



**An Roinn Gnóthaí Fostaíochta
agus Coimirce Sóisialaí**
Department of Employment Affairs
and Social Protection

COVID-19 Income Supports

Employer & Employee Guidance

Answers to Frequently Asked Questions

**Updated
03.06.2020**

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Overview



Overview

The Government announced a number of new measures to provide financial support to workers affected by the COVID-19 crisis. As part of these measures, the Department of Employment Affairs and Social Protection is administering a number of emergency income support payments. These schemes/payments enable employees, whose employers are affected by the pandemic, to receive significant supports during the period of the pandemic.

This document provides employers and employees with additional information on the operation of these temporary supports. It also presents a number of detailed Q&A and scenarios to assist employees, self-employed and employers at this challenging time.

It should be read in conjunction with the individual scheme information available on our website at gov.ie/deasp.

This information may be updated, and any updates will be published on our dedicated COVID-19 website at gov.ie/deaspcovid19.

In considering how to respond to questions employers and employees are directed in the first instance to the public health advice issued by the HSE, available on their website www.hse.ie. It is essential that all individuals and employers abide by this advice.

COVID-19 Income Supports & Measures

1) COVID-19 Pandemic Unemployment Payment

A temporary COVID-19 Pandemic Unemployment Payment has been introduced to quickly deliver income support to employees and the self-employed who have lost work and income because of COVID-19. The payment is easy to apply for, with online applications at www.MyWelfare.ie and provides income security for employees and the self-employed during the pandemic. The rate of payment is currently €350 per week.

2) An Enhanced Illness Benefit Payment for COVID-19 absences

When a worker is medically required to self-isolate by a doctor or the HSE or has been diagnosed with COVID-19 (Coronavirus) by a doctor, they can apply for an enhanced Illness Benefit payment. The current 6 day 'waiting period' before Illness Benefit begins has also been removed in respect of medically required cases of self-isolation or medically diagnosed cases of COVID-19. The personal rate payable is currently €350 per week with an additional allowance for qualified adult and child dependants.

To be eligible for this payment a person must be confined to their home or a medical facility.

Phone your GP. Do not go to a GP surgery, pharmacy or hospital. The GP will assess you over the phone.

Note: The normal **social insurance conditionality** requirements for access to Illness Benefit in cases of COVID-19 illness or medically certified self-isolation have been amended to include self-employed people.

The Covid-19 Pandemic Unemployment Payment and the enhanced Illness Benefit are not paid simultaneously.

3) The Temporary COVID-19 Wage Subsidy Scheme administered by the Revenue Commissioners

The Temporary COVID-19 Wage Subsidy is a scheme administered by the Revenue Commissioners and was introduced on 26 March 2020. It is a support to employers to enable them to pay their employees during the current pandemic and receive a subsidy from the State. .

On the 15 April 2020 changes were announced to the scheme, which apply to those earning less than €500 per week (approx. €31,000) as well as those earning in excess of €586 per week (€38,000). The scheme operates as follows;

a) Employees with net pay less than €586 per week (€38,000 gross pay)

- for those employees with previous average net pay up to €412 per week (equivalent to almost €24,400 gross) the subsidy is 85% of their previous net weekly pay.
- for those employees with previous average net pay between €412 and €500 per week (equivalent to €24,400-€31,000 gross), the subsidy is up to €350 per week.

In addition, where an employer wishes to pay a greater level of top-up - beyond the outstanding 15% of previous pay - (in respect of employees with net pay less than €412 per week) in order to bring the employee's pay to €350 per week then tapering would not be applied to the subsidy.

There are no changes in respect of those whose previous average net pay was between €500 and €586 per week (equivalent to €31,000-€38,000 gross), who will continue to receive a subsidy of up to 70% of previous net income, up to a

maximum of €410 per week.

These changes mean that more employees will now receive a subsidy of €350 per week, and those with previous net pay below €412 per week will now receive a greater level of subsidy.

b) Employees with net pay in excess of €586 per week (€38,000)

For employees with previous net pay in excess of €586 per week (equivalent to €38,000), a tiered approach applies. The maximum subsidy payable for these remains €350 per week. The tiered approach takes into account both the amount paid by the employer and the level of reduction in pay borne by that employee as follows:

Gross Amount paid by Employer	Subsidy
Up to 60% of employee's previous average net weekly pay	Up to €350 per week
Between 60% and 80% of employee's previous average net weekly pay	Up to €205 per week
Over 80% of employee's previous average net weekly pay	No subsidy payable

Tapering of the subsidy will apply to all cases where the gross pay paid by the employer and the subsidy exceed the previous average net weekly pay. This is calculated by subtracting the amount paid by the employer from the previous average net weekly pay. This is to ensure that no employee would be better off under the scheme.



Information for those absent from work due to the health impacts of COVID-19

Workers Required to Self-Isolate

Where an employee or a self-employed person is medically required to self-isolate in accordance with the up to date guidelines from the HSE they can apply for the Enhanced Illness Benefit payment for COVID-19 absences.

The personal rate of this payment has been increased to €350 per week as compared with the normal personal rate of €203 for Illness Benefit. If the person applying has dependents, they will receive additional supports for them. An increased rate for Qualified Adults of €147 per week applies (normally €134.70).

