

# Revenue



## Cáin agus Custaim na hÉireann Irish Tax and Customs

**Frequently Asked Questions (FAQ V5) on: Guidance for PAYE Employees whose Employers have been affected by the COVID-19 Pandemic and are availing of the Temporary Wage Subsidy Scheme (TWSS).**

This document provides guidance to PAYE employees whose employers have been affected by the Covid 19 Pandemic and who are availing of the Temporary Wage Subsidy Scheme.

This document will continue to be updated as further guidance is available.

**Revision history:**

Version 1	8 May 2020
Version 2	15 May 2020 Additional information on PAYE Exclusion Order; Subsidy Rates and Employee leave
Version 3	27 May 2020 Additional Information on non-statutory reductions, rehiring of employees and BIK
Version 4	8 June 2020 Additional information on employees returning from Maternity, Adoptive or Parental leave or employees who received certain DEASP benefit payments
Version 5	24 June 2020 Change to TWSS to include apprentices training with SOLAS in February 2020 and all employees receiving TWSS to be put on week 1 basis for tax purposes

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# Temporary Wage Subsidy Scheme (TWSS): Information for Employees

## Overview

On 24 March 2020 the Government announced new measures to provide financial support to workers affected by the Covid-19 crisis. As part of these measures, Revenue is operating a COVID-19 Temporary Wage Subsidy Scheme. The scheme enables eligible employees, whose employers' business activities have experienced significant negative disruption due to the COVID-19 pandemic, to receive supports directly from their employer. It also ensures that the employer keeps its employees on its books during the pandemic so that it facilitates the business' operations in getting back to normal once the crisis eases.

The subsidy scheme is implemented by employers through their payroll system, thereby ensuring employees will receive the subsidy payment along with any other payments made by their employer. An eligible employee does not have to do anything to benefit from the subsidy scheme. It is a matter for the employer to register for the scheme with Revenue.

The employer is required by law to separately identify the subsidy element on the employee's payslip as a payment described as "GovCov19 WageSub".

The amount of subsidy paid to employers in respect of eligible employees is based on the typical weekly net pay received (known as the ARNWP) by each employee before the pandemic crisis affected their employer's business. As a benchmark for typical weekly net pay earned by an employee, the net average pay reported to Revenue for each employee for the month of January and February 2020 is used. On the basis of that figure, the following subsidy rates apply with effect from 4 May 2020:

<b>Those employees who earned, on average; (ARNWP)</b>	<b>Will receive a subsidy of;</b>
<ul style="list-style-type: none"><li>• <b>Less than or equal to €412 per week</b></li></ul>	<b>85% of ARNWP to a maximum of €350 per week</b>
<ul style="list-style-type: none"><li>• <b>More than €412, and up to €500 per week</b></li></ul>	<b>Flat rate of up to €350 per week</b>
<ul style="list-style-type: none"><li>• <b>More than €500 and up to €586 per week</b></li></ul>	<b>70% of ARNWP, subject to a maximum of €410 per week</b>
<ul style="list-style-type: none"><li>• <b>More than €586 and up to €960 per week</b></li></ul>	<b>Tiered arrangement to a maximum of €350 per week</b>
<ul style="list-style-type: none"><li>• <b>More than €960 per week</b></li></ul>	<b>If current gross pay is below €960 per week tiered subsidy arrangements may apply to a maximum of €350 per week</b>
<b>*Tapering or restriction of the subsidy shall apply to all cases, except those where ARNWP does not exceed €412 where the additional gross pay paid by the employer and reported on their payroll submission, plus the wage subsidy amount, exceeds the employee's ARNWP.</b>	

Your employer may make additional payments to you (known as top-up payments) to supplement the subsidy payment being made. The top-up amount is subject to certain limits. In particular, the combination of the subsidy and the top-up payment from your employer cannot exceed 100% of the employee's (ARNWP).

If your ARNWP is greater than €586 per week but not more than €960 per week, the temporary wage subsidy shall not exceed €350 per week, and will be calculated with reference to the gross salary paid by the employer and its effect on net average wages as follows:

- A subsidy of €350 is payable to you if your ARNWP is greater than €586 and where your employer pays sufficient gross salary which equates to an amount up to 60% of the employee's net weekly earnings;
- A subsidy of €205 is payable to you if your ARNWP is greater than €586 and where your employer pays sufficient gross salary which equates to an amount that is more than 60% but not more than 80% of the employee's net weekly earnings;
- No subsidy is payable to you if your ARNWP is greater than €586 and where your employer pays sufficient gross salary which equates to an amount that is more than 80% of the employee's net weekly earnings.

