months to 31 December 2021 for July to December 2021 and January to April 2022 paydates, over the 70% threshold, the total EWSS paid will be added to the tax liability arising from the understatement.

## Eligible Employees

A subsidy can be claimed in respect of employees of an impacted business on the payroll and in receipt of gross wages of between € 151.50 and € 1,462 per week (subject to limited exceptions below) during the period of the scheme (1 September 2020 to 30 April 2022). There are no restrictions on taking on new employees or movement of employees under the

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Transfer of Undertakings (Protection of Employment) (TUPE) legislation, provided such recruitments/movements are undertaken for bona fide business purposes and not with the intention to maximise subsidy claims.

Certain categories of employees were specifically excluded in the original legislation, those being:

- **Proprietary Directors.** However, in recognition of key role played by certain proprietary directors in providing employment to others, especially in the SME sector, Finance Act 2020 amendments have included proprietary directors in the scheme from 1 September 2020, subject to the following conditions:
  - the employer meets the eligibility criteria for the EWSS,
  - the proprietary director is on the payroll of the eligible employer, and
  - the proprietary director has been paid wages which were reported to Revenue on the payroll of the eligible employer at any stage between 1 July 2019 and 30 June 2020.

There is no requirement for there to be other employees in the entity claiming EWSS in respect of the proprietary director.

Where a person is a proprietary director of two or more eligible companies, a claim for EWSS can only be submitted in respect of a single company. In this situation the following will apply:

- the proprietary director will be required to elect one company for the purposes of making EWSS claims for the period of the scheme. The election will be deemed to be made on the first submission of an EWSS claim in respect of the proprietary director,
- once an election is made it cannot be changed during the term of the scheme, and
- no claims for EWSS in respect of the same proprietary director should be submitted by the other companies.

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- **Connected Parties** who were not paid wages which were reported to Revenue on the payroll of the eligible employer at any stage between 1 July 2019 and 30 June 2020. Connected parties include brothers, sisters, linear ancestors, linear descendants, aunts, uncles, nieces, nephews of an individual and their spouse. A person is connected to a company if they alone or together with their connected parties can exercise or acquire control of more than 50% of the issued share capital or voting rights, the greater part of distributions, or the greater parts of assets distributed on winding up.

Additional employees for whom subsidy should not be claimed include:

- employees working in a business division or related group entity not expected to suffer a 30% reduction – see Appendix II.
- employees employed otherwise than as part of a business e.g. domestic employees such as childminders, housekeepers, gardeners, etc.

## Rate of Subsidy

The rate of weekly subsidy the employer will receive per paid eligible employee from 20 October 2020 to 31 January 2022 is as follows:

<b>Employee Gross Weekly Wage</b>	<b>Subsidy Payable</b>
Less than € 151.50	Nil
From € 151.50 to € 202.99	€ 203
From € 203 to € 299.99	€ 250
From € 300 to € 399.99	€ 300
From € 400 to € 1,462	€ 350
More than € 1,462	Nil

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The rate of weekly subsidy the employer will receive per paid eligible employee for February 2022 is as follows:

Employee Gross Weekly Wage	Subsidy Payable
Less than € 151.50	Nil
From € 151.50 to € 202.99	€ 151.50
From € 203 to € 1,462	€ 203
More than € 1,462	Nil

The rate of weekly subsidy the employer will receive per paid eligible employee from 1 March to 30 April 2022 is as follows:

Employee Gross Weekly Wage	Subsidy Payable
Less than € 151.50	Nil
From € 151.50 to € 1,462	€ 100
More than € 1,462	Nil

On 21 January 2022, it was announced by the Minister for Finance that employers eligible for EWSS employing eligible employees to work in businesses directly impacted by the Public Health Regulations (PHR) in place between 20 December 2021 and 6am on 22 January 2022 would be paid the enhanced rates for an additional month to 28 February 2022, and the phased exit of the Scheme would be extended by one month to 31 May 2022 for those employers directly impacted. This phase of the scheme is referred to as 'EWSS\_PHR'. Businesses that may benefit from the changes announced are likely to include, for example:

- restaurants, bars and cafes, excluding take-away or delivery services, which were required to close at 8pm where this is before their normal closing time;
- Operators of indoor events, including entertainment, cultural, community and sporting events, which could not take place after 8pm, with attendance limited to

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50% of venue capacity or 1,000 attendees, whichever was the lower, for events held before 8pm;

- Operators of outdoor events, including entertainment, cultural, community and sporting events, where attendance was limited to 50% of venue capacity or 5,000 attendees, whichever was the lower; and
- Wedding reception venues where capacity was limited to a maximum of 100 guests and had to close by midnight.

Eligible employers whose business is directly impacted by the PHR referred to earlier must include the 'EWSS\_PHR' marker in their payroll submission to claim the subsidy. This submission will be deemed to be a self-declaration by the employer that they are eligible and meet the PHR requirement.

Employers in sectors indirectly impacted (e.g. suppliers who supply products or services to directly impacted businesses) do not qualify for the changes announced.

Employers should not claim 'EWSS' and 'EWSS\_PHR' in respect of the same employee on the same pay date as neither will be paid.

For February 2022, the following are the relevant subsidy rates for employees in the directly impacted sectors:

Employee Gross Weekly Wage	Subsidy Payable
Less than € 151.50	Nil
From € 151.50 to € 202.99	€ 203
From € 203 to € 299.99	€ 250
From € 300 to € 399.99	€ 300
From € 400 to € 1,462	€ 350
More than € 1,462	Nil

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The rate of weekly subsidy for March 2022 for employees in the **directly** impacted sectors is as follows:

<b>Employee Gross Weekly Wage</b>	<b>Subsidy Payable</b>
Less than € 151.50	Nil
From € 151.50 to € 202.99	€ 151.50
From € 203 to € 1,462	€ 203
More than € 1,462	Nil

The rate of weekly subsidy for April and May 2022 for employees in the **directly** impacted sectors is as follows:

<b>Employee Gross Weekly Wage</b>	<b>Subsidy Payable</b>
Less than € 151.50	Nil
From € 151.50 to € 1,462	€ 100
More than € 1,462	Nil

The rate of weekly subsidy the employer received per paid eligible employee until 19 October 2020 was as follows:

<b>Employee Gross Weekly Wage</b>	<b>Subsidy Payable</b>
Less than € 151.50	Nil
From € 151.50 to € 202.99	€ 151.50
From € 203 to € 1,462	€ 203
More than € 1,462	Nil

For pay periods other than weekly, gross weekly wage will be calculated by dividing the returned gross wage by the number of insurable weeks included (subject to maximum divisors set by the system- see Appendix III). For monthly pay periods which report 4 or 5 insurable weeks, gross weekly wage is generally calculated by multiplying the gross monthly wage by 12 and dividing by 52.

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As an example, employer A who operates a shop, and therefore, not directly impacted by the December Public Health Regulations, will receive the following subsidies for the following employees:

	<b>Gross Weekly Wage</b>	<b>Subsidy Payable under rates to 30 Oct 2020</b>	<b>Subsidy Payable under rates 1 Nov 2021 to 31 Jan 2022</b>	<b>Subsidy Payable under rates 1 to 28 Feb 2022</b>	<b>Subsidy Payable under rates 1 March to 30 April 2022</b>
Employee A	€ 125	Nil	Nil	Nil	Nil
Employee B	€ 170	€ 151.50	€ 203	€ 151.50	€ 100
Employee C	€ 250	€ 203	€ 250	€ 203	€ 100
Employee D	€ 1,000	€ 203	€ 350	€ 203	€ 100
Employee E	€ 1,500	Nil	Nil	Nil	Nil

In order to provide monthly subsidy payments to employers, EWSS can only be claimed in respect of payroll submissions of at least a monthly pay frequency i.e. quarterly/yearly/bi-yearly/other claims will not be processed. Submissions with those unsupported pay frequencies will be accepted into Revenue's systems but not processed for subsidy or PRSI credit purposes, and a message will be displayed upon submission via ROS advising that they will not be processed for subsidy or PRSI credit purposes. To enable payment of EWSS to eligible employers in respect of eligible employees, prior to processing payroll, employers may wish to amend their payment frequency to a supported pay frequency for the duration of the scheme. Once the frequency is initially changed, employers are advised not to revise it again.

Gross wage as reported on the payroll submission includes notional pay and is before deduction of items such as pensions and salary sacrifice. It excludes any DSP benefits which employees may have mandated to be paid to the employer (e.g. illness/maternity/adoptive, etc.). Such monies should continue to be included in non-taxable pay as normal and are ignored when calculating the quantum of the subsidy to be paid.

# Main EWSS Guidelines – 3 February 2022

## Registration for the Scheme

This section is not relevant from 1 January 2022 as no new employers can enter the scheme after 31 December 2021.

Eligible employers, or their payroll or financial agents, can register for EWSS through ROS. The date of registration and re-registration cannot be back dated prior to the date of application and does not need to be back dated if a claim will be submitted in respect of payments in July/August (see below).

As part of the registration process, employers will be required to agree to the following declaration:

***I declare that I have read the eligibility criteria for the Employment Wage Subsidy Scheme and that the business qualifies for the scheme. I undertake that the business will abide by the terms and conditions of the scheme. I understand and accept that failure by the business to adhere to the terms of the scheme could result in recoupment of monies together with interest, penalties and prosecution. I undertake that the business will retain all records relating to the scheme, including the basis of eligibility, for review by Revenue.***

Thus, registration should not be applied for until an employer is satisfied that they qualify for the scheme. This can be at any stage throughout the lifetime of the scheme with no requirement to have to register from 1 September 2020.

Registration applications will only be processed if the employer is registered for PAYE/PRSI as an employer, has a bank account linked to that registration, and has tax clearance.

Where an employer files an EWSS payment submission without first registering for EWSS, it will be rejected in full. As registration or reregistration cannot be backdated, it's imperative registration is undertaken prior to the pay date in respect of which EWSS is being claimed.

For expediency, in lieu of the standard agent link form, Revenue will accept from EWSS agents, an email from an employer confirming the appointment of their EWSS agent if obtaining the standard agent link form is proving difficult to obtain in the timeline available.

# Main EWSS Guidelines – 3 February 2022

Agents should ensure their clients retain the appropriate documentation supporting their eligibility and registration, in the event of review by Revenue at a later date.

Appendix IV includes additional detail to assist employers registering.

Appendix V includes additional detail to assist agents registering in respect of employers.

## Operation of Payroll and Processing of Subsidy Claims

EWSS will re-establish the normal requirement to operate PAYE and normal PRSI on all payments. This includes the regular calculation, deduction and remittance of income tax, USC and PRSI at the normal rates. For employers who claimed the Temporary Wage Subsidy Scheme (TWSS) in respect of their employees, this includes reverting from PRSI class J9 to the normal PRSI class.