In the interests of public health, this payment will only be paid where individuals remain confined to their home or a medical facility. The person should request their GP to submit a medical certificate on their behalf and should also complete the IB1 form or apply online at www.mywelfare.ie.

A person required to self-isolate will be paid for a maximum period of two weeks self-isolation and must remain confined to their home or a medical facility during the period of self-isolation.

Workers who are diagnosed with COVID-19

Where an employee or self-employed person is diagnosed with COVID-19 they can also apply for the enhanced Illness Benefit payment.

The personal rate of this payment has been increased to €350 per week as compared with the normal personal rate of €203 for Illness Benefit. If the person applying has dependents, they will receive additional supports for them. An increased rate for Qualified Adults of €147 per week applies (normally €134.70).

In the interests of public health, this payment will only be paid where individuals remain confined to their home or a medical facility. The person should request their GP to submit a medical certificate on their behalf and should also complete the IB1 form or apply online at www.mywelfare.ie

A person diagnosed with COVID-19 will receive the enhanced payment for a maximum period of 10 weeks and must remain confined to their home or a medical facility for at least two weeks and for so long as advised by a medical practitioner.

Who should apply for Enhanced Illness Benefit for COVID-19

You should apply if you are ill or required to self-isolate and work in the private sector. The enhanced arrangements are intended to reduce the financial loss incurred by workers - employed and self-employed people - who are not adequately covered by occupational sick pay arrangements.

You do not need to apply if you work in the civil and non-commercial public sector: Separate occupational leave arrangements have already been made to support civil service and public sector workers.

Employees whose employers do not supplement/top-up the State Illness Benefit payment

Some employees, in receipt of the enhanced illness benefit payment may face financial difficulties if their employer cannot pay sick pay beyond the level paid by the State. In such circumstance they can apply for additional emergency income

support, in the form of Supplementary Welfare Allowance (based on a means test) or an urgent or exceptional needs payment.

Applications are usually made in person, normally when a person is no longer confined to their home. People can contact their local Intreo Centre or ring the Department's COVID-19 Income Support Helpline on 1890 800 024 between 9.00am and 5.00pm Monday to Friday, for information and assistance.

How to apply for Illness Benefit for COVID-19

It is essential that both a medical certificate (completed by your doctor) and application form (completed by you) are both sent to the Department as without both being received, your application cannot be process and your payment cannot issue to you.

Step 1

If you are diagnosed with COVID-19, or advised to self-isolate due to being a possible source of infection by a doctor, the doctor will then complete a medical certificate on your behalf and send this directly to the department. To complete the medical certification, your doctor will ask you for your name, PPSN and Date of Birth.

Alternatively, if you have been advised by the HSE that you must self-isolate due to being a possible source of infection (e.g. contact tracing), you will have received a text or a letter from the HSE. You will need to submit a copy of this notification with your Illness Benefit application form.

If you are returning from travel abroad and following HSE self-isolation advice, and are not being paid by your employer, you will require your GP to complete a medical certificate on your behalf.

If you require two successive period of self-isolation i.e. four weeks in total, separate claims must be submitted for both periods, with medical certification provided.

Apply online

Step 2

The quickest and easiest way to apply for enhanced Illness Benefit is to apply online at www.MyWelfare.ie and go to the link to the COVID19 emergency payment section.

All you need to apply for the service is a basic MyGovID account and to set one up all that is required is an email address and 2 minutes to sign up.

Once you've got the basic MyGovID account (or if you already have an existing MyGovID account), just follow the on-screen instructions to apply for this payment. It is very important to fill in your bank details correctly, include IBAN and BIC to avoid delays to your payments.

Medical certification from your GP or a letter or text from the HSE must be provided. Please ensure that your GP has submitted the certification electronically or by post to the Department. Where you have a text or letter from the HSE please submit it as an attachment with your application for COVID enhanced Illness Benefit.

Apply by post

Step 2

Please be aware that the quickest way to apply for our COVID-19 payments is online via www.MyWelfare.ie. It is a simple and easy application process. All a customer needs is their email address, PPSN and bank account details.

However, if this is not an option you can request a form by email or by contacting

our helpline.

To request a form via email please send an email to: forms@welfare.ie stating that you require an Illness Benefit form and including your full address. A form will be posted to you.

You can also call 1890 800 024 between 9.00am and 5.00pm Monday to Friday to request an application form by post.

You can also ask a friend or family member to pick up an application form for you at your local Intreo Centre.

At present, Intreo Centres are operating reduced opening hours in order to observe the social distancing protocols. You can check the opening hours of the Intreo Centres at www.gov.ie/deasp

Completing the Illness Benefit Form

Part 5 of the form relates to how you wish to be paid and it is therefore important that you provide us with the relevant details. You do not need to complete Part 7 of this form.

If you have been medically certified to self-isolate or have been diagnosed with COVID-19 do not attend your GP or Intreo Centre.

You should complete the form carefully to ensure a quick and efficient payment. You do not need to stamp the envelope. Send your application form by Freepost to Social Welfare Services, PO Box 1650, Dublin 1.

