

COVID-19 BUSINESS SUPPORTS HUB

Impending HR Challenges Policies, Plans and Payroll





Fáilte Ireland

National Tourism Development Authority

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POLL 1



Joined today by HR Expert **Caroline McEnery**

Professional Profile

- Owner/Director of the HR Suite (established in 2009)
- HR and Employment Law Expert and a former member of the Low Pay Commission
- Adjudication officer in the Work Place Relations Commission

Qualifications

- Holds a Masters Degree in Human Resources from University of Limerick
- Is CIPD accredited
- Is a trained mediator

Experience

Worked across various areas of HR for over 20 years in Kerry Group and in the retail and hospitality sector, where she was the Operations and HR Director of the Garvey Group



Today's Webinar

- Brief government update
- The EWSS
- Lay off
- Absence Management
- Travel
- Wellbeing Reminder
- Checklist - Things to do now



Agenda for Follow-up Webinar



Part II - HR Resourcing

Tuesday 8th September @11am

- Managing Layoffs and the guidelines around this
- Considering Short time working and related employment supports for this
- Handling Redundancy – the process if evoked by your employee
- Collective Redundancy – The circumstances and the process
- Scenario Planning/options for businesses

RECENT UPDATES



COVID-19 Guidelines Update

Briefing on 18th Aug 2020

Businesses should facilitate remote working

Testing will be increased in meat factories

Avoid Public transport where possible

Visits to home 6 people from 3 households

Over 70's – shop during designated hours

Over 70's – small network & avoid public transport

Sports events & matches to be held behind closed doors

New powers for Gardaí to enforce COVID restrictions pending

Wedding Receptions

Max 50 people at the event (indoors or outdoors) includes catering staff and entertainment with social distancing

All other External group gatherings

From tours, to training/classes and dining/receptions **is still 15 guests** (and no more than 6 at any one table if seated)

Indoor tours are a maximum of 6 people



Transitioning from TWSS to EWSS

Temporary Wage Subsidy Scheme



- Will be replaced by the Employment Wage Subsidy Scheme (EWSS) from 1 September until 31 March 2021.
- Certain categories of workers will be allowed to enter the EWSS early
 - Seasonal workers
 - New hires
- An employer must be operating on no more than 70% of turnover this year compared to last year.

EWSS – Employment Wage Subsidy Scheme



The level of subsidy the employers will receive per paid employee (per week) will be based on gross weekly wage rather than net, as follows:


- Less than €151.50 – NIL
- From €151.50 to €202.99 – €151.50
- More than €203, less than €1,462 – €203
- More than €1462 – NIL

The payments are now fully taxable but the employer's PRSI rate for those on the EWSS will remain on the reduced rate of 0.5%.

Employer Criteria for EWSS



1. Employers must have a valid tax clearance cert
2. The 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
3. This disruption is caused by COVID-19
4. Registered for PAYE and PRSI



NOTE: The comparison to prove the reduction in turnover or customer orders is performed relative to:

- the same period in 2019 where the business was in existence prior to 1 July 2019 (seasonal business)
- the date of commencement to 31 December 2019 or
- where a business commenced after 1 November 2019, the projected turnover or customer orders. (if you are a new business)

Eligible Employees

During the scheme, a subsidy can be claimed in respect of eligible employees of an impacted business on the payroll. Employees are eligible if they are in receipt of weekly gross wages between €151.50 and €1,462 (subject to exceptions below).

Exceptions

Proprietary Directors

- It has been agreed that EWSS can be claimed in respect of certain proprietary directors.
- This is in recognition of the key role played by certain proprietary directors in providing employment, especially in the SME sector.
- Additional guidance will be provided – See Scheme details
<https://www.revenue.ie/en/corporate/communications/stimulus/employment-wage-subsidy-scheme.aspx>

Newly Hired 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.

Employees employed other than as part of a business

- For example domestic employees such as childminders, housekeepers, gardeners and so on.