Similar to during the operation of TWSS, tax approval will not be withdrawn from an occupational pension scheme for the reason that an employer who is in receipt of the EWSS is not currently making contributions to the scheme.

As detailed above, employer PRSI will be reduced to 0.5% in respect of employees for whom a subsidy is payable i.e. those whose gross weekly wage is between € 151.50 and € 1,462, to 28 February 2022. There are currently no PRSI classes in existence which apply this combination of employee and employer PRSI rates.

To implement EWSS for 1 September 2020 and limit the amount of changes required for the employers and the payroll software providers, employers will continue to operate payroll as normal and report employer and employee PRSI deductions based on the employee's appropriate existing PRSI classes. This ensures employee social insurance contributions will accumulate as normal. To indicate that a subsidy is being requested for an eligible employee, the employer must include 'Employment Wage Subsidy Scheme' as the payment type in the 'Other Payments' section on the payroll submission and input 0.00 or € 1.00 (depending on the capability of the payroll package being utilised - payroll software providers will advise their users which to input) as the quantum of the corresponding other payment made – see an example below.

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## Other payments

Please select the relevant payment type for this employee

### Payment type

### Amount

Eligible employers claiming in respect of eligible employees in the sectors **directly** impacted by the public health regulations introduced on 20 December 2021 to 6am on 22 January 2022 **should indicate that a subsidy is being requested for an eligible employee by including 'EWSS\_PHR' as the payment type in the 'Other Payments' section on the payroll submission and input 0.00 or € 1.00 in the 'Amount' field (depending on the capability of the payroll package being utilised - payroll software providers will advise their users which option to input) as the quantum of the corresponding other payment made – see an example below.**

**Other payments**

Please select the relevant payment type for this employee and enter the amount if applicable. [Learn more](#)

**Note:** Employment Wage Subsidy Scheme employer does not possess a valid tax clearance certificate.

**Payment type**

**Amount**

Cancel

Save →

**Those employers who are directly impacted by the December Public Health Regulations and who have submitted payslips for eligible employees for paydates on or after 1 February 2022 and selected 'Employment Wage Subsidy Scheme' will need to correct these payslips to select 'EWSS\_PHR' to ensure they receive the correct subsidy amount. To ensure correct**

# Main EWSS Guidelines – 3 February 2022

refund processing, these corrections must be made on or after 3 February 2022. Employers who utilize payroll software should do this through their payroll software package rather than through ROS.

Employers should not include the EWSS 'Other Payment' details on the payslip they provide to the employee.

As already advised, where an employer files an EWSS payment submission without first registering for EWSS, it will be rejected. Employers who include both 'Employment Wage Subsidy Scheme' and 'EWSS\_PHR' on a single payslip will not receive a subsidy.

Where an employer makes a submission to Revenue with 'EWSS' included in the other payment field for employees who are not eligible for a subsidy (e.g. gross weekly wage below € 151.50 or above € 1,462 or unsupported pay frequency for EWSS), a message will issue through ROS upon submission requesting that this does not occur in the future. Such payslips will also not be eligible for the reduced rate of PRSI and will be excluded from the PRSI credit calculation (see below).

On receipt of an eligible EWSS payroll submission from a registered employer, Revenue will calculate the subsidy payable by reference to the gross wage, pay frequency and insurable weeks reported on the payslip. Where employees are exempt from PRSI and therefore do not return the number of insurable weeks, the gross weekly wage will be calculated by reviewing the payment frequency and utilising the standard number of weeks for each pay period e.g. weekly payments are assumed to have 1 insurable week, fortnightly 2 and monthly pay will be multiplied by 12 and divided by 52 to quantify gross weekly wage.

Where an employer files a payroll submission but is not in possession of tax clearance, a real-time message will issue advising that tax clearance is not in place so the subsidy claimed will not be paid until tax clearance is in place.

At the end of September and October 2020, Revenue processed the payroll submitted and posted a statement into the ROS inbox of employers by 5<sup>th</sup> of the following month setting out the quantum of subsidy due to be paid to the employer based on the EWSS submissions made. The system then processed the claim and make the payment into the designated bank account. The first payment for November 2020 was processed on 9 November in

# Main EWSS Guidelines – 3 February 2022

respect of November payroll submissions made prior to then, and thereafter within two working days of receipt of the payroll submissions. This continues for all months from November 2020.

If an employer does not have tax clearance on the processing date, their subsidy payment will not be processed. Once they have obtained tax clearance, they will need to contact Revenue, via MyEnquiries selecting 'Employer's PAYE' and then 'Employer's PAYE General Enquiry' to request that the refund issue.

Employers are required to make submissions to Revenue by the pay date. Any amendments of EWSS payroll may be subject to a review by Revenue which will unavoidably lead to a delay in payment.

If an employer received EWSS in excess of their entitlement, for example, if an initial submission was incorrect and upon amendment, a liability remains outstanding to Revenue, the EWSS liability will be automatically offset against EWSS claims in other periods. Alternatively, EWSS liabilities can be paid utilising RevPay and selecting the 'EWSS' taxhead.

As announced by the Government on 1 June 2021, certain employers will be able to warehouse overpayments of EWSS, which they are unable to repay as a result of the impact of Covid-19 restrictions. Period 1 of the warehouse ends on 31 December 2021 (or 30 April 2022 for those who qualify for the extension) while period 2 runs from 1 January 2022 to 31 December 2022 (or 1 May 2022 to 30 April 2023 for those who qualify for the extension).

An interest rate of 0% applied to warehoused debts in Period 1 and Period 2. A reduced interest rate of 3% per annum will apply for Period 3 (which commences on 1 January 2023 or 1 May 2023 for those who qualify for the extension) on warehoused balances outstanding until the debt is discharged. Employers whose tax affairs are dealt with in Revenue's Personal Division or Business Division will generally have their EWSS overpayments warehoused automatically. LCD and MED cases can make an application to have their EWSS overpayments warehoused. In such cases, Revenue will make relevant enquiries and request supporting documentation to satisfy itself that a business is unable to repay its EWSS liability in making a decision to grant access to debt warehousing. Other tax payment and filing obligations must be kept up to date for the duration of the debt warehouse period and for any subsequent arrangement period to guarantee the reduced interest rates of 0%

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in Periods 1 and 2 and 3% in Period 3. Failure to meet current tax obligations will result in the warehouse facility being withdrawn. Full statutory interest will be applied to the outstanding balance from the date of removal from the debt warehouse. Legislation for warehousing of EWSS overpayments is contained in The Finance (Covid-19 and Miscellaneous Provisions) Act 2021.

An EWSS submission for a pay period outside of the scheme dates (i.e. before 1 September 2020 and after 30 April 2022) will trigger a ROS message advising that the claim will not be processed as it's outside the scheme date range.

Appendix VI, VII and VIII include details as to how employers can view the quantum of EWSS and PRSI accruing for the current and prior months based on submissions made to date.

## Reduced Employer PRSI rate of 0.5%

As employer PRSI will have been returned as part of the payroll submission at a higher rate than the 0.5% available under the scheme, an adjustment to the liability returned which becomes part of the monthly payroll return will need to be made until 28 February 2022.

Revenue will undertake this by calculating a PRSI 'credit' due to the employer. This is undertaken by recalculating employer PRSI using the scheme rate of 0.5% (where employer PRSI returned is more than 0.5%) and subtracting this from employer PRSI due as reported in the submission.

Every time an EWSS subsidy claim is paid, the PRSI credit element will then be posted to the employer's online Statement of Account. When the employer's PAYE (Employer) balance is calculated at the start of the following month, this PRSI credit is deducted from the outstanding PRSI balance due. This reduced liability is what becomes due and payable for the relevant month.

To avoid any delay in posting the employer PRSI credit, submissions need to be made by the 5th of the following month e.g. September pay dates need to be filed by 5 October to be included in the October calculation. Any amendments or submission of EWSS payroll after the 5th will be subject to a review by Revenue which will unavoidably lead to a delay in the posting of the credit.

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## Example

We will look again at Employer A who is eligible and registered for EWSS and has tax clearance. August 2021 has 4 pay dates and employees are paid the same amounts weekly. PAYE, USC and PRSI are calculated on the full gross weekly wage paid to each of the employees utilising the most up to date Revenue Payment Notification (RPN) available.

The following table shows the relevant calculation of net wage, subsidy and employer PRSI credit rounded to the nearest euro (other than when quantifying subsidy payable) for illustrative purposes. Revenue's systems round to 2 decimal places based on the third.

		A	B	C	D	E	F	G	H	I	J
		Gross Weekly Wage	Weekly Subsidy Payable	Weekly PAYE due	Weekly USC Due	Weekly employee PRSI due	Net Weekly Wage	Weekly Employer PRSI at 'normal' rate	Recalculated employer PRSI at 0.5%	Weekly employer PRSI credit due	Net employer PRSI due
1	Employee A	€ 125	Nil	Nil	€ 1	Nil	€ 124	€ 11	N/A	Nil	€ 11
2	Employee B	€ 170	€ 203	Nil	€ 1	Nil	€ 169	€ 15	€ 1	€ 14	€ 1
3	Employee C	€ 250	€ 250	Nil	€ 2	Nil	€ 248	€ 22	€ 1	€ 21	€ 1
4	Employee D	€ 330	€300	€ 3	€ 3	Nil	€ 324	€ 29	€ 2	€ 27	€ 2
5	Employee E	€ 440	€ 350	€ 25	€ 6	€ 18	€ 391	€ 49	€ 2	€ 47	€ 2
6	Employee F	€ 1,000	€ 350	€ 264	€ 32	€ 40	€ 664	€ 111	€ 5	€ 106	€ 5
7	Employee G	€ 1,500	Nil	€ 464	€ 60	€ 60	€ 916	€ 166	N/A	Nil	€ 166
8	Weekly totals	€ 3,815	€ 1,453	€ 756	€ 201	€ 118	€ 2,836	€ 403	€ 11	€ 215	€ 188

9	Monthly Totals (4 weeks)	€ 15,260	€ 5,812	€ 3,024	€ 804	€ 472	€ 11,344	€ 1,612	€ 44	€ 860	€ 752
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The 'other payments' field would not have included 'EWSS' in respect of employee A or employee G as they are not eligible employees as their gross weekly wages are not within the relevant limits.

Overnight on 5 September, the calculated PRSI credit due of € 860 (column I row 9) was posted for offset against the employer PRSI liability due for August 2021 of € 1,612 (column G row 7) leaving net employer PRSI due of € 752 (column J).

The monthly payroll return liability for August 2021 is:

	€
PAYE (column c)	3,024
USC (column d)	804
Employee PRSI (column e)	472
Employer PRSI (column j)	<u>752</u>
Total monthly payroll return liability for August 2021	<u>5,052</u>

## July/August 2020

In recognition of the exclusion from TWSS of new entities, seasonal employees and new hires, EWSS eligible employers, in respect of eligible employees, could backdate a claim for EWSS to 1 July 2020 in certain limited circumstances as follows:

- The employer was not eligible for TWSS; or
- The employer had employees not eligible for TWSS. Specifically, this does not extend to employees whose wages exceed that which allowed TWSS be claimed in respect of them including due to tapering.