Step 3

Note: Both the application form and the medical certificate must be received before your payment can be processed.

You should continue to liaise with your doctor in relation to your diagnosis and the length of time you are medically certified unfit to work because of COVID-19.



Income supports for workers who have lost their income due to COVID-19

- Pandemic Unemployment Payment –
 - Short Time Work Support –
- Temporary Covid-19 Wage Subsidy Scheme -

COVID-19 Pandemic Unemployment Payment

A new COVID-19 Pandemic Unemployment Payment has been introduced for employees and self-employed people who have lost all employment and income due to the COVID-19 pandemic.

The COVID-19 Pandemic Unemployment Payment is currently paid at a flat rate of €350 per week and is paid weekly in arrears. The payment week for the Pandemic Unemployment Payment is Friday to Thursday.

How to apply for the COVID-19 Pandemic Unemployment Payment

The application process has been streamlined to quickly get people into payment. You DO NOT NEED to go to the Intreo Centre to apply - you can apply in the following ways:

- You can apply online for the COVID-19 Pandemic Unemployment Payment at www.MyWelfare.ie This is by far the quickest and easiest way to apply;
- An application form for the new payment can be downloaded from our website www.gov.ie/deaspcovid19 and returned to FREEPOST PO BOX, 12896, Dublin 1;
- You can phone us on 1890 800 024 or email us on forms@welfare.ie and we will send you the relevant application form for the new payment.

Payment is made by electronic transfer to Irish residents only (into an Irish bank account) and into accounts held in Irish domestic financial institutions. Applicants can also nominate a local post office where they may collect their payment. When they are collecting their payment they need to bring a form of ID with them to their local post office.

Payments will be paid in to your bank account every Tuesday once your application is processed by the previous Thursday. Note: Please keep checking your Bank Account as payment may issue in advance of us formally notifying you.

Support for workers who have been put on short time working due to COVID-19

Employees who are put on short-time working by their employer due to a reduction in business activity related to COVID-19 may apply for a [Short-time Work Support](#) payment.

Short Time Work Support is an income support payment for people temporarily placed on a shorter working week.

The payment is made instead of a person's regular salary for the days that they are no longer working. For example, if a single person's working week has been reduced from a 5 day work pattern to a 3 day work pattern, then they can receive support for the other 2 days. The rate of payment for the two days, in this case, is €81.20 per week. Additional payments may be due for a qualified adult and child dependant.

Support for employers and businesses affected by COVID-19 but who wish to retain workers on their payroll

Employers are encouraged to retain employees on their payroll where possible, as part of the Government measures a scheme has been established to help employers continue to pay staff who would otherwise have been laid off because of trading difficulties created by the pandemic. This means that workers retain their link with employers and there is no need for them personally to submit a jobseeker's claim.

The scheme known as the Temporary COVID-19 Wage Subsidy Scheme for employers is administered by the Revenue Commissioners.

Details of this scheme are set out earlier in this document.

Further information on the scheme is available at the website of the [Revenue Commissioners](#).

Workers who are requested to stay at home by their employer

Employers are requested to follow public health advice at all times. Where employers send staff home in circumstances where they are not advised to do so, it is expected that they will continue to pay staff as normal.

Where employers have requested their staff to stay at home and they have faced trading difficulties as a result of the pandemic they should, if at all possible in these cases, use the Revenue Commissioner's Temporary COVID-19 Wage Subsidy Scheme to retain their employees on their payroll.

In circumstances where the employer is unable to keep paying their employees and they temporarily lay them off then the employees should apply for the COVID-19 Pandemic Unemployment Payment.

Where the employer asks the employee to work from home and they are still paying them then there is no recourse to a social welfare income support in these circumstances. However, the employer may apply for the Temporary COVID-19 Wage Subsidy Scheme, which is administered by the Revenue Commissioners. Full details relating to the operation of this scheme are detailed in an earlier section of this document.

If the employer has asked the employee to work from home on a reducing working week then the employee may be eligible for the Short Time Work Support Scheme. Details of this scheme are available on the Department's website at www.gov.ie/Deaspcovid19

Workers who need to care for another person During COVID-19

Many employers can, and do, agree compassionate leave arrangements with staff who need to take short periods of time off to care for another person. These include arrangements to enable employees to work remotely from home, to alter shift patterns, to work-up time taken, to rearrange parental leave or to bring forward annual leave entitlements from future work periods. Where it is not possible to make appropriate compassionate leave arrangements, employees can call on some statutory entitlements.

Force Majeure Leave

An employee is entitled to paid leave, known as '**force majeure leave**', where they are urgently required to attend to the needs of a person who is affected by an illness or injury, including an actual or probable case of COVID-19. The person to whom care is being provided must be an immediate family relative or a person who is in a relationship of domestic dependency with the employee.

For the purposes of force majeure leave an immediate family relative means a child, a spouse, brother, sister, parent or grandparent. Force Majeure leave is normally limited to a total of 3 days in a 12 month period or 5 days in a 36 month period. However, it is expected that most employers will, on compassionate grounds, enable workers take the full five-day allowance during the period of the COVID-19 pandemic.