How To Apply as an Employer for EWSS







From 18th August

Business Registration for EWSS is open via Revenue's Online Service (ROS)

- Applications will only be processed if you:
 - Are registered for Employer's PAYE/PRSI (PREM)
 - Have a bank account linked to the PREM registration
 - Have tax clearance cert
- Registration will be through the e-registration system. You will have to make a self-declaration as part of this process.

You can get detailed instructions on the process you should follow to operate Revenue's EWSS on your payroll in Revenue's EWSS Guidelines

How It Operates – Employment Support Levels

-  **Can't claim for staff on lower hours**
Company unable to claim subsidy support for staff on lower hours, totaling less than €151.50.
-  **Scheme administered by Revenue on a “self-assessment” basis**
Revenue will not be looking for proof of eligibility at the registration stage. They will in the future, based on risk criteria, review eligibility.
-  **Subsidy paid directly into employer's bank account**
Paid once a month in arrears, as soon as practicable after return due date (14th of following month)
-  **Retain records**
Retain your evidence/basis for entering and remaining in the scheme.

Employees with Multiple employers



Each employer makes its own claim (where appropriate) for the employee ignoring any other employments that an employee may have.

Employer must register first and confirm as qualified from Revenue (before submitting payroll for EWSS support)

What is the application registration deadline if you want to receive EWSS for September?

- Apply now
- 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.



EWSS Payment Lead Times



*The government subsidy will be paid **up to 6 weeks in arrears**, placing a new cash flow burden on businesses that they need to plan for.*




POLL 2




Revenue has a detailed guidelines on the EWSS here

<https://www.revenue.ie/en/corporate/communications/stimulus/employment-wage-subsidy-scheme.aspx>

Important notice: Latest information on Revenue services and tax and customs measures in place during the COVID-19 pandemic.
[COVID-19 information and advice for taxpayers and agents](#)

Revenue 
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Sign in to [myAccount](#) or [ROS](#) | [Gaeilge](#)

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July Jobs Stimulus


- [1. Overview](#)
- [2. Debt warehousing and reduced rate of interest for outstanding 'non-COVID-19' debts](#)
- [3. Temporary acceleration of Corporation Tax loss relief](#)
- [4. Temporary Income Tax relief for self-employed individuals carrying on a trade or profession](#)
- [5. Reduction in the standard rate of VAT](#)
- 6. Employment Wage Subsidy Scheme (EWSS)**
- [7. Enhanced Help to Buy \(HTB\) scheme](#)

Employment Wage Subsidy Scheme (EWSS)

The Financial Provisions (Covid-19) (2) Act 2020 (Act No. 8 of 2020) was signed into law on Saturday 1 August 2020. It 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).

EWSS is an economy-wide enterprise support that focuses primarily on business eligibility. The scheme provides a flat-rate subsidy to qualifying employers based on the numbers of eligible employees on the employer's payroll.

The EWSS will replace the [Temporary Wage Subsidy Scheme \(TWSS\)](#) from **1 September 2020**. It is expected to continue until 31 March 2021. Both schemes will run in parallel from 1 July 2020 until the TWSS ceases at the end of August 2020.

Further guidance 

[\(PDF\) Guidelines on the operation of the Employment Wage Subsidy Scheme \(EWSS\)](#)

Revenue guidelines outlining the operation of and eligibility criteria for employers to satisfy in order to participate in the EWSS.

LAY OFF



Lay Off and PUP Eligibility

COVID-19 Pandemic Unemployment Payment



Who is Eligible

Available to employees and the self-employed who have lost their job on or after 13 March due to the COVID-19 pandemic.



Who is NOT eligible

If an employee voluntarily left their employment or self-employment or do not meet the criteria, they cannot claim the COVID-19 Pandemic Unemployment Payment.

***New applications for
this payment
will not be accepted
after***

17th Sept 2020

Pandemic Unemployment Payment (PUP)

- The COVID-19 Pandemic Unemployment Payment will be in place until April 2021 for those laid off from work.

- Payment rates will change:

17 September 2020



1 February 2021



1 April 2021

- From 17th September 2020 until 31 January the PUP will be paid at the following 3 rates.