The wage subsidy is available to support you if your ARNWP is more than €960, and your current gross pay is below €960 per week. Where your current gross pay, as reported in the payroll submission, represents:

- not more than 60% of the ARNWP, a subsidy of up to €350 is applicable.
- more than 60% and not more than 80% of the ARNWP, a subsidy of €205 is applicable
- more than 80% of the ARNWP, no subsidy is payable. In this case, the maximum additional gross payment your employer can make, to receive the full subsidy, is the difference between €960 and their maximum weekly wage subsidy.

### **Tapering of Subsidy**

Tapering (or a reduction) of the subsidy will apply to all cases where the gross pay paid by your employer plus the subsidy amount exceeds the ARNWP. This is calculated by subtracting the gross pay paid by your employer from the ARNWP and ensures that you are not better off under the Scheme than if your normal pay arrangements applied. The single exception to tapering is where your employer wishes to pay you a contribution which when added to the wage subsidy for the employee does not exceed €350 per week. In such cases, tapering of the temporary wage subsidy is not applied.

The TWSS is operated in real-time by employers through the normal payroll process and to ensure that subsidy amounts are paid to you on a timely basis as part of a payroll run, it is necessary to calculate the amount of the subsidy due to you, based on your gross pay. This is necessary as your net pay cannot be fully determined before the actual payroll is run. This means that for some employees, where their employer pays between €586 and €960 (net weekly), the full amount of the subsidy due to an employee may not be paid through the payroll run concerned.

Revenue will implement a system development to calculate any subsidy amounts that remain due to such employees, following the submission of the actual payroll by the employer, and Revenue will then arrange to pay any outstanding subsidy amount directly to the employees concerned. The system development required will be implemented shortly and will be applied retrospectively by

Revenue to any impacted weekly, fortnightly or monthly paid employees who were paid on or after 4 May 2020.

A series of Frequently Asked Questions that follow should address most questions that employees may have. However, if any further clarification is required, employees can contact Revenue by submitting their query online through the [myEnquiries system](#), and selecting the following categories, to ensure that the query is directed to the correct team to provide a reply:

**My Enquiry relates to:** COVID-19: Temporary Wage Subsidy

**And more specifically:** COVID-19: Temporary Wage Subsidy Query

### 1. How long will payments under the Temporary Wage Subsidy Scheme last?

The scheme was expected to last a period of 12 weeks, starting from 26 March 2020. However, on 5 June 2020, the Minister for Finance and Public Expenditure and Reform announced that the operation of the Temporary Wage Subsidy Scheme has been extended to 31 August 2020. Revenue confirms that the extension of the scheme does not alter how the scheme currently operates and subsidy amounts are the same as those that have applied since the Operational Phase on 4 May 2020.

### 2. What is an eligible employee?

An eligible employee is someone: -

- whose employer cannot afford to fully pay them because of the COVID-19 crisis;
- who was on the employer's payroll on 29 February 2020 and the employee's pay and tax details were reported to Revenue in qualifying payroll submissions made by their employer;
- who is retained on the employer's payroll.

There is no age restriction for employees to be eligible and it includes those employees on fulltime, part-time, temporary and short-time work arrangements.

### 3. I am self-employed, can I avail of the TWSS?

Self-employed individuals can apply directly to the Department of Employment Affairs & Social Protection (DEASP) under the COVID-19 Pandemic Unemployment Payment scheme rather than through the subsidy scheme.

### 4. I live overseas/in Northern Ireland; am I eligible?

Employers can claim the subsidy in respect of any employee who is exercising an Irish contract of employment in the State, and where the employer satisfies the conditions of the scheme.

### 5. What is an additional gross payment under the Temporary Wage Subsidy Scheme?

Sometimes referred to as 'top-up payments', an employer can choose to make an additional gross payment to the employee to fully or partially make up the difference between the amount provided by the subsidy scheme and the employee's ARNWP. Such additional payments are liable to Income Tax and USC as normal. However, there is no minimum amount that the employer must pay as an additional gross payment in order to be eligible for the scheme, but the employer will need to enter at least €0.01 in Gross Pay on your payslip.

