

MEMBER'S NEWSLETTER

SEPTEMBER 2020



IN THIS ISSUE:

Message from / **The CEO**

ISME Welcomes / **New Members**

ISME / **News**

Training Courses / **Course Updates**

HR Update / **Redundancy – Avoiding an Unfair**

Dismissal

Updated Policy Template / **Parental Leave**

Policy

Tax Update / **Dates for the Diary**

Legal Update / **Employment Wage Subsidy**

Scheme

Dear member,

The [Employment Wage Subsidy Scheme](#) (EWSS) replaces the TWSS from 1st September. Businesses are expected to monitor their financial performance on a monthly basis, and to withdraw from the scheme if their business does not experience a 30% decline in turnover or orders between 1st July and 31st December 2020. This is a very different scheme to the TWSS, so if you have any queries about it, log on for our [Live Q&A session here](#). (It takes place on September 7th at 10:00 am. We are delighted to see that our pressure on the issue of proprietary directors has yielded results, and they will qualify for the EWSS payment.

We were most concerned to see a social media campaign brought to our attention by one of our retail members. It is being run by a lawyer and is advising customers in retail stores, employees, and even children returning to school how to object to wearing face masks on a medical basis, and to frame this as a disability. If your business receives one of these 'legal letters' please advise us as soon as possible.

It looks like we are making some progress on our efforts to get an 'examinership lite' system introduced. This would make examinership affordable for an SME which could be restructured. It is inevitable given the pandemic that many businesses will become insolvent, but at least some of them will be saved if we can make this happen.

There has been good engagement by the insurance sector with our call for expressions into the operation of captive insurers. We will keep you abreast of developments.

Together with Griffith College and [Network Ireland](#), we were delighted to announce our proposals for a '[Blue Cert](#)' for business: a basic qualification in business, incentivised by tax supports in the same way as the Green Cert is for farmers. This will be a most valuable qualification to have if we succeed in getting sign-off on tax measures from Paschal Donohoe.

Our virtual 'Pitch My Business' events have been a great success since introduction. If you haven't done one yet, you need to book soon! I'm delighted to say that Minister of State Robert Troy will open our next one on September 16th. Details are [here](#).

The summer holidays, normally a time when the body politic goes quiet, have been a disaster for the Government. The Dáil returns early from their summer break on 2nd September. It is very important that we do not allow the political attention span to drift in the lead-up to the budget in October. Government has failed to engage realistically with the problems faced by small business during Covid, and we will need to see action. This means that you will have to maintain contact with your local TDs, and let them know what is happening in your business and your locality. you'll get their contact details [here](#).

We know that now is the hardest time in the pandemic for many of you: business returning at reduced levels, suppliers looking to get paid, little money in the account, and poor (or no) Government support available. Don't suffer in silence, call a friend, or call us here in the ISME office. There is always someone to talk to. If you haven't considered it yet, have a look at the [ISME Wellness Program](#) from Laya, which has a 24/7 Mental Wellbeing Support Programme Employee Assistance Program. You are not alone.

Thank you,

Neil McDonnell | CEO | neil@isme.ie



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 WELCOME

ISME NEWS

LIVE Q&A on The EWSS

As you would expect we have received a wave of questions regarding the new Employment Wage Subsidy Scheme (EWSS).

In response to this we will host a **LIVE EWSS Explained Q&A** on **Monday the 7th September at 10.00am** with Karen Byrne, Assistant Principle Officer, Revenue Commissioners. We hope to get some clarity and answers on the scheme at the event.

You can submit questions for Revenue and register for the event [here](#). As always spaces are limited so register as soon as you can.



Pitch my Business

ISME are calling all Members in the Midlands to join us for our next **'Pitch my Business.'**

We are delighted to announce that Robert Troy, Minister of State Department of Enterprise, Trade and Employment with responsibility for Trade Promotion will join us at the start of the session.

Each attendee will have 3 minutes to pitch and their business details will be displayed. You can register for the event taking place on **Wednesday 16th September** [here](#).



Lets get Back to Business

ISME launched the **Back to Business** initiative in June, providing a platform for Members to promote their business, network and get key information during the COVID-19 crisis. We have been delighted with the response and you can view the Member ads and offers, webinars, advice and blogs focusing on key tools and advice needed to get back to business; plus virtual networking events - *Pitch my Business* [here](#).

