

## Employment Supports Webinar – Q & A

No.	Question	Answer
1	Is there a way the employer can top up the PUP payment for employees on layoff?	No PUP can only be paid where there is no employment income.
2	Can employees claim short time whilst in receipt of EWSS if their amounts fall under 3 Days worked.	Both casual jobseekers and Short-term work support can be claimed if there are days of unemployment (i.e. days where an employee is not working or being paid for).
3	If a staff member who was laid off, signed on for PUP then hands in their notice, does the payment for any holidays owed affect their PUP claim in the week the holidays are paid	No there should be no impact here – similar rules apply for Jobseekers
4	Can you confirm that PUP payment cannot be claimed if employee's leave the country to go home? Is there checks in place to capture this?	If someone going abroad to live (other than in accordance with legislation), they are obliged to close their PUP claim. PUP is normally only paid to people living in the State.
5	We have some part time employees who would normally work 8 hours per week, they have now requested to be placed on layoff as they can receive €350 on PUP as their earnings in Aug/Sept were over €300	The normal reference period is earnings in 2019 or January/February 2020 so earnings in August/September this year are not considered. If an employer has work and the person leaves voluntarily, PUP is not payable. If an employer wishes to report such an instance they can email <a href="mailto:C19EmployerReports@welfare.ie">C19EmployerReports@welfare.ie</a>
6	What is the reference period being used for the increased PUP payments? Those now being placed on a 3 day week are concerned that this may impact their PUP payment should they be temporary laid off in a number of weeks or months' time	The normal reference period is earning in 2019 or January/February 2020. However, is an applicant feels that then earnings record held by the Department is not correct, it is open to them to seek a review or appeal the decision. The details of this will be on the correspondence they receive on their claim decision.
7	For the weekly cert, X's and O's if the employee submits online do we need to stamp?	If the employee certifies online through <a href="http://www.mywelfare.ie">www.mywelfare.ie</a> no stamp or employer signature is required. If the employee has paper docket a stamp or employer signature is normally required – however this requirement has been suspended for the Level 5 period.
8	The UP80 doesn't allow for monthly paid?	This is a weekly document as the scheme is processed weekly. Please complete it as best as possible. It is possible to attach an advisory letter if the employer feels it necessary.
9	Employees experienced difficulty claiming X's and O's under the TWSS as they were paid partially over 3 Days. Will this issue still continue?	There was an issue with TWSS and Jobseekers around the days of employment/remuneration and days of unemployment. The distinction is much clearer with EWSS.
10	How long does it take for a claim for short time work support to be processed? We have had some employees apply 4 weeks ago but still not have had any payment.	The processing times for Jobseekers claims varies across the Department's network of offices and depending on the individual circumstances of each claim. Casual jobseeker claims are being given a level of priority at present.
11	You mentioned an employee cannot claim the PUP if they have been offered to come back to work and refuse but what can employer do for this? Thanks	We have set up a mailbox to deal with employer complaints regarding staff not willing to return to work and claiming PUP payments. The mailbox is called: <a href="mailto:C19EmployerReports@welfare.ie">C19EmployerReports@welfare.ie</a>