Parental Leave

Parents are entitled, with 6 weeks' notice, to take up to 22 weeks unpaid **parental leave** to care for each child up to 12 years of age (16 years of age in the case of a child with a disability).

Parents are also entitled, with 6 weeks' notice, to take **parents leave** of 2 weeks for each child under 1 year of age born on or after 1 November 2019. Parents taking parents leave are eligible to apply for Parent's Benefit from the Department of Employment Affairs and Social Protection. Applications can be made online at www.MyWelfare.ie or by post.

Employers are free to waive notice periods for parental/parents leave or to agree to provide paid leave as an alternative to parental/parents leave. Employers can also agree alternative leave/absence arrangements.

Carer's Leave

Every worker is entitled to unpaid leave to temporarily to provide full-time care for someone in need of full-time care and attention. Workers are entitled to take carer's leave of at least 13 weeks up to a maximum of 104 weeks.

Carer's leave from employment is unpaid but the Carer's Leave Act ensures that people who want to take carer's leave will have their jobs kept open for them while they are on carer's leave. People taking Carers leave may be eligible for Carer's Benefit which is paid at a rate of €220 per week if they have enough PRSI contributions or for Carer's Allowance on a means-tested basis.

There is also a [Short-Time Working scheme](#), which allows employees of firms who had to reduce the hours of their staff to access income support for those lost hours.

Finally, Supplementary Welfare Allowance may in certain circumstances, be paid to parents who have to take time out of work to look after their children where it has not been possible to avail of the options set out above. These parents must be fully unemployed and must certify that they cannot avail of the supports referenced above and are not being paid by their employer. For the duration of the COVID-19 public health emergency, this payment may be made in the form of a Pandemic Unemployment Payment.

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How do I know if I am eligible for the COVID-19 unemployment payment?

You are eligible to apply for the COVID-19 Pandemic Unemployment Payment if...

You were in employment or self-employment immediately before Friday 13 March, **and**

You have been temporarily laid-off from work or asked to stay at home from work, **and**

Your employer is not in a position to retain you on their payroll, **and**

You are not in receipt of any employment income, **and**

You are resident in the Republic of Ireland **and**

You are aged between 18-66.

You are not eligible to apply for the COVID-19 Pandemic Unemployment Payment if...

You were not in employment immediately before Friday 13 March, **or**

You were not laid-off from work by your employer, **or**

You are continuing to receive income from your employment, **or**

You voluntarily left your employment, **or,**

You are not resident in the Republic of Ireland, or,

You are not between 18 and 66 years of age.

What do I do if I have already claimed the payment but am not eligible?

People who are not eligible will not receive any payment. However, some people may have inadvertently submitted incorrect information indicating that they are eligible or the Department may have erred in authorising payment.

In either case you should, in order to avoid an overpayment (which will be pursued by the Department) immediately close your claim by using the close my claim facility at www.MyWelfare.ie under the COVID-19 section.

Any payment received in error can be repaid to the Department by:

- Calling Lo-Call 1890 927 999.
- Cheque, made payable to The Accountant, Department of Employment Affairs and Social Protection, Central Debt Unit, Shannon Lodge, Carrick-on-Shannon, Co Leitrim (Please include PPSN on back of cheque).
- Bank Transfer to:
Bank of Ireland, 2 College Green, Dublin 2.
BIC: BOFIE2D
IBAN Number: IE68BOFI90001724724660
PAYMENT REF: [Your PPSN] (This is essential)

I am a worker who has been asked by my employer to stay at home, but she/he cannot pay me anything. What can I claim?

You should claim the emergency COVID-19 unemployment payment from the Department of Employment Affairs and Social Protection at www.MyWelfare.ie. You will receive a payment of €350 per week. This is equal to the standard jobseeker rate for a two-adult household.

The standard weekly jobseeker's payment may be higher than the emergency payment in certain circumstances.

The Jobseeker's payment will only be higher if you have at least one adult and one child dependent, or, at least four child dependents. To claim the higher payment you should complete the Jobseeker's Benefit application on www.MyWelfare.ie . It may take some time to process this additional payment but you will, in the meantime, receive a minimum of €350 and any additional payment will be backdated when it is calculated.

I am a worker who has been asked by my employer to stay at home, but she/he is still paying me some or all of my wages. What should I do?

If you are still being paid by your employer then, in most cases, you don't have to do anything.

The State is paying employers an after-tax subsidy of up to 85% of normal salary to keep workers on their payroll, even in situations where they have to cease trading. With this subsidy your employer should be able to pay you at least 85% of your normal take-home salary up to €24,000 and 70% of your normal take-home salary from €24,001 to €38,000. The State subsidy is capped at €350 for salaries between €38,000 and €76,000.

If you have a number of adult or child dependents and your weekly wage has been reduced it may, in limited circumstances, be more beneficial for you to claim a payment directly from the State – see further below.

I am a self-employed worker whose trade has ceased or fallen away. What supports are available?

If you pay yourself as a PAYE worker through your payroll then you can apply for the Temporary Wage Subsidy from the Revenue Commissioners

If you don't pay yourself as a PAYE worker, then you should claim the emergency Covid-19 payment at www.MyWelfare.ie. You may, if your trading income has collapsed to the extent that you are available to take up other full-time employment if it was offered to you, receive a payment of €350 per week for so long as you are available to take up other full-time work. This is equal to the standard jobseeker's rate for a two adult household.