You are welcome to submit your free advert for the campaign to marketing@isme.ie - spec available [here](#).

ISME NEWS

COVID-19 Hub for ISME Members

ISME have developed an online Members only hub with tools and templates to help guide you during this difficult time. Included in the COVID-19 page are explainers and links to all government schemes, HR resources, best practice advice and supports.

Access by logging into the Members Area of the website [here](#)



COVID-19 FAQs

ISME have created a detailed COVID-19 FAQ section on isme.ie. Here you will find answers to the most frequently asked questions to our HR Advisor and Membership team. Topics covered include: health and safety obligations, annual leave and discretionary travel, absence from work and payment obligations, cost saving measures, entitlements and supports, statutory redundancy, long term absence and protected leave, employee relations during COVID-19, returning to work safety protocols . Read the FAQs in full [here](#).

ISMEs guide to the role of a COVID-19 Lead Worker Representative.

The National Return to Work Safely Protocol document sets out the principal and practical steps required in order that employers and employees can keep themselves and their workplaces safe following a return to work. A key piece of this protocol is the requirement for each workplace to appoint at least one Lead Worker Representative.

ISMEs guide is designed to aid employers to ensure that they are complying with the protocols relating to selecting, training and supporting their Lead Worker Representative.

Read [here](#).

'Blue Cert' Proposed for Irish SME Sector

An industry group representing small to medium sized businesses in Ireland is proposing the introduction of a certification process to professionalise the SME sector. The framework for the 'Blue Cert' qualification for SMEs has been developed in a collaboration between ISME, Network Ireland and Griffith College and aims to increase the SME sector's resilience and equip it to drive productivity in the Irish economy. Read more [here](#).



ISME NEWS

Enterprise Ireland Funding Available to Help Your Business Recover and Grow

2020 has been a turbulent year. We have been challenged in ways we couldn't have imagined just six months ago. Enterprise Ireland is helping companies to accelerate their recovery from COVID-19 - providing the funding they need to stabilise cashflow, adapt operations and innovate to meet new customer needs. As part of the Government's July Jobs Stimulus package, Enterprise Ireland's Sustaining Enterprise Fund, which provides between €100,000 and €800,000 in funding, **now includes a 50% non-repayable grant element**, up to a limit of €200,000.

This means, for instance, if your business is approved for €300,000 in funding under the Sustaining Enterprise Fund, up to €150,000 is available as a non-repayable grant. This funding is available for manufacturing and international trading businesses with over 10 employees.

Businesses need timely and appropriate support. This funding stream is already helping businesses across the country **recover and plan for a better future**. This is a time-limited scheme so it is important that companies look at this option now.

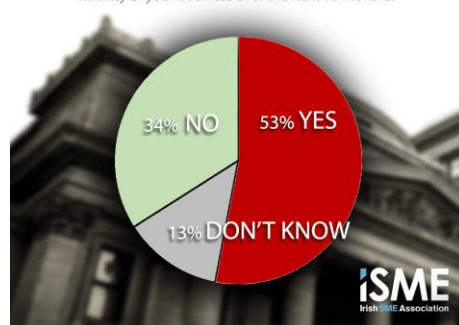
More information is available [here](#) and/or please contact your Development Advisor or our COVID-19 Business Response Unit at businessresponse@enterprise-ireland.com or (01) 7272088.

Business confidence improves from low Q1, ISME Q2 Report Released

The Trends survey shows an overall improvement in business confidence Q1, albeit from a very low level. Also improved is business sentiment regarding future sales and future employment. Regarding insurance costs, most businesses are still experiencing premium increases. While the top concerns for SMEs in this quarter are Economic Uncertainty at 83%, Brexit at 43% and Insurance Costs at 26%. Reduced Orders have jumped to 47% as a Q2 concern, clearly driven by COVID-19. Read in full [here](#).

ISME's Business Trends Survey Q2 2020

Do current conditions threaten the viability of your business over the next 12 months?



Results of our third COVID-19 Survey are LIVE

Our COVID-19 Survey shows that 69% of our respondents are availing of the TWSS, and 30% of our self-employed respondents are availing of the PUP. 58% of respondents have not yet asked for assistance from their banks, which ISME CEO, Neil McDonnell calls 'surprising at this point in the pandemic.'