These were dealt with as part of a 'sweepback'. Applications for sweepback are no longer possible since Friday 16 October.

## **Repayment of Subsidies claimed**

In certain circumstances, employers may decide to repay subsidies and PRSI credit claimed for some or all periods. Employers need to remove all the EWSS markers from the other payments field of the payslips they wish to return the subsidy on. This should be done

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utilizing payroll software for employers who utilize payroll software. For employers utilizing ROS for payroll submission, removal of the marker involves changing the field to 'Please Select'.

Once this is done, ROS will display the quantum of EWSS and PRSI credit to be repaid. Payment of the liabilities should be made utilizing 'RevPay'.

Employers will remain on the publication list even if all subsidies claimed have been repaid.

## Publication

In line with International best practice on transparency around recipients of State Aid, in January, April, July and October 2021, and January, April and July 2022, Revenue will publish on the Revenue website ([www.revenue.ie](http://www.revenue.ie)) the names and addresses of employers who received EWSS. The list will not distinguish between those who claimed utilizing the 'Employment Wage Subsidy Scheme' or 'EWSS\_PHR' marker.

## Compliance Checks

As already advised, the scheme will be administered by Revenue on a "self-assessment" basis.

Revenue is undertaking a multi-faceted approach to compliance checks to safeguard the integrity of the EWSS. This includes undertaking real time checking of PAYE compliance of employers availing of the scheme, and cross-referencing claim data against other Revenue data sources to identify anomalies or trends requiring attention. The real time review procedures are matched with a real time engagement with employers, to facilitate timely resolution of issues, to ensure employers claim the correct EWSS entitlement.

Revenue is also carrying out a follow-up programme of compliance interventions in accordance with The Code of Practice for Revenue Audit and Other Compliance Interventions, with employers who display high risk indicators and are availing of the scheme. Where issues are identified and agreement is not reached, Revenue will raise an EWSS assessment which can then be appealed to the Tax Appeals Commission (TAC) within

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30 days. Further details on how to appeal a Notice of Assessment is available on our website [here](#) or at TAC's website which is at [www.taxappeals.ie](http://www.taxappeals.ie).

It is imperative all records relating to the operation of the scheme are retained specifically including those supporting the expectation that turnover or customer orders will reduce by the requisite 30%, together with details of the monthly reviews that must be undertaken.

## Anti-abuse Measures

Section 28B (6) of the Emergency Measures in the Public Interest (Covid-19) Act 2020 includes specific anti-abuse measures. The measures underpin the absolute necessity for employers to operate the scheme as intended by the legislation, with bona fide commercial reasons underpinning any changes in the operation of employee payroll arrangements.

The measures operate as a disincentive for any employer to enter into a contrived arrangement(s) with no commercial reality, which are purely designed to maximise the benefits from the scheme by way of payments and credits claimed from Revenue.

Section 28B (6) (b) (i) refers to manipulation of payroll to include instances where contractual gross pay which would otherwise have been paid is deferred, suspended, increased or decreased. This does not extend to instances where eligible employers retain eligible employees during periods where they are not partially or wholly occupied, and pay them gross pay equivalent to what they would have received if they were to make a claim for the PUP. This concession remained in place for existing employees until 1 September 2021 when the PUP rates reduce. At that stage, employees should have reverted to be paid for the hours worked at their contractual rate of pay. However, employers are reminded of the anti-abuse provision which prevents replacing one employee with two at lower pay rates to maximise subsidies.

Employers should ensure any changes to terms and conditions are not contrary to employment law. Where an unconnected employee has a short employment record such that the employer does not have the information to determine how much the employee would receive under PUP e.g. someone hired in July 2020, Revenue will accept a calculation

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based on the information available to the employer. The supporting documentation and calculation should be retained for future review by Revenue.

Section 28B (6) (b) (ii) refers to laying off one employee to replace him or her with more than one employee earning a lower wage, other than for bona fide commercial reasons.

Where Revenue becomes aware of a potential abuse of the scheme, early engagement will be initiated with the employer who will be required to promptly respond on the matter and provide all of the necessary information and supporting documentation requested to prove the validity of the amounts claimed.

The consequences of a determination by Revenue that abuse has occurred are significant and serious with sanctions imposed reflecting the seriousness of such actions including:

- Exclusion from the scheme at employer level i.e. an identified abuse impacting one employee will result in the employer in its totality, covering all employees, being excluded, regardless of the eligibility of other employees;
- All subsidies paid and PRSI credit issued in respect of all employees having to be repaid, together with interest and penalties; and
- The employer may face criminal prosecution.

Appendix IX provides examples as to potential areas of focus by Revenue. The examples provided are not intended to be an exhaustive list but are an illustration of the areas of focus and consideration from Revenue's perspective in identifying and tackling abuse.

Where an employee or any other person becomes aware of any abuse by an employer operating the scheme, he or she can report same on a confidential basis to Revenue in writing, through MyEnquiries, or online at:

<https://www.revenue.ie/en/corporate/assist-us/reporting-shadow-economy-activity/reporting.aspx>.

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## Other Important Points to Note

Subsidies received are taxed on the employers as part of their trading income but are ignored in the calculation of the 30% reduction in turnover.

Some employees have more than one employment with more than one eligible employer. In such instances, each employer makes its own claim (where appropriate) for the employee ignoring any other employments that an employee may have.

Where employees are included in more than one payroll by an employer (e.g. on a weekly payroll for wages and monthly payroll for bonuses), subsidy entitlement must be assessed by aggregating monies paid under both payrolls.

Where additional payments are being made for the same payment date whereby two payslips are being processed for the same pay date, these also must be aggregated when assessing subsidy entitlement.

In either of the above two scenarios, employers should not claim EWSS in respect of both payslips if it would result in the claim being overstated. Best efforts should be utilised to ensure this does not occur and monies repaid where overpayments arise.

DSP has confirmed that, subject to satisfying the relevant eligibility criteria, employees may claim casual (that is, part-time) jobseeker payments or Short-Time Work Support payments for days of unemployment, even where their employer is claiming the Employment Wage Subsidy Scheme for days of employment. The normal scheme rules and application processes for casual jobseeker payments and Short-Time Work Support apply, including completion of the relevant forms by the employer to certify days of employment and unemployment. Queries in relation to jobseeker payments and Short-Time Work Support payments should be referred to DSP.

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## Contacting us

When using MyEnquiries to contact us, please utilise the following categories to ensure your query is immediately directed to the appropriate team thereby minimising delays:

- **eTax Clearance** queries - Select “**Tax Clearance**” and then “**Tax Clearance**”
- **Debt warehousing** queries - Select “**Collector General’s**” and then “**General Query**”
- **Other EWSS queries** - select '**Employer’s PAYE**' and then '**Employer’s PAYE General Enquiry**'

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## Appendix I – Additional Guidance on determining Reduction in Turnover or Customer Orders

As detailed above, businesses need to demonstrate their basis for an expected 30% reduction in turnover or customer orders between 1 July and 31 December 2020 for 2020 paydates and between 1 January and 30 June 2021 for January to June 2021 paydates. This reduction in turnover or customer orders is relative to:

- For 2020 paydates:
  - o the same period in 2019 where the business was in existence prior to 1 July 2019;
  - o where the business commenced between 1 July and 1 November 2019, the date of commencement to 31 December 2019; or
  - o where a business commenced after 1 November 2019, the projected turnover or orders as if the pandemic had not occurred.
- For January to June 2021 paydates:
  - o the same period in 2019 where the business was in existence prior to 1 January 2019;
  - o where the business commenced between 1 January and 1 May 2019, the date of commencement to 30 June 2019; or
  - o where a business commenced after 1 May 2019, the projected turnover or orders as if the pandemic had not occurred.

Please refer to separate guidelines which deal with employer eligibility for paydates on or after 1 July 2021 available [here](#).

The 30% reduction in turnover or customer orders may be applied at the level of the entity as a whole or, if an entity is formally structured (and has been since before the COVID-19 pandemic restrictions in March 2020) into individual Business Divisions, at the level of the individual Business Division. In such a case, each of the Business Divisions of such an entity which meets the eligibility criteria may be eligible for the subsidy. The decline in turnover or customer orders in each Business Division must be capable of being separately identified

# Main EWSS Guidelines – 3 February 2022

or otherwise the entity as a whole has to be assessed. Each Business Division must have a clearly defined and distinct management structure in place separate to the other Business Divisions and these structures must be formalised and have been well established before the advent of the COVID-19 pandemic. Revenue, having regard to risk indicators, may need to examine closely the evidence/basis for entering the scheme of certain EWSS applications that are made in respect of one or more Business Divisions rather than made in respect of the overall entity.

If a reduction in customer orders is being considered as the basis for eligibility for the scheme, the following are examples of how it will apply –

- In the case of a retail business, a pub, a fast-food outlet and similar type businesses: at least a 30% reduction in the value of overall sales (cash, credit and orders, including on-line and telephone orders).
- In the case of a businesses which operates largely by way of “bookings” such as a restaurant, hotel, B&B, hostel, camp site, caravan park: at least a 30% reduction in the value of bookings for the relevant period.
- In the case of public and private transport service providers: at least a 30% reduction in the volume of online bookings for passenger journeys or a 30% reduction in the number of passenger journeys or a 30% reduction in the value of passenger ticket sales.
- In the case of a service provider, such as a call centre: at least a 30% reduction in the volume of call services provided, where the calls have not been diverted to be dealt with elsewhere within a group.
- In the case of energy suppliers: at least a 30% reduction in the volume of energy consumed.
- In the case of a business involved in the servicing of equipment: at least a 30% reduction in the number of service visits made or service jobs completed.

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## “Other Reasonable Basis”

In Revenue’s administration of this scheme, the key focus will be on disruption to commerce as a result of COVID-19. In instances where application of the “turnover” and “customer orders” tests do not adequately demonstrate this, an alternative “reasonable basis” should be applied. It is not possible to be prescriptive in guidance as to what might or might not constitute such a reasonable basis. However, **the starting position is that neither the turnover test nor the reduction in customer orders test is capable of being applied to the business in question.** It is not sufficient that the business does not meet either of these tests. It must be the case that neither of these tests are capable of being applied to the business in question before an alternative basis for assessing eligibility is used. In all such cases, guidance from Revenue should be sought through the relevant Revenue Division/Branch responsible for the tax affairs of the employer concerned. Employers will be required to submit supporting documentation to demonstrate a severe disruption to normal operations due to the pandemic resulting in a material adverse impact to the financial performance of the trade.

An example may be where the majority of a company’s contracts take 6 months or longer to complete and that the business otherwise is eligible for the subsidy, then such a business will be treated as meeting the criteria where no substantive work has taken place on any order since the business stopped working due to COVID-19.