This payment can increase if you have a number of child dependents (see above).

To claim the higher payment you should complete the Jobseeker's application on www.MyWelfare.ie. It may take some time to process this additional payment but you will in the meantime receive a minimum of €350 and any additional payment will be backdated when it is paid.

I am self-employed (e.g. freelance workers) and am being asked to prove I have ceased trading before I can receive the Pandemic Unemployment Payment. This is difficult for gig economy workers being offered work on a fragmented basis.

Payment of the Pandemic Unemployment Payment is based on a system of self-declaration. A sole trader or self-employed person must have suffered a substantial loss of trading income and, in common with all applicants, be available to take-up other full-time work in order to qualify for the COVID19 unemployment payment. This does not mean that they have permanently ceased their trade or profession but it does mean that they are, for the time being at least, available to do other full-time work.

If a person subsequently applies for Jobseeker's Benefit Self-Employed, that application will be considered separately under the rules of that scheme.

If a Community Employment scheme closes down (and a sponsor stops paying) due to the current situation, do participants have access to €350 Pandemic Unemployment Payment?

The Department has given a commitment to Community Employment scheme sponsors to continue funding all Community Employment schemes throughout the

emergency period and has put in place contingency arrangements to achieve this. This includes the wages for Community Employment scheme participants and Community Employment scheme supervisors. In this context, Community Employment scheme participants, as they will remain in employment, do not have access to the Covid-19 Pandemic Unemployment Payment.

I am a worker who has voluntarily left their employment can I claim the COVID19 Pandemic Unemployment Payment?

Individuals who voluntarily left their employment are not eligible for the COVID19 Pandemic Unemployment Payment. The Department is undertaking extensive checks in assessing applications including sharing information with the Revenue Commissioners. Any person who has not been laid-off but claims a payment will be asked to refund any payments and may face prosecution if it is determined that they knowingly sought to claim a payment to which they were not entitled.

Is PUP payable to a person who cannot verify their employment?

To qualify for PUP, a person must have been in employment immediately prior to 13 March 2020, and be in a position to provide evidence confirming this when requested. Cases where an employer has failed to return PRSI contributions in respect of an employee will be investigated by the Department. Payment of PUP may be made in the interim once there is sufficient evidence to confirm that the employment took place.

In the case of self-employed persons, the employment must have been a legitimate and lawful activity conducted in compliance with any necessary legal requirements and obligations, including the requirements to register with the Revenue Commissioners.

If a person does not meet these requirements, they may be entitled to other supports under the supplementary welfare allowance scheme if they are experiencing financial hardship.

Are members of the clergy or other religious persons eligible for the COVID19 Unemployment payment?

Members of the clergy or other religious persons are eligible for the COVID-19 Pandemic Unemployment Payment providing that they have no employment income, are under 66 and can declare that they lost their employment/self-employment due to Covid-19.

I am a farmer am I eligible for the COVID19 Unemployment payment?

In common with all self-employed workers, farmers can apply for the Pandemic Unemployment Payment but whether or not you receive it will be dependent on you satisfying the conditions for receipt of the payment.

Most farmers who are continuing to farm will not be eligible to receive the COVID19 Pandemic Unemployment Payment because they will not satisfy the conditions, which are that (1) they must have experienced a collapse of income, and (2) be available to take up other full-time work.

Part-time farmers who have lost off-farm employment and who would be available to take up alternative full-time employment can qualify for the emergency Covid19 unemployment payment.

If you are continuing to engage in farming (self-employment) and/or employment but your income is significantly reduced because of the pandemic, you can apply for the means tested Farm Assist scheme. To qualify for Farm Assist, you must be

a farmer, be farming land in the State, be aged between 18 and 66 and satisfy a means test.

If you are currently in receipt of a Farm Assist payment, then you are ineligible for the COVID19 unemployment payment. However, if your income from farming has reduced you may ask for your Farm Assist payment to be reviewed.

A farmer in receipt of Rural Social Scheme is not entitled to the COVID19 payment, but their existing payment is maintained.

A farmer and/or spouse in receipt of Carer's Allowance and Carer's Benefit, including those who are working fewer than 18 hours per week, who have 'ceased trading' or lost their employment can claim the COVID19 payment.

A farmer in receipt of Disability Allowance that has 'ceased trading' or lost employment is entitled to the COVID19 Pandemic Unemployment Payment. The Disability Allowance payment will be adjusted to take account of the COVID19 payment.

I am an apprentice am I eligible for the COVID19 Pandemic Unemployment Payment?

Apprenticeships are divided into on and off the job phases. Apprentices who are in a phase of off the job training will continue to receive their training allowance from the State. There will be no loss of income for these apprentices.

Apprentices who are on the job with their employers and who have subsequently lost employment would be eligible for the Covid-19 Pandemic Unemployment Payment, provided they fulfil the other eligibility criteria (e.g. age 18-66).

I am a worker who was also in receipt of a social welfare payment while at work. What is my position?

