

Temporary Wage Subsidy Scheme Compliance Check

Dear Sir/Madam,

Revenue administers the Temporary Wage Subsidy Scheme (TWSS) on behalf of the Department of Employment and Social Protection (DEASP).

The TWSS is a very significant investment by Government in the fight against the impact of the COVID19 pandemic. There are now over 55,000 employers availing of the scheme in respect of more than 410,000 employees at a cost of €1.6 Billion to date.

This letter is part of Revenue's engagement with all employers that are accessing, or have accessed, the TWSS to confirm compliance with the scheme eligibility requirements and to confirm that the appropriate amounts due under the scheme have been refunded to employers by Revenue. We also want to confirm that each employer has passed on the correct subsidy payment to each eligible employee.

The eligibility criteria for the scheme requires that:

- Employers have suffered at least a 25% reduction in turnover as a result of the pandemic,
- Employees were included on the employer's payroll on 29 February 2020 and Employers filed their February 2020 payroll submission before 1 April 2020.

Where overpayments of TWSS have occurred, either during the initial Transitional Phase (from 26 March 2020 to 3 May 2020) or during the Operational Phase (since 4 May), these amounts must be refunded to Revenue in due course.

As part of this engagement process, I am asking you to send me certain information and documentation that will enable me to complete this checking process insofar as your business is concerned. The information should be provided through the MyEnquiries system, which can be accessed via the Revenue website at <https://www.revenue.ie/en/online-services/support/roshelp/using-ros/myenquiries-access-from-ros/index.aspx>.

It is important that you send me the requested information promptly i.e. **within 5 working days** of the date of this letter, so that future payments of the TWSS subsidy are not delayed or stopped. The information I require you to provide is as follows:

- A. An outline of the nature of your business and principal activities.
- B. A summary of the impact of the COVID-19 restrictions on the turnover of your business (this is the information that you would have considered in deciding that you were eligible for the scheme). Summary should include details such as: if business closed and date of closure; date disruption impacted business; details of the basis used to meet 25% reduction in turnover test i.e. 25% reduction in turnover, customer orders or another basis; number of employees retained/not retained on payroll and reason for non-retention; outline of adjustments in director's salaries since start of year, if any.
- C. Details of who runs your payroll – you or your agent/payroll provider.

- D. Confirmation that payslips were issued to all employees and directors for the pay periods for which subsidy payments were received from Revenue, and that the payslips displayed the TWSS subsidy amount.
- E. Copies of payslips for the employees / directors named below for (a) the last J9 payslip before 4 May 2020 (Transitional Phase) and (b) the most recent J9 payslip (Operational Phase).

Employee/Director Name	PPSN

It is important to note that employers cannot avail of the 'debt warehousing' arrangements being introduced by Government in respect of PAYE and VAT liabilities that have arisen due to COVID-19 related trading restrictions if there are outstanding tax returns. Further information regarding the 'debt warehousing' arrangements are available at the following link:

<https://www.revenue.ie/en/corporate/communications/documents/tax-debts-warehousing.pdf>