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## Appendix II – Additional Guidance on employees

In recognition of arrangements in place within entities with separate business divisions or whose activities are undertaken across several separate entities, we have included here additional guidance to assist employers in determining what employees they can claim subsidy in respect of.

Where employees provide services for a company who meet the eligibility criteria, but, for payroll purposes, they are employed by an associated company, then the subsidy may be available provided the group can show, and provide supporting documentation to the effect, that the employees concerned were, wholly or mainly (i.e. more than 50%), employed in one or other of a group's trading companies which meet the criteria. The companies adversely affected must be able to show that they are otherwise eligible, in respect of those employees, for the subsidy. The subsidy, if applicable, will be paid to the payroll company regardless of whether it is itself eligible.

There are situations where corporate structures affecting employees will vary. Corporate structures may involve several closely entwined entities which use a single employer registration for a number of separate Divisions or entities within a group, or single entities have a number of separate divisions within a standalone entity. Where it can be demonstrated that specific employees were wholly or mainly (i.e. more than 50%) employed in the impacted Divisions, the subsidy may be paid to the employer in respect of those employees, subject to meeting other eligibility criteria.

As an example, where there are clearly 2 or more separate and distinct Business Divisions within the one company carrying on distinct businesses in their own right, an employer may apply the eligibility tests to each Business Division of the company separately. However, the employer will need to be able to prove that each such separate Business Division meets the eligibility tests in its own right. To the extent that one or other of the Business Divisions qualify for the subsidy, then the subsidy will be available to the employees of that Division only. Each Business Division in a company must have a clearly defined and separate

# Main EWSS Guidelines – 3 February 2022

management structure to the other Business Divisions in the company and these structures must have been well established before the advent of the COVID-19 Pandemic.

In any such case, employers will need to show that the employees concerned are not transferable across different businesses in the company.

Employees based in the Head Office Division can be treated as being eligible for the subsidy by reference to those head office employees whose working time is spent, wholly or mainly (i.e. more than 50%), performing functions that relate to the Business Division that is eligible for the subsidy.

Any staff member whose duties include working in more than one Division is to be excluded unless the employer can prove that such an individual's working time is spent, wholly or mainly (i.e. more than 50%), working in the business Division that is eligible for the subsidy.

Only a company which can clearly demonstrate by reference to pre-existent documentation (prior to COVID-19 pandemic restrictions in March 2020) that it is organised in a structured way into a Head Office Division and various clearly separate Business Divisions will qualify for the subsidy.

These guidelines are equally applicable to Irish branches of foreign entities.

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## Appendix III – Maximum Insurable Week Divisors

Pay frequency	Weekly pay calculation	Maximum weeks
<b>Weekly</b>	Gross pay divided by number of insurable weeks reported	5
<b>Fortnightly</b>	Gross pay divided by number of insurable weeks reported	5
<b>Four Weekly</b>	Gross pay divided by number of insurable weeks reported	9
<b>Week Based Monthly</b>	Gross pay divided by number of insurable weeks reported	9
<b>Monthly</b>	If 4 or 5 weeks then gross pay multiplied by 12 and divided by 52; otherwise gross pay divided by number of insurable weeks reported	9
<b>Twice Monthly</b>	If 2 or 3 weeks reported then gross pay multiplied by 24 and divided by 52; otherwise gross pay divided by number of insurable weeks reported	5

(Subsidy calculations based on original subsidy rates from 1 September 2020)

Example – Weekly Pay Frequency

Gross Pay on Payroll Submission	Insurable Weeks on Payroll Submission	Weekly Gross Pay	Weekly Subsidy	Total Subsidy
345	1	345	203	203
345	2	172.50	151.50	303

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## Example – Fortnightly Pay Frequency

Gross Pay on PSR	Insurable Weeks	Weekly Gross Pay	Weekly Subsidy	Total Subsidy
851.75	2	425.88	203	406
851.75	3	283.92	203	609

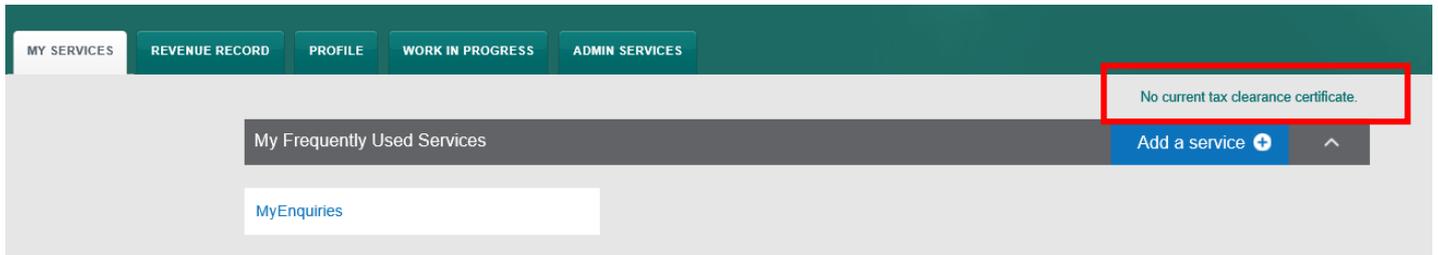
## Example – Monthly Pay Frequency

Gross Pay on PSR	Insurable Weeks	Weekly Gross Pay	Weekly Subsidy	Total Subsidy
3451.21	3	1150.40	203	609
3451.21	6	575.20	203	1218
3451.21	4	796.43	203	879.67
3451.21	5	796.43	203	879.67

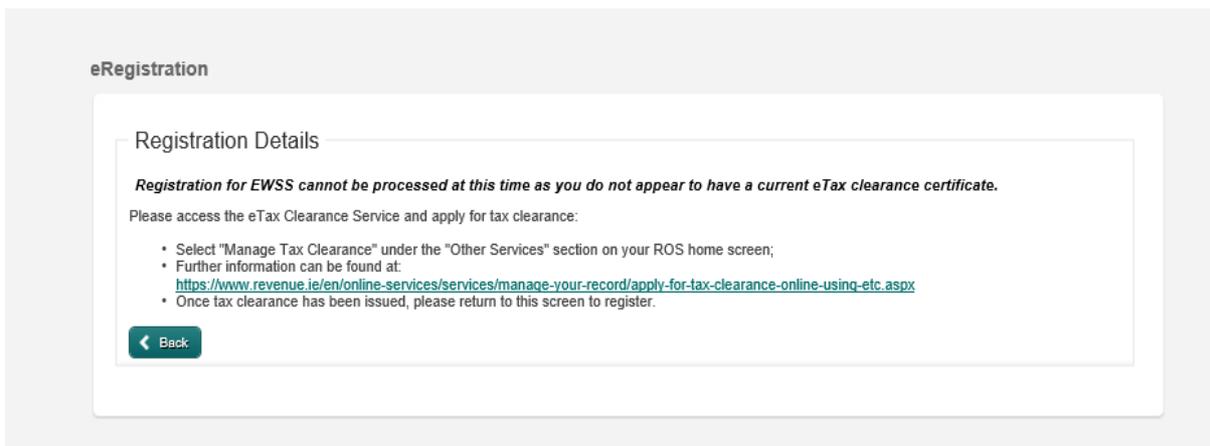
# Main EWSS Guidelines – 3 February 2022

## Appendix IV – Registration by Employers through ROS to 31 December 2021

1. Log into ROS and on the “My Services” screen check to see if tax clearance is in place

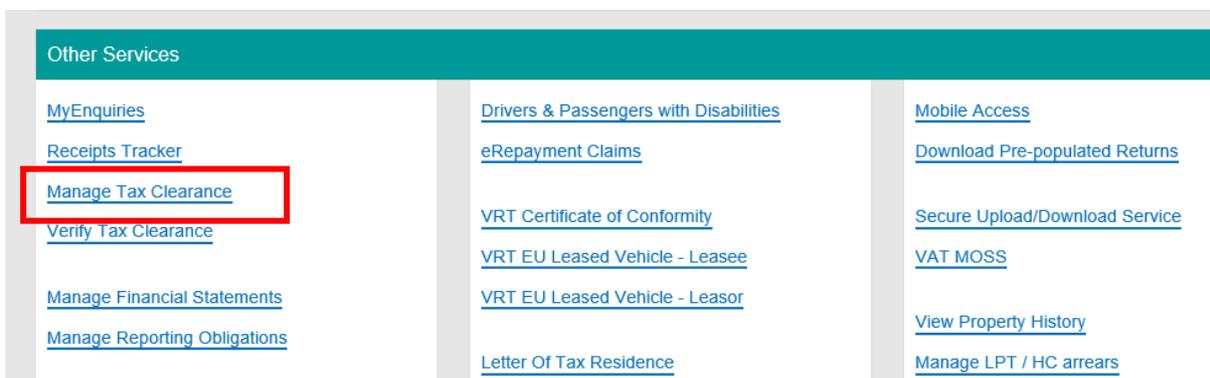


2. As this example shows no tax clearance in place, if you proceed to register for EWSS through “Manage Tax Registration” you will get the following error screen:



### How to apply for tax clearance

**Step 1:** Log into ROS and select “Manage Tax Clearance” in the “Other Services” section;



# Main EWSS Guidelines – 3 February 2022

**Step 2:** Read the information text then select “Apply” to continue;

Irish Tax and Customs

## Tax Clearance

### Apply for Tax Clearance

**Apply for Tax Clearance**

Tax Clearance is confirmation from Revenue that your tax affairs are in order. Before applying for a Tax Clearance Certificate, you should ensure that all of your tax affairs are fully up-to-date.

The tax affairs of any parties connected to you also need to be in order. This includes any properties you own/owned and any partnerships of which you are a member. This does not include a spouse or civil partner you may have.

**How do I prove that I hold a Tax Clearance Certificate?**

When your Tax Clearance Certificate is issued you will be given a **Tax Clearance Access Number**. You will be able to give this access number along with your PPSN/tax reference number to anyone who needs to verify your Tax Clearance Certificate.

**Why apply for Tax Clearance**

**Why do I need to hold a tax clearance certificate?**

- Applying for Public Contracts
- Applying for Grants
- Obtaining Licences

**What is reviewed for tax clearance?**

- Your affairs
- Connected parties (if applicable)
  - \* Properties
  - \* Partners
  - \* Partnerships
  - \* Directors/Shareholders
  - \* Previous Business Entity (Previous Licence Holder)
  - \* Employer (SPSV Drivers and CAB applicants)
  - \* VAT Group remitter (VAT Groups)
- A Spouse or Civil Partner is **NOT** a connected party.

Close

Apply →

Revenue Home | Tax Clearance Information | Accessibility | System Requirements

**Step 3:** Review your details then select “Next”;

Irish Tax and Customs

## Tax Clearance

### Review Your Details

**Review Your Details**

Before applying for tax clearance please review the details held by Revenue about you.

