

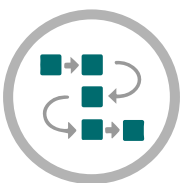


Employment Wage Subsidy Scheme



Guidelines on the operation of the Employment Wage Subsidy Scheme

2 September 2020



EWSS Guidelines – 2 September 2020

What's new

There are a number of additions and clarifications since the last guidelines issued on 14 August all of which have been highlighted in **yellow**. Significant amendments include:

- Confirmation that the comparative period does not change for new operators of an existing business
- Clarity on the treatment of certain Government grants for assessing EWSS eligibility
- Clarity on the treatment of Proprietary Directors for assessing EWSS eligibility
- Clarity on the definition of turnover for Financial Institutions.
- Additional guidance on the monthly eligibility reviews to be undertaken
- Accepting from agents an email from taxpayers in lieu of the usual agent link form
- Calculation of gross weekly wage for PRSI exempt employees
- Updates to the July/August sweepback process.
- Short section re publication
- Appendices setting out calculation of gross weekly wage, ROS registration by employers and ROS registration by agents

Employment Wage Subsidy Scheme (EWSS) Background and Summary

The Financial Provisions (Covid-19) (No. 2) Act 2020 (Act No. 8 of 2020) which was signed into law on Saturday 1 August 2020 inserted section 28B into the Emergency Measures in the Public Interest (Covid-19) Act 2020. This provides for the introduction of the Employment Wage Subsidy Scheme (EWSS) which is an economy-wide enterprise support that focuses primarily on business eligibility.

EWSS replaces the Temporary Wage Subsidy Scheme (TWSS) which was introduced by Section 28 of the Emergency Measures in the Public Interest (Covid-19) Act 2020 and which ceases on 31 August 2020. Eligible employers who were claiming TWSS in respect of eligible employees may continue to claim TWSS in respect of these employees for pay dates up to 31 August 2020. For pay dates from 1 September 2020, EWSS can be claimed in respect of these employees provided the EWSS eligibility conditions are met. A separate

EWSS Guidelines – 2 September 2020

registration process must be followed for EWSS as the eligibility criteria differs from the eligibility criteria for TWSS.

The scheme is open to employers who file their payroll submissions electronically through Revenue Online Service (ROS).

The scheme has two elements as follows:

- It provides a flat-rate subsidy to qualifying employers based on the numbers of paid and eligible employees on the employer's payroll; and
- It charges a reduced rate of employer PRSI of 0.5% on wages paid which are eligible for the subsidy payment.

The scheme does not affect any legal obligations that the employer may have to their employee as regards the terms, conditions or entitlements of their employment, including pay.

The scheme will be administered by Revenue on a "self-assessment" basis. Revenue will not be looking for proof of eligibility at the registration stage. We will in the future, based on risk criteria, review eligibility. In that context, employers should retain their evidence/basis for entering and remaining in the scheme.

The subsidy will be paid directly into the employer's designated bank account once a month in arrears, as soon as practicable after the return due date (14th of the following month).

The Minister for Finance will continue to monitor the economy and may amend the terms of the scheme, specifically the end date, the rate of subsidy payable and the turnover test to determine employer eligibility.

Tax Clearance

Employers must possess up to date tax clearance to enter the EWSS and continue to maintain tax clearance for the duration of the scheme, in order to receive the applicable EWSS payments provided all other conditions are met. Employers can check their current

EWSS Guidelines – 2 September 2020

tax clearance status through ROS. After logging in, current tax clearance status is displayed in blue writing above the grey banner for “My Frequently Used Services”.

If an employer does not currently hold tax clearance, an application can be made online and assessed in real-time through the ROS e-Tax clearance service by selecting “Manage Tax Clearance” under the “Other Services” section on the ROS home screen and following the online instructions while selecting ‘EWSS ’as the reason for applying for tax clearance.

Tax Clearance will be granted if the tax affairs of the applicant and, where applicable, their connected parties are up to date. Connected parties for tax clearance purposes are as follows:

- Business Partners (not civil partner or spouse);
- Partnerships;
- Directors/Shareholders of a Company;
- Previous Business Entity/Licence holder where the applicant is succeeding to the licenced trade;
- Employer where the applicant is SPSV Driver or CAB applicant; and
- VAT Group remitter if the applicant is a member of a VAT Group.

Further information can be found at <https://www.revenue.ie/en/online-services/services/manage-your-record/apply-for-tax-clearance-online-using-etc.aspx>

If there are outstanding returns or debts for the applicant or any of their connected parties, tax clearance will be refused. Therefore, it is imperative that all tax returns are filed, and payments made, or payment arrangements entered into to cover all outstanding debts.

July Stimulus Package

Under the provisions of Financial Provision (Covid-19) (No.2) Act 2020 the Government has legislated to allow for debt associated with the COVID-19 crisis to be deferred or ‘warehoused’. The scheme allows for the deferral of unpaid **VAT** and **PAYE (Employers)**

EWSS Guidelines – 2 September 2020

debts arising from the COVID-19 crisis for a period of 12 months after a business resumes trading (in accordance with the Reopening Roadmap). The debts can then be addressed by way of a phased payment arrangement at a lower interest rate of 3% per annum which represent a significant reduction from the standard rate of 8% or 10% per annum depending on the particular tax owed.

The period covered by the debt warehousing scheme is the time during which the business was and is unable to trade due to the COVID-19 related restrictions and includes two months after the business re-commences trading.

The Financial Provision (Covid-19) (No.2) Act 2020 also introduced a reduced interest rate of 3% per annum to apply to tax debts that cannot be warehoused, i.e. older debts not associated with COVID-19.

The reduced rate is available across all tax types where the agreement is made by 30 September and applies from the date of the agreement.

It is important to note that businesses with COVID-19 related tax debts which are warehoused, or non-COVID-19 debts which are included in a phased payment arrangement, (PPA) qualify for tax clearance, despite having these debts. Accordingly, businesses with warehoused debts or debts covered by a PPA can obtain Tax Clearance and, provided all other conditions are met, can participate in the EWSS.

Further information on the above initiatives can be found at

<https://www.revenue.ie/en/corporate/communications/documents/debt-warehousing-reduced-interest-measures.pdf>

Revenue recommends that employers engage with these initiatives as soon as possible by making contact with the Collector General's Division to ensure they have all returns filed and payment arrangements in place. Once this is done, tax clearance should be applied for through ROS. This will facilitate registration for EWSS and timely receipt of subsidies.

EWSS Guidelines – 2 September 2020

Other Employer Eligibility Criteria

In addition to having tax clearance for the duration of the scheme, an employer must be able to demonstrate that:

- their business is expected to experience a 30% reduction in turnover or orders between 1 July and 31 December 2020 looking at the period as whole rather than on a monthly basis; and
- this disruption is caused by COVID-19.

This reduction in turnover or orders is relative to

- the same period in 2019 where the business was in existence prior to 1 July 2019;
- where the business commenced trading between 1 July and 1 November 2019, the date of commencement to 31 December 2019; or
- where a business commenced after 1 November 2019, the projected turnover or orders for 1 July 2020 to 31 December 2020.

The eligibility period to be reviewed for comparative purposes relates to the trade or business, rather than the operating entity. For example, if a sole trader incorporates a business on 1 January 2020, the comparative review period for the newly incorporated company will be the 2019 sole trader turnover.

Appendix I includes guidelines for more complex business structures to assist in their determination of eligibility.

When undertaking a review of the potential drop in turnover, employers need to include all sources of trade income specifically including sales, donations, State Funding, etc. This will likely result in employers in the Public, Community and Voluntary Sectors being ineligible as State Funding has mainly remained static and in some sectors, has increased.

The treatment of Government grants and public funding for the purposes of determining a reduction in turnover shall be dependent on the nature of the grant or funding

EWSS Guidelines – 2 September 2020

arrangement. In reviewing their eligibility, employers should consider the specific nature and terms of the funding arrangement having regard to the applicable accounting standards and required recognition treatment of such grants or public funding arrangements.

For the purposes of qualifying for the EWSS and on a without prejudice basis, Revenue regards the recently announced Restart Grant as capital in nature and therefore not included in the definition of turnover for the purposes of assessing employer eligibility for EWSS.

Financial Institutions should have regard to the European Banking Authority (EBA) advice (see https://eba.europa.eu/single-rule-book-qa/-/qna/view/publicId/2014_1249). The EBA has confirmed the definition of turnover for financial institutions as total net income before impairment and operating expenses, but including net interest income, net fees and commissions income, net trading income, and other operating income. Other alternatives such as reductions in new loan activity, deposit volumes or new customers may also be relevant but should not be taken into account in isolation.

Revenue expects that in respect of each business registering for EWSS there is a reasonable and durable basis to the review carried out as regards the potential drop in turnover or orders. On that basis, subsequent claims to EWSS would be expected to be appropriate and in line with the terms of the scheme.

Childcare businesses registered in accordance with Section 58C of the Child Care Act 1991 are included in the scheme with no turnover test to be met.

Continued Review of Employer Eligibility required

Employers must undertake a review on the last day of every month (other than July 2020 and the final month of the scheme) to be satisfied whether they continue to meet the above eligibility criteria and to take the necessary action of withdrawing from the scheme where they do not.

EWSS Guidelines – 2 September 2020

This review must be undertaken on a rolling basis measuring the actual and projected business performance over the specified period (July to December 2020) as illustrated below:

Date review is undertaken	Total of Column A & B equals 2020 figure		2019 Comparative period ¹
	Actual results (A)	Projections (B)	
31 August 2020	July & August 2020	September to December 2020	Actual results for the period July to December 2019
30 September 2020	July, August & September 2020	October, November & December 2020	
31 October 2020	July to October 2020	November & December 2020	
30 November 2020	July to November 2020	December 2020	
31 December 2020	July to December 2020	N/A	
31 January 2021	2020		
28 February 2021			

If employers no longer qualify, they must deregister for EWSS through ROS with effect from the following day (that being the 1st of the month) and cease claiming the subsidy. If an employer becomes aware prior to the end of the month that they will no longer meet the eligibility criteria (e.g. unexpected donation or grant received at the start of a month), they should deregister immediately and cease to claim subsidies.