Some social welfare customers can work as well as receive a social welfare payment – for example carers, people with disabilities, lone parents and people in receipt of the Working Family Payment.

If you fall into this category and you were working but have been laid-off temporarily without pay since 13 March, you should claim the emergency COVID-19 payment. This will help substitute your employment income.

A person, who is a qualified adult on a spouse/partner's social welfare claim, loses their job temporarily due to the COVID crisis. Can they apply in their own right?

Yes – but the spouse/partner will need to get their own claim re-rated.

I am a worker who works on one side of the border with Northern Ireland but lives on the other. What are my rights?

People who live in, say, Donegal but work in Derry are entitled to the COVID-19 payments from the Department of Employment Affairs and Social Protection. However, people who work in Donegal but live in Derry are not entitled to these payments but can claim from the UK benefits system.

People who live in Northern Ireland but work in Ireland are not entitled to the Pandemic Unemployment Payment because, under EU regulations, they are considered 'frontier workers', i.e. a person who works on one side of a border but lives on the other, and returns home at least once a week.

Under EU social security regulations payments to 'frontier' workers are made by the social administration of the State where the person resides rather than the State where they work. These arrangements continue to apply on foot of a bilateral agreement between the UK and Ireland last year.

The Northern Ireland administration is also taking this approach with respect to frontier workers working in Northern Ireland but living in the Republic of Ireland.

This is not a new rule and reflects the ongoing position for the payment of social welfare benefits to frontier workers based in Northern Ireland, and indeed those frontier workers residing throughout Europe.

However, employers in Ireland **can claim** the temporary wage subsidy for all of their workers including frontier workers, who pay Irish PAYE and Social Insurance, from the Revenue Commissioners. In this way workers who work in say, Donegal, but live in Derry, can, with the co-operation of their employers, continue to receive a proportion of their wages (at least 70%) if their employer signs up to the Temporary COVID19 Wage Subsidy Scheme. At average wages the value of the 70% subsidy exceeds the value of the Pandemic Unemployment Payment.

I am a worker aged over 66 who has lost my employment income am I entitled to a payment?

People aged over 66, who are in receipt of a State Pension, who are employees and have lost employment, are eligible to be included in the Temporary COVID-19 Wage Subsidy Scheme. The Temporary COVID-19 Wage Subsidy is a scheme, which allows employers to pay their employees during the current pandemic. Employers will be refunded up to 70 percent of an employee's wages - up to a level of €410. Employers can apply for this scheme through the Revenue Commissioners. We encourage employers to use this Scheme where possible, to maintain employment links between businesses and their employees.

Employers in Ireland can claim the temporary wage subsidy for all of their workers, who pay Irish PAYE income tax, from the Revenue Commissioners. In this way workers who are aged over 66 can continue, with the co-operation of their employers, to receive employment income of at least 70% of their normal wage.

People aged 66 or over do not pay social insurance contributions and can, if in receipt of the State Contributory Pension retain all of their State pension as well as their employment income and retain that pension payment if they lose employment income.

People in receipt of the non-contributory or means tested pension who are also in receipt of an employment income can have their pension payment increased if they lose that employment income or if that employment income is reduced.

People in receipt of state pension payments also have automatic access to a range of other income supports not available to unemployed people – including the free fuel allowance, which was extended for a further 4 weeks until 8th May, the living alone allowance, the household benefits package (gas/electricity), the telephone support allowance, free travel and the free TV licence.

The Pandemic Unemployment Payment is an enhanced payment for jobseekers and eligibility is aligned to jobseeker payments. It is paid to people who, in most cases, have no other source of income.

I am in employment and am concerned I might catch the virus from colleagues. Can I leave work and claim the COVID-19 Pandemic Unemployment Payment?

No - The COVID-19 Pandemic Unemployment Payment is only available to employees who have become fully unemployed due to the downturn in economic activity caused by the COVID-19 pandemic and where they are not being paid by their employer.

Part-time/casual jobseekers who lose their employment – do they qualify for the €350 Pandemic Unemployment Payment?

The new emergency COVID-19 Pandemic Unemployment Payment is payable to people aged between 18 and 66, who are resident in Ireland, have become fully unemployed as a result of the COVID-19 Pandemic and are not being paid by their employer.

There is no restriction on the number of hours the person has to have been working. The only requirement is that they have become fully unemployed since 13th March, 2020. Consequently anyone who was working part-time and claiming a jobseeker payment either casually or systematic short-time (Short Time Work Support) are entitled to this payment provided they have now become fully unemployed.

Can seasonal workers who will not have employment over the coming weeks – e.g. in hotel business, tour guides, etc., apply for COVID19 Unemployment Payment?

No, the conditions of the COVID19 Pandemic Unemployment Payment are that a person must have been in receipt of wages/salary from their employer, have been in employment on or before 13 March 2020 and lost that employment as a consequence of COVID19.

If this is not the case and the person has not yet taken up seasonal work, then the COVID19 Pandemic Unemployment Payment is not payable. People who are currently receiving a Jobseeker's Payment including seasonal workers who have been out of work for some time will continue to remain on this payment for the period they are unemployed and, as such, there is no change in their payment.

