TEMPORARY WAGE SUBSIDY SCHEME

Employee on payroll on 29 February 2020
Must have a Qualifying Payroll Submission*
Remain on payroll throughout duration of scheme

Available until end of August 2020
Income of < €38,000: subsidy (max €410 net weekly)
Income €38,000 - €76,000: subsidy (max €350 net weekly)
Income > €76,000: no subsidy (unless salary reduced below this amount during COVID-19)

COVID-19 PANDEMIC UNEMPLOYMENT PAYMENT

Employees who have lost their jobs or
been laid off (or after) March 13 in
connection with COVID-19 pandemic
Also available to the self-employed
Available until 10 August 2020
€350 per week
From 29 June 2020, two-tier system
• > €200+ prior earnings: €350 per week
• ≤€200 prior earnings: €203 per week

JOBSEEKER’S BENEFIT

Employees who have lost their jobs or been laid off (other than in connection with COVID-19)
6 months or 9 months depending on number of PRSI contributions
€203 max per week
May qualify for Qualified Adult (€147 max per week) and Qualified Child (€40 max per week) additional payments

Payable as long as qualifying conditions are satisfied
Means tested (€203 max per week)
May qualify for Qualified Adult (€147 max per week) and Qualified Child (€40 max per week) additional payments

ENHANCED ILLNESS BENEFIT

Employees told to self-isolate by a doctor or
have been diagnosed with COVID-19 by a doctor
2 weeks max where employee required to self-isolate
10 weeks max where employee medically certiﬁed
Immediately available
€350 per week

ILLNESS BENEFIT (ORDINARY)

Employees who cannot work due to non-COVID-19 illness
Depends on number of PRSI contributions up to 624 max paid days in any one period of interruption of employment
Available after 6 days’ illness
Paid based on average weekly earnings in the relevant tax year up to €203 max per week

SHORT TIME WORK SUPPORT

Employees placed on a shorter working week
Up to 234 max paid days in a particular year
Based on PRSI contributions and pro-rata payment of the €203 Jobseeker weekly rate for each day employee is no longer working

Available after 6 days’ illness
Paid based on average weekly earnings in the relevant tax year up to €203 max per week

SUPPLEMENTARY WELFARE ALLOWANCE

Eligible people would normally be in receipt of a social welfare or Health Service Executive (HSE) payment but no automatic entitlement
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Means tested

*For pay dates before 24 April 2020, a Qualifying Payroll Submission is a payroll submission which an employer made in respect of an employee before 15 March 2020 for any pay-date(s) in February 2020 which has/have not subsequently been amended/deleted on or after 15 March 2020.

For pay dates from 24 April 2020, a Qualifying Payroll Submission is a payroll submission which an employer made in respect of an employee before 1 April 2020 for any pay-date(s) in February 2020 which have not subsequently been amended/deleted on or after 1 April 2020. Payroll submissions for all previous months must have been submitted to Revenue before 15 March 2020.