

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.

Tel: 01-269 0677
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25th January 2021

Treoirline Airgeadais 2020/2021 - 20

Pobalscoileanna, Scoileanna Cuimsitheacha agus Meánscoileanna Deonacha

Tuairisc chun dáta ó na Coimisinéirí Ioncaim Íocaíochtaí COVID-19 - An Scéim Fóirdheontais Pá Fostaíochta (SFPF)

Tagann an treoirline seo in ionad Threoirline Airgeadais 2020/2021 – 02, Tuairisc chun dáta ó na Coimisinéirí Ioncaim, Íocaíochtaí COVID-19 - Scéim Nua Fóirdheontais Pá Fostaíochta.

1. Tuairisc chun dáta ar an Scéim Fóirdheontais Pá Fostaíochta, Nollaig 2020

D'eisigh na Coimisinéirí Ioncaim treoirline nua maidir le feidhmiú an SFPF an 18 Nollaig 2020.

2. Critéir Cháilitheachta do Scoileanna

Le leas a bhaint as an SFPF, ní mór do bhoird bhainistíochta:

- a) **Athbhreithniú a dhéanamh ar an laghdú féideartha ar a láimhdeachas. Ní foláir do scoileanna gach uile fhoinse ioncaim a chur sa mheá, lena n-áirítear go sonrach tabhartais, maoiniú ón Stát, srl. Beidh Pobalscoileanna, Scoileanna Cuimsitheacha agus Meánscoileanna Deonacha neamh-incháilithe i bhformhór na gcásanna dá bhrí sin toisc nach bhfuil athrú tagtha ar an maoiniú ón Stát den chuid is mó nó tá méadú tagtha air i roinnt cásanna.**
- b) **A chinntiú go bhfuil struchtúr bainistíochta soiléir ar leith ag baint leis an sruth ioncaim, atá scartha amach ó na sruthanna ioncaim scoile eile. Caithfidh sé go raibh na struchtúir seo curtha ar bhonn foirmiúil agus seanbhunaithe roimh theacht Phaindéim COVID-19.**

m.sh. I gcás go bhfuil aonán dlíthiúil ar leith ag baint le sruth ioncaim scoile, m.sh. ionad spóirt a bunaíodh ina chuideachta theoranta, agus i gcás go bhfuil ioncam an ionaid spóirt scortha nó laghdaithe 30%, féadfaidh scoil iarratas a dhéanamh ar an SFPF ar mhaithe le fostaithe an ionaid spóirt. Caithfidh sé gur COVID-19 ba chúis leis an gcur isteach sin.

c) **Má bhíonn aon amhras ann maidir leis an gcur chuige le glacadh i leith cineál maoinithe deontais ar leith, ba chóir dul i ndáil chomhairle leis na Coimisinéirí Ioncaim tríd an rannóg nó tríd an mbrainse dá gcuid atá freagrach as gnóthaí cánach na scoile atá i gceist.**

3. Níor chóir do bhoird bhainistíochta tacaíochtaí airgeadais COVID-19 a éileamh i leith baill foirne atá maoinithe le deontas, i.e. rúnaithe, feighlithe nó glantóirí.
4. **Moltar do bhoird a bhfuil sé ar intinn acu leas a bhaint as an SFPF dul i dteagmháil leis na Coimisinéirí Ioncaim ar dtús lena chinntiú go mbeidís i dteideal cur isteach ar an scéim.**
5. Le tuilleadh eolais a fháil maidir leis an SFPF, cliceáil ar an nasc thíos:
<https://www.revenue.ie/ga/employing-people/documents/ewss/ewss-guidelines.pdf>
6. **Tuairisc chun dáta ar Rátaí na hÍocaíochta Dífhostaíochta Paindéime go dtí an 31 Márta 2021**
Beidh an Íocaíocht Dífhostaíochta Phaindéime i bhfeidhm go dtí an 31 Márta 2021. Tá seans ann go dtiocfaidh athrú ar rátaí na hÍocaíochta le himeacht na tréimhse sin.

Athruithe ar na Rátaí ón 16 Deireadh Fómhair 2020

Ón 16 Deireadh Fómhair 2020 go dtí an 31 Márta 2021, déanfar an Íocaíocht Dífhostaíochta Phaindéime a íoc ar 4 ráta éagsúla.

Is ar an bpá comhlán seachtainiúil a bheidh an ráta bunaithe:

- v. tuilleamh níos lú ná €200 sa tseachtain - €203 sa tseachtain mar Íocaíocht Dífhostaíochta Phaindéime
- vi. tuilleamh idir €200 agus €299.99 sa tseachtain - €250 sa tseachtain mar Íocaíocht Dífhostaíochta Phaindéime
- vii. tuilleamh idir €300 agus €399.99 sa tseachtain - €300 sa tseachtain mar Íocaíocht Dífhostaíochta Phaindéime
- viii. tuilleamh níos mó ná €400 - €350 sa tseachtain

Le tuilleadh eolais a fháil maidir leis an Íocaíocht Dífhostaíochta Phaindéime, cliceáil ar an nasc thíos:

<https://www.gov.ie/ga/seirbhis/33368-an-iocaiocht-difhostaiochta-um-paindeim-covid-19/>

Is féidir tuilleadh eolais nó soiléiriú a fháil ar aon cheann de na saincheisteanna sa treoirlíne seo ach dul i dteagmháil le FSSU.

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An 25 Eanáir 2021