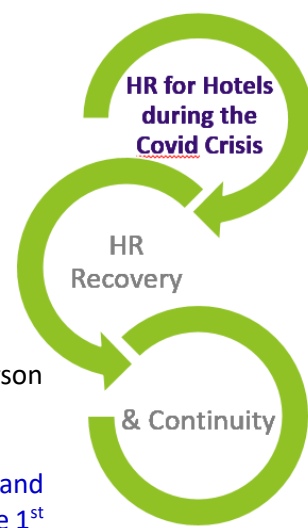




Q&A from IHF | HR Recovery and Continuity Webinar 6th May 2020



Q. 1 I have a manager who was on sick leave for Jan and Feb. What is that person now entitled to under WSS?

The TWSS is confined to employees who were on the payroll on the 29th February and for whom a payroll submission has been made to revenue during the period from the 1st February to 15th March. On this basis the employee, unless they were in receipt of employer sick pay is not entitled to participate in the scheme. The IHF has made submissions to Government to revise the criteria to include employees who were not on the payroll at the appropriate time.

Q. 2 In relation to holiday accrual - for staff on the wage subsidy scheme - is the accrued holidays during this period on the subsidy rate and can we ask employees to take holidays while being paid on the wage subsidy?

An employee whose employer avails of the Temporary Wage Subsidy Scheme (TWSS) and who continues to work hours will accrue annual leave on the contractual rate of pay. Employees who don't continue to work will **not** accrue annual leave entitlements. The timing of taking annual leave rests with the employer but a month's notice is required.

Also bear in mind, annual leave at this time cannot be paid to the employee without the employee taking the leave and recorded as annual leave taken in employee records.

In order to put through an annual leave payment, the employer can report gross pay and apply Class A PRSI to the payment. Therefore, no wage subsidy will apply to the annual leave week and normal tax, USC and PRSI will apply that week.

Revenue has advised that annual leave should be taken in weekly blocks and the TWSS should not apply to that week.

Q. 3 What price (monthly subscription) is the App and do you need a min no of employees to have in order to have it.

The price we paid was €2.40 per month per employee

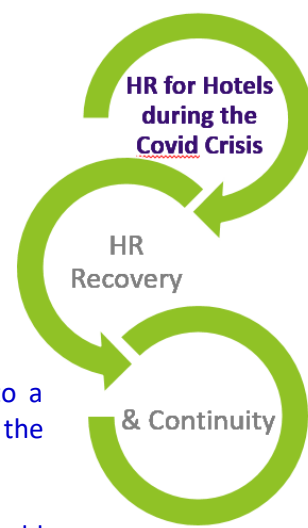
Do you need a min contract? 1 Year contract

Q. 4 Can you please tell us more about the IHF counselling's support service:

IHF Legal Support Scheme Counselling Helpline provides confidential counselling over the phone to employees of IHF Member Hotels. The service provides assistance on many personal problems. Sometimes such problems related to obvious difficulties such as marital or relationship problems, bereavement, family concerns and alcohol or drug abuse.



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However not all problems are as clearly defined. Some problems may relate to a traumatic event or a general feeling of being run down or unsettled. Whatever the cause, our trained counsellors will provide somewhere for our insured to turn to.

Counsellors will help callers on an immediate basis on the phone, and if they feel it would benefit, where appropriate, they may refer the caller onward to relevant voluntary or professional services.

Counselling helpline number: 1850 670 407

Q. 5 How are you dealing with redundancy queries whilst driving your engagement initiatives?

Engagement initiatives are critical in this point in time. There are many scenarios to be looked at in the roadmap for re-opening. Unfortunately, redundancy may be required after considering other options such as restructuring, changing work practices, redeployment etc. The IHF will be looking to provide information sessions on all these options for members in due course.

Q. 6 Question for Orla - what employee engagement app do you use as there are a few on the market! Thank you

Beekeeper - <https://hoteltechreport.com/hr-staffing/employee%20engagement%20software/beekeeper>

Q. 7 Do you have to have a drop in turnover AND inability to pay normal outgoings or is it a drop in turnover OR inability to pay

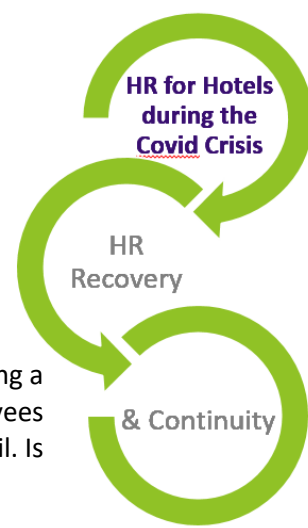
The criteria states that 'a business must be experiencing a significant negative economic disruption due to Covid 19' and be severely impacted by the crisis. A key indication of this is that the employer's turnover is likely to decrease by 25% for quarter and as a result the employer cannot pay normal wages and outgoings fully but wants to retain employees on the payroll. Revenue has also stated that an employer who has been hit by a significant decline but has strong cash reserves, that are not required to fund debt, will qualify for the scheme but the government would expect the employer to pay a significant proportion of the employee's wages.

