



EMPLOYMENT WAGE SUBSIDY SCHEME (EWSS) REGISTRATION

A separate registration process is required for EWSS, even where the Employer is already availing of the Temporary Wage Subsidy Scheme (TWSS), as the eligibility criteria differs materially from the eligibility criteria for the TWSS scheme.

Employers (or their authorised payroll Agents) can now register for the EWSS scheme through ROS, and as part of the registration process, the Employer, or their authorised Agent, will be required to confirm a declaration (see below).

Registrations for the EWSS scheme can be made from 18th August 2020 onwards, however **please note** that the date of registration cannot be back dated prior to the date of application (although this does not apply to claims made in respect of payments for July or August 2020).

As part of the registration process, an Employer will be required to agree to the following declaration:

"I declare that I have read the eligibility criteria for the Employment Wage Subsidy Scheme and that the business qualifies for the scheme.

I undertake that the business will abide by the terms and conditions of the scheme.

I understand and accept that failure by the business to adhere to the terms of the scheme could result in recoupment of monies together with interest, penalties and prosecution.

I undertake that the business will retain all records relating to the scheme, including the basis of eligibility, for review by Revenue."

In addition to the main eligibility criteria for the scheme, EWSS applications will only be processed where an Employer:

- is registered for a PAYE/PRSI scheme
- has a bank account that is linked to that registration
- has a valid tax clearance certificate

If an EWSS scheme payment submission is filed without first registering formally for the scheme, **it will be rejected in full.**

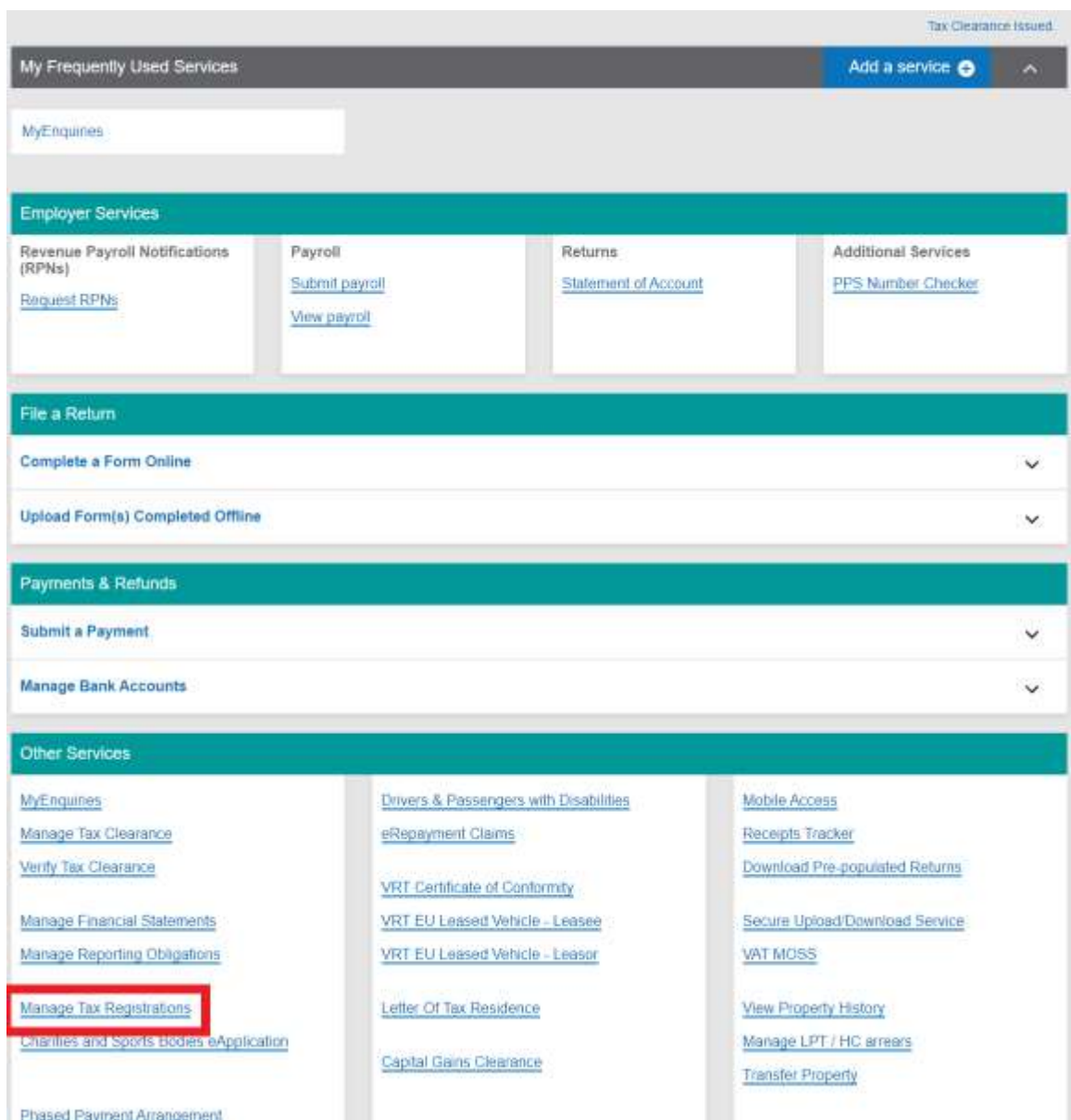
An Employer should ensure that they retain any supporting evidence for the basis both for entering **AND** remaining in the scheme e.g. these will be required for any future Revenue compliance and verification checks.