Subsidies correctly claimed in accordance with the terms and conditions of the scheme prior to deregistration will not be repayable.

¹ Assuming business in existence prior to 1st July 2019. See 'Other Eligibility Criteria' on page 6 above for more detail

EWSS Guidelines – 2 September 2020

If circumstances change the following month and the employer is again eligible, they can reregister and claim from the date of reregistration. It is not possible to backdate the claim to include the period of deregistration as that correctly reflected the employer's expectation at that time.

Revenue expects that employers will retain evidence of, appropriate documentation, including copies of projections, to demonstrate continued eligibility over the specified period. It is reasonably expected that the assumptions which underpin the projections will be reliable, will reflect the operating conditions of the business, and will remain materially unchanged. However, Revenue appreciates that in exceptional circumstances, certain unforeseen events may occur which require the employer to revise the original budget estimate e.g. imposition of further Government restrictions (post the review date) impacting trade, receipt of an unexpected donation, entering into a significant new sales contract, etc.

Eligible Employees

A subsidy can be claimed in respect of employees of an impacted business on the payroll and in receipt of gross wages of between € 151.50 and € 1,462 per week (subject to limited exceptions below) during the period of the scheme (1 September 2020 to 31 March 2021). There are no restrictions on taking on new employees or movement of employees under the Transfer of Undertakings (Protection of Employment) (TUPE) legislation, provided such recruitments/movements are undertaken for bona fide business purposes and not with the intention to maximise subsidy claims.

Certain categories of employees are specifically excluded in legislation, those being:

- **Proprietary Directors.** However, in recognition of key role played by certain proprietary directors in providing employment to others, especially in the SME sector, it has been agreed that EWSS can be claimed in respect of proprietary directors, subject to the following conditions:
 - the employer meets the eligibility criteria for the EWSS,

EWSS Guidelines – 2 September 2020

- the proprietary director is on the payroll of the eligible employer, and
- the proprietary director has been paid wages which were reported to Revenue on the payroll of the eligible employer at any stage between 1 July 2019 and 30 June 2020.

Where a person is a proprietary director of two or more eligible companies, a claim for EWSS can only be submitted in respect of a single company. In this situation the following will apply:

- the proprietary director will be required to elect one company for the purposes of making EWSS claims for the period of the scheme. The election will be deemed to be made on the first submission of an EWSS claim in respect of the proprietary director,
 - once an election is made it cannot be changed during the term of the scheme,
 - no claims for EWSS in respect of the same proprietary director should be submitted by the other companies.
- **Connected Parties** who were not on the payroll and paid at any time between 1 July 2019 and 30 June 2020. Connected parties include brothers, sisters, linear ancestors, linear descendants, aunts, uncles, nieces, nephews of an individual and their spouse. A person is connected to a company if they alone or together with their connected parties can exercise or acquire control of more than 50% of the issued share capital or voting rights, the greater part of distributions, or the greater parts of assets distributed on winding up.

Additional employees for whom subsidy should not be claimed include:

- employees working in a business division or related group entity not expected to suffer a 30% reduction – see Appendix II.
- employees employed otherwise than as part of a business e.g. domestic employees such as childminders, housekeepers, gardeners, etc.

EWSS Guidelines – 2 September 2020

Rate of Subsidy

The rate of weekly subsidy the employer will receive per paid eligible employee is as follows:

Employee Gross Weekly Wage	Subsidy Payable
Less than € 151.50	Nil
From € 151.50 to € 202.99	€ 151.50
From € 203 to € 1,462	€ 203
More than € 1,462	Nil

For pay periods other than weekly, gross weekly wage will be calculated by dividing the returned gross wage by the number of insurable weeks included (subject to maximum divisors set by the system - see Appendix III).

As an example, employer A will receive the following subsidies for the following employees:

	Gross Weekly Wage	Subsidy Payable
Employee A	€ 125	Nil
Employee B	€ 170	€ 151.50
Employee C	€ 250	€ 203
Employee D	€ 1,000	€ 203
Employee E	€ 1,500	Nil

In order to provide monthly subsidy payments to employers, EWSS can only be claimed in respect of payroll submissions of at least a monthly pay frequency i.e. quarterly/yearly/bi-yearly/other claims will not be processed. Submissions with those unsupported pay frequencies will be accepted into Revenue's systems but not processed for subsidy or PRSI credit purposes, and a message will be displayed upon submission via ROS advising that they will not be processed for subsidy or PRSI credit purposes. To enable payment of EWSS to eligible employers in respect of eligible employees, prior to processing payroll, employers

EWSS Guidelines – 2 September 2020

may wish to amend their payment frequency to a support pay frequency for the duration of the scheme. Once the frequency is initially changed, employers are advised not to revise it again

Gross wage as reported on the payroll submission includes notional pay and is before deduction of items such as pensions and salary sacrifice. It excludes any DEASP benefits which employees may have mandated to be paid to the employer (e.g. illness/maternity/adoptive, etc.). Such monies should continue to be included in non-taxable pay as normal and are ignored when calculating the quantum of the subsidy to be paid.

Registration for the Scheme

Eligible employers, or their payroll or financial agents, can register for EWSS through ROS. The date of registration cannot be back dated prior to the date of application and does not need to be back dated if a claim will be submitted in respect of payments in July/August (see below).

As part of the registration process, employers 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.

Registration applications will only be processed if the employer is registered for PAYE/PRSI as an employer, has a bank account linked to that registration, and has tax clearance.

Where an employer files an EWSS payment submission without first registering for EWSS, it will be rejected in full. As registration cannot be backdated, its imperative registration is undertaken prior to the first pay date in respect of which EWSS is being claimed.

EWSS Guidelines – 2 September 2020

For expediency, in lieu of the standard agent link form, Revenue will accept from EWSS agents, an email from an employer confirming the appointment of their EWSS agent if obtaining the standard agent link form is proving difficult to obtain in the timeline available. Agents should ensure their clients retain the appropriate documentation supporting their eligibility and registration, in the event of review by Revenue at a later date.

Appendix IV includes additional detail to assist employers registering.

Appendix V includes additional detail to assist agents registering in respect of employers.

Operation of Payroll and Processing of Subsidy Claims

EWSS will re-establish the normal requirement to operate PAYE and normal PRSI on all payments. This includes the regular calculation, deduction and remittance of income tax, USC and PRSI at the normal rates. For employers who claimed TWSS in respect of their employees, this includes reverting from PRSI class J9 to the normal PRSI class.

As detailed above, employer PRSI will be reduced to 0.5% in respect of employees for whom a subsidy is payable i.e. those whose gross weekly wage is between € 151.50 and € 1,462. There are currently no PRSI classes in existence which apply this combination of employee and employer PRSI rates.

To implement EWSS for 1 September and limit the amount of changes required for the employers and the payroll software providers, employers will continue to operate payroll as normal and report employer and employee PRSI deductions based on the employee's appropriate existing PRSI classes. This ensures employee social insurance contributions will accumulate as normal. To indicate that a subsidy is being requested for an eligible employee, the employer must include 'EWSS' as the payment type in the 'Other Payments' section on the payroll submission and input 0.00 or € 1.00 (depending on the capability of the payroll package being utilised - payroll software providers will advise their users which to input) as the quantum of the corresponding other payment made – see an example below.

EWSS Guidelines – 2 September 2020

Other payments

Please select the relevant payment type for this employee

Payment type

Amount

Employers should not include the EWSS 'Other Payment' details on the payslip they provide to the employee.

As already advised, where an employer files an EWSS payment submission without first registering for EWSS, it will be rejected.

Where an employer makes a submission to Revenue with 'EWSS' included in the other payment field for employees who are not eligible for a subsidy (e.g. gross weekly wage below € 151.50 or above € 1,462 or unsupported pay frequency for EWSS), a message will issue through ROS upon submission requesting that this does not occur in the future. Such payslips will also not be eligible for the reduced rate of PRSI and will be excluded from the PRSI credit calculation (see below).

On receipt of an eligible EWSS payroll submission from a registered employer, Revenue will calculate the subsidy payable by reference to the gross wage, pay frequency and insurable weeks reported on the payslip. **Where employees are exempt from PRSI and therefore do not return the number of insurable weeks, the gross weekly wage will be calculated by reviewing the payment frequency and utilising the standard number of weeks for each pay period e.g. weekly payments are assumed to have 1 insurable week, fortnightly 2 and monthly pay will be multiplied by 12 and divided by 52 to quantify gross weekly wage.**

EWSS Guidelines – 2 September 2020

Where an employer files a payroll submission but is not in possession of tax clearance, a real-time message will issue advising that tax clearance is not in place so the subsidy claimed will not be paid as part of that month's claim unless tax clearance is in place by 14th of the following month (the return filing date). This will provide adequate notice to the employer to regularise the tax clearance position prior to the return due date, that being 14th of the following month, to ensure payment of the subsidy.

At the end of every month, Revenue will process the payroll submitted and post a statement into the ROS inbox of employers by 5th of the following month setting out the quantum of subsidy due to be paid to the employer based on the EWSS submissions made. This will allow time for necessary amendments to be made, prior to the return filing date. It's not anticipated that significant amendments will occur, and repeated amendments will result in a compliance check to ensure compliance with the terms of the scheme.