**Applicant:**

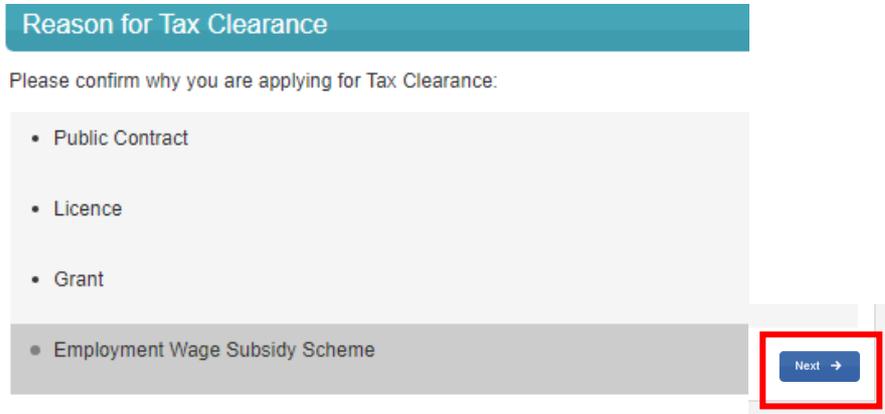
If any of the details above are incorrect you will need to get these corrected before applying. You can [submit an LPT enquiry](#) to update property ownership details. If you require information on registering for taxes online please refer to the [FAQ](#) page.

Back

Next →

# Main EWSS Guidelines – 3 February 2022

**Step 4:** Select the reason you are applying for tax clearance – in this instance “Employment Wage Subsidy Scheme”, then select next;



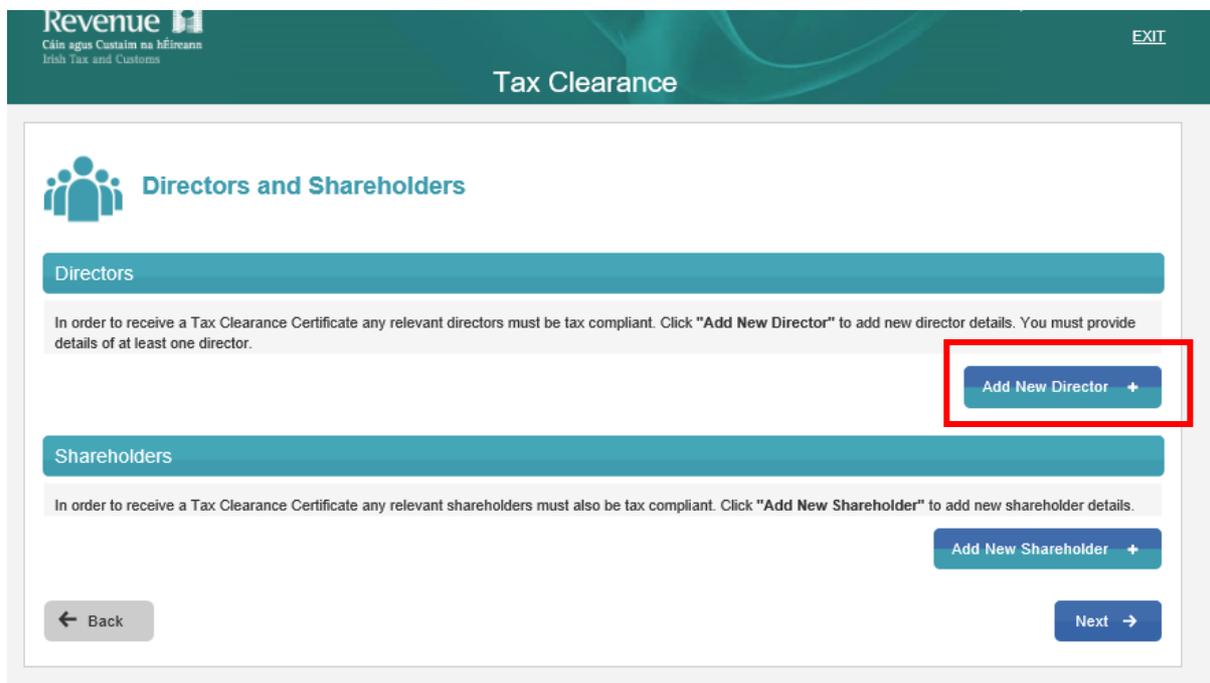
**Reason for Tax Clearance**

Please confirm why you are applying for Tax Clearance:

- Public Contract
- Licence
- Grant
- **Employment Wage Subsidy Scheme**

Next →

**Step 5:** Any relevant director of the company must be tax compliant so you will need to add the director’s details here. You must provide details of at least one director. You will also be required to add details of relevant shareholders or partnerships, if applicable.



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Irish Tax and Customs

**Tax Clearance** [EXIT](#)

**Directors and Shareholders**

**Directors**

In order to receive a Tax Clearance Certificate any relevant directors must be tax compliant. Click "Add New Director" to add new director details. You must provide details of at least one director.

Add New Director +

**Shareholders**

In order to receive a Tax Clearance Certificate any relevant shareholders must also be tax compliant. Click "Add New Shareholder" to add new shareholder details.

Add New Shareholder +

← Back Next →

# Main EWSS Guidelines – 3 February 2022

Details as required as follows:

### Add Director Details

  
Example 1234567AA  
[I do not know the Tax Reference Number](#)  
  

When did the director become a member of the company?

  
Format DD/MM/YYYY  
  

If the director is no longer a member of the company, when did the director's membership end?

  
Format DD/MM/YYYY  
  

What is the director's percentage shareholding?

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Irish Tax and Customs EXIT

## Tax Clearance

### Partnerships

Partnerships

In order to receive a Tax Clearance Certificate any partnerships you are a member of must also be tax compliant. Click "Add New Partnership" to add new partnership details.

Our records indicate that you are a member of the following partnerships. If any of these details are incorrect you must update them. You must also provide the details of any partnerships not listed.

PARTNERSHIP	REGISTRATION	Member from 16/04/2008 to 16/04/2008	<a href="#">Edit</a>
-------------	--------------	--------------------------------------	----------------------

# Main EWSS Guidelines – 3 February 2022

**Step 6:** Click on the declaration box and then select “Submit”;

**Tax Clearance**

**Summary**

Before submitting your application, please ensure all details are correct.

**Personal Details** [View](#)

**Applicant:**

**Reason for Tax Clearance** [Edit](#)

Charities VAT Compensation Scheme

Are you currently a member of any partnerships? No

**Declaration**

The information provided in this form is true and correct to the best of my knowledge and belief. I have included all information relevant to this application.

I also confirm my agreement that by completing this application and by providing both my PPSN/Tax Reference and my Tax Clearance Access Number to a third party, that that third party may verify my Tax Clearance Certificate

[← Back](#) [Submit →](#)

## When an employer has tax clearance, register for the EWSS

**Step 1:** Log into ROS and select “Manage Tax Registrations” in the “Other Services” section;

**Other Services**

- [MyEnquiries](#)
- [Manage Tax Clearance](#)
- [Verify Tax Clearance](#)
- [Manage Financial Statements](#)
- [Manage Reporting Obligations](#)
- [Manage Tax Registrations](#)
- [Manage Relevant Contracts Tax](#)
- [Home Renovation Incentive \(Contractor\)](#)
- [Drivers & Passengers with Disabilities](#)
- [eRepayment Claims](#)
- [VRT Certificate of Conformity](#)
- [VRT EU Leased Vehicle - Leasee](#)
- [Mobile Access](#)
- [Receipts Tracker](#)
- [Download Pre-populated Returns](#)
- [Secure Upload/Download Service](#)
- [VAT MOSS](#)
- [View Property History](#)

**Step 2:** On the eRegistration screen scroll down to Employment Wage Subsidy Scheme (EWSS) and click “Register”;

**Employment Wage Subsidy Scheme - EWSS**

Status: Not Registered

[Register >](#)

# Main EWSS Guidelines – 3 February 2022

**Step 3:** Read the information regarding bank details and the declaration and click “Confirm” to accept and continue;

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

eRegistration

Registration Details

**Bank Details**  
Bank details are required for the Employment Wage Subsidy Scheme. Following registration your PREM bank account details will be added to your EWSS registration.

- Bank details can be managed on ROS from the My Services screen.
- First select: Manage Bank Accounts. Then select: Manage EFT.

Bank details can be amended 2-3 working days following registration.

*I declare that I have read the eligibility criteria for the Employment Wage Subsidy Scheme and that the business qualifies for the scheme.*  
I undertake that the business will abide by the terms and conditions of the scheme. I understand and accept that failure by the business to adhere to the terms of the scheme could result in recoupment of monies together with interest, penalties and prosecution. I undertake that the business will retain all records relating to the scheme, including the basis of eligibility, for review by Revenue.

[Back](#) [Confirm](#)

Revenue Home ROS Help Exit Accessibility Eolas as Gaeilge Certification Practice Statement Certificate Policy Statement

**Step 4:** Select the Registration Date – this defaults to “today” and cannot be changed.

Select the employer registration number. Note that if there is more than one registration number, you must register separately for each one participating in the scheme.

Click “Add To Your Requests”;

eRegistration

EWSS Registration

\* Denotes a required field

Registration Date (DD/MM/YYYY) \*

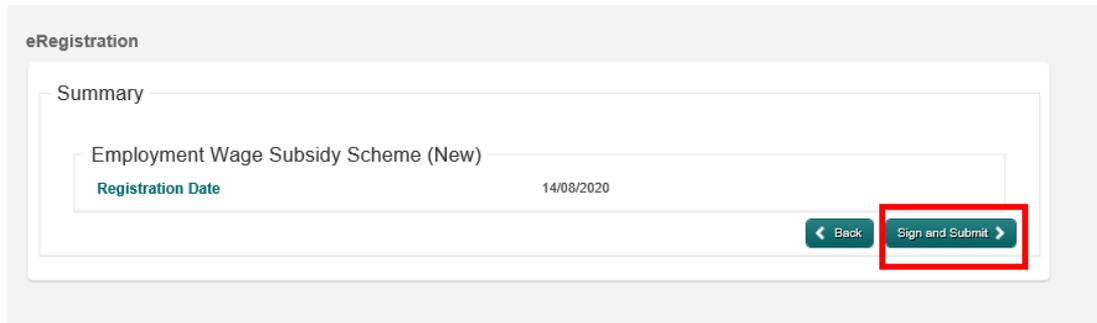
Related Employer (PAYE/PRSI) registration \*

Please select the Employer (PAYE/PRSI) registration to which this Employment Wage Subsidy Scheme registration relates

[Cancel](#) [Add To Your Requests](#)