ONGOING EWSS SCHEME REQUIREMENTS

- If an Employer no longer qualifies in respect of the eligibility criteria for the scheme, they are required to deregister for EWSS through ROS, with effect from the following day (that being the 1st of the month) and cease claiming the subsidy.
- Where the Employer becomes aware prior to the end of the month that they will no longer meet the eligibility criteria e.g. an unexpected donation or grant received at the start of a month, they are required to deregister from the EWSS scheme immediately and cease to claim any further subsidies.

- If circumstances change the following month for the business, and the Employer finds that they are eligible for the scheme once again, they can re register via ROS and claim from the date of re registration.
- **PLEASE NOTE** that it is not possible to 'backdate' the claim under the EWSS scheme to include the period of de registration - as that correctly reflected the position of the Employer at that time.

REGISTRATION FOR EWSS SCHEME VIA ROS



Tax Clearance Issued

My Frequently Used Services Add a service

MyEnquiries

Employer Services

Revenue Payroll Notifications (RPNs) Request RPNs	Payroll Submit payroll View payroll	Returns Statement of Account	Additional Services PPS Number Checker
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File a Return

- [Complete a Form Online](#)
- [Upload Form\(s\) Completed Offline](#)

Payments & Refunds

- [Submit a Payment](#)
- [Manage Bank Accounts](#)

Other Services

MyEnquiries Manage Tax Clearance Verify Tax Clearance Manage Financial Statements Manage Reporting Obligations Manage Tax Registrations Charities and Sports Bodies eApplication Phased Payment Arrangement	Drivers & Passengers with Disabilities eRepayment Claims VRT Certificate of Conformity VRT EU Leased Vehicle - Lessee VRT EU Leased Vehicle - Lessor Letter Of Tax Residence Capital Gains Clearance	Mobile Access Receipts Tracker Download Pre-populated Returns Secure Upload/Download Service VAT MOSS View Property History Manage LPT / HC arrears Transfer Property
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Sugar Sweetened Drinks Supplier - SS01 Status: Not Registered	Register
Sugar Sweetened Drinks Exporter - SS0E Status: Not Registered	Register
Employment Wage Subsidy Scheme - EWSS Status: Not Registered	Register
Employer (PAYE/PRSI) Status: Not Registered	Register Additional
VAT MOSS - VAT Mini One Stop Shop	Manage VAT MOSS

eRegistration

Registration Details

⚠ Bank Details

Bank details are required for the Employment Wage Subsidy Scheme. Following registration your PREM bank account details will be added to your EWSS registration.

- Bank details can be managed on ROS from the My Services screen.
- First select: Manage Bank Accounts. Then select: Manage EFT.

Bank details can be amended 2-3 working days following registration.

I declare that I have read the eligibility criteria for the Employment Wage Subsidy Scheme and that the business qualifies for the scheme. I undertake that the business will abide by the terms and conditions of the scheme. I understand and accept that failure by the business to adhere to the terms of the scheme could result in recoupment of monies together with interest, penalties and prosecution. I undertake that the business will retain all records relating to the scheme, including the basis of eligibility, for review by Revenue.

[Back](#)

[Confirm](#)

eRegistration

EWSS Registration

* Denotes a required field

Registration Date (DD/MM/YYYY) *

18/08/2020

Related Employer (PAYE/PRSI) registration *

Please select the Employer (PAYE/PRSI) registration to which this Employment Wage Subsidy Scheme registration relates

[Cancel](#)

[Add To Your Requests](#)

Your Requests (1)

Register
EWSS (1234567T)
Edit Cancel

You need to submit this request in order for this transaction to be processed.

[Submit](#)

LEVELS OF SUBSIDY UNDER THE EWSS SCHEME

Under the EWSS scheme, eligible Employers will receive a subsidy per eligible employee on a flat-rate basis, which will be determined based on the amount of Gross pay that the Employer pays to the employee (see below)

Employee Gross Weekly Wages	Subsidy Payable
Less than € 151.50	Nil
From € 151.50 to € 202.99	€151.50
From €203.00 to €1,462.00	€203.00
More than €1,462.00	Nil

EXAMPLE

Gross Weekly Wage		Subsidy Payable
EmployeeA	€ 125.00	Nil
EmployeeB	€ 170.00	€151.50
EmployeeC	€ 250.00	€203.00
EmployeeD	€1,000.00	€203.00
EmployeeE	€1,500.00	Nil

HOW TO MAKE A CLAIM UNDER THE EWSS SCHEME

When making a claim under the EWSS scheme, an Employer should indicate that a subsidy is being requested for an eligible employee by

- including '**EWSS**' as the payment type in the '**Other Payments**' section on the payroll submission
- input the **digit zero** or a value up to **€1.00** (depending on the capability of the payroll package)
- **should NOT** include the **EWSS 'Other Payment'** details on the payslip that is provided to the employee.

When an eligible EWSS payroll submission is received from a registered Employer, Revenue will

- calculate the subsidy payable to that Employer
- process the payroll submitted as normal
- post a statement into the Employer's ROS inbox by the fifth day of the following month, and
- make a payment to the Employer's designated bank account as soon as practicable after the payroll return filing date i.e. typically around 14th of the following month.

Where an employer does not have a valid tax clearance certificate on the return due date, the subsidy payment will be held and will **NOT** be processed.



PLEASE NOTE that EWSS subsidy payments can only be claimed in respect of payroll submissions of at least a month i.e. for the sake of clarity quarterly/yearly/bi yearly/other claims will not be processed.

A 0.5% rate of employers PRSI will continue to apply for employments that are eligible for the subsidy.

An Employer will be required to report and apply the full rates of Employer and employee PRSI as normal.

However, on receipt of payroll submissions, Revenue will apply a reduced rate of 0.5% Employer PRSI in respect of eligible employees for whom a subsidy is payable **AND** monthly Employer PRSI liabilities will be revised accordingly by Revenue.