After the return due date, the system will process the claim and make the payment into the designated bank account as soon as practicable thereafter. If an employer does not have tax clearance on the return due date, their subsidy payment will not be processed and once they have obtained tax clearance, they will need to contact **Revenue, via MyEnquiries selecting 'Employer's PAYE' and then 'Employer's PAYE General Enquiry'** to request that the refund issue.

Employers are required to make submissions to Revenue by the pay date. To avoid any delay in payment of subsidy to an employer or posting of the employer PRSI credit, submissions need to be made by the return filing date of the relevant month e.g. September pay dates need to be filed by 14 October to be included in the October payment. Any amendments or submission of EWSS payroll after the return due date will be subject to a review by Revenue which will unavoidably lead to a delay in payment.

EWSS Guidelines – 2 September 2020

An EWSS submission for a pay period outside of the scheme dates (i.e. before 1st September 2020 and after 31st March 2021) will trigger a ROS message advising that the claim will not be processed as it's outside the scheme date range.

Reduced Employer PRSI rate of 0.5%

As employer PRSI will have been returned as part of the payroll submission at a higher rate than the 0.5% available under the scheme, an adjustment to the liability returned which becomes part of the monthly payroll return will need to be made. Revenue will undertake this by calculating a PRSI 'credit' due to the employer. This is undertaken by recalculating employer PRSI using the scheme rate of 0.5% (where employer PRSI returned is more than 0.5%) and subtracting this from employer PRSI due as reported in the submission.

Overnight on the return due date of the 14th of the following month, Revenue will post the PRSI 'credit' due for that month to the employer's monthly payroll return to reduce the overall payroll taxes balance due. This reduced liability is what becomes due and payable for the relevant month.

To avoid any delay in posting the employer PRSI credit, submissions need to be made by the return filing date of the relevant month e.g. September pay dates need to be filed by 14 October to be included in the October calculation. Any amendments or submission of EWSS payroll after the return due date will be subject to a review by Revenue which will unavoidably lead to a delay in the posting of the credit.

EWSS Guidelines – 2 September 2020

Example

We will look again at Employer A who is eligible and registered for EWSS and has tax clearance. September has 4 pay dates and employees are paid the same amounts weekly. PAYE, USC and PRSI are calculated on the full gross weekly wage paid to each of the employees utilising the most up to date Revenue Payment Notification (RPN) available.

The following table shows the relevant calculation of net wage, subsidy and employer PRSI credit rounded to the nearest euro (other than when quantifying subsidy payable) for illustrative purposes. Revenue's systems round to 2 decimal places based on the third.

		A	B	C	D	E	F	G	H	I	J
		Gross Weekly Wage	Weekly Subsidy Payable	Weekly PAYE due	Weekly USC Due	Weekly employee PRSI due	Net Weekly Wage	Weekly Employer PRSI at 'normal' rate	Recalculated employer PRSI at 0.5%	Weekly employer PRSI credit due	Net employer PRSI due
1.	Employee A	€ 125	Nil	Nil	€ 1	Nil	€ 124	€ 11	N/A	Nil	€ 11
2.	Employee B	€ 170	€ 151.50	Nil	€ 1	Nil	€ 169	€ 15	€ 1	€ 14	€ 1
3.	Employee C	€ 250	€ 203	Nil	€ 2	Nil	€ 248	€ 22	€ 1	€ 21	€ 1
4.	Employee D	€ 1,000	€ 203	€ 264	€ 32	€ 40	€ 664	€ 111	€ 5	€ 106	€ 5
5.	Employee E	€ 1,500	Nil	€ 464	€ 60	€ 60	€ 916	€ 166	N/A	Nil	€ 166
6.	Weekly totals	€ 3,045	€ 557.50	€ 728	€ 96	€ 100	€ 2,121	€ 325	€ 7	€ 141	€ 184

7.	Monthly Totals (4 weeks)	€ 12,180	€ 2,230	€ 2,912	€ 384	€ 400	€ 8,484	€ 1,300	€ 28	€ 564	€ 736
----	--------------------------	----------	---------	---------	-------	-------	---------	---------	------	-------	-------

EWSS Guidelines – 2 September 2020

The 'other payments' field would not have included 'EWSS' in respect of employee A or employee E as they are not eligible employees as their gross weekly wages are not within the relevant limits.

On 5 October, employer A will receive a statement into its ROS inbox directing them to the Employment Wage Subsidy link in the Employer Services Section in ROS where it will see the total subsidy due to them for the month of September in the amount of € 2,230 based on submissions made (column B, row 7). Provided no amendments are made by employer A in respect of any pay dates in September, this claim will be processed overnight on 14 October and will be paid into employer A's nominated bank account as soon as practicable after 15 October. A notice will issue to the ROS Inbox once the payment has been processed with the subsidy amount paid included on it.

Also overnight on 14 October, the calculated PRSI credit due of € 564 (column I row 7) will be posted against the employer PRSI liability due for September 2020 of € 1,300 (column G row 7) leaving net employer PRSI due of € 736 (column J).

The monthly payroll return liability for September will be:

	€
PAYE (column c)	2,912
USC (column d)	384
Employee PRSI (column e)	400
Employer PRSI (column j)	<u>736</u>
Total monthly payroll return liability for September 2020	<u>4,432</u>

July/August 2020

In recognition of the exclusion from TWSS of new entities, seasonal employees and new hires, EWSS eligible employers, in respect of eligible employees, can backdate a claim for EWSS to 1 July 2020 in certain limited circumstances as follows:

- The employer was not eligible for TWSS; or

EWSS Guidelines – 2 September 2020

- The employer had employees not eligible for TWSS. Specifically, this does not extend to employees whose wages exceed that which allowed TWSS be claimed in respect of them including due to tapering.

These will be dealt with as part of a 'sweepback' with payment made in September. This will operate as follows:

- A template will be made available on www.revenue.ie early the week commencing 7 September. Each employer will need to populate this template with the eligible employees they wish to make a claim for under the 'sweepback' process.
- This file will be in a CSV format. Mandatory fields that must be populated are the PPSN of the eligible employee and the employment ID.
- On 15 September, Revenue will release a new link in the "Employer Services" Section on ROS, where employers can upload their completed file. This file must be a CSV file in the same format as the template file on the website. More detailed instructions on the ROS upload facility will issue in due course.
- Revenue will then use this information and calculate the total subsidy due to be paid.
- The subsidy will be paid into the designated bank account as soon as practicable after 16 September.
- Payment in respect of additional submissions or amendments received after 15 September in respect of July/August will be made intermittently thereafter.

The reduced rate of employers PRSI of 0.5% is also applicable to eligible payments in July and August 2020. As employer PRSI will have been returned at the normal rate, Revenue will calculate the difference between the employer PRSI returned and 0.5% and will credit any excess returned against the employer PRSI liability for August 2020 as soon as practical after 16 September.

EWSS Guidelines – 2 September 2020

Publication

In line with International best practice on transparency around recipients of State Aid, in January and April 2021, Revenue will publish on the Revenue website (www.revenue.ie) the names and addresses of employers who claimed the EWSS.

Compliance Checks

As already advised, the scheme will be administered by Revenue on a “self-assessment” basis. To ensure compliance, Revenue will undertake assurance checks in relation to the scheme. Further details on how this future assurance check program will operate will issue in due course.

It is imperative all records relating to the operation of the scheme are retained specifically including those supporting the expectation that turnover or customer orders will reduce by the requisite 30%, together with details of the monthly reviews that must be undertaken.

Other Important Points to Note

Subsidies received are taxed on the employers as part of their trading income but are ignored in the calculation of the 30% reduction in turnover.

Some employees have more than one employment with more than one eligible employer. In such instances, each employer makes its own claim (where appropriate) for the employee ignoring any other employments that an employee may have.

Where employees are included in more than one payroll by an employer (e.g. on a weekly payroll for wages and monthly payroll for bonuses), subsidy entitlement must be assessed by aggregating monies paid under both payrolls.

Where additional payments are being made for the same payment date whereby two payslips are being processed for the same pay date, these also must be aggregated when assessing subsidy entitlement.

EWSS Guidelines – 2 September 2020

In either of the above two scenarios, employers should not claim EWSS in respect of both payslips if it would result in the claim being overstated. Best efforts should be utilised to ensure this does not occur and monies repaid where overpayments arise.

Contacting us

When using MyEnquiries to contact us, please utilise the following categories to ensure your query is immediately directed to the appropriate team thereby minimising delays:

- **eTax Clearance** queries - Select “Tax Clearance” and then “Tax Clearance”
- **Debt warehousing** queries - Select “Collector General's” and then “General Query”
- **Other EWSS queries** - select 'Employer's PAYE' and then 'Employer's PAYE General Enquiry'

EWSS Guidelines – 2 September 2020

Appendix I – Additional Guidance on determining Reduction in Turnover or Customer Orders

As detailed above, businesses need to demonstrate their basis for an expected 30% reduction in turnover or customer orders between 1 July and 31 December 2020. This reduction in turnover or customer orders is relative to:

- the same period in 2019 where the business was in existence prior to 1 July 2019;
- where the business commenced between 1 July and 1 November 2019, the date of commencement to 31 December 2019; or
- where a business commenced after 1 November 2019, the projected turnover or orders.

The 30% reduction in turnover or customer orders may be applied at the level of the entity as a whole or, if an entity is formally structured (and has been since before the COVID-19 pandemic restrictions in March 2020) into individual Business Divisions, at the level of the individual Business Division. In such a case, each of the Business Divisions of such an entity which meets the eligibility criteria may be eligible for the subsidy. The decline in turnover or customer orders in each Business Division must be capable of being separately identified or otherwise the entity as a whole has to be assessed. Each Business Division must have a clearly defined and distinct management structure in place separate to the other Business Divisions and these structures must be formalised and have been well established before the advent of the COVID-19 pandemic. Revenue, having regard to risk indicators, may need to examine closely the evidence/basis for entering the scheme of certain EWSS applications that are made in respect of one or more Business Divisions rather than made in respect of the overall entity.

