

## **Temporary Wage Subsidy Scheme – Failure to provide subsidy paid data**

Dear Customer,

The Temporary Wage Subsidy Scheme (TWSS) ceased on 31 August 2020 and Revenue records indicate that you received €XXXXXX in subsidy payments as a participant in the scheme.

TWSS subsidy payments were made to support the income of your employees. It was a requirement of the scheme that correct TWSS amounts were paid to your employees and reported to Revenue, either through your payroll submission or through the other facilities Revenue has provided to enable you to report this information.

Revenue records show that, to date, you have not reported any payments of TWSS subsidy to your employees. Revenue must, therefore, regard these amounts as unpaid and request that you immediately repay the amount shown above.

Repayments of TWSS can be made through Revenue Online Service (ROS). Details of how to make repayments of TWSS are available on the Revenue website at the following link:

<https://www.revenue.ie/en/employing-people/twss/repayment-of-subsidy-amounts/index.aspx>

Please note that should it be necessary for Revenue to initiate enforcement actions for recovery of this amount you may be liable for costs associated with such enforcement (e.g. Sheriff's fees) as well as interest charges.

If you have, in fact, made appropriate TWSS payments to your employees, you should report these payments immediately using any of the methods outlined at the link below.

<https://www.revenue.ie/en/employing-people/twss/reconciliation/how-to-report-subsidy-paid-data.aspx>.

If you have recently provided this data, no further action is required from you at this time.

Full information on the TWSS is available on [www.revenue.ie](http://www.revenue.ie)

Yours faithfully,

Branch Manager