If the employer makes excessive additional gross payments, then either the subsidy value applicable for the employee and refundable to the employer will be reduced, or the employee may not be eligible for the subsidy scheme.

## 6. Is the wage subsidy I get from my employer taxable?

The subsidy payments are liable to Income Tax and USC; however, the subsidy is not taxable in the same way as your pay is normally through the payroll system during the period of the scheme. Instead you will be liable for Income Tax and USC on the subsidy amount paid by your employer through a review of your tax at the end of the year.

When an end of year review takes place, it may be the case that an employee's unused tax credits will cover any further liability that may arise. Where this is not the case, and should an Income Tax/USC liability arise, it is normal Revenue practice to collect any tax owing in manageable amounts by reducing an individual's tax credits for a future year(s) in order to minimise any hardship. Additionally, if an individual has any additional tax credits to claim, for example health expenses, this will also reduce any tax that may be owing.

### 6.1 My employer has received a PAYE Exclusion Order from Revenue, am I eligible for the Scheme?

A PAYE Exclusion Order is issued by Revenue to an employer in respect of an employee and instructs that employer not to deduct Income Tax or Universal Social Charge (USC) from your pay through the PAYE system. There are a number of scenarios where an Exclusion order may be issued (See Revenue's Tax and Duty Manual 42-04-01). Where a PAYE Exclusion Order has issued to an employer, a liability to PRSI (both you, the employee, and employer) may still arise. Employers may deduct and remit any PRSI contributions due through the PAYE system. If you have an Exclusion Order but do not appear on the required payroll submissions, and you do not meet the eligible criteria as set out in 2, you are not eligible for the scheme.

### 6.2 How are my non-statutory deductions processed?

Non-statutory payroll deductions, for example credit union and union fees, are normally deducted from your net pay after tax. As the intention of the scheme is to maintain the employees' net income as close as possible to normal net income, and to ensure that the employee receives the full subsidy payment value, your employer should not apply such deductions unless the value of the additional gross payment exceeds the value of the deductions, or they are doing so with your agreement.

In the case of Local Property Tax (LPT), if necessary, you can access your LPT records via Revenue's MyAccount to change your payment method from 'deduction at source' to other payment options such as monthly Direct Debit or Single Annual Debit. Alternatively, you may submit LPT payment queries online via the LPT portal.

## 7. Can my employer deduct a pension contribution from a Temporary Wage Subsidy payment?

No. Under section 28(5)(d) of the [Covid-19] Act, the employer must pay to the employee "an additional amount equivalent to the wage subsidy", which means the subsidy amount must be paid to the employee in full. The purpose of the subsidy is to ensure the employer/employee relationship

is maintained and to ensure a minimum amount is paid to employees during a time of national and worldwide emergency.

It is open to you as an employee to elect to make a “non-ordinary” or “special” contribution to your pension scheme before your return filing date for the 2020 tax year. When doing so, as the subsidy payment will form part of your “net relevant earnings” for pension purposes, the subsidy received will be counted towards your age-related percentage limit and overall earnings limit for the purpose of calculating allowable tax relief on the pension contributions.

The Pensions Authority has published [a Covid-19 update on pension matters](#).

## 8. I am claiming other DEASP benefits, how will this impact me?

Employers should not operate this scheme for any employee who is making a claim for duplicate Covid-19 support (e.g. Pandemic Unemployment Payment) from the DEASP.

The employer does not have to cease the employment for an employee to be able to receive PUP however, if an employee is receiving both PUP and the Wage Subsidy scheme, DEASP will cease their PUP payments. Revenue will share relevant data with DEASP.

People aged over 66 who are getting a State pension are eligible for the Temporary COVID-19 Wage Subsidy scheme and can keep their pension payment. People in receipt of a Working Family Payment are also eligible for the Temporary COVID-19 Wage Subsidy scheme, provided all other eligibility criteria are met.

## 9. Does the scheme impact my rights to redundancy payment?

Measures have been brought forward by DEASP to suspend the provisions of Section 12 of the Redundancy Payments Act 1967 where an employee has been temporarily laid off or put on short-term work arising from the Covid-19 emergency measures.

## 10. Will I get insurable weeks for social welfare purposes?

Although the employer’s PRSI is reduced from 11.05% to 0.5% and no employee PRSI applies, it is intended that employees in respect of whom a Temporary Wage Subsidy is being properly paid will be allocated social insurance contributions appropriate to their normal employment status for the duration of the Scheme.