If a reduction in customer orders is being considered as the basis for eligibility for the scheme, the following are examples of how it will apply –

- In the case of a retail business, a pub, a fast-food outlet and similar type businesses: at least a 30% reduction in the value of overall sales (cash, credit and orders, including on-line and telephone orders).

EWSS Guidelines – 2 September 2020

- In the case of a businesses which operates largely by way of “bookings” such as a restaurant, hotel, B&B, hostel, camp site, caravan park: at least a 30% reduction in the value of bookings for the relevant period.
- In the case of public and private transport service providers: at least a 30% reduction in the volume of online bookings for passenger journeys or a 30% reduction in the number of passenger journeys or a 30% reduction in the value of passenger ticket sales.
- In the case of a service provider, such as a call centre: at least a 30% reduction in the volume of call services provided, where the calls have not been diverted to be dealt with elsewhere within a group.
- In the case of energy suppliers: at least a 30% reduction in the volume of energy consumed.
- In the case of a business involved in the servicing of equipment: at least a 30% reduction in the number of service visits made or service jobs completed.

“ Other Reasonable Basis”

In Revenue’s administration of this scheme, the key focus will be on disruption to commerce as a result of COVID-19. In instances where application of the “turnover” and “customer orders” tests do not adequately demonstrate this, an alternative “reasonable basis” should be applied. It is not possible to be prescriptive in guidance as to what might or might not constitute such a reasonable basis. However, the starting position is that neither the turnover test nor the reduction in customer orders test is capable of being applied to the business in question. It is not sufficient that the business does not meet either of these tests. It must be the case that neither of these tests are capable of being applied to the business in question before an alternative basis for assessing eligibility is used. In all such cases, guidance from Revenue should be sought through the relevant Revenue Division/Branch responsible for the tax affairs of the employer concerned.

An example may be where the majority of a company’s contracts take 6 months or longer to complete and that the business otherwise is eligible for the subsidy, then such a business

EWSS Guidelines – 2 September 2020

will be treated as meeting the criteria where no substantive work has taken place on any order since the business stopped working due to COVID-19.

EWSS Guidelines – 2 September 2020

Appendix II – Additional Guidance on employees

In recognition of arrangements in place within entities with separate business divisions or whose activities are undertaken across several separate entities, we have included here additional guidance to assist employers in determining what employees they can claim subsidy in respect of.

Where employees provide services for a company who meet the eligibility criteria, but, for payroll purposes, they are employed by an associated company, then the subsidy may be available provided the group can show, and provide supporting documentation to the effect, that the employees concerned were, wholly or mainly (i.e. more than 50%), employed in one or other of a group's trading companies which meet the criteria. The companies adversely affected must be able to show that they are otherwise eligible, in respect of those employees, for the subsidy. The subsidy, if applicable, will be paid to the payroll company regardless of whether it is itself eligible.

There are situations where corporate structures affecting employees will vary. Corporate structures may involve several closely entwined entities which use a single employer registration for a number of separate Divisions or entities within a group, or single entities have a number of separate divisions within a standalone entity. Where it can be demonstrated that specific employees were wholly or mainly (i.e. more than 50%) employed in the impacted Divisions, the subsidy may be paid to the employer in respect of those employees, subject to meeting other eligibility criteria.

As an example, where there are clearly 2 or more separate and distinct Business Divisions within the one company carrying on distinct businesses in their own right, an employer may apply the eligibility tests to each Business Division of the company separately. However, the employer will need to be able to prove that each such separate Business Division meets the eligibility tests in its own right. To the extent that one or other of the Business Divisions qualify for the subsidy, then the subsidy will be available to the employees of that Division only. Each Business Division in a company must have a clearly defined and separate

EWSS Guidelines – 2 September 2020

management structure to the other Business Divisions in the company and these structures must have been well established before the advent of the COVID-19 Pandemic.

In any such case, employers will need to show that the employees concerned are not transferable across different businesses in the company.

Employees based in the Head Office Division can be treated as being eligible for the subsidy by reference to those head office employees whose working time is spent, wholly or mainly (i.e. more than 50%), performing functions that relate to the Business Division that is eligible for the subsidy.

Any staff member whose duties include working in more than one Division is to be excluded unless the employer can prove that such an individual's working time is spent, wholly or mainly (i.e. more than 50%), working in the business Division that is eligible for the subsidy.

Only a company which can clearly demonstrate by reference to pre-existent documentation (prior to COVID-19 pandemic restrictions in March 2020) that it is organised in a structured way into a Head Office Division and various clearly separate Business Divisions will qualify for the subsidy.

These guidelines are equally applicable to Irish branches of foreign entities.

EWSS Guidelines – 2 September 2020

Appendix III – Maximum Insurance Week Divisors

Pay frequency	Weekly pay calculation	Maximum weeks ²
Weekly	Gross pay divided by number of insurable weeks reported	5
Fortnightly	Gross pay divided by number of insurable weeks reported	5
Four Weekly	Gross pay divided by number of insurable weeks reported	9
Week Based Monthly	Gross pay divided by number of insurable weeks reported	9
Monthly	If 4 or 5 weeks then gross pay multiplied by 12 and divided by 52; otherwise gross pay divided by number of insurable weeks reported	9
Twice Monthly	If 2 or 3 weeks reported then gross pay multiplied by 24 and divided by 52; otherwise gross pay divided by number of insurable weeks reported	5

Example – Weekly Pay Frequency

Gross Pay on Payroll Submission	Insurable Weeks on Payroll Submission	Weekly Gross Pay	Weekly Subsidy	Total Subsidy
345	1	345	203	203
345	2	172.50	151.50	303

² Maximum weeks have been set at levels to facilitate pre-payment of holidays

EWSS Guidelines – 2 September 2020

Example – Fortnightly Pay Frequency

Gross Pay on PSR	Insurable Weeks	Weekly Gross Pay	Weekly Subsidy	Total Subsidy
851.75	2	425.88	203	406
851.75	3	283.92	203	609

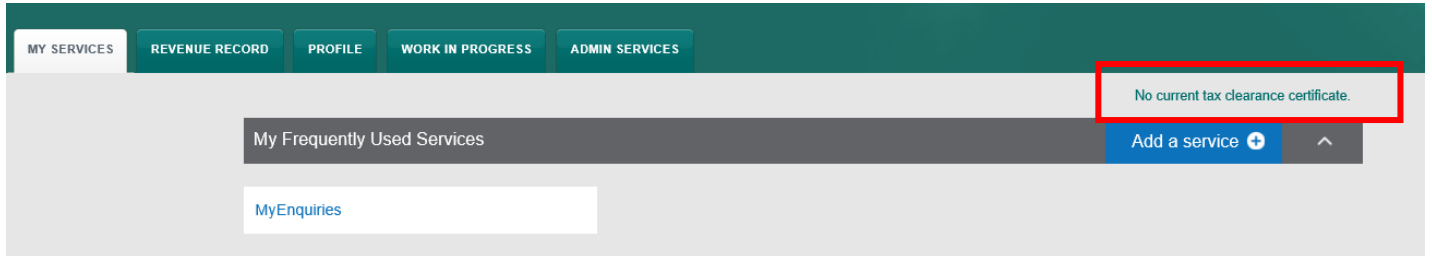
Example – Monthly Pay Frequency

Gross Pay on PSR	Insurable Weeks	Weekly Gross Pay	Weekly Subsidy	Total Subsidy
3451.21	3	1150.40	203	609
3451.21	6	575.20	203	1218
3451.21	4	796.43	203	879.67
3451.21	5	796.43	203	879.67