## Employment Supports Webinar – Q & A

12	What happens if we have work for employees on 2/3 days per week and have filled out the forms but they do not want to work. Has the employer to lay off for PUP can employees claim PUP without permission from employer	Employees must fulfil the conditions for receipt of PUP including not having left employment voluntarily. Employer complaints regarding staff not willing to return to work and claiming PUP payments can be mailed to <a href="mailto:C19EmployerReports@welfare.ie">C19EmployerReports@welfare.ie</a>
13	In terms of the PUP Christmas bonus- has a date been agreed for this. There's concern the first week of Dec payment could discourage people from returning to work	As with most DSP schemes, the Christmas bonus will be paid on the week commencing 7 <sup>th</sup> December. However there is a cumulative qualifying period that all applicants must be in excess of to receive the bonus on PUP – not just be in receipt of PUP on a particular reference week.
14	Can someone come off PUP for one week and go back on easily	Yes they can both apply for PUP and close their claim online at <a href="http://www.mywelfare.ie">www.mywelfare.ie</a> . However PUP is a weekly payment and is paid to anyone who applies and is eligible for any part of a PUP payment week which runs from Friday to Thursday).
15	Employees don't know what they are getting if laid off needs to be clear what they will get? don't want to work if getting 350 to stay at home and do nothing. if we have only 2 days per week and employees are topped up for 3 days some not getting more than 350	The PUP rate is calculated on previous earnings so not all employees will get the maximum of €350 (only those whose average earning in 2019 or Jan/February 2020 were in excess of €400 PW). Likewise the individual rate of payment for jobseekers is dependent on a number of factors including if they have dependent children or a dependent spouse/partner.
16	Employees whose rota hrs change weekly, - working 3 days per week but on company Mon to Sun. How will it work with social Welfare? e.g. one week they work 4 or 5 days but second week they only work 1 or 2 days	For Jobseekers Benefit, the pay week is from Thursday to Wed. so this would depend on what days they actually work (assuming its 4/5 days in a normal Monday to Sunday week). It is possible that they would receive some Jobseekers one week and none the next depending on their days of unemployment.
17	Does the EWSS extend to businesses that are closed now for November and December, not due to COVID 19, but because they are seasonal in nature? A business has not been able to open for the full duration from April to July due to COVID 19 restrictions and therefore not been able to build up funds to pay their full time employees who are paid during the winter as was done in previous years. After finalising figures and doing final compliance review what happens if you have had a busy August and September and not under 30% but have been closed for the rest of the season (April to July) - do you have to return the subsidy even though you predict you will be down over 30% between 1 July and December overall.	Yes, EWSS can apply in these circumstances. The condition for EWSS is that, as a result of Covid-19, your turnover for the period 1 July 2020 to 31 December 2020 ('H2 2020') is expected to be at least 30% lower than for the period 1 July 2019 to 31 December 2019 ('H2 2019'). When you conclude that you are likely to meet this condition, you may apply for EWSS but you are obliged to keep the matter under review and withdraw from the scheme if you subsequently conclude that you will not meet the condition. On the other hand, if you initially conclude that you will not meet the condition but subsequently conclude that you will after all, then you may join the scheme from that day on.

## Employment Supports Webinar – Q & A

18	If you had an employee whose gross was €181 and the company received the €203 has the difference to be paid back to the employee after the company receive it?	No.
19	Do you get contributory pension credits on the PUP	A full PRSI contribution is awarded for each week on PUP.
20	For Workers who are temp laid off and apply for PUP how quickly can they find out the level of PUP payment that they would be entitled to?	Any new PUP claim received by Thursday evening where the date last worked has passed and where all other conditions are correct will receive a payment the following Tuesday.
21	Can you explain the PRSI obligations, that the employer will be liable for, if you are paying an employee €250 PW, and the employer is in receipt of the full €250 on EWSS?	Where EWSS is being claimed in respect of a particular employee, the rate of Employers' PRSI will be reduced to 0.5% on the entire salary and not just the amount equivalent to the subsidy. Employee's PRSI on the other hand will apply to the salary in the normal manner.
22	If you have employees whom you have placed on a reduced week ,for example from a five day to three day week but then have to lay them off, will their PUP payment be based on their earnings during the reduced working week period or previous earnings?	The PUP rate is normally based on the average weekly earnings in 2019 or January/February 2020 whichever is the more beneficial. It is always open to PUP recipients to seek a review or to appeal any such decision if they consider that the earnings data held by the Department is incorrect.
23	Where can I find info for staff so they can register hours online rather than X+O's forms?	<a href="http://www.gov.ie/dsp">www.gov.ie/dsp</a> or click on this link <a href="https://www.gov.ie/pdf/?file=https://assets.gov.ie/83489/c9c732ac-5bb7-49c4-be91-8816c771bc11.pdf#page=null">https://www.gov.ie/pdf/?file=https://assets.gov.ie/83489/c9c732ac-5bb7-49c4-be91-8816c771bc11.pdf#page=null</a>
24	When will the EWSS weekly reimbursement be implemented?	9 November 2020. Revenue have stated that on this date they will pay the EWSS subsidies for any November payroll dates submitted before that date. Thereafter subsidies will be paid within two working days of Revenue receiving a payroll submission.
25	Do new rates start with this week's payroll so when submission is done next Tuesday for the previous week Monday 19th to Sunday the 25th?	The rates are based on pay dates. Therefore, for any pay dates on or after 20 October 2020 the new rates will apply and will continue to apply for pay dates up to 31 January 2021, after which the old rates are scheduled to apply again.
26	Can we pay the PUP equivalent to our employees, regardless of hours worked? If for example a person worked 2 days but this would not give them the same income as what they would receive on PUP, can we pay them the PUP rate that they would qualify for without penalty for manipulating the wage earned, which will also increase our subsidy received?	There are anti-abuse provisions that may apply if a salary is manipulated to increase the level of subsidies claimed. Revenue's updated guidance notes however clarify that where a salary is increased in order to leave an employee no worse off than they would be on PUP, the anti-abuse provisions will not apply. In the case of employees on a short week however, they may qualify for Jobseekers' Benefit for the other part of the week and sometimes, depending on their personal circumstances this is a better option than the PUP.
27	If you don't qualify for the EWSS within the 70% turnover. Can you enter the scheme if you are now forced to Close?	See above. This test is applied by comparing turnover for H2 2019 with H2 2020. Presumably if the hotel has now closed, having not intended to do so, the chances of meeting this condition are greater. Unfortunately, however, if after closing you still think you won't meet the turnover test then you cannot claim EWSS. You should however consider CRSS for the period of restrictions.
28	Is there a top up of 30% on the restart grant since L3 was introduced?	Yes. Provided the conditions for the Restart Grant are met.