## 11. What if I am due a refund of tax in the payroll?

If you are due a refund of Income Tax or USC based on the payroll being processed, this should be paid to you by the employer along with the associated wage subsidy.

## 12. What information should be on my payslip?

In relation to an eligible employee, whose employer is operating the scheme, the employer is obliged to show the amount of the subsidy paid to you on your payslip. This should be labelled as "GovC19 WageSub" on the payslip.

## 13. How do I know if my employer is availing of TWSS on my behalf?

If your employer is availing of TWSS, you should see “GovC19 WageSub” on your payslip.

Details of subsidy payments made by pay date are also viewable in each employee's myAccount. Employees are now able to view whether their employer is participating in the scheme on their behalf. Where the amount of subsidy paid is available this is being displayed. Employees can view this information by accessing the '**Manage your Tax 2020**' link on the PAYE Services card in myAccount and select view beside the relevant employment. Your payroll details for the year to date will be displayed here. Click on the '**View**' link next to the payroll submission you wish to view.

The names of all employers operating the TWSS will be published on Revenue's website after the scheme has expired.

### 13.1 What if there is a difference between the subsidy amount on myAccount and the subsidy amount on my payslip?

You should contact your employer if you notice any differences between figures shown in myAccount and those provided to you by your employer. Your employer must rectify any issues you identify.

After speaking with your employer, if the issue has not been rectified, you should contact Revenue using MyEnquiries. To submit an enquiry, select the category '**PAYE (Pay As You Earn) employee/pensioner - Other**' and the sub category '**Employee Payroll Reporting - Compliance**'.

### 14. What happens if my hours are reduced or increased?

If your hours have changed since your employer entered the subsidy scheme, the ARNWP calculation is still based on the January/February 2020 basis period. The employer can make additional payments to the eligible employee or choose to pay the full wages to the employee.

### 15. I was on Maternity or Adoptive leave in January and February; am I eligible for TWSS?

On 29 May, the Minister for Finance and Public Expenditure and Reform announced Revenue will implement a change to the operation of the TWSS to accommodate employees returning to work following a period of Maternity, Adoptive, Paternity, Parental leave, or related unpaid leave, or was in receipt of Health and Safety benefit, Parent's benefit, or Illness benefit paid by DEASP for the month of February 2020. Revenue have put in place the necessary processes to enable employers to receive appropriate subsidy payments in respect of affected employees.

#### 15.1 Why is this process being put in place?

Where you are returning to work after Maternity, Adoptive, Paternity or Parental leave or directly related unpaid leave, or having received Health and Safety, Parent's or Illness benefit, it is understood that in some cases your income may have only consisted of the relevant benefit paid directly by DEASP, or may have been nil, where you were on unpaid leave. As a result, you may not have been on the payroll on the 29 February or have not been paid in January or February 2020 and, consequently you either do not qualify for the TWSS or qualify for a reduced subsidy. This process is aimed at addressing these issues by ensuring that a full subsidy is paid.

#### 15.2 Will the subsidy be backdated?

The subsidy will be backdated to the date of recommencement of the employment, to the date the employer was first registered for TWSS or from 26 March 2020, whichever is the latest date.

### 15.3 What if the employee was in receipt of the Pandemic Unemployment Payment (PUP) made by DEASP?

In the case of individuals who had been in receipt of the PUP, no retrospection will apply for the periods the individuals had been in receipt of income support payments. However, a subsidy may be included in future wage payments during the period of the scheme when the employee is no longer in receipt of PUP and has returned to employment.

### 16. What happens if I am on the Wage Subsidy and go on leave; maternity, paternity, sick leave?

If you are being paid under the TWSS; when you apply for social insurance payments (for example, Maternity Benefit, Adoptive Benefit and the State Pension (Contributory)), you will be treated as if you have been paying insurance contributions based on your normal social insurance class.

Social Welfare Regulations provide that employees in receipt of DEASP payments may choose to nominate to have their benefit paid directly to the employer. This is generally the case where employees continue to receive full or partial pay from their employer while on leave but are obliged, either under the rules of certain occupational sick pay schemes or their employment contract to remit any social welfare benefits to the employer.

NOTE: Where an employee is receiving TWSS they are not entitled to receive "Illness Benefit for COVID-19 absences." in the same week.