Regarding business mortality, there is a continued improvement in sentiment among SME respondents, with a cumulative 2.7% of them seeing their business failing within one month. This is down from a cumulative 11% at the end of April. Read in full [here](#).

ISME NEWS

ISME back smerecovery.ie's national recovery plan for the small business sector

Backed by a broad church of stakeholders including ISME, the National Small Business Recovery Plan calls for a more extensive range of supports including a business compensation fund, business stabilisation supports, an extended mandate for the SBCI and measures to boost demand.

Find out more about the plan and sign the petition [here](#)



Brexit: Resources from ISME

ISME have created a page for BREXIT resources to help you navigate these unknown times. Included on the page is **A Brexit Guide** written by Paul McMahon who was a regular ISME Roadshow speaker in 2019. 'BrexitLegal.ie' is a comprehensive free website about Brexit for Irish business. Read more [here](#).

Promote your business with ISME

Advertising with ISME is an effective way to reach Owner / Managers of Irish SMEs. Members can advertise in our online publication **The bISME**, the next issue is due out in November. You can also advertise in the 2021 ISME Wall Planner, details [here](#) and free ads in **Back to Business**, details [here](#). If you wish to receive members rates and more details on promotional opportunities please email Marketing@isme.ie



Share your story

Have you pivoted your business or are you about to reopen? If so, we want to hear your story! Contact us to share your news by uploading in the Members Area [here](#) or by emailing marketing@isme.ie. Let's keep SMEs front and centre in the media!!

ISME ADVANTAGE

As businesses across Ireland are trying to reduce costs ISME have negotiated preferential rates, added services and access to selected companies across a range of industries for our members.

View the ISME ADVANTAGE listings [here](#).

Members offers

Within the **Back to Business** portal you will find special offers from a variety of ISME Members from various industries. You can submit offers to marketing@isme.ie and view current offers [here](#).

ISME **WELLNESS** PROGRAMME

EMPLOYEE ASSISTANCE PROGRAMME

UNLIMITED ACCESS FOR AN EMPLOYEE
AND THEIR FAMILY TO:

- 24/7 Freephone Mental wellbeing support
- Up to 6 Sessions of face to face Counselling
- Video/telephone counselling option
- Support across finance, legal, mediation, parenting coaching, life coaching and more

€500 p.a. for up to 30 employees, for each subsequent employee €9 per employee p.a.

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ISME SKILLNET'S **FREE** WEBINARS:
HELPING SMEs THROUGH COVID-19



EXPLORE OUR FREE WEBINARS

Develop Your Network and Customer Relationships | 1st September

This webinar answers questions such as who should you be networking with at this time & networking challenges and how to overcome them.

Customer Service in a Virtual World | 2nd September

This webinar answers questions like: Why customer experience is more important than ever & how well do you really know your customers?

Negotiation in Challenging Times | 3rd September

This webinar will look at understanding what your customers want and value & will speak about getting the price right for you and your customers.

Build Your Career and Your Profile on LinkedIn | 9th September

This webinar will focus on creating an engaging LinkedIn profile and connecting with the right people for you.

Grow Your Business With LinkedIn | 15th September

This webinar will speak about keeping in touch with customers and business partners & finding potential business opportunities.

REGISTER FOR ALL ON [ISME.IE/LEARNING](https://isme.ie/learning)



EMBRACING CHANGE

BUSINESS GROWTH PROGRAMME

The business landscape is facing significant shifts and constant change is the context for business growth. ISME is delighted to now seek expressions of interest for this new Backing Business – Embracing Change Business Growth Programme.

For a minimal fee, you will work with two acclaimed ISME trainers (Simon Haigh and Jason Cooper) and business advisors who will, over 12 x 1.5 hour online sessions guide you to invest in your personal and professional journey so you are best placed to succeed. Each participant will receive full course material, work-books, e-books and the opportunity of ongoing coaching.