## Employment Supports Webinar – Q & A

29	Can an employee move from EWSS to pup if the restriction continue into December/Jan if the employer can no longer top up an employee? is there a cut off for registration for Pup before the end of December?	At the moment PUP is due to close at the end of December 2020 to new applicants.
30	If as an owner, going onto a three day week brings one below the upper threshold to claim the €350 EWSS would that be a valid Commercial defence?	It would have to be considered on a case by case basis. Revenue guidance notes address the matter of people closely connected with the owners having their terms changed to meet EWSS criteria. They highlight it as an area where anti-abuse provisions apply unless it is a bona fide pay cut and also that it applies to the unconnected staff members too.
31	Just in relation to CRSS - from an accounting point of view how is this receipt treated in the balance sheet / profit and loss.	From an accounting perspective, it will be treated as P&L item. From a taxation perspective, the monies received in respect of CRSS will be deducted from overheads so that it will increase taxable profits or reduce losses, thereby effectively becoming liable to Corporation Tax (or Income Tax in the case of unincorporated businesses) once the business is profitable.
32	Should a hotel wait until late December to make a CRSS claim assuming we go from level 5 to level 3 and make one rolling 10 week crss claim which would be 25% down , but the last 4 weeks of Dec as a standalone claim from CRSS may not.	No. CRSS claims are made based on periods of restrictions. Therefore, a single claim is made for the six weeks at Level 5. If the restrictions are extended or changed at that stage and you qualify under the new restrictions, then a separate claim is made for the new period. One exception to this is that the period between 13 October and 22 October, during which Level 3 impacted businesses such as hotels, is amalgamated with the six weeks at Level 5 and a single claim for seven weeks is made. In terms of timing, please also bear in mind that you must make a claim for a period within 8 weeks of the restrictions commencing.
33	We reduced some team members to a 3 day a week due to the reduced EWSS. Can we increase them back to 4 days and get the higher value rate? Hence if new rates are applicable to a given week that would mean the hours and payment you make next week determines the rate we receive via Ewss scheme	Please see above remarks regarding anti-abuse provisions. This would likely be seen as manipulating payroll to increase subsidies and in particular Revenue cite rostering arrangements to increase subsidies as an area of concern – however, if you are trying to match their PUP payments this might be acceptable per the most recent guidance notes.
34	What are the requirements for the amount you can pay to an employee and claim the EWSS for an employee who is not working as you are closed due to lock down?	Subsidy is based on the gross pay they are paid during the lockdown period. However, see above remarks regarding anti-abuse provisions and Revenue’s comments regarding matching PUP entitlements.
35	With crss and the intent to open in December can it be a partial reopening	The legislation does not specify that a full reopening is required but rather than the claimant intends to resume the business activity that is currently restricted once such restrictions are lifted.
36	what if it’s a new business pub & restaurant open in March 2020 can they avail of the CRSS scheme or what scheme can they apply for	Yes, they can apply for CRSS. For businesses that commenced on or after 26 December 2019 (‘new businesses’) the turnover test is applied from the date of commencement to 12 October 2019. Average weekly turnover is the average for that period; the 25% turnover test and the calculation of any payments due are based on that average weekly amount.