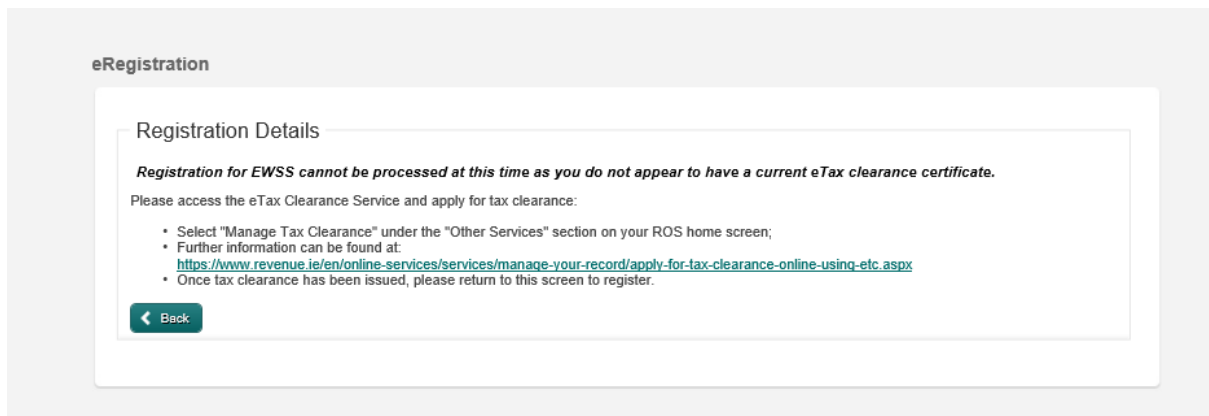
EWSS Guidelines – 2 September 2020

Appendix IV – Registration by Employers through ROS

1. Log into ROS and on the “My Services” screen check to see if tax clearance is in place

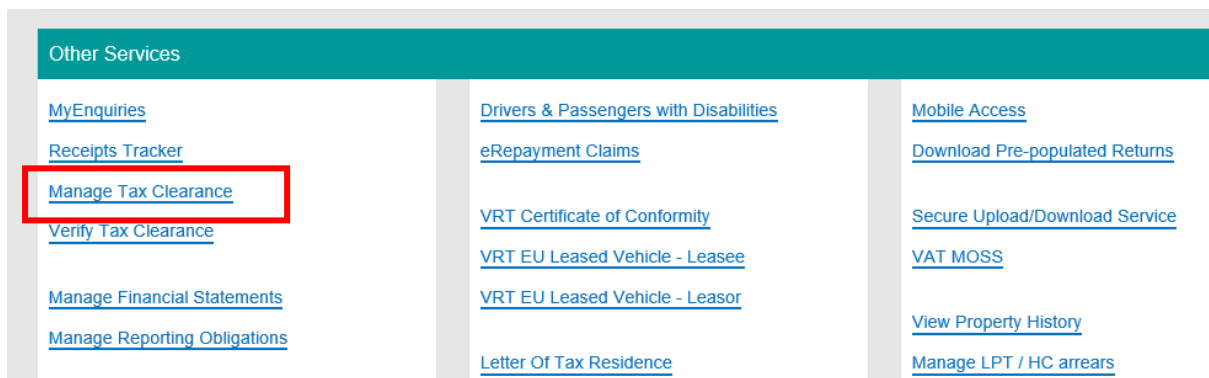


2. As this example shows no tax clearance in place, If you proceed to register for EWSS through “Manage Tax Registration” you will get the following error screen:



How to apply for tax clearance

- Step 1: Log into ROS and select “Manage Tax Clearance” in the “Other Services” section;



EWSS Guidelines – 2 September 2020

Step 2: Read the information text then select “Apply” to continue;

Irish Tax and Customs

Tax Clearance

Apply for Tax Clearance

Apply for Tax Clearance

Tax Clearance is confirmation from Revenue that your tax affairs are in order. Before applying for a Tax Clearance Certificate, you should ensure that all of your tax affairs are fully up-to-date.

The tax affairs of any parties connected to you also need to be in order. This includes any properties you own/owned and any partnerships of which you are a member. This does not include a spouse or civil partner you may have.

How do I prove that I hold a Tax Clearance Certificate?

When your Tax Clearance Certificate is issued you will be given a **Tax Clearance Access Number**. You will be able to give this access number along with your PPSN/tax reference number to anyone who needs to verify your Tax Clearance Certificate.

Why apply for Tax Clearance

Why do I need to hold a tax clearance certificate?

- Applying for Public Contracts
- Applying for Grants
- Obtaining Licences

What is reviewed for tax clearance?

- Your affairs
- Connected parties (if applicable)
 - * Properties
 - * Partners
 - * Partnerships
 - * Directors/Shareholders
 - * Previous Business Entity (Previous Licence Holder)
 - * Employer (SPSV Drivers and CAB applicants)
 - * VAT Group remitter (VAT Groups)
- A Spouse or Civil Partner is **NOT** a connected party.

Close

Apply →

Revenue Home | Tax Clearance Information | Accessibility | System Requirements

Step 3: Review your details then select “Next”;

Irish Tax and Customs

Tax Clearance

Review Your Details

Review Your Details

Before applying for tax clearance please review the details held by Revenue about you.

Applicant:

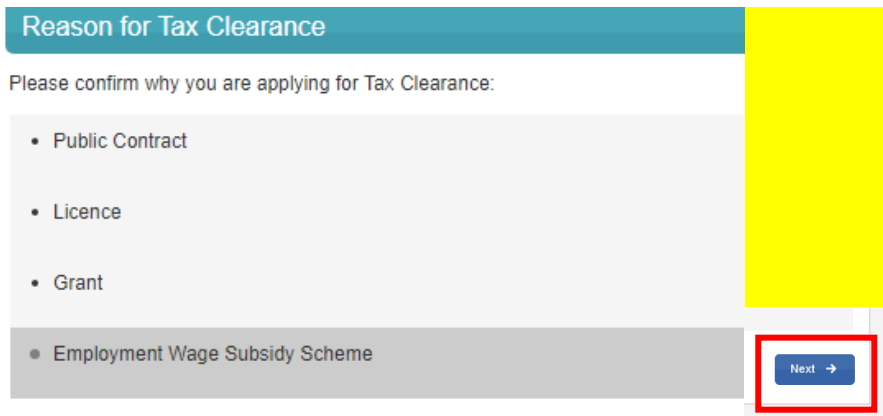
If any of the details above are incorrect you will need to get these corrected before applying. You can [submit an LPT enquiry](#) to update property ownership details. If you require information on registering for taxes online please refer to the [FAQ](#) page.

Back

Next →

EWSS Guidelines – 2 September 2020

Step 4: Select the reason you are applying for tax clearance – in this instance “Employment Wage Subsidy Scheme”, then select next;



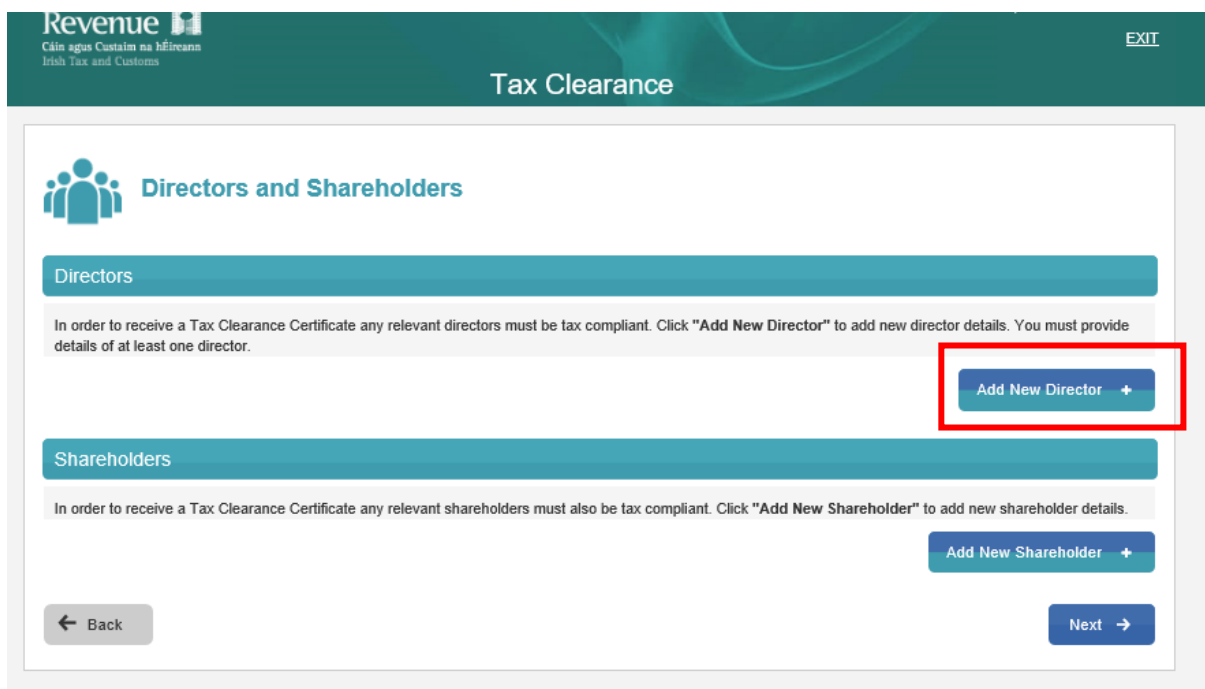
Reason for Tax Clearance

Please confirm why you are applying for Tax Clearance:

- Public Contract
- Licence
- Grant
- **Employment Wage Subsidy Scheme**

Next →

Step 5: Any relevant director of the company must be tax compliant so you will need to add the director’s details here. You must provide details of at least one director. You will also be required to add details of relevant shareholders or partnerships, if applicable.



Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

EXIT

Tax Clearance

Directors and Shareholders

Directors

In order to receive a Tax Clearance Certificate any relevant directors must be tax compliant. Click "Add New Director" to add new director details. You must provide details of at least one director.

Add New Director +

Shareholders

In order to receive a Tax Clearance Certificate any relevant shareholders must also be tax compliant. Click "Add New Shareholder" to add new shareholder details.

Add New Shareholder +

← Back


Next →


EWSS Guidelines – 2 September 2020

Details as required as follows:


Add Director Details ✕

Example 1234567AA
[I do not know the Tax Reference Number](#)

When did the director become a member of the company?
 
Format DD/MM/YYYY

If the director is no longer a member of the company, when did the director's membership end?
 
Format DD/MM/YYYY

What is the director's percentage shareholding?

Revenue 
Cáin agus Custaim na hÉireann
Irish Tax and Customs EXIT

Tax Clearance


Partnerships



Partnerships

In order to receive a Tax Clearance Certificate any partnerships you are a member of must also be tax compliant. Click "Add New Partnership" to add new partnership details.

Our records indicate that you are a member of the following partnerships. If any of these details are incorrect you must update them. You must also provide the details of any partnerships not listed.

PARTNERSHIP	REGISTRATION	Member from 16/04/2008 to 16/04/2008	Edit
-------------	--------------	--------------------------------------	----------------------




EWSS Guidelines – 2 September 2020

Step 6: Click on the declaration box and then select “Submit”;

Tax Clearance



Summary

Summary

Before submitting your application, please ensure all details are correct.

Personal Details [View](#)

Applicant:

Reason for Tax Clearance [Edit](#)

Charities VAT Compensation Scheme

Are you currently a member of any partnerships? No

Declaration

The information provided in this form is true and correct to the best of my knowledge and belief. I have included all information relevant to this application.