Communication is Key

Managing employees on layoff or pending possible changes in employment contract T&Cs



- During a crisis, communication is key.
- Provide an update even if there's no change expected
- Uncertainty fuels anxiety.
- The more you communicate and share, the less chance there is to develop an information vacuum within your team.
- Communicate regularly even if you don't have new information to share.

ABSENCE



COVID-19 Enhanced Illness Benefit

When a worker is told to self-isolate by a doctor or the HSE due to being a probable source of infection or has been diagnosed with COVID-19 (Coronavirus) by a doctor

- They can apply for an enhanced Illness Benefit payment of €350 per week.
- To be eligible for this payment a person must be confined to their home or a medical facility.



COVID-19 Enhanced Illness Benefit

Why was it introduced?

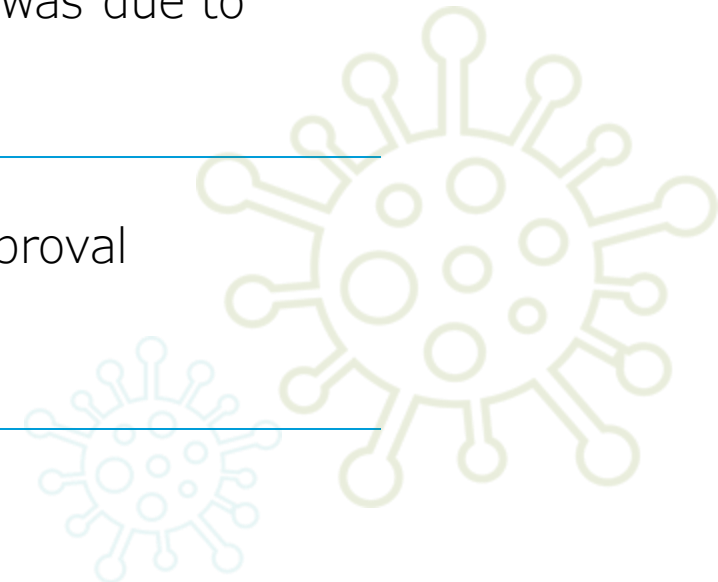
This was implemented to ensure that people who have symptoms of COVID-19 do not feel under financial pressure to attend work.

Ceasing:

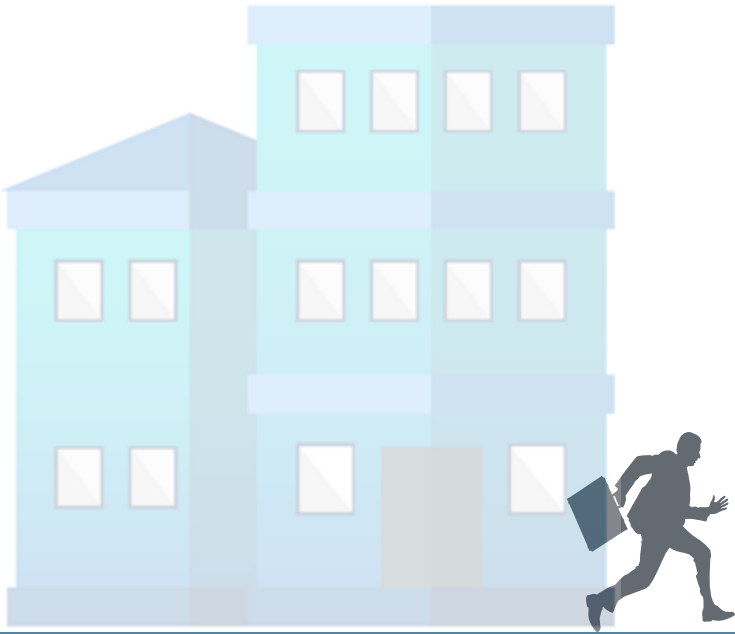
The COVID-19 Enhanced Illness Benefit scheme was due to cease after 10 August 2020.

Extension:

Minister Humphreys has secured government approval to extend the duration of this scheme until 31 March 2021.



Managing Absences



Absence Policy

Review your Company Absence Policy – is it fit for purpose?



Communication & Certs

Are all employee communicating with the company & submitting certificates in line with the Policy? If not, lets commence communication & get resolved.