There are a number of scenarios where you may receive in-work payments from DEASP, examples of these are set out in the following:

- i) **Where your employer pays full or partial wages while you are on leave during the operation of the TWSS and you direct that the DEASP benefit is paid directly to your employer.**

Revenue will calculate the ARNWP and make this available to your employer. The calculation of ARNWP uses "Gross Pay" as reported to Revenue on the payroll submission for January and February 2020.

Your employer can also choose to make an additional gross payment, subject to tapering. (see "Tapering of Subsidy" above)

The benefit payment is not included in "gross pay" and will not be included in the calculation of tiering.

Where you have nominated that your employer should receive the benefit payment, DEASP will make the payment directly to your employer. The benefit amount should continue to be treated as outlined in the Employer's Guide to PAYE with effect from 1 January 2019 (pages 92 – 94)

- ii) **Where your employer pays full/partial wages while you are on leave and you retain the DEASP benefit.**

Revenue will calculate the ARNWP and make this available to your employer. The calculation of ARNWP uses "Gross Pay" as reported to Revenue on the payroll submission for January and February 2020.

Your employer can also choose to make an additional gross payment, subject to tapering. (see "Tapering of Subsidy" above)

The benefit payment is not included in “gross pay” and will not be included in the calculation of tiering.

You retain the benefit payment and will be taxed on it at the end of the year.

- iii) **Where your employer does not pay wages to you while on leave and the you retain the DEASP benefit.**

Only employers who normally pay full or partial wages to employees during leave should operate the temporary wage subsidy scheme while the employee is on leave.

If under normal circumstances it is your employer’s policy not to pay wages for employees while on leave, then the subsidy scheme should not be operated in respect of eligible employees.

An eligible employee is someone who, because of the COVID-19 crisis their employer cannot afford to fully pay, was on the employer’s payroll on 29 February 2020, and the employee’s pay and tax details were reported to Revenue in a Qualifying Payroll Submission and who is being kept on the employer’s payroll.

**NOTE:** DEASP payments are not liable to USC.

## 17. I have been laid off/ I am being rehired?

The scheme is predicated on maintaining the link between employees and their employers. Eligible employers must have a firm intention to maintain employees on their payroll. If you have been temporarily laid off and your employer is availing of the TWSS, and you are an eligible employee under the scheme, you will receive subsidy payments in line with the rates outlined above and any other additional gross payment that your employer elects to make to you.

Your employer can choose to rehire you at any stage during the scheme if you have been let go after the end of February 2020.

### 17.1 Rehired from 1 May 2020

You may be eligible for the TWSS if you have been rehired by your employer since 1 May, once you meet the eligibility criteria at question 2 above. Your employer can create a new Employment ID for you, use your PPSN and apply for the Scheme, once you are eligible.

If you are on any COVID payments, you must inform DEASP that you have been rehired, and that these payments should be ceased.

## 18. I have multiple employments; will this affect my wage subsidy?

If you have more than one job (or an occupational pension as well as a job(s)), your earnings from all active employments will be combined and reconciled and each employer will be provided with the relevant subsidy amount to apply to you in their payroll.

## 19. Should I apply for a Week 1 basis?

TWSS payments made to employees are liable to income tax and Universal Social Charge (USC), while the Pandemic Unemployment Payment (PUP) is liable to income tax. However, the subsidy is not being taxed in real-time through the PAYE system and instead will be calculated as part of your End of Year review. With the continuation of the TWSS to the end of August 2020, to mitigate the

possible impact on the employee End of Year review, Revenue will place all employees that received payments under either the TWSS or the PUP on a Week 1 basis.

Notifications to employers to operate the Week 1 basis are available in ROS since 21 June 2020. If an employee is already on the Week 1 basis, no further action is needed.

### 19.1 What is the Week 1 basis?

Week 1 basis means that your tax is calculated on a 'non-cumulative basis'. In these circumstances, employers will deduct Income Tax and USC from your additional gross payments (if any) on a week-to-week basis. Your annual tax credits and rate bands are not backdated to the 1st January and do not accumulate for each pay period. In addition, employers will not be able to make any refunds of Income Tax or USC to you until you are returned to a 'cumulative' basis of deduction. Under this basis of deduction, any unused tax credits that a person may have are effectively preserved for offset at the end of the year against any additional tax and USC arising from payments under the two schemes.

### 19.2 Will I pay more tax on my wages?

No you should not. However, if you have been receiving refunds of Income Tax and USC since you started receiving the wage subsidy, you should not receive any further refunds once your employer implements the Week 1 basis.