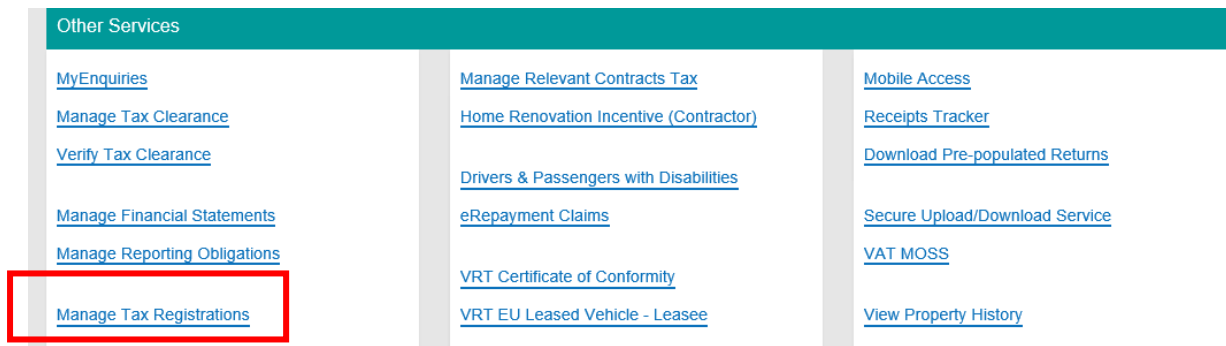
I also confirm my agreement that by completing this application and by providing both my PPSN/Tax Reference and my Tax Clearance Access Number to a third party, that that third party may verify my Tax Clearance Certificate

[← Back](#) [Submit →](#)

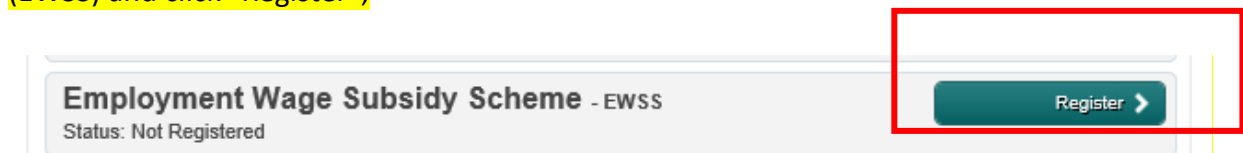
EWSS Guidelines – 2 September 2020

When an employer has tax clearance, register for the EWSS

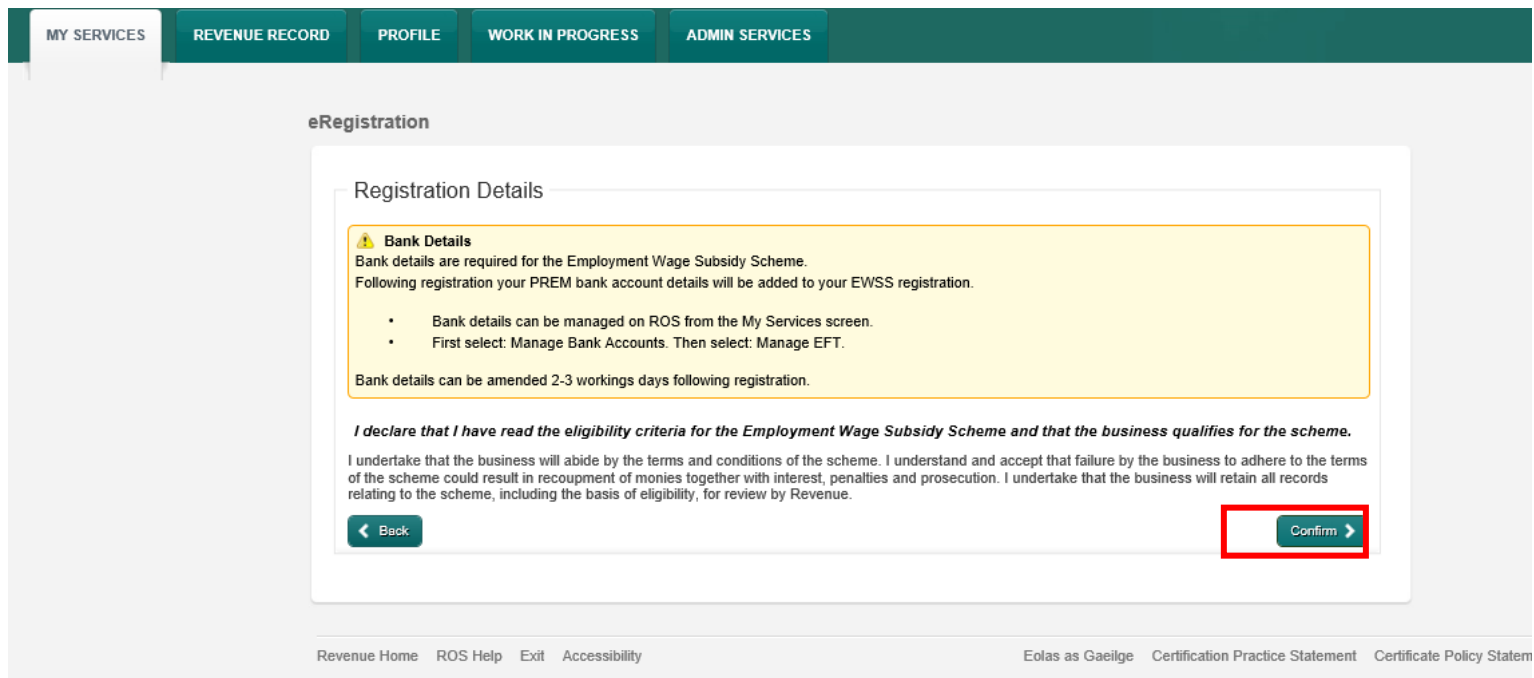
Step 1: Log into ROS and select “Manage Tax Registrations” in the “Other Services” section;



Step 2: On the eRegistration screen scroll down to Employment Wage Subsidy Scheme (EWSS) and click “Register”;



Step 3: Read the information regarding bank details and the declaration and click “Confirm” to accept and continue;

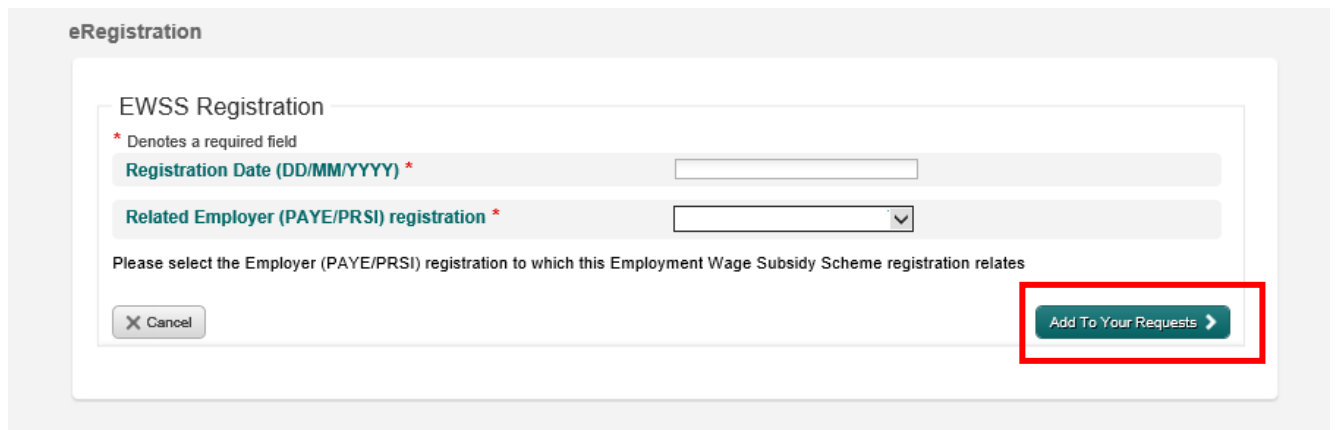


EWSS Guidelines – 2 September 2020

Step 4: Select the Registration Date – this defaults to “today” and cannot be changed.

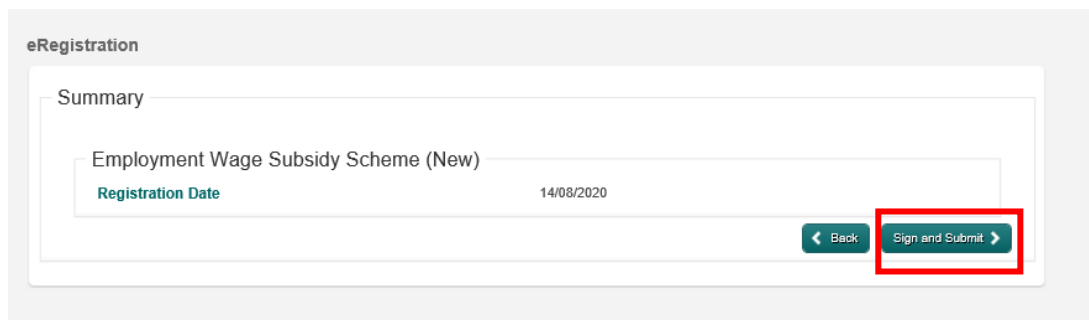
Select the employer registration number. Note that if there is more than one registration number, you must register separately for each one participating in the scheme.

Click “Add To Your Requests”;



The screenshot shows the 'eRegistration' interface. At the top, it says 'EWSS Registration'. Below this, there is a legend: '* Denotes a required field'. The form contains two input fields: 'Registration Date (DD/MM/YYYY) *' and 'Related Employer (PAYE/PRSI) registration *'. Below these fields is the instruction: 'Please select the Employer (PAYE/PRSI) registration to which this Employment Wage Subsidy Scheme registration relates'. At the bottom left is a 'Cancel' button, and at the bottom right is an 'Add To Your Requests' button, which is highlighted with a red box.

