

# TEMPORARY COVID-19 WAGE SUBSIDY SCHEME

How it will operate & important points

**25th March  
2020**

# Operated through the payroll process

Employers or their  
agents to register for  
the scheme via ROS.

- ✓ Replaces the previous COVID-19 Employer Refund Scheme.
- ✓ The scheme is expected to last 12 weeks from 26 March 2020.
- Initially, the subsidy scheme will refund employers up to a maximum of **€410** per each qualifying employee per week
- ✓ The reimbursement will, in general, be made **within two working days** after receipt of the payroll submission.
- ✓ In April, further guidance to issue by the revenue, and refund to be based on level of employees normal net weekly pay.

## ✓ Retain their employees on the payroll

Income tax and USC will not be applied to the subsidy payment through the payroll. Employee PRSI will not apply to the subsidy or any top up payment by the employer. Employer's PRSI will not apply to the subsidy and will be reduced from 11.05% to 0.5% on the top up payment

## ✓ Be unable to pay normal wages and normal outgoings fully

## ✓ Be experiencing significant negative economic disruption due to Covid-19

## ✓ A minimum of a 25% decline in turnover

in the period of 14 March 2020 to 30 June 2020 there will be at least a 25% reduction either in the turnover of the employer's business or in customer orders being received by the employer.

**EMPLOYERS MUST MEET THE ABOVE CRITERIA  
TO QUALIFY FOR THE SUBSIDY SCHEME**

# Get in Touch

**We provide an outsourced payroll office service, and can operate the Covid-19 subsidy scheme for you.**



## ONLINE

<https://www.sckgroup.ie/payroll-services>

## EMAIL ADDRESS

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## PHONE NUMBER

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