Dates and Times:

Commencing September, through to December 2020

Seeking Expressions of Interest at this stage

Fees:

The more people attending this programme, the cheaper it will be:

- 10 learners @ €200 p/p
- 20 learners @ €100
- 25 @ €85 etc

Course:

Step 1 – Personal/Professional Development Plan:

- Session 1- Master your mind, & present yourself to win
- Session 2- Be more effective in communication

Step 2 – Develop your plan:

- Session 3- Smart goal and purpose setting
- Session 4- Focus on what you can achieve through strong strategy
- Session 5- Embrace and navigate change

Step 3 – Create value by serving others:

- Session 6- Sales Effectiveness
- Session 7- Negotiate with ease
- Session 8- Close more deals

Step 4 – Add value back into your business growth:

- Session 9- Future of your work – digital plan
- Session 10- Build your personal and business brand
- Session 11- Pricing and new business
- Session 12- Design your business future now through a powerful business plan

REGISTER FOR ALL ON ISME.IE



After the enormous success of the ISME / Griffith College “**Business Recovery and Rethink Your Strategy Programme**”, ISME Skillnet has received emergency funding from Skillnet Ireland.

The fund is generous enough for us to offer our members a free Business Advisory consultation service to assist you get your business up and running again.

Key services:

- **6 hours of free consultation** with a qualified business advisory consultant
- **Confidence:** Making new, courageous decisions for your business
- **Innovation:** Explore new opportunities: Markets, Products & Services
- **Pivot:** What new direction can you take your business in?
- **R&D:** Are you on the right path?
- **Skills assessment:** What skills can be utilised, what new skills are required?

Contact Adam at adam@isme.ie / 086 824 4364, to explore this fabulous opportunity and take the right steps



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**33% discount
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ISME Skillnet is co-funded by Skillnet Ireland and member companies. Skillnet Ireland is funded from the National Training Fund through the Department of Education and Skills.



**An Roinn Oideachais
agus Scileanna
Department of
Education and Skills**



Redundancy – Avoiding an unfair dismissal claim

As the impact of Covid-19 begins to become clear, many businesses are facing the prospect of making decisions regarding cost saving measures to get them through this difficult period. These measures can include making roles redundant, which may present a risk of an unfair dismissals claim arising. A successful unfair dismissals claim could result in up to two years' salary being awarded to a former employee. As demonstrated in case law, when a case regarding redundancy is taken, the burden of proof is on the employer to prove a genuine redundancy has occurred. Employers faced with making roles redundant can protect themselves by

- A. Ensuring that the situation is a genuine redundancy situation, as defined in the redundancy payments acts 1967 – 2007
- B. Ensuring that the process is fair and transparent

Genuine grounds for redundancy

There are five alternative definitions of redundancy contained in the redundancy payments acts 1967 – 2007. A dismissal due to redundancy may be justified where the circumstances giving rise to the dismissal fall within one or more of these five definitions as follows:

- The fact that the employer has ceased, or intends to cease, to carry on the business for the purposes for which the employee was employed by him, or has ceased or intends to cease to carry on that business in the places where the employee was so employed, or
- The fact that the requirements of that business for employees to carry out work of a particular kind in the place where he was so employed, have ceased or diminished or are expected to diminish, or



- The fact that the employer has decided to carry on the business with fewer or no employees, whether by requiring the work for which the employee had been employed (or had been doing before his dismissal) be done by other employees or otherwise, or
- The fact that his employer has decided that the work for which the employee had been employed (or had been doing before his dismissal) should henceforward be done in a different manner for which the employee is not sufficiently qualified or trained, or
- The fact that the employer has decided that the work for which the employee had been employed (or had been doing before his dismissal) should be henceforward be done by a person who is also capable of doing other work for which the employee is not sufficiently qualified or trained.

Fair and transparent process.

The rules of natural justice must apply when taking a decision to dismiss an employee on the grounds of redundancy. Employers must act reasonably in taking this decision. Employers must remember that a redundancy involves a role, and not a person. If more than one person is completing a role, and only one redundancy is proposed, all employees working in that role must be considered for redundancy. A redundancy is not a quick fix for performance or other issues.

An employer should assess whether the redundancy constitutes a collective redundancy which is defined as:

The making redundant within a period of 30 consecutive days, of a minimum number of employees, that minimum varying with the normal size of the establishment's workforce. The minimum numbers are:

- 5 employees in an establishment employing 21-49 employees
- 10 employees in an establishment normally employing 50-99 employees
- 10% of employees in an establishment normally employing 100-299 employees, or
- 30 employees in an establishment normally employing 300 or more employees

Employers should look at the average number employed in each of the 12 months preceding the date on which the first dismissal takes effect to calculate employee numbers.