Step 5: Select “Sign and Submit”;



The screenshot shows the 'eRegistration' summary screen. It has a 'Summary' section with the title 'Employment Wage Subsidy Scheme (New)'. Below this, the 'Registration Date' is listed as '14/08/2020'. At the bottom right, there are two buttons: 'Back' and 'Sign and Submit', with the 'Sign and Submit' button highlighted by a red box.

EWSS Guidelines – 2 September 2020

Step 6: Enter certificate password and click “Sign & Submit”

MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

Return

Information If your transaction is ready to be transmitted, please sign and submit by entering your password below. If you wish to review the details of this transaction click on the button marked Back.

Once your transaction has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.

Sign & Submit

Certificate [Help](#)

Enter Password

0%

If you wish to update your bank details for your EWSS registration

Select “Manage Bank Account”, then “Manage EFT”.

Payments & Refunds

[Submit a Payment](#) ▾

[Manage Bank Accounts](#) ▾

Payments & Refunds

[Submit a Payment](#) ▾

Manage Bank Accounts ▲

You can choose to make and receive payments to and from Revenue using your bank account by means of ROS Debit Instruction and Direct Debit. You can also make payments using MasterCard or VISA debit and credit cards. Certain repayments or refunds can be made by means of Electronic Funds Transfer.

ROS Debit Instruction
Set up a ROS Debit Instruction (RDI) to allow fast one off payments directly from your bank account when filing a return or payment.

SEPA Direct Debit Instruction
You can choose to make monthly payments to Revenue for current taxes.

Refunds
Certain repayments or refunds due to you from Revenue can be paid directly into your bank account by means of Electronic Funds Transfer.

[Manage RDIs](#) →

Select a Direct Debit Type... ▾

[Manage EFT](#) →

Input relevant bank details and sign and submit as normal.

EWSS Guidelines – 2 September 2020

Appendix V – Registration by Agents through ROS

Step 1: Select the client from your Client List. On the Client Services page, click on “Manage Tax Registrations” under “Other Services”;

CLIENT SERVICES | CLIENT REVENUE RECORD | CLIENT PROFILE | WORK IN PROGRESS

Tax Clearance Issued.

Employer Services

- Revenue Payroll Notifications (RPNs) - [Request RPNs](#)
- Payroll - [Submit payroll](#), [View payroll](#)
- Returns - [Statement of Account](#), [View Latest Statement/Return](#)
- Additional Services - [PPS Number Checker](#)

File a Return

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

Payments & Refunds

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

Other Services

- [Manage Tax Clearance](#)
- [Verify Tax Clearance](#)
- [Manage Reporting Obligations](#)
- [Manage Tax Registrations](#) (highlighted)
- [Charities and Sports Bodies eApplication](#)
- [Drivers & Passengers with Disabilities](#)
- [eRepayment Claims](#)
- [VRT Certificate of Conformity](#)
- [VRT EU Leased Vehicle - Lease](#)
- [Letter Of Tax Residence](#)
- [Download Pre-populated Returns](#)
- [Secure Upload/Download Service](#)
- [VAT MOSS](#)

Step 2: On the eRegistration screen scroll down to Employment Wage Subsidy Scheme (EWSS) and click “Select Action”. Click on “Add and Link to a new registration”;

Employment Wage Subsidy Scheme - EWSS

You are not linked to this tax

[Link only to an existing registration](#)

[Add and link to a new registration](#) (highlighted)

[Link and cease an existing registration](#)

[Link to and re-register a ceased registration](#)

[Select Action >](#) (highlighted)

EWSS Guidelines – 2 September 2020

Step 3: Indicate in which Agent capacity you act for this employer and click “Confirm”;

The screenshot shows the 'Request Confirmation' page within the 'eRegistration' section. The navigation bar at the top includes 'TAIN SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. The page content includes a warning box stating that an 'Agent Link Notification' letter must be uploaded. Below this, there are instructions on file formats and size, and a note about confirming customer agreement. A list of agent capacities is provided: 'Financial & Payroll Agent' and 'Payroll-Only Agent'. The 'Financial & Payroll Agent' option is selected and highlighted with a red box. At the bottom right, a 'Confirm' button is also highlighted with a red box. A 'Back' button is located at the bottom left.

Step 4: Read the information regarding bank details and declaration and click “Confirm” to accept and continue;

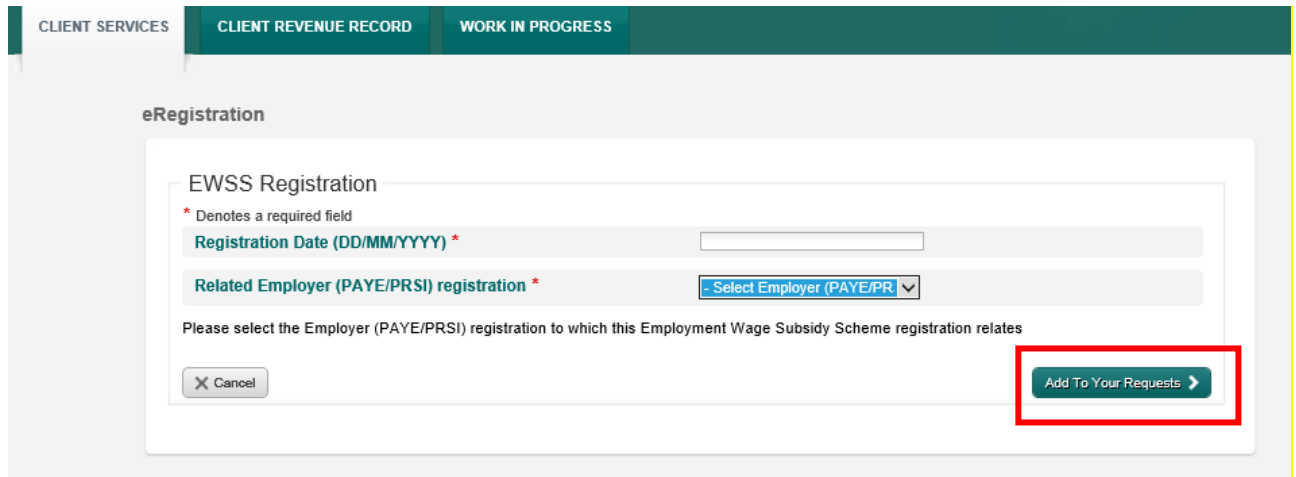
The screenshot shows the 'Registration Details' page within the 'eRegistration' section. The navigation bar at the top includes 'TAIN SERVICES', 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. The page content includes a warning box titled 'Bank Details' explaining that bank details are required for the Employment Wage Subsidy Scheme. It provides instructions on how to manage bank details on the ROS system. Below this, there is a declaration statement where the user agrees to the terms and conditions of the scheme. At the bottom right, a 'Confirm' button is highlighted with a red box. A 'Back' button is located at the bottom left.

EWSS Guidelines – 2 September 2020

Step 5: Select the Registration Date – this defaults to “today” and cannot be changed.

Select the employer registration number. Note that if there is more than one registration number, you must register separately for each one participating in the scheme.

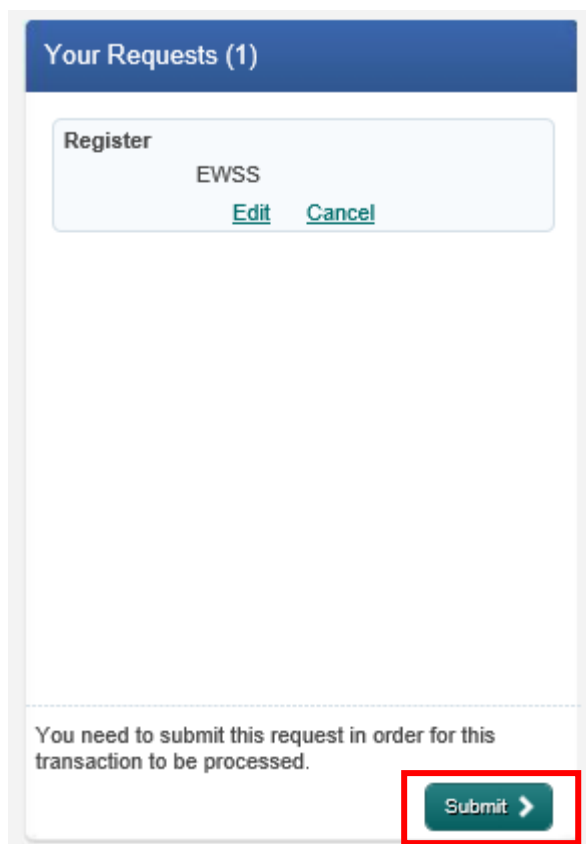
Click “Add To Your Requests”;



The screenshot shows a web interface with a dark green header containing three tabs: "CLIENT SERVICES", "CLIENT REVENUE RECORD", and "WORK IN PROGRESS". Below the header is a light grey box titled "eRegistration". Inside this box is a white form titled "EWSS Registration". The form contains the following elements:

- A note: "* Denotes a required field"
- A text input field for "Registration Date (DD/MM/YYYY) *"
- A dropdown menu for "Related Employer (PAYE/PRSI) registration *" with the text "Select Employer (PAYE/PR)" and a downward arrow.
- A prompt: "Please select the Employer (PAYE/PRSI) registration to which this Employment Wage Subsidy Scheme registration relates"
- A "Cancel" button with an 'X' icon.
- An "Add To Your Requests" button with a right-pointing arrow, which is highlighted with a red rectangular box.

