

Employer Notice

Employment Wage Subsidy Scheme (EWSS)

The Employment Wage Subsidy Scheme (EWSS) has been operating since 1 September 2020. This is an economy-wide enterprise support which gives a flat-rate subsidy to eligible employers on the basis of the numbers of paid and eligible employees on the employer's payroll. The EWSS is expected to continue until 31 March 2021.

If you wish to avail of the EWSS it is necessary to meet the qualifying criteria and register to participate in the scheme. For pay dates in 2020, the general eligibility criteria require that your business experiences, as a result of the COVID-19 pandemic, a 30% reduction in turnover or customer orders between 1 July and 31 December 2020 compared with turnover or order between 1 July and 31 December 2019.

The recently enacted Finance Act 2020 introduced new eligibility criteria for wage pay dates in 2021. For 2021, the general eligibility criteria require that your business experiences, as a result of the COVID-19 pandemic, a 30% reduction in turnover or orders between 1 January and 30 June 2021 compared with actual reported turnover or customer orders between 1 January and 30 June 2019.

Employers are required to undertake an eligibility review at the end of each month to ensure eligibility for the following month. On 31 December 2020, employers will base this eligibility review on the new criteria i.e. comparing financial projections for the period from January to June 2021 to actual reported turnover for the period from January to June 2019 to ensure they continue to predict a 30% reduction in turnover or customer orders thereby remaining eligible for EWSS.

Information and updated detailed guidance on the operation of the EWSS is available at www.revenue.ie/en/corporate/communications/covid19/employment-wage-subsidy-scheme.aspx

Childcare businesses registered in accordance with Section 58C of the Child Care Act 1991 are also included in the scheme without a requirement to meet the 30% reduction test.