

Financial Guideline 2019/2020 - 35

Community & Comprehensive and Voluntary Secondary Schools

Employer COVID-19 Refund Scheme

Introduction

1. The Employer COVID-19 Refund Scheme applies where the employer lays off employees on a temporary basis.
2. Under the Scheme, the employer processes a payment of €203 per week to the employee as a non-taxable amount through payroll. Revenue will then credit the employer with the €203, normally on the next banking day.
3. The scheme does not allow employers to make top-up payments. Where an employer pays more than €203, the scheme will not apply, and the employer will not be reimbursed €203 per employee.
4. DEASP has asked Revenue to highlight that employees without dependents are encouraged not to apply for Jobseeker Benefit unless their employer is not able to operate this scheme.
5. Employees with adult or child dependents should claim the standard Jobseeker Benefit by applying to the DEASP at www.welfare.ie.
6. Links to the guidance are available [here](#).

Important points to note:

- *Payments to DES Grant Aided staff should continue as normal up to March 29th, 2020 as per the DES instruction DES CL 0020/2020.*
- *Where possible, payments to all staff should continue as normal for the school closure period up to March 29th, 2020.*

Who does the scheme apply to?

1. Employers who have temporarily laid off staff as a result of the impact on their business of the COVID-19 (Coronavirus) pandemic.
2. Employers that keep their staff on payroll and have not ceased the employee(s) with Revenue.
3. Employees for whom a payroll submission was made by the employer in the period from 1st February 2020 to 15th March 2020.
4. Employers that are unable to make top-up payments over and above the emergency payment of €203 per week.

Making an application for the Refund Scheme

Employers, or their agents, apply to Revenue to operate the scheme by carrying out the following steps:

1. Log on to ROS myEnquiries and select the category 'Employer COVID -19 Refund Scheme'.
2. Read the declaration and press the 'Submit' button.
3. Log on to ROS and in 'Manage bank accounts', 'Manage EFT', ensure that the bank account details provided are correct.

Running the payroll

1. The employer runs the payroll as normal, entering the following details for each relevant employee:
 - PRSI Class set to J9
 - A pay amount of €0.01 (there must be some pay entered for the payroll to run)
 - A non-taxable amount of €203. No other payment amounts are made by the employer to the employee and all temporarily laid off employees are granted the €203.
 - The payroll submission must include pay frequency and period number.
2. No other payments are made by the employer to the employee for the applicable week(s) and all temporarily laid off employees receive the €203 per week.
3. Income tax, USC and PRSI are not deducted from the €203 payment.
4. Any Income Tax and USC refunds that arise as a result of the application of tax credits and rate bands can be repaid by the employer and this amount will also be refunded to the employer.

5. The employee must confirm to the employer that they have not, and will not, claim a payment from DEASP whilst the employer makes this payment through the payroll.
6. Where employees have already been laid off and their employer has ceased their employment, they can apply directly to DEASP for the payment.
7. No other payments are made by the employer to the employee for the applicable week(s) and all **temporarily laid off employees** receive the €203 per week.

Revenue refunds

1. Based on the information provided in payroll submissions, Revenue will credit €203 per employee per week to the employer's bank account recorded in ROS.
2. The credit will include the reference COVID Employer Refund. **(The main identifiers include Employer Number Gross Pay of €0.01, J9 PRSI class, Pay Frequency and Employee PPSN, Employment ID).**
3. Revenue will credit the employer bank account for payroll submissions received before 2:00 PM each day.

Employee Re-employed

If the employee(s) resume employment with the employer, or obtains other supports from DEASP, or secures employment elsewhere, the employer will not include the employee(s) concerned in future submissions.

Should you require further assistance, please contact the FSSU.

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