Long-term Absence

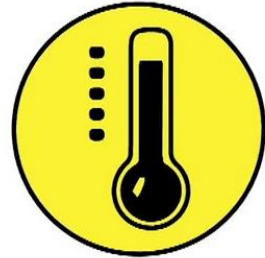
Do we need to tackle long term absence? Let's consider Occupational Doctor Assessment.



Vulnerable Workers

Do you have a longer medical certificate clause for them? Are you communicating to keep them up to date?

Suspected Case of COVID-19 in Workplace



You should have this procedure drafted in line with the requirements under the Return to Work Protocol.

This should be detailed in your Absence Policy/Sickness in the Workplace Policy/Return to Work COVID19 Policy.



GDPR & COVID-19

- Employee right to privacy
- Holding “Sensitive personal data”
- Only in exceptional circumstances can you disclose an employee’s condition to another employee in the interests of health & safety



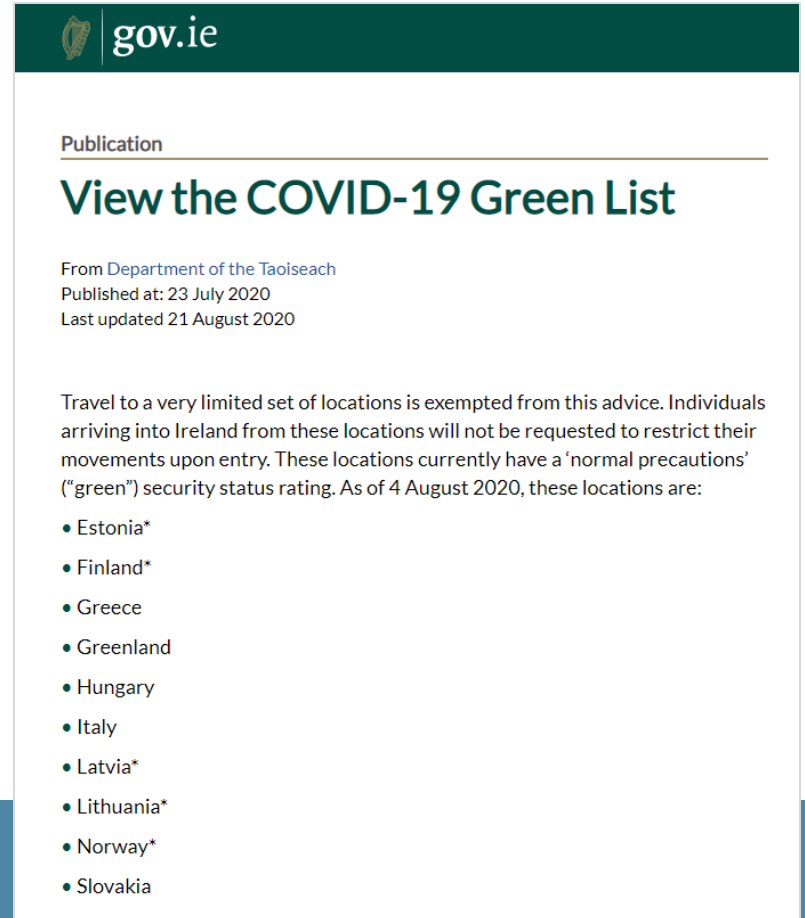


TRAVEL



Managing Internal Travel Implications

- The Government travel Greenlist was published on 21 July 2020 and allowed travel to 15 countries, without the need for a two-week quarantine period on return.
- As of 4 August 2020 the following countries have been removed due to deteriorating conditions: Malta, Cyprus, San Marino, Gibraltar and Monaco.
- What should you do now as an Employer?



The screenshot shows the gov.ie website header with the harp icon and 'gov.ie' text. Below the header, the page is titled 'View the COVID-19 Green List' under the 'Publication' section. It includes the source 'From Department of the Taoiseach', the publication date 'Published at: 23 July 2020', and the last update date 'Last updated 21 August 2020'. The main text explains that travel to a limited set of locations is exempt from advice, and lists these locations as follows:

- Estonia*
- Finland*
- Greece
- Greenland
- Hungary
- Italy
- Latvia*
- Lithuania*
- Norway*
- Slovakia

International Travel Government Guidelines

“Due to the government guidelines in respect of mandatory self-isolation when entering Ireland (the Republic of Ireland) the Company has temporarily amended the Annual Leave Policy.

