

## Employment Wage Subsidy Scheme

Details	Eligibility	Who Is Covered
-The EWSS will eventually replace the Temporary Wage Subsidy Scheme (TWSS), however until August 31st next they will run in parallel.	- Employer must be able to prove significant economic disruption to their business as a direct result of Covid-19	1. New hires( those not currently on TWSS)
-The scheme provides a flat-rate subsidy to qualifying employers, based on the number of eligible employees.	- Employer must be able to prove a minimum of a 30% decline in turnover between July 1st 2020 and December 2020	2. Non-TWSS employers, who have not previously availed of TWSS, will only be eligible to apply for the EWSS.
-Employers and new firms in sectors effected by Covid-19 whose turnover has fallen by 30% will get a flat rate subsidy of up to €203 per week, per employee, including seasonal staff and new employees.	- Employer needs to be able to prove that the decline is relative to the same period in 2019	3. TWSS employers will still be able to rehire eligible employees and continue to operate TWSS to 31 August 2020.
-A 0.5% rate of employers PRSI will continue to apply for employments that are eligible for the subsidy	- Employer will be required to undertake a review of turnover and order levels on the final day of every month to ensure they continue to meet the eligibility criteria.	4. Seasonal employees can also qualify for this scheme
- Expected to run until 31st March 2021	-The level of subsidy the employer will receive is per paid employee.	-Registered childcare providers will qualify but do not need to meet the 30% decline in turnover/ order levels.
	-The support will be backdated to 1 July for qualifying employers who did not qualify for TWSS.	-Proprietary directors are being re-instated to the EWSS from the 1st September where they keep 'ordinary' employees on the payroll

Employee Wage(Gross Weekly)	Subsidy Payable
< €151.50	Nil
€151.50-€202.99	€151.50
> €203 but, < €1,462	€203
> €1,462	Nil