Q. 8 If you have team members whom are on wage subsidy but not working can you reduce their holiday accrual via the top up part of the payment and do you need to give notice to do this?

Please see question 2 above.



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Q. 9 There was an IHF email circulated last week to say that Revenue were sharing a list of all employees to employers on Monday of this week and these are the employees who will be eligible for the Wage Subsidy Scheme. We did not receive any such email. Is this still a planned action by Revenue?

Yes. The IHF has sought full clarity on eligibility of employees taken from payroll to receive the CPUP and now appear ineligible to participate in the wage subsidy scheme.

Q. 10 Can employees who are on the wage subsidy scheme, who are not being topped up and are in receipt of 3 days or less, still claim Short term work support (X+O)'s?

No, an employee cannot be in receipt of the wage subsidy and claim short time working welfare support.

Q. 11 it was disappointing that the average wage calculation was in Jan and Feb when a lot of employees were on short time or job sharing with x and O. This has left the average wage a lot lower than the real average wage.

Yes, this is the case and the IHF has lobbied government on this this anomaly.

Q. 12 any idea how long the WSS will last? will it be extended for hotels?

The IHF is lobbying to extend the TWSS until the impact of physical distancing and mass gathering restrictions has abated.

Q.13 In relation to Bank Holiday payments for employees laid off is there a guideline regarding payment.

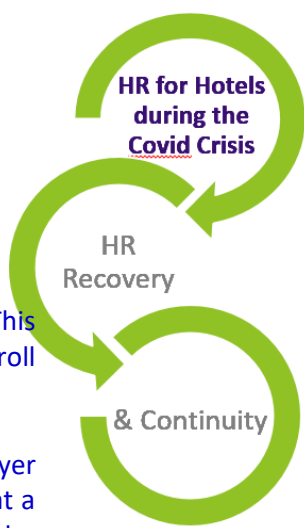
Yes, please [click here](#) for Guidance to Bank Holidays during Covid 19

Q. 14 Tim Fenn mentioned on webinar this morning regarding extension of WSS to Hotel Industry only, is this correct?

Tim Fenn mentioned there were positive indications from Government that the TWSS would be extended for the hospitality industry.

Q.15 Can I bring a few members of staff back onto payroll in a few weeks using the subsidy scheme... there was talk that you needed to have everyone back on by May 1st?

Employees who were placed on temporary lay-off and in receipt of CPUP, but who were **not** ceased on the payroll will be eligible for the TWSS. An issue arises where an



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employer ceased the employee from the payroll in order to receive the CPUP. This employee is (currently) not eligible for the TWSS. All employees retained on the payroll should be on your CSV file list issued by revenue.

Employees rehired after 1 May 2020 will not be included in the 4 May 2020 Employer CSV file. Revenue is investigating options to facilitate the inclusion of such rehires at a future date. Until then, J9 submissions for employees rehired after 1 May 2020 will be processed but rejected for refunding. It is our expectation, that at a future date, Revenue will reprocess all the submissions received from the employee's rehire date and refund where appropriate.

Q. 16 Similarly if the team member is on wage subsidy and working 2 days can you still reduce any holidays that they may accrue and pay it via the top up

No, please see Question 2 above.

Q. 17 If we want to bring a full time employee back for 3 days do we adjust the subsidy or the employer top up?

Not necessarily, an employee may be in receipt of the same subsidy regardless of their working hours. Be careful though where subsidy is not being topped up and employees work their full contractual hours.

Q.18 Can you still avail of the subsidy, if you haven't received the file from revenue generated last Friday.

If you did not receive a file from revenue and didn't cease employees from the payroll, then it is advisable to contact revenue directly at StopAlertTWSS@welfare.ie with the following information:

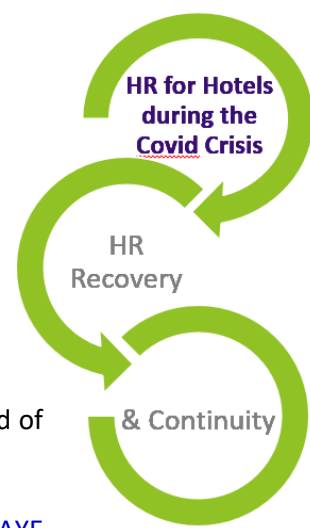
- Employee Name
- PPSN
- Date last paid
- Company Name
- Employer Registered number

Q. 19 Do you know how long the wage subsidy will continue?

The scheme was initially expected to last 12 weeks from the 26th March. We will provide clarification if and when this deadline is extended.



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Q. 20 We have staff that are getting tax back and they are afraid of what the end of the year review from revenue will bring? Any indication on this?

The subsidy payments are liable to income tax, but not in real time through the PAYE system. Instead the employee will be liable to income tax on the subsidy by way of review at the end of the year. Where an income tax liability arises it is normal revenue practice to collect any tax owed in manageable amounts by reducing tax credits. To date revenue hasn't provided clarity on collecting any taxes owed to them.