It is noted that as per those guidelines all individuals entering the country from a country not on the Greenlist are required to self-isolate for 14 days.

The Company will require employees to declare whether they will be travelling abroad when completing the annual leave form. The employees will also be required to declare their date of return to Ireland. It is noted that no flight, hotel, etc. bookings should be made until employee’s annual leave is approved in writing by their manager in line with business requirements.

In line with the government guidelines employees will be required to self-isolate on your return to the country. The absence from work as a result of the same (14 days) will be deemed an authorised absence and will be unpaid. Should employee’s absence continue past the 14 days, the normal Absence Policy will apply and the employees are required to proceed in line with the same.

Should the government guidelines change on this, consideration will be given to the travel destination when assessing annual leave requests.”

Managing Those Travelling Abroad Checklist

- 1 What is your policy?
- 2 Is this in writing?
- 3 Has it been communicated to employees?
- 4 Does everyone understand their responsibilities?
- 5 Pre return to work form 3 days prior to return to work.
- 6 Seek flight details for confirmation of return date if quarantine applies.



POLL 3



OTHER
CONSIDERATIONS
FOR POLICY
MAKING/AMENDING



Managing Wellbeing in the Workplace

- Covid-19 potentially has many serious physical health consequences for workforces, but the mental health implications – which can include anxiety, stress, fear and uncertainty – can be equally challenging for you as an Employer.
- Stress/Anxiety can reduce productivity and performance and customers can often sense the negative atmosphere it can cause - therefore it is important to remain proactive in managing this
- Below are some suggestions to take into account in addressing wellbeing in your business



Suspension of Right to Request Redundancy

- The suspension of redundancy provisions was introduced on 13 March 2020 under emergency measures
- A suspension of these provisions was considered necessary to ensure the future viability of businesses and help prevent further permanent job losses.
- Employees right to claim redundancy has not been removed, but deferred for the emergency period.

Suspension
Extended until 17
September 2020

We will discuss in the next
webinar

Key Dates

- 5th Sept - New and seasonal employees – must be registered by for EWSS
- 17th Sept – no new applications will be accepted for PUP
- 17th Sept – option for employee to revoke redundancy



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Remain Calm



**Take stock of your
business
requirements**



**Don't forget the
paper trail**



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POLL 4



To Do Now - Your Checklist

	✓ or ✗
Employment Support: Review EWSS suitability & apply if applicable	
Managing Layoff : Check in with those on lay off monthly	
Lay Off: Plan for those on 'lay off' not solely due to business requirements to come back – have a paper trail	
Absence: Put in place a revised sick leave policy re illness in the workplace & communicate	
Travel: Put in place a revised annual leave policy for international travel & communicate	
Facemasks: Put in place/update uniform and PPE policy to include a 'Facial Covering' and include guidance for staff on how to approach/respond to customers in regard to this as well as social distancing and hand sanitation	
Communication: Reinforce COVID practices in-house via communication	
Wellbeing: review wellbeing in the workplace in conjunction with requirement under Return to Work Protocol	
Commence job of forecasting business demand to establish staff resource requirements – are there areas of the business that will not generate sufficient revenue which you can close or scale back to certain days/week or reduced hours of operation?	

Recap on Agenda for Webinar Part II



Part II - HR Resourcing

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- Considering Short time working and related employment supports for this
- Handling Redundancy – the process if evoked by your employee
- Collective Redundancy – The circumstances and the process
- Scenario Planning/options for businesses

Don't forget to register for Webinar 2 – link in your invitations that issued on Friday 21st Aug (or reminder that issued yesterday – Wed 26th) and submit any advance questions

Q & A



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For more details visit:

www.failteireland.ie

www.gov.ie

www.revenue.ie



Or email us at:

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