# Main EWSS Guidelines – 3 February 2022

**Step 5:** Select “Sign and Submit”;



eRegistration

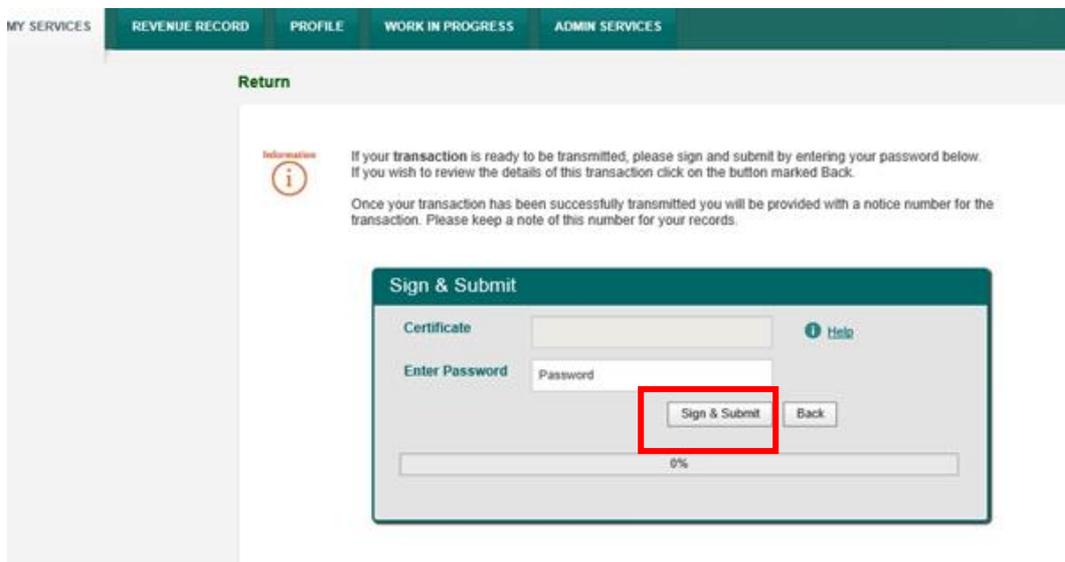
Summary

Employment Wage Subsidy Scheme (New)

Registration Date 14/08/2020

Back Sign and Submit

**Step 6:** Enter certificate password and click “Sign & Submit”



MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

Return

**Information** If your transaction is ready to be transmitted, please sign and submit by entering your password below. If you wish to review the details of this transaction click on the button marked Back. Once your transaction has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.

**Sign & Submit**

Certificate

Enter Password Password

Sign & Submit Back

0%

**If you wish to update your bank details for your EWSS registration**

Select “Manage Bank Account”, then “Manage EFT”.

# Main EWSS Guidelines – 3 February 2022

The image shows two screenshots of a web interface. The top screenshot shows a menu with 'Payments & Refunds' as the header. Underneath, there are two items: 'Submit a Payment' and 'Manage Bank Accounts'. The 'Manage Bank Accounts' item is highlighted with a red rectangular box. The bottom screenshot shows the 'Manage Bank Accounts' section expanded. It contains a sub-header 'Manage Bank Accounts' followed by a paragraph: 'You can choose to make and receive payments to and from Revenue using your bank account by means of ROS Debit Instruction and Direct Debit. You can also make payments using MasterCard or VISA debit and credit cards. Certain repayments or refunds can be made by means of Electronic Funds Transfer.' Below this, there are three columns: 'ROS Debit Instruction' with a 'Manage RDIs' button, 'SEPA Direct Debit Instruction' with a 'Select a Direct Debit Type...' dropdown, and 'Refunds' with a 'Manage EFT' button. The 'Manage EFT' button is highlighted with a red rectangular box.

Input relevant bank details and sign and submit as normal.

# Main EWSS Guidelines – 3 February 2022

## Appendix V – Registration by Agents through ROS to 31 December 2021

**Step 1:** Select the client from your Client List. On the Client Services page, click on “Manage Tax Registrations” under “Other Services”;

The screenshot shows the 'CLIENT SERVICES' page with a navigation bar at the top containing 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', 'CLIENT PROFILE', and 'WORK IN PROGRESS'. The main content area is divided into several sections: 'Employer Services' (with links for Revenue Payroll Notifications (RPNs), Payroll, Returns, and Additional Services), 'File a Return' (with links for Complete a Form Online and Upload Form(s) Completed Offline), 'Payments & Refunds' (with links for Submit a Payment and Manage Bank Accounts), and 'Other Services'. The 'Manage Tax Registrations' link under 'Other Services' is highlighted with a red box. Other links in the 'Other Services' section include Manage Tax Clearance, Verify Tax Clearance, Manage Reporting Obligations, Charities and Sports Bodies eApplication, Drivers & Passengers with Disabilities, eRepayment Claims, VRT Certificate of Conformity, VRT EU Leased Vehicle - Leasee, Letter Of Tax Residence, Download Pre-populated Returns, Secure Upload/Download Service, and VAT MOSS. A 'Tax Clearance Issued.' notification is visible in the top right corner.

**Step 2:** On the eRegistration screen scroll down to Employment Wage Subsidy Scheme (EWSS) and click “Select Action”. Click on “Add and Link to a new registration”;

The screenshot shows the 'Employment Wage Subsidy Scheme - EWSS' page. The text 'You are not linked to this tax' is displayed on the left. On the right, there is a 'Select Action' button with a right-pointing arrow, which is highlighted with a red box. Below this button are four action buttons: 'Link only to an existing registration', 'Add and link to a new registration' (highlighted with a red box), 'Link and cease an existing registration', and 'Link to and re-register a ceased registration'.

# Main EWSS Guidelines – 3 February 2022

**Step 3:** Indicate in which Agent capacity you act for this employer and click “Confirm”;

The screenshot shows the 'Request Confirmation' step in the eRegistration process. The navigation bar at the top includes 'TAIN SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. The main content area is titled 'eRegistration' and contains a 'Request Confirmation' section. A yellow warning box states: 'You will be required to upload an 'Agent Link Notification' letter authorising this request before completion.' Below this, it specifies that electronic copies must be in .pdf, .tif, or .tiff format and less than 5 megabytes in size. A bolded note says: 'Confirming a customer's agreement for you to act as their Agent will help to ensure your request is processed as expected.' It then lists two agent capacities: 'Financial & Payroll Agent' and 'Payroll-Only Agent'. The 'Financial & Payroll Agent' option is selected and highlighted with a red box. A 'Confirm' button is also highlighted with a red box at the bottom right of the form.

**Step 4:** Read the information regarding bank details and declaration and click “Confirm” to accept and continue;

The screenshot shows the 'Registration Details' step in the eRegistration process. The navigation bar at the top includes 'TAIN SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. The main content area is titled 'eRegistration' and contains a 'Registration Details' section. A yellow warning box states: 'Bank Details: Bank details are required for the Employment Wage Subsidy Scheme. Following registration your PREM bank account details will be added to your EWSS registration.' It lists two bullet points: 'Bank details can be managed on ROS from the My Services screen.' and 'First select: Manage Bank Accounts. Then select: Manage EFT.' Below this, it states: 'Bank details can be amended 2-3 workings days following registration.' A declaration follows: 'I declare that I have read the eligibility criteria for the Employment Wage Subsidy Scheme and that the business qualifies for the scheme. I undertake that the business will abide by the terms and conditions of the scheme. I understand and accept that failure by the business to adhere to the terms of the scheme could result in recoupment of monies together with interest, penalties and prosecution. I undertake that the business will retain all records relating to the scheme, including the basis of eligibility, for review by Revenue.' A 'Confirm' button is highlighted with a red box at the bottom right of the form.

# Main EWSS Guidelines – 3 February 2022

**Step 5:** Select the Registration Date – this defaults to “today” and cannot be changed.

Select the employer registration number. Note that if there is more than one registration number, you must register separately for each one participating in the scheme.

Click “Add To Your Requests”;

CLIENT SERVICES | CLIENT REVENUE RECORD | WORK IN PROGRESS

eRegistration

EWSS Registration

\* Denotes a required field

Registration Date (DD/MM/YYYY) \*

Related Employer (PAYE/PRSI) registration \* Select Employer (PAYE/PR)

Please select the Employer (PAYE/PRSI) registration to which this Employment Wage Subsidy Scheme registration relates

X Cancel Add To Your Requests >

**Step 6:** Click “Submit”;

Your Requests (1)

Register

EWSS

Edit Cancel

You need to submit this request in order for this transaction to be processed.

Submit >

# Main EWSS Guidelines – 3 February 2022

**Step 7:** Confirm that the summary details are correct and click “Next”;

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TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

Summary

Employment Wage Subsidy Scheme (New)

Registration Date	21/08/2020
Related Employer (PAYE/PRSI) registration	
Type	Financial & Payroll Agent

*i* The option to generate a Consent letter that can be signed by your client and a copy retained on your records is displayed below. Click on the “Generate Client Consent Letter” button to generate a Consent Letter in respect of the registrations input for your client. The letter will be generated in .PDF format. To view this Letter, you will need at least Adobe Reader version 8.0 or a similar .PDF Reader. The latest version of Adobe Reader is available for free from the following link: [Download Adobe Reader](#).

Generate Client Consent Letter Back Next

**Step 8:** Click “Choose file” or “Browse” to attach the TAIN link notification letter.

Tick the box to confirm the link for EWSS. Click “Next”;

CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

TAIN Link Attachment

In order to safeguard the integrity and security of Revenue client records, all online requests made by agents which may result in a new agent-client link being created must be accompanied by an uploaded signed TAIN Link Notification letter.

Further information and a sample letter are available [here](#).

Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size.

File\*

Browse...

Please indicate which tax heads the attachment is relevant to by checking the boxes.

EWSS

Please upload a copy of the signed TAIN Link Notification letter by clicking the 'Next' button.

Back Next

# Main EWSS Guidelines – 3 February 2022

**Step 9:** Click “Sign and Submit”;

The screenshot shows the 'eRegistration' section of a web application. At the top, there are three tabs: 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. Below the tabs, the 'eRegistration' section contains a 'TAIN Link Attachment' area. This area has a sub-section 'Attached approval letter file(s):' with one attachment named 'EWSS'. To the right of the attachment is a 'Remove Attachment' button. At the bottom right of the attachment area, there are two buttons: 'Back' and 'Sign and Submit'. The 'Sign and Submit' button is highlighted with a red rectangular box.

**Step 10:** Enter certificate password and click “Sign & Submit”.

The screenshot shows the 'Return' section of the web application. It features an 'Information' icon and text: 'If your transaction is ready to be transmitted, please sign and submit by entering your password below. If you wish to review the details of this transaction click on the button marked Back. Once your transaction has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.' Below this text is a 'Sign & Submit' form. The form has a title bar 'Sign & Submit' and a 'Help' icon. It contains two input fields: 'Certificate' and 'Enter Password' (with 'Password' as a placeholder). To the right of the 'Enter Password' field is a 'Sign & Submit' button, which is highlighted with a red rectangular box. There is also a 'Back' button to the right of the 'Sign & Submit' button. At the bottom of the form is a progress bar showing '0%'.