If the redundancy is a collective redundancy the employer has additional obligations to

- engage in an information and a consultation process with employees' representatives and
- notify the Minister for Employment Affairs and Social Protection of the proposed collective redundancy.

If the redundancy does not fall into the category of a collective redundancy, it is still important that an employer consults with the employee before confirming any redundancy. An employer should issue an "At Risk" letter to all employees currently working in the role. This letter should outline the number of redundancies proposed, dates for consultation meetings and details of what the consultation meetings will involve.

The consultation process should allow for discussions around any person interested in voluntary redundancy, and any alternatives to it which may include alternative employment, job share arrangements, changes to roles or salary changes.

Alternatives which involve a loss of status or worsening of the terms and conditions of employment are not generally considered reasonable. Similarly, an offer that involves travelling an unreasonable distance to work may also be considered a justifiable reason to refuse an offer.

If an employee accepts a new contract or re-engagement with immediate effect and the terms do not differ from those of the previous contract, they will not be entitled to claim redundancy. This also applies if they refuse such an offer unreasonably. Any offer of alternative work should be given in writing and the employee is entitled to the full details of the offer.

If no alternatives are offered or accepted, employers must implement selection criteria if there is more than one employee in the pool for redundancy. These should be objective, reasonable and be applied in a fair manner. The most equitable way to apply redundancy selection is to develop a selection matrix to identify the capabilities required within the company in order to ensure that the reason for redundancy is objective.

Departure from an established procedure without special reasons justifying such a departure will give rise to a claim of unfair selection for redundancy and ultimately a finding of an unfair dismissal. Employers must remember that a redundancy is not personal, and cannot be targeted at a specific employee if more than one employee works in the role being made redundant. All proposed redundancies should fall under the five grounds outlined in the Redundancy Payment Acts. Employers must document all the steps taken during the redundancy process, and make sure that they can stand over their procedures. They must ensure that all procedures and selection criteria are objective and transparent. Failure to follow fair procedure may result in an employee taking a claim of unfair dismissal in relation to their redundancy.

For Member HR advice please contact hr@isme.ie

The updated template policy below reflects the change in entitlement brought about by the Parental Leave Amendment Act. As and from September 1st 2020 the entitlement increases from 22 – 26 weeks.

You can download the policy from the ISME [website here](#).

Scope

This policy applies to all operational employees of **COMPANY**

Purpose & Aims

The Parental Leave act 1998 (Amended 2006) entitles an employee to unpaid leave in respect of any child up to the age of 12 years old. If the child was adopted between the age of ten and twelve, leave in respect of this child can be taken for up to two years from the date of the adoption order. In the case of a child with a disability, leave may be taken up to 16 years of age. A person acting in loco parentis with respect to an eligible child is also covered under this leave.

Parental Leave is available in respect of each child for up to 26 weeks. Where an employee has more than one child, parental leave is limited to 26 weeks in a 12-month period. This restriction does not apply in the case of twins or triplets.

An employee must have a minimum of one year's continuous service to avail of the full entitlement. You must give a minimum of six weeks' notice in writing of your intention to take parental leave. This notification should be sent to the **RELEVANT PERSON**.

The purpose of this policy is to provide unpaid parental leave to all employees who are natural, adoptive or relevant parents or in a position of loco parentis to take care of their child less than 12 years of age or 16 years of age in the case of a child with a disability

Entitlement for Leave

Any full-time employee who is a natural, adoptive or relevant parent or in a position of loco parentis is entitled to 26 weeks-unpaid leave to enable him/her to take care of their child.

Employees who have less than 1 years' service may be entitled to a pro-rata parental leave entitlement where there is more than 3 months service but less than 1 years, if the child is about to go beyond the specific age limit. The parental leave entitlement is one weeks-unpaid leave for each month of continuous employment.

Pro-rata entitlements apply for employees who work part time.



Protection of Employment Rights

All employees' rights are protected while on parental leave.

- Though the employee will not be working, public holidays and annual leave will continue to accumulate.
- Force majeure or maternity leave is not considered to be part of parental leave.
- Parental leave is regarded as reckonable service.

Applying for Parental Leave

Requests for parental leave must be submitted to the **RELEVANT PERSON** 6 weeks prior to the proposed date of commencement.

- A birth certificate for the child must be attached.
- In cases where the leave could have an adverse effect on the business, the company reserves the right to postpone its commencement for up to 6 months

Way Leave Can Be Taken

The leave may be taken as a continuous block of 26 weeks or two separate periods of a minimum of six weeks each.