Step 6: Click “Submit”;



The screenshot shows a summary page titled "Your Requests (1)" in a blue header. Below the header is a light blue box containing the following information:

- The word "Register" in bold.
- The text "EWSS" below it.
- Two links: "Edit" and "Cancel", both underlined.

At the bottom of the page, there is a message: "You need to submit this request in order for this transaction to be processed." Below this message is a "Submit" button with a right-pointing arrow, which is highlighted with a red rectangular box.

EWSS Guidelines – 2 September 2020

Step 7: Confirm that the summary details are correct and click “Next”;

Revenue
Cáin agus Cústaim na hÉireann
Irish Tax and Customs

TAIN SERVICES CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

Summary

Employment Wage Subsidy Scheme (New)

Registration Date	21/08/2020
Related Employer (PAYE/PRSI) registration	
Type	Financial & Payroll Agent

i The option to generate a Consent letter that can be signed by your client and a copy retained on your records is displayed below. Click on the "Generate Client Consent Letter" button to generate a Consent Letter in respect of the registrations input for your client. The letter will be generated in .PDF format. To view this Letter, you will need at least Adobe Reader version 8.0 or a similar .PDF Reader. The latest version of Adobe Reader is available for free from the following link: [Download Adobe Reader](#).

[Generate Client Consent Letter](#) [Back](#) [Next](#)

Step 8: Click “Choose file” or “Browse” to attach the TAIN link notification letter.

Tick the box to confirm the link for EWSS. Click “Next”;

CLIENT SERVICES CLIENT REVENUE RECORD WORK IN PROGRESS

eRegistration

TAIN Link Attachment

In order to safeguard the integrity and security of Revenue client records, all online requests made by agents which may result in a new agent-client link being created must be accompanied by an uploaded signed TAIN Link Notification letter.

Further information and a sample letter are available [here](#).

Electronic copies of signed letters must be in the .pdf, .tif or .tiff format and be less than 5 megabytes in size.

File* [Browse...](#)

Please indicate which tax heads the attachment is relevant to by checking the boxes.

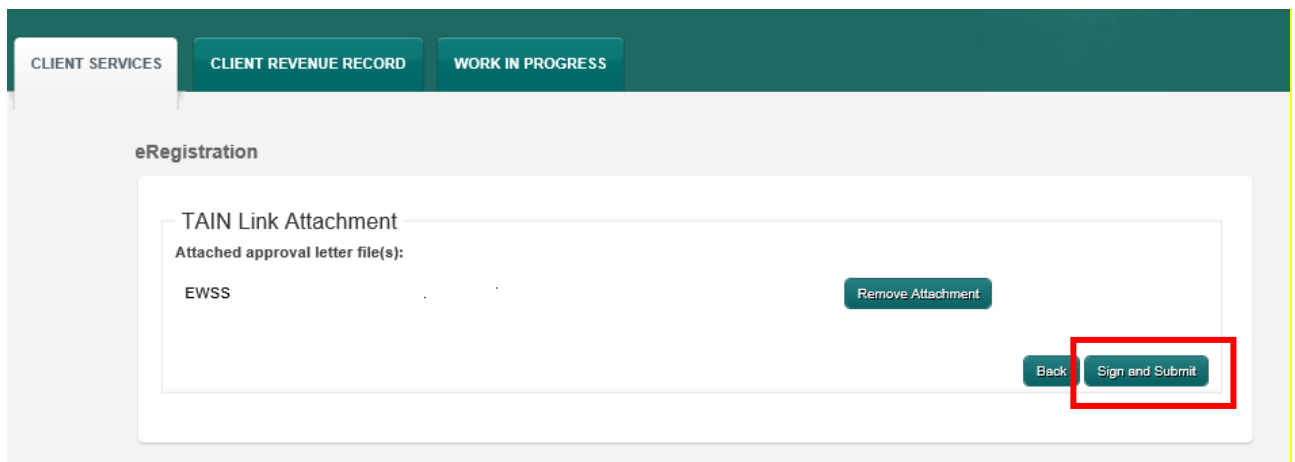
EWSS

Please upload a copy of the signed TAIN Link Notification letter by clicking the 'Next' button.

[Back](#) [Next](#)

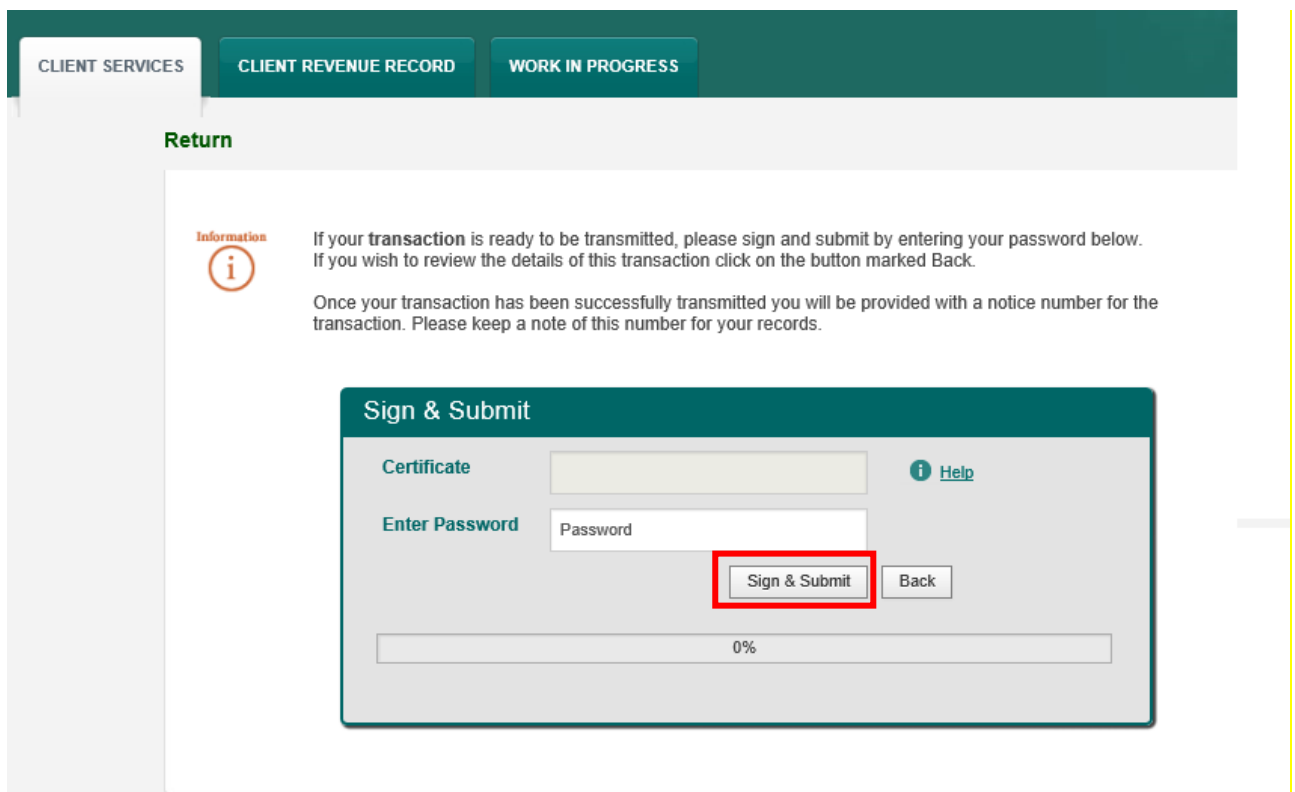
EWSS Guidelines – 2 September 2020

Step 9: Click “Sign and Submit”;



The screenshot shows the 'eRegistration' section of a web application. At the top, there are three tabs: 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. Below the tabs, the 'eRegistration' section is visible. It contains a 'TAIN Link Attachment' area with the text 'Attached approval letter file(s):' and 'EWSS'. To the right of the attachment name is a 'Remove Attachment' button. At the bottom right of the attachment area, there are two buttons: 'Back' and 'Sign and Submit'. The 'Sign and Submit' button is highlighted with a red rectangular box.

Step 10: Enter certificate password and click “Sign & Submit”.



The screenshot shows the 'Return' section of a web application. At the top, there are three tabs: 'CLIENT SERVICES', 'CLIENT REVENUE RECORD', and 'WORK IN PROGRESS'. Below the tabs, the 'Return' section is visible. It contains an 'Information' icon (a lowercase 'i' in a circle) followed by the text: 'If your transaction is ready to be transmitted, please sign and submit by entering your password below. If you wish to review the details of this transaction click on the button marked Back. Once your transaction has been successfully transmitted you will be provided with a notice number for the transaction. Please keep a note of this number for your records.' Below this text is a 'Sign & Submit' form. The form has a title bar 'Sign & Submit' and contains two input fields: 'Certificate' and 'Enter Password'. The 'Enter Password' field has the placeholder text 'Password'. To the right of the 'Certificate' field is a 'Help' link. Below the input fields are two buttons: 'Sign & Submit' and 'Back'. The 'Sign & Submit' button is highlighted with a red rectangular box. At the bottom of the form, there is a progress bar showing '0%'.

EWSS Guidelines – 2 September 2020

Step 11 Viewing and managing EWSS registrations.

Employment Wage Subsidy Scheme - EWSS Status: Active Number: 012345678A Agent: n/a	A	Cease Registration >
Employment Wage Subsidy Scheme - EWSS Status: Not Registered	B	Register Additional >
Employer (PAYE/PRSI) Status: Not Registered	C	Register Additional >

The ROS eRegistrations options screen will be updated to show:

A The details for the EWSS registration. Note the status is active and the registration number is shown.

B An option to add an additional EWSS registration. Note, the status will show “Not Registered” unless an additional EWSS registration is made.

C An option to register an additional tax head. Note, the status is “Not Registered”