**Step 11** Viewing and managing EWSS registrations.

<b>Employment Wage Subsidy Scheme - EWSS</b> Status: Active Number: 012345678A Agent: n/a	A	Cease Registration >
<b>Employment Wage Subsidy Scheme - EWSS</b> Status: Not Registered	B	Register Additional >
<b>Employer (PAYE/PRSI)</b> Status: Not Registered	C	Register Additional >

# Main EWSS Guidelines – 3 February 2022

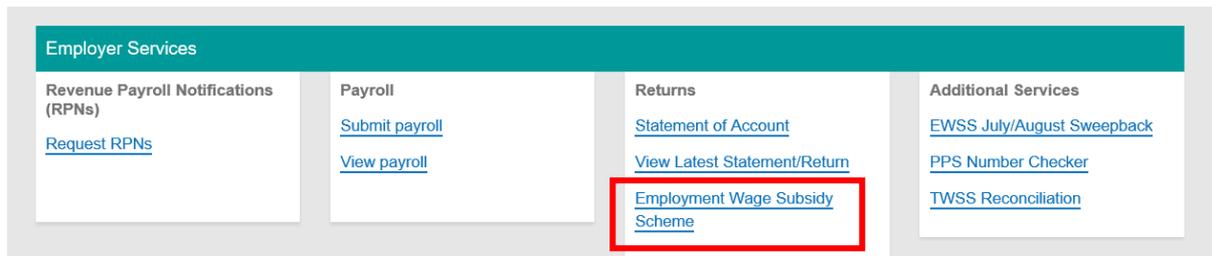
The ROS eRegistrations options screen will be updated to show:

- A The details for the EWSS registration. Note the status is active and the registration number is shown.
- B An option to add an additional EWSS registration. Note, the status will show “Not Registered” unless an additional EWSS registration is made.
- C An option to register an additional tax head. Note, the status is “Not Registered”

# Main EWSS Guidelines – 3 February 2022

## Appendix VI - How to view the EWSS current monthly subsidy total and PRSI credit for September and October 2020

**Step 1:** Select “ Employment Wage Subsidy Scheme” from the returns section of the Employer Services card in ROS;



**Step 2:** This screen will give you a running total of the subsidy for that month.

The “Summary Details” section show the total EWSS subsidy for that month and the total PRSI credit for that month;

The period details show the current month and status;

The payroll details give you the payroll run reference for the submission, the submission date as well as the total subsidy and PRSI credit per employee. If an employer is claiming EWSS for multiple employees in a payroll run reference, then these amounts will be reflected in the total subsidy and PRSI credit;

# Main EWSS Guidelines – 3 February 2022

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Eoin Tax and Customs

[← Back](#)

## Employment Wage Subsidy Scheme ()

This information is accurate as of 23/09/2020.

### Summary Details

Total Subsidy	€6,779.84
PRSI Credit	€62.19

### Period Details

Period:	01/08/2020 - 31/08/2020
Status:	Processed

### Payroll Details

Only payroll with pay dates in the selected month are included in this period's totals. [View payroll details](#)

Download the Return Summary for the period: [Download XML format](#) / [Download JSON format](#)

Show  entries Search:

Payroll Run Reference	Submission Date	Total Subsidy	PRSI Credit
<a href="#">PR-20200917-1450141</a>	17/09/2020	203.00	6.55
<a href="#">PR-20200917-1259539</a>	17/09/2020	203.00	0.55
<a href="#">PR-20200917-1230221</a>	17/09/2020	151.50	0.99
<a href="#">PR-20200910-1306071</a>	10/09/2020	0.00	0.00
<a href="#">PR-20200827-2158340</a>	27/08/2020	203.00	0.99

Previous 1 **2** 3 4 Next

**Step 3:** You can also select “View payroll details” on this screen which will then navigate to the View EWSS Payroll screen which gives the details of submission items that have been processed with pay dates within that period.

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Eoin Tax and Customs

[← Back](#)

## Employment Wage Subsidy Scheme ()

This information is accurate as of 23/09/2020.

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PRSI Credit	€62.19

### Period Details

Period:	01/08/2020 - 31/08/2020
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Download the Return Summary for the period: [Download XML format](#) / [Download JSON format](#)

Show  entries Search:

Payroll Run Reference	Submission Date	Total Subsidy	PRSI Credit
<a href="#">PR-20200917-1450141</a>	17/09/2020	203.00	6.55
<a href="#">PR-20200917-1259539</a>	17/09/2020	203.00	0.55
<a href="#">PR-20200917-1230221</a>	17/09/2020	151.50	0.99
<a href="#">PR-20200910-1306071</a>	10/09/2020	0.00	0.00
<a href="#">PR-20200827-2158340</a>	27/08/2020	203.00	0.99

Previous 1 **2** 3 4 Next

# Main EWSS Guidelines – 3 February 2022

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## Employment Wage Subsidy Scheme (EWSS)

Below are the details of submission items that have been processed with pay dates within the selected period. Only employees for whom the EWSS option in "Other Payments" was selected will be included.

Submission results	EWSS	Submission items
Tax year: 2020 Start date: 01/08/2020 End date: 31/08/2020	Total subsidy: €6,779.84 PRSI credit: €62.19	Active: 16 Warnings: 9

**^ Active items including warnings**

These are the active submission items including any items with warnings.

PPS number

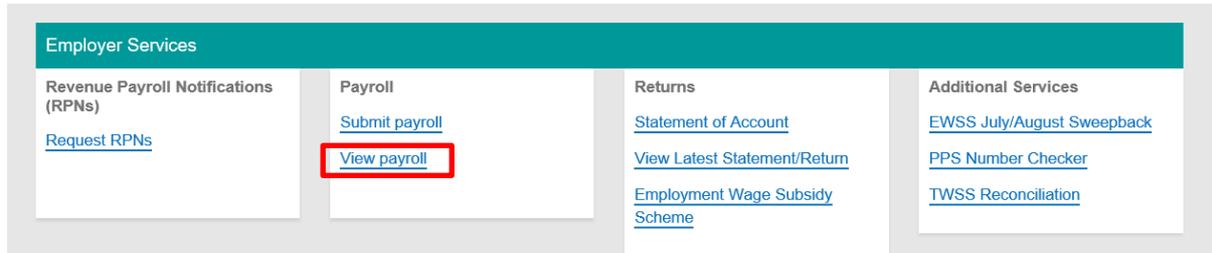
Only show items with corrections:  [Clear filter](#)

Submission ID	Employee name	PPS number	Employment ID	Employer reference	Pay date	Total subsidy	PRSI credit	Action
			1	-	18/08/2020	€151.50	€0.55	<a href="#">View</a>
• Correction: This is the latest entry								
			7		03/08/2020	€1,827.00	€1.75	<a href="#">View</a>
			1	-	17/08/2020	€203.00	€0.55	<a href="#">View</a>
			1	-	16/08/2020	€151.50	€0.99	<a href="#">View</a>
			1	-	12/08/2020	€203.00	€0.99	<a href="#">View</a>
			1	-	24/08/2020	€203.00	€0.99	<a href="#">View</a>

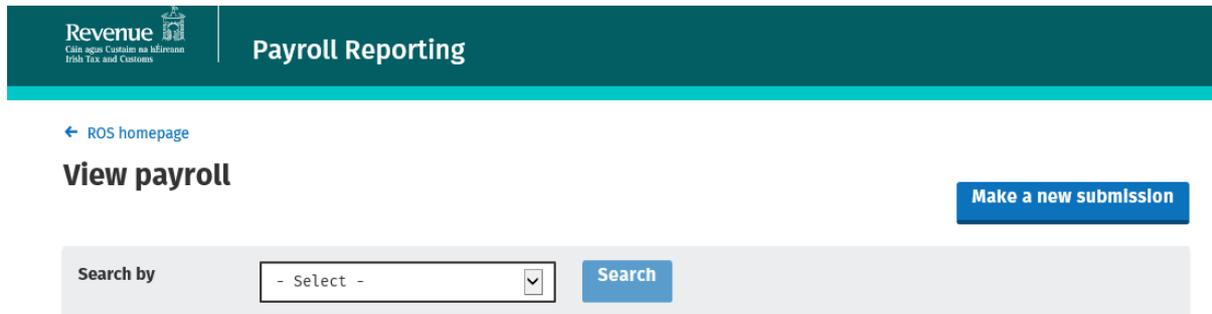
# Main EWSS Guidelines – 3 February 2022

## Appendix VII - How to view the EWSS subsidy and PRSI credit paid per employee in each period the employer is registered for the scheme

Step 1: In the Employer Services Section in ROS, select “View Payroll”;



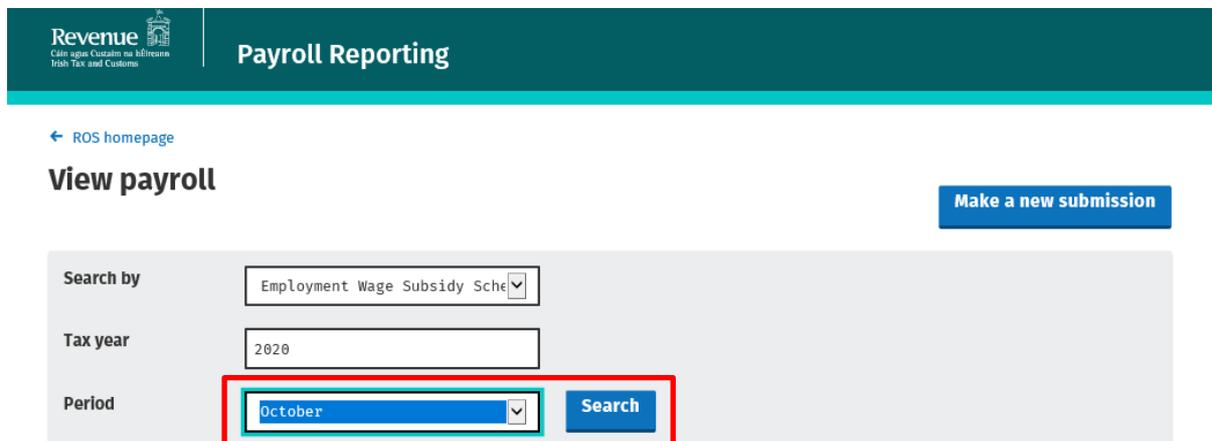
Step 2: In the dropdown select “Employment Wage Subsidy Scheme”;



### Recently updated runs

The following payroll runs were recently submitted / updated. If your recent submission is not shown below, please search using the payroll run reference or by period. Please do not resubmit your payroll.

