

Financial Guideline P12 - 2019-2020

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.

If you require any further information, please email primary@fssu.ie or phone (01) 910 4020

Financial Support Services Unit

March 2020

Treoirlíne Airgeadais P12 - 2019-2020

Scéim Aisíocaíochta COVID-19 d'Fhostóirí

Réamhrá

1. Tá an Scéim Aisíocaíochta COVID-19 d'Fhostóirí i bhfeidhm i gcás oibrithe arna ndéanamh iomarcach ag fostaí ar bhonn sealadach.
2. Faoin Scéim seo, déanann an fostaí íocaíocht €203 in aghaidh na seachtaine leis an bhfostaí a phróiseáil mar shuim neamh-inchánach tríd an bpárolla. Ina dhiaidh sin, cuirfidh na Coimisinéirí Ioncaim an €203 do shochar an fhostóra, ar an gcéad lá baincéireachta eile de ghnáth.
3. Ní chuireann an scéim ar chumas fostaí íocaíochtaí breisithe a dhéanamh. Sa chás go n-íocann fostaí níos mó ná €203, níl feidhm leis an scéim, agus ní aisíocfar an €203 leis an bhfostaí in aghaidh an fhostaí.
4. D'iarr an RGFCS ar na Coimisinéirí Ioncaim a thabhairt chun airde nach moltar d'fhostaithe gan cleithiúnaithe iarratas a dhéanamh ar shochar Cuardaitheora Poist ach amháin mura bhfuil a bhfostaí in ann an scéim seo a oibriú.
5. Ba chóir d'fhostaithe a bhfuil cleithiúnaithe fásta nó linbh acu an íocaíocht chaighdeánach Cuardaitheora Poist a éileamh ach iarratas a sheoladh chuig an RGFCS ar www.welfare.ie.
6. Tá naisc chuig an dtreoir ar fáil [anseo](#).

Pointí tábhachtacha le tabhairt do d'aire:

- **Aon íocaíochtaí le baill foirne dheontaschúnta de chuid na Roinne Oideachais agus Scileanna, ba chóir go leanfaí díobh sin mar is gnáth go dtí an 29 Márta, 2020, de réir threoir na Roinne Oideachais agus Scileanna, DES CL 0020/2020.**
- **Ba chóir go leanfaí mar is gnáth d'íocaíochtaí le gach ball foirne i rith thréimhse dhúnta na scoile suas go dtí an 29 Márta, 2020.**

Cé leis a mbaineann an scéim?

1. Fostaí atá tar éis fostaí a dhéanamh iomarcach go sealadach mar thoradh ar an gcaoi a bhfuil an phaindéim COVID-19 (Coróinvíreas) ag dul i bhfeidhm ar a ngnó.
2. Fostaí a choinníonn a bhfostaí ar an bpárolla agus nach bhfuil tar éis an fostaí/na fostaí a fhoirceannadh leis na Coimisinéirí Ioncaim.

3. Fostaithe a ndearna an fostóir taisceadh párolla ina leith sa tréimhse ón 1 Feabhra 2020 go dtí an 15 Márta 2020.
4. Fostóirí nach bhfuil in ann íocaíochtaí breisithe a dhéanamh ar bharr na híocaíochta éigeandála de €203 in aghaidh na seachtaine.

Iarratas a dhéanamh ar an Scéim Aisíocaíochta

I gcás fostóirí nó a ngníomhairí, is gá dóibh gníomhú mar seo a leanas chun iarratas a chur chuig na Coimisinéirí Ioncaim maidir leis an scéim seo a oibriú:

1. Logáil isteach i ROS M'Fhiosruithe agus roghnaigh an chatagóir 'Scéim Aisíocaíochta COVID-19 d'Fhostóirí'.
2. Léigh an dearbhú agus brúigh an cnaipe 'Submit'.
3. Logáil isteach i ROS agus in 'Bainistigh do chuntais bhainc', 'Bainistigh ríomhaistriú airgid', cinntigh gur cruinn ceart iad na sonraí cuntais bainc atá curtha ar fáil.