If the leave is taken in two blocks there must be at least ten weeks between each separate period.

Leave may also be broken up over a period of time following discussion and consent from the RELEVANT PERSON however this is on a case by case basis and will only be applied in consideration of the needs of the business.

An employee is not entitled to any more than 26 weeks per child. Where an employee qualifies for parental leave in respect of more than one child, the employee may not take more than 26 weeks' Parental Leave in any 12 month period unless in the case of twins or triplets.

Abuse of this Policy

Employees found abusing their entitlement to parental leave will immediately have their parental leave entitlement terminated and will be dealt with in accordance with the Company's Disciplinary Policy and Procedure and may result in disciplinary action being taken, up to and including dismissal if proven to have occurred.

Related Policies, Procedures & Processes

This policy should also be read in conjunction with:

- Grievance Policy
- Disciplinary Policy

September **Dividend Withholding Tax**

14th Due date for payment and filing of returns of withholding tax on dividends paid by companies in August 2020.

PAYE/PRSI/USC/LPT

23rd Payment of PAYE/PRSI/USC/LPT deductions for August 2020 (ROS Filers).

VAT

23rd Payment of July-August and August 2020 VAT liability and filing of related VAT return (ROS filers). Payment of September 2019 – August 2020 VAT liability and filing of related VAT return (ROS filers).

Corporation Tax

23rd Company year-end 31st October 2020: Preliminary tax due, minimum 90% of total liability for the year. Small companies can pay 100% of previous year's liability (ROS filers).

Company year-end 31st December 2019: Payment of balance of corporation tax and filing of corporation tax return (ROS filers).

Company Secretarial

28th Filing of Annual Returns dated 31st August 2020.

Corporation Tax

30th Company year-end 31st March 2019: Close companies with undistributed profits may have to make a distribution by this date to avoid surcharge.

Company year-end 31st December 2019: Filing of 'Return of third party information' (Form 46G).

Company Secretarial

30th Company year-end 31st December 2019: Final date for holding Annual General Meeting and latest possible Annual Return date for 2020.

The Government announced the Employment Wage Subsidy Scheme (EWSS) on 23rd July 2020. This is an economy-wide enterprise support that focuses primarily on business eligibility. The scheme provides a flat-rate subsidy to qualifying employers based on the numbers of paid and eligible employees on the employer's payroll. The EWSS will replace the [Temporary Wage Subsidy Scheme \(TWSS\)](#) from 1st September 2020. It is expected to continue until **31st March 2021**. Both schemes will run in parallel from 1st July 2020 until the TWSS ceases at the end of August 2020.

Qualifying criteria for employers

The employer must have a valid tax clearance certificate and must continue to maintain tax clearance for the duration of the scheme. They must be able to demonstrate that:

- their business will experience a 30% reduction in turnover or orders between 1st July 2020 and 31st December 2020
- **and**
- this disruption is caused by COVID-19.

This reduction in turnover or orders is relative to:

- the same period in 2019 where the business was in existence prior to 1st July 2019
- the date of commencement to 31st December 2019

or

- where a business commenced after 1st November 2019, the projected turnover or orders.

The employer is required to undertake a review on the last day of every month to ensure they continue to meet the above eligibility criteria. If they no longer qualify, they should deregister for EWSS with effect from the following day (that being the first of the month).

The scheme will be administered by Revenue on a 'self-assessment' basis. The EWSS will re-establish the normal requirement to operate PAYE on all payments. This includes the regular deduction and remittance of income tax, USC and employee PRSI.

Claiming EWSS for new hires and seasonal workers

Eligible employers may backdate a claim to 1st July 2020 for EWSS payments in respect of new hires and seasonal workers, subject to limited exceptions. Payments in respect of July and August are expected to be made by Revenue in mid-September, with payments for subsequent periods being made monthly in arrears thereafter.

Employee Gross Weekly Wages

Less than € 151.50
From € 151.50 to € 202.99
From € 203 to € 1,462
More than € 1,462

Subsidy Payable

Nil
€ 151.50
€ 203
Nil

PRSI

A 0.5% rate of employers PRSI will continue to apply for employments that are eligible for the subsidy.

THE MONTHLY NEWSLETTER



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