Step 3: Select the period you wish to view subsidy and PRSI credit and select “Search”;



# Main EWSS Guidelines – 3 February 2022

You will then be presented with the following details:

- Start and end date of the period you selected;
- Total EWSS Subsidy for that month;
- PRSI Credit for that month;
- How many submission items you have i.e. if you claimed EWSS on behalf of 10 employees and the claims were all successful and these employees were paid fortnightly then the active submission items you will see is 20 (10 employees, 2 submissions per employee);
- In the “active items” section you will be presented with a list of all employees that have a successful EWSS claim, with details of the pay date and total subsidy and PRSI credit that pertain to that employee;
- If you claimed for an employee and the claim wasn’t successful e.g. if the gross pay was outside the threshold, then this would also be presented here with the warning reason displayed.

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Toll Tax and Customs

## Payroll Reporting

[← Back](#)

### View payroll

[Make a new submission](#)

Search by  [Search](#)

#### Employment Wage Subsidy Scheme (EWSS)

Below are the details of submission items that have been processed with pay dates within the selected period. Only employees for whom the EWSS option in “Other Payments” was selected will be included.

<b>Submission results</b> Tax year: 2020 Start date: 01/10/2020 End date: 31/10/2020	<b>EWSS</b> Total subsidy: €350.00 PRSI credit: €46.50	<b>Submission Items</b> Active: 1 Warnings: 0 Invalid: 0
---	--	---

**Invalid Items**  
These submission items were **not processed** and need to be corrected.

No search results found

**Active Items**  
These are the active submission items.

Submission ID	Employee name	PPS number	Employment ID	Employer reference	Pay date	Total subsidy	PRSI credit	Action
1			1	-	30/10/2020	€350.00	€46.50	<a href="#">View</a>

# Main EWSS Guidelines – 3 February 2022

## Appendix VIII - How to view the EWSS Subsidy and PRSI credit on your Online Statement of Account or in the EWSS Subsidy statement sent to the ROS Inbox

Each time a payment for an EWSS subsidy claim is paid, an employer will receive a statement of this to their ROS Inbox. There are no details pertaining to the PRSI credit on this statement.

Description	Date	Receipt No.	Debit	Credit
<b>Employment Wage Subsidy Scheme 1/11/2020 to 30/11/2020</b>				
To Date		000000		5,400.00
Repayment		000000	2,700.00	
Repayment		000000	2,700.00	
Total			5,400.00	5,400.00
Balance €:			0.00	0.00
<b>Statement Balance €:</b>			<b>0.00</b>	<b>0.00</b>

An employer can also view their Statement of Account for details of their PRSI credit. This can be found in the employer services section in ROS



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When you select this, you will be presented with all periods for 2020 and you can select the period you wish to view. Click on the icon highlighted below to view all transactions for that period;

## Welcome to your Online Statement of Account

This information is accurate as of 12/11/20 09:48 for PAYE-Emp only, as applicable.  
Please note returns/payments may take 3-5 working days to appear on this Statement.

### Tax Type Details

PAYE-EMP

[Registration Details](#)

Tax Type	Reg No.
PAYE-EMP	

### Period Details

The period details breakdown/search will show information from 2019 onwards and is applicable to PAYE-EMP only.  
The due dates are extended to the 23rd of the month following the end of the tax period for those who FILE and PAY on ROS.

[Q Search](#)

	Start Date	End Date	Payment Due Date	Liability €	Collections €	Balance €	Status	Action
^ 2020								
	v							
Transactions								
To Date	01/11/2020	30/11/2020		(1,006.72)	0.00 <sup>2</sup>	(1,006.72)		

You then get presented with the screen below. Every time your EWSS subsidy claim and PRSI credit is paid, the PRSI credit element will then be posted to your online Statement of Account. When your balance is calculated at the start of the following month, this PRSI credit is deducted from your balance due;

^ 2020				
^ Transactions				
To Date	01/11/2020	30/11/2020	(1,006.72)	0.00 <sup>2</sup> (1,006.72)
Transaction Type	Updated	Liability Effect €	Collections Effect €	
EWSS PRSI Credit	09/11/2020	(503.36)	0.00 <sup>2</sup>	
EWSS PRSI Credit	11/11/2020	(503.36)	0.00 <sup>2</sup>	

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## Appendix IX – Examples of Payroll Abuse behaviour

As detailed in the body of this document, Section 28B (6) of the Emergency Measures in the Public Interest (Covid-19) Act 2020 includes specific anti-abuse measures which underpin the absolute necessity for employers to operate the scheme as intended by the legislation, with bona fide commercial reasons underpinning any changes in the operation of employee payroll arrangements. The consequences of a determination by Revenue that abuse has occurred are significant and serious with sanctions imposed reflecting the seriousness of such actions including:

- Exclusion from the scheme at employer level i.e. an identified abuse impacting one employee will result in the employer in its totality, covering **all** employees, being excluded, regardless of the eligibility of other employees;
- All subsidies paid and PRSI credit issued in respect of all employees having to be repaid, together with interest and penalties; and
- Possible criminal prosecution.

The following paragraphs give some guidance as to areas of focus by Revenue. It is not intended to be an exhaustive list, rather it is an illustration of the areas of focus and consideration from Revenue's perspective in identifying and tackling abuse. Each of these examples are abuses of the scheme.

### **A. Employer enters into an arbitrary arrangement with an employee to artificially adjust contractual pay amounts aimed at claiming a subsidy where an entitlement in the normal course of payroll operations would not apply**

Example 1 - an employee earns a contractual weekly gross pay of € 140. The employer temporarily increases the gross pay by € 100 per week without an obligation for the employee to work additional hours. The employer incorrectly claims subsidy of € 203. The change in pay may be recorded in the accounts as an accrued receivable and the employee may be required to pay back some or all of the additional emoluments to the employer at a later date.

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Example 2 - an employee earned € 1,662 in week 34. As the earned amount exceeds the upper threshold of €1,462, no subsidy is payable. In an attempt to claim a subsidy, the employer pays €1,462 in week 34 payroll run and incorrectly claims EWSS of € 203. The remaining balance of € 200 is then incorrectly:

- put through the payroll on the same date or a different date within the same pay period;
- paid as an untaxed amount;
- paid as an unsubstantiated tax-free expense;
- deferred and paid later after the subsidy scheme ends; or
- is loaned to the employee on an interest free basis with the expectation or agreement that the loans would not be repaid, and any tax associated with the future write-off of such loans after the scheme ceases to be dealt with by the employer.

Example 3 - two employees each earn € 1,662 in week 34, one of whom is connected with the employer. As the earned amount exceeds the upper threshold of €1,462, no subsidy is payable for either employee. The employer agrees a 15% pay reduction with only the connected party solely to facilitate the employer claiming EWSS of €203 on the reduced pay of €1,413 in week 34, while continuing to pay the second unconnected employee €1,662 and claim no subsidy. This 15% pay reduction could be dealt with similarly to 3 above i.e. the connected party receives a deferred benefit, or the benefit is paid as a non-taxable benefit as outlined above.

## **B. Changes in rostered work patterns without an obligation for the employee to work additional hours in order to maximise a subsidy claim**

Example 4 - a connected employee works 3 hours a week in the business and is paid minimum wage for those hours worked. The number of hours paid is increased to 15 hours at the same minimum wage rate without imposing an obligation for the connected party to work additional hours, solely with a view to claiming the subsidy.

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A subsidy of € 151.50 is incorrectly claimed by the employer in an attempt to maximise the subsidy and there is no additional cost incurred by the employer for payment of the additional 12 hours to the connected employee.

Example 5 - an employee works 3 hours a week in the business and is paid minimum wage for those hours worked. The number of hours paid is increased to 15 hours at the minimum wage rate without an increase in hours worked, solely with a view to claiming the subsidy. A subsidy of € 151.50 is incorrectly claimed by the employer in an attempt to be in a position where there is no additional net cost for payment of the additional 12 hours to the employee. The employee is required to work those additional hours over a longer period of time i.e. they are seen as 'owing' those hours of work back to the employer. Or, the employee and employer enter into a contrived arrangement where the employee is required to pay some or all of the additional emoluments back to the employer such that both the employer and employee are benefitting from the arrangement.

## **C. Manipulation of pay frequencies to maximise subsidies payable**

Example 6 – an employee is moved from being paid weekly this pay period to monthly the next pay period, then fortnightly, etc. in an attempt to maximise subsidy claims. This does not mean employers cannot change employee pay frequencies where there are genuine reasons for doing so and they remain on the new arrangement for the period of the scheme.

## **D. Manipulation of insurable weeks to maximise subsidies payable**

Example 7 - an employee is paid €500 weekly with each payment being in respect of one insurable week and where one subsidy payment of €203 is correctly due. Each week, the employer returns € 500 gross but includes 2 insurable weeks meaning 2 weeks subsidy of € 203 each (total of €406) is incorrectly calculated as due. This is an example of the deliberate inclusion of incorrect insurable weeks of employment resulting in incorrect subsidy being paid.

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## **E. Spreading contractual Gross Pay across a number of closely entwined companies to maximise a subsidy payable**

Example 8 - an employer who employs staff across a chain of hotels where each hotel operates its own employer registration number and payroll. Employee A only works in hotel X and earns € 600 per week while employee B works in hotel Y and also earns € 600 per week. Hotels X and Y are connected and agree to each pay and process through payroll €300 to employees A and B. Through this manipulation, each business receives 2 subsidies of €203 each – 1 in respect of each employee even though they are only entitled to 1 subsidy each – while the employee's net pay position is unaffected.

## **F. Changes in the mix of staff or incorrectly claiming for staff in a non-impacted division within a single trading entity to maximise subsidy payable**

Example 9 - an employer with 10 employees replaces a full-time employee with three part-time employees, for the sole purpose of maximising the subsidy.

However, if there are bona-fide commercial reasons (e.g. the full-time employee left and the employer was unable to get one full-time replacement, or their business model changed so their opening hours reduced with more staff required for shorter periods), then the concern as to abuse does not arise.

Example 10 – an employer incorrectly claims in respect of employees who are not wholly or mainly employed in an impacted “division” including claiming “EWSS\_PHR” in respect of employees not employed in the impacted sector.

## **G. Claiming “EWSS\_PHR” when there is no entitlement**

Example 11 – an employer whose business is not directly impacted by the relevant Public Health Regulations in place from 20 December 2021 to 22 January 2022 incorrectly claims “EWSS\_PHR” in respect of their employees.

Where Revenue becomes aware of a potential abuse of the scheme, early engagement will be initiated with the employer who will be required to promptly respond on the matter and provide all of the necessary information and supporting documentation requested to prove the validity of the amounts claimed.

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Where an employee or any other person becomes aware of any of the above or other as yet unknown abuse mechanisms by an employer operating the scheme, he or she can report same on a confidential basis to Revenue in writing, through MyEnquiries, or online at:

<https://www.revenue.ie/en/corporate/assist-us/reporting-shadow-economy-activity/reporting.aspx>.