An párolla a rith

1. Ritheann an fostóir an párolla ar an ngnáthbhealach, is é sin, na sonraí seo a leanas a iontráil le haghaidh gach fostaí ábhartha:
 - Aicme ÁSPC socraithe chuig J9
 - Méid pá de €0.01 (is gá go n-iontrálfai méid éigin pá le go mbeifí in ann an párolla a rith)
 - Méid neamh-inchánach de €203. Ní íocann an fostóir aon mhéideanna airgid eile leis an bhfostaí agus tugtar an €203 do gach fostaí a ndearnadh iomarcach go sealadach é ná í.
 - Is gá go n-áireofaí leis an taisceadh párolla an mhinicíocht phá agus an uimhir thréimhse.
2. Ní íocann an fostóir aon mhéideanna airgid eile leis an bhfostaí le haghaidh na seachtaine/seachtainí bainteacha agus tugtar an €203 do gach fostaí a ndearnadh iomarcach go sealadach é ná í.
3. Ní bhaintear cáin ioncaim, Muirear Sóisialta Uilíoch (MSU) agus ÁSPC den íocaíocht €203.
4. Aon aisíocaíochtaí Cánach Ioncaim agus MSU a thagann aníos mar thoradh ar fheidhmiú creidmheasanna cánach agus bandaí cánach, is féidir leis an bhfostóir iad sin a aisíoc agus déanfar an tsuim sin a aisíoc leis an bhfostóir freisin.
5. Is gá don fhostaí a dhearbhu don fhostóir nach bhfuil íocaíocht éilithe aige ná aici ón RGFCS, nó nach ndéanfaidh sé ná sí amhlaidh, a fhad is atá an íocaíocht seo á déanamh ag an bhfostóir tríd an bpárolla.
6. I gcás go bhfuil fostóirí tar éis fostaithe a dhéanamh iomarcach cheana agus go bhfuil deireadh curtha lena bhfostaíocht, is féidir leo iarratas ar an íocaíocht a chur go díreach chuig an RGFCS.
7. Ní íocann an fostóir aon mhéideanna airgid eile leis an bhfostaí le haghaidh na seachtaine/seachtainí bainteacha agus tugtar an €203 in aghaidh na seachtaine do **gach fostaí a ndearnadh iomarcach go sealadach é ná í.**

Aisíocaíochtaí ó na Coimisinéirí Ioncaim

1. Bunaithe ar an eolas atá curtha ar fáil i dtaiscthí párolla, déanfaidh na Coimisinéirí Ioncaim €203 in aghaidh an fhostaí in aghaidh na seachtaine a chur do shochar chuntas bainc an fhostóra atá taifeadta in ROS.
2. Sonrófar leis an gcreidmheas an tagairt Aisíocaíocht COVID d'Fhostóirí. **(Ar na príomhaitheantóirí tá Pá Comhlán Uimhir Pá de €0.01, Aicme ÁSPC J9, Minicíocht Phá agus UPSP Fostóra, ID Fostaíochta).**
3. Cuirfidh na Coimisinéirí Ioncaim airgead do shochar chuntas bainc an fhostóra i gcás aon taiscthí párolla a fhaightear roimh 2.00 PM gach lá.

Fostaí atá Athfhostaithe

Má thosaíonn an fostaí/na fostaíthe ag obair leis an bhfostóir arís nó má fhaigheann siad tacaíochtaí eile ón RGFCs, nó má fhaigheann siad fostaíocht áit éigin eile, ní áireoidh an fostóir an fostaí/na fostaíthe ábhartha sin i dtaiscthí sa todhchaí.

Ná bíodh aon drogall ort teagmháil a dhéanamh leis FSSU má theastaíonn tuilleadh cabhrach leat.

Má bhíonn aon fhaisnéis bhreise uait, ná bíodh drogall ort ríomhphost a chur chuig primary@fssu.ie nó glao a chur ar (01) 910 4020

An tAonad um Sheirbhísí Tacaíochta Airgeadais

Márta 2020