Can I apply to the Arts Council COVID-19 Crisis Response Award scheme if I am receiving the Government's COVID-19 Pandemic Unemployment Payment?

The COVID-19 Pandemic Unemployment Payment is a payment of €350 per week paid by the Department of Employment Affairs and Social Protection. It is available to employees and the self-employed who have lost their job on (or after) March 13 due to the COVID-19 (Coronavirus) pandemic. If you are self-employed, the COVID Pandemic Unemployment Payment applies if your trading income has collapsed to the extent that you are available to take up other full-time employment if it was offered to you.

You can make an application for the Arts Council scheme if you are receiving the Government's Pandemic Unemployment Payment. If, however, you receive an award under the Arts Council COVID-19 Crisis Response Award, your circumstances as determined by the Department of Employment Affairs and Social Protection will have changed at that point. An award of €3,000 under the Arts Council's Rapid Response Award is regarded as self-employed income by DEASP and renders you ineligible for the Pandemic Unemployment Payment for the duration of the period for which you are earning that income.

You can close your Pandemic Unemployment Payment at www.MyWelfare.ie under the Covid-19 section.

Is PUP payable to an applicant for International Protection living in Direct Provision?

PUP is not payable where an applicant for International Protection is living in Direct Provision. The person's needs are being met through the services provided by the accommodation centre and the daily expenses allowance payment. Assistance under the Exceptional Needs Payment scheme can be considered to meet with any costs that cannot be met from the weekly allowance.

Is PUP payable to an applicant for International Protection living in the community and not in Direct Provision?

Where applicants for International Protection live in the community outside the direct provision system, yes they are eligible for the COVID-19 Pandemic Unemployment Payment if they meet the conditions for the payment.

Is PUP payable to a refugee or a person who has status and is living in Direct Provision?

PUP is not payable where the person is living in Direct Provision. The person's needs are being met through the services provided by the accommodation centre and the social welfare payment they are in receipt of. Assistance under the Exceptional Needs Payment scheme can be considered to meet with any costs that cannot be met from the weekly allowance

Is PUP payable to refugee or a person who has status and is living in the community?

Yes PUP is payable where the person meets the conditions of the scheme – in employment immediately prior to 13th March, have lost their employment as a consequence of the Pandemic and are not being paid by their employer.

In the case of a self-employed person, they must have experienced a collapse in income to the extent that they could take up alternative full time work if it was available to them.

What is the best way to apply for a COVID-19 unemployment or illness payment?

The quickest and easiest way to apply is online via www.MyWelfare.ie

I made a claim for the COVID-19 payment but have received nothing. What should I do?

If you applied for a COVID-19 unemployment payment before a Thursday and have not received payment on Tuesday of the following week then your application has been rejected. Applications can be rejected for two reasons:

First, you may not be eligible or,

Second, some of the information associated with your application may be incorrect.

In order to check if you're eligible consider the following:

- Are you between 18 and 66 years of age?
- Were you in employment or self-employment immediately before the 13th of March 2020?
- Were you laid off by your employer, as a consequence of the COVID-19 pandemic or did your own business have to cease trading because of the pandemic?
- Can you confirm that you were not in receipt of any employment income as of the date you applied for the COVID-19 payment?
- Have you asked for payment to be made to an Irish bank account or a domestic Irish financial institution?
- Are you resident in Ireland?

If you satisfy these conditions, and only if you satisfy these conditions, you are eligible for the COVID-19 payment. If you do not satisfy these conditions because, for example, you were already unemployed prior to the 13 March, or because you

quit your employment voluntarily you are not eligible and will not have been paid.

If you do satisfy these conditions and haven't received your payment, then it's most likely because some of the information associated with your application is incorrect.

More than likely either the personal public service number (PPSN) or bank IBAN code may have been entered incorrectly.

The best thing to do if you believe that you are eligible but that your application information may be incorrect is to go to www.MyWelfare.ie and resubmit your information by applying again.

If you are eligible, payment will be made as soon as possible. (For applications received before Thursday one week payment will be made on Tuesday the following week).

The initial payment will be for €350, any arrears due will be calculated and paid at a future date.

People who are not eligible for the COVID-19 payment may be eligible for another payment including a standard Jobseeker payment, a COVID-19 illness payment or a Carer's payment. Information on these payments is available at gov.ie/deaspcovid19

Can the requirement to have a Public Services Card to make an online application be dropped? This is stopping many people from applying online.

In light of the ongoing COVID-19 pandemic, the Department of Employment Affairs and Social Protection has decided to temporarily postpone the requirement for applicants for a social welfare payment to have their identify SAFE registered (and have obtained a Public Services Card). However, this is a temporary measure and

the Department will be requiring individuals to verify their identify at a later stage. In these temporary circumstances the online applications for the new COVID-19 Pandemic Unemployment Payment and for Jobseeker's payment can be made by anyone with a basic MyGovID account. This type of MyGovID account does not require a customer to have a Public Services Card.

I am an Irish resident worker but I use an overseas or international bank account. How can I get a payment?

