

Financial Guideline 2020/2021 - 20

Community & Comprehensive and Voluntary Secondary Schools

Update from the Revenue Commissioners COVID-19 Payments - Employment Wage Support Scheme (EWSS)

This guideline supersedes financial guideline 2020/2021 – 02, Update from the Revenue Commissioners, COVID-19 Payments - New Employment Wage Support Scheme.

1. Employment Wage Support Scheme Update December 2020

The Revenue issued new guidelines on the operation of the EWSS scheme on the 18th December, 2020.

2. School's Eligibility Criteria

To avail of EWSS boards of management must

- a) **undertake a review of the potential drop in turnover, schools need to include all sources of income specifically including donations, State Funding, etc. This will likely result in schools in the Public, Community and Voluntary Sectors being ineligible as State Funding has mainly remained static and in some sectors, has increased during this time.**
- b) **ensure the income stream has a clearly defined and distinct management structure in place separate to the other school income streams and these structures must be formalised and have been well established before the advent of the COVID-19 pandemic.**
 - e.g. Where a school's income stream has a separate legal entity e.g. a sports complex set up as a limited company and the sports complex's income has ceased or reduced by 30% a school may apply for the EWSS for the employees of the sports complex. This disruption must be caused by COVID-19.
- c) **If any doubt exists regarding the treatment of specific grant funding, guidance from Revenue should be sought through the relevant Revenue Division/Branch responsible for the tax affairs of the school concerned.**

3. No COVID-19 financial supports should be claimed by board of managements for grant funded staff e.g. secretaries, caretakers and cleaners.
4. **It is recommended that boards contact Revenue prior to using the EWSS to ensure they are eligible to avail of the scheme.**
5. For further information on the EWSS please click on the link below:
<https://www.revenue.ie/en/employing-people/documents/ewss/ewss-guidelines.pdf>
6. **Update on COVID-19 Pandemic Unemployment Payment Rates until 31st March 2021**
The COVID-19 Pandemic Unemployment Payment will be in place until 31st March 2021. Payment rates may change during this period.

Rate Changes from 16th October 2020

From 16th October 2020 until 31 March 2021 the COVID-19 Pandemic Unemployment Payment will be paid at 4 rates.

The rate will depend on the gross weekly wage:

- i. earnings less than €200 per week - the rate of the COVID-19 Pandemic Unemployment Payment will be €203 per week
- ii. earnings between €200 and €299.99 per week - the rate of the COVID-19 Pandemic Unemployment Payment will be €250 per week
- iii. earnings between €300 and €399.99 per week - the rate of the COVID-19 Pandemic Unemployment Payment will be €300 per week
- iv. earnings €400 or more - you will receive €350

For further information on the COVID-19 Pandemic Unemployment Payment please click on the link below:

<https://www.gov.ie/en/service/be74d3-covid-19-pandemic-unemployment-payment/>

Further information or clarification on any of the issues raised in this guideline can be obtained from the FSSU.

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