## Employment Supports Webinar – Q & A

37	can an employer use the ewss for an employee and transfer additional hours to time in lieu to use over Christmas or closure? etc. thanks	This should be acceptable as you would only claim EWSS on the salary actually paid.
38	If in hotel the rooms are able to operate within Covid guidelines and Leisure/Pool area has to close, can you apply separate applications as restrictions different.	Revenue guidance issued 27 October 2020 states that a hotel where part of the premises is subject to restrictions will be treated as a single entity. The turnover tests will therefore be applied to the hotel as a whole.
39	Is EWSS PAID ON HOLIDAYS? i.e. can you pay an employee 2 days hols or a mix an EWSS applies.	EWSS is based on the gross weekly wage. An employee who is on holidays in a particular week is still paid for that week and so EWSS should apply. If an employee 'cashes in' their holidays then that payment, if paid in the one period, should not preclude EWSS from applying but be careful not to engage in any manipulation of payroll to increase subsidies over a period of time.
40	if opened a new business in July 2020 can you apply for CRSS and have remained open for Takeaway only	Yes – see above how this works for new businesses. Takeaway would not preclude you from applying either provided it doesn't cause turnover to be above 25% of the relevant average.
41	can a director sign on for 2 days short term support and run 60% of wages through payroll claiming EWSS?	Anyone who satisfies the conditions for Jobseekers Benefit is eligible to apply. This includes having enough paid or credited social insurance (PRSI) contributions paid at class A, H or P. Most directors pay class S PRSI. Eoin Brown covered this. In principle, an individual who is on a short week can claim partial Jobseekers' Benefit for the other days and the employer can avail of EWSS on their wages for the other days. However, social welfare entitlements can vary depending on an individual's circumstances. Also, beware of the restrictions on proprietary directors and EWSS if they weren't being paid salary/wages at some stage in the 12 months to 30 June 2020.
42	When you say lay someone off so they can apply for PUP. Can we just not pay them or do we have to P45 them from payroll	From a DSP perspective there is no requirement for them to have ceased as employees. They only need to have been temporarily laid off and not in receipt of an employment income. Social Welfare payments are paid directly by DEASP. If an individual is claiming social welfare such as PUP they should not be in receipt of employment income. You should cease them as an employee through payroll and reinstate when you bring them back.
43	In relation to TWSS do we know yet if, under the yearend balancing statement for USC and PAYE, employees will be required to pay normal rates of PRSI on the TWSS which they received through their employer.	Salaries paid where TWSS applied (either the subsidy or top-up element) were not subject to Employee PRSI for the duration. The year-end balancing statement will subject payments to PAYE and USC but not PRSI.
44	Where online can employees do the x's and O's?	<a href="http://www.mywelfare.ie">www.mywelfare.ie</a>
45	Can you claim crss for self-catering accommodation	Yes, on the basis that government restrictions restrict people from travelling to self-catering accommodation CRSS should apply. The matter should be kept under review as different restrictions apply at different alert levels but generally for such businesses there is an impact at Levels 3, 4 and 5.
46	Does the employee have to be actually working so that employer can claim the EWSS.	No, they only have to be on the payroll and paid a gross wage

## Employment Supports Webinar – Q & A

47	<p>If you claim CRSS from Oct 13th to March 31st 2021. Presuming you start to trade in the intervening period, would you cease to be entitled when you hit a single week where you're over the 2019 average, or when the average weekly turnover between 13/10 - 31/03/21 exceeds 2019 average?</p>	<p>You claim CRSS for a period of restrictions, for example currently six weeks at Level 5. So, what you compare is your average for these six weeks with the weekly average from 2019. Exceeding it for one week does not cause you to fall out of the scheme but if you fail the test for the six weeks as a whole then you must repay the amount claimed. If further restrictions are announced later in the year or in 2021, then the matter must be considered separately for each additional period.</p>
48	<p>Chef paid €961 per week. The hotel is closed and chef is not working. Can we process 2 days on EWSS, €385 (instead of chef applying for CPUP). Chef can receive €385 payment plus claim casual docket for 3 days (approx. €120), is this correct?</p>	<p>Yes, you can claim EWSS on this basis. However, be careful regarding short weeks as chef may look to claim short-time social welfare benefits and you may be required to certify that he is on a short week.</p>
49	<p>To whom do we liaise with in the DEASP if we wish to do a group application for UP80 – Eoin mentioned a letter and information is there a template or other instructions?</p>	<p>Any employer who feels they will have too many jobseeker application to complete an individual UP80 for each employee can contact me at <a href="mailto:eoin.brown@welfare.ie">eoin.brown@welfare.ie</a> and I can discuss our requirement for any letter with them</p>
50	<p>Employee on a salary of say €1,500 so in excess of cap for sub.          Now going to go on short time of 2 days per week plus want to take 2 days' holidays as don't want to go on social.          Want to spread their holidays so reason for 2 not 3.          We are not changing their rate but it will also mean that they will now qualify for EWSS.          Do you see any issues with the EWSS if we are audited?          They will resume full time whenever business increases so a temporary situation not permanent.</p>	<p>Provided there is no agreement with the employee to restore the salary lost in due course, so that it is a genuine pay cut, this should be in order. Also, in the event that the employee was connected with the employer there might be a concern here that anti-abuse measures could apply unless it was applied evenly to all affected staff members who were above the threshold.</p>