

SUMMARY OF INCOME SUPPORT MEASURES – COVID-19



*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.