### 19.3 What is the advantage of putting my tax deductions on a Week 1 basis?

Given the extension of the TWSS to the end of August 2020, if your tax deductions were still being made on the 'cumulative basis', you would continue to receive refunds of tax and USC. However, as your subsidy payments are not being taxed at present, you would have a significant underpayment at the year end. Applying the Week 1 basis now means that some of your available tax credits and rate band are being preserved to offset against your tax underpayment at the year end.

### 19.4 Why did I not go on Week 1 basis once the TWSS started?

The objective of the wage subsidy scheme is to keep employees on their employers' payroll during this unprecedented period of disruption to day to day economic activity. The payment is a support to employers and their employees and seeks to keep a reasonable level of income for people who have day to day bills to meet. The granting of tax and USC refunds to all employees through the payroll process, provided an additional amount to employees at a particularly challenging time.

## 20. Will my tax credits be affected?

Income Tax, USC and PRSI are not deducted from TWSS payments in the 'live' payroll environment. However, you will be liable to Income Tax and USC on the subsidy payment by way of review at the end of the year. When this review is carried out, your unused tax credits may cover any further tax liability. Should an Income Tax liability arise, it is normal Revenue practice to collect any tax owing in manageable amounts. This would be done by reducing your tax credits for a future year(s) in order to minimise any hardship. Additionally, you may have tax credits to claim in respect of the 2020 tax year, for example health expenses, and this will also reduce any tax owed.

## 21. Can I claim other tax credits at the end of the year?

Yes, although any additional credits claimed in 2020 may be used to offset any liability due at year end as a result of you getting a subsidy under TWSS.

## 22. What if I change jobs during/after the Scheme?

If you change employment during the scheme period, you will not have been on your new employer's payroll for the January/February 2020 basis period for calculating ARNWP and as such you will not be deemed eligible for the TWSS. However, your new employer may be in a position to pay your full wages.

## 23. I have been suffering BIK which is now suspended by my employer; how will this affect my tax situation?

In most cases, where an eligible employee is benefiting from the asset giving rise to BIK, the employer will also be making additional gross payments to the employee. For these cases, the continued operation of BIK can potentially work alongside TWSS and the additional gross payment may be sufficient funds to discharge the statutory deductions on the BIK, so there may not be a requirement to suspend the operation of PAYE in respect of the employee's BIK. The subsidy payment cannot be used to discharge the statutory deductions on the BIK.

Where required, your employer can suspend the operation of PAYE on BIK for the period you are receiving subsidy payments. In such instances, BIK or notional pay does not need to be included in Gross Pay. However, the notional pay for this period will remain liable for tax, PRSI and USC.

When you are no longer receiving subsidy payments, your employer should resume reporting BIK and where possible the suspended BIK should be spread over the remaining payrolls for 2020.

Where this is not achievable the suspended BIK should be reported by employers before the year end. Further details on how this should be reported will be provided in due course.

You will be liable to tax on the BIK by way of review at the end of the year. When an end of the year review takes place, it is normal Revenue practice to collect any tax owing in manageable amounts by reducing an individual's tax credits for a future year or years, or you can make a direct payment to Revenue. PRSI would not normally be collected by way of reducing tax credits and will have to be collected by direct payment from you.

If your employment ceases before 31st December 2020, the balance of the untaxed BIK should be included in the final payroll in respect of the employment with your employer operating the scheme and BIK.

## 24. I am an apprentice who was training with SOLAS in February, am I eligible for TWSS?

Yes, following on the announcement by the Minister for Finance and Public Expenditure and Reform 23 June 2020, and recognising that the exclusion from the TWSS of apprentices on block release from their employers for training purposes with SOLAS was an unintended consequence, Revenue has implemented a change to the TWSS; Revenue will accommodate apprentices returning to work who, in February 2020 were on an apprenticeship education and training programme run by SOLAS and were not on their main employer's payroll in February 2020.

For each employee returned to the payroll by the employer, Revenue will apply the scheme retrospectively to the date of return to employment, the date the employer joined the scheme or 26th March 2020 at the latest. For employees who were ceased from payroll and in receipt of the Pandemic Unemployment Payment, no retrospection will apply as the individual cannot avail of dual support payments. However, employers may rehire these employees and can operate the TWSS to subsidise their pay.

Further details of the TWSS are available in the full [Operational Guidance document for Employers availing of the TWSS](#).