Payment of the COVID-19 Unemployment Payment is made by electronic transfer to Irish residents only into accounts held in Irish domestic financial institutions such as an Irish bank account or credit union account. Payments can also be issued for collection at to an individual's local Post Office. This is detailed on our website www.gov.ie

The restriction on use of non-Irish bank accounts is to help minimise incorrect claiming by people not resident in the country. People who are resident in the country but who do not have an Irish bank account can receive their payment into a domestic financial institution such as a Bank or Credit Union or can arrange for collection at their local Post Office.

You must bring at least one form of identification to the Post Office when collecting a payment.

I claimed a COVID-19 Unemployment Payment but now my employer is paying me what should I do?

The Department is reconciling its payment files with those of the Revenue Commissioners. Applications from people who are also being paid by their employer will be stopped automatically. In order to avoid any confusion, you should close your claim immediately at www.MyWelfare.ie under the COVID19 payment section.

How can I refund the Department if I received a payment in error or if I was ineligible?

If you think you inadvertently applied for the COVID-19 Pandemic Unemployment Payment, you must close your application now. Applications can be closed via the Department's online portal at www.MyWelfare.ie under the COVID-19 payment section. In addition if you have received any payments to which you were not entitled you should refund this directly to the Department.

By debit card, contact Lo-call 1890 927 999 Press option 5 (Republic of Ireland only) or (071) 9672591

By cheque, made payable to The Accountant, Department of Employment Affairs and Social Protection, Central Debt Unit, Shannon Lodge, Carrick-on-Shannon, Co Leitrim (Please include PPSN on back of cheque)

By Bank Transfer, to:

Bank of Ireland, 2 College Green, Dublin 2.

BIC: BOFIE2D

IBAN Number: IE68BOFI90001724724660

PAYMENT REF: [Your PPSN] (This is essential)

Is the Pandemic Unemployment Payment taxable?

This is a matter for the Revenue Commissioners. Revenue has indicated that it will treat the Pandemic Unemployment Payment as taxable income and, depending on a person's overall income during a year, the Pandemic Unemployment Payment may affect the person's overall tax liability for the year.

I am a person who is required to ‘cocoon’. How can I collect my social welfare payment?

Social welfare payments, other than the COVID-19 Pandemic Unemployment Payment, are now being paid on a two weekly basis reducing the need to visit post offices.

Arrangements have been made with An Post to allow a person to assign a temporary agent (typically a close friend or family member) to collect payments on behalf of people who need to cocoon or self-isolate. Forms for nomination of an agent can be collected at a Post Office.

People can also use the "change my payment method" facility on www.MyWelfare.ie if they have a verified MyGovID account, to change from payment into a post office to payment into a bank or credit union account. The Post Office also offers bank account facilities. Alternatively, a form can be posted to you to change your bank details and you can send this back to the Department.

Finally, in these exceptional circumstances, arrangements have been made with An Post to hold payments for collection for up to 90 days. This may suit some people who would prefer to collect payments in person at a post office rather than use an alternative payment method.

If you have an immediate need for your social welfare payment in cash, and you do not have a member of your family, a friend or neighbour who you could appoint as a temporary agent to collect your pension for you, please call the "Community Call" helpline in your local authority for assistance. This helpline has been set up by the local authorities and other organisations especially to provide assistance to people in the community during this time.

I am a worker who needs to self-isolate or who is ill with COVID-19. What should I do?

If your employer continues to pay you, you don't need to do anything. If your employer does not pay you should claim the Covid-19 Illness Benefit payment. – This requires a certificate from your GP. You should contact your GP by telephone and your GP can submit this certificate online.

You will also need to submit a claim form. This can now be applied for online at www.MyWelfare.ie, the quickest and easiest way to apply.

What happens when I finish my period of self-isolation or when my illness clears up?

There is no need to do anything.

If you are ill with COVID-19 the period of payment will last for so long as your GP certifies that you need to stay away from work and will cease automatically at the end of that period. If you are still ill at that time then contact your GP again and she/he may re-certify your illness.

If you are self-isolating the payment will cease automatically after two weeks.

If you need to self-isolate for a second time, please contact your GP and submit a new claim.

How will employees PRSI contributions be affected if an employer avails of the temporary Wage Subsidy Scheme or a worker claims the COVID-19 emergency payment?

It is intended that employees who have lost their employment and qualify for a COVID-19 Pandemic Unemployment Payment or in respect of whom a temporary wage subsidy is being properly paid will be allocated social insurance contributions appropriate to their normal employment status for the period in receipt of the Covid-19 Pandemic Unemployment Payment or the duration of the temporary wage subsidy.

How does the COVID-19 Pandemic Unemployment Payment/COVID-19 Wage Subsidy Scheme impact Maternity/Paternity/Adoptive leave?

People in receipt of the COVID-19 payment or in receipt of a subsidized wage via the temporary wage subsidy scheme administered by the Revenue Commissioner will be treated for Maternity Benefit, Paternity Benefit, and other social insurance schemes as if they were continuing to make insurance contributions based on their normal social insurance class (Class A, Class S etc.).

Therefore, payment of Pandemic Unemployment Payment will have no implications for future entitlement to social insurance benefits.

People who are pregnant but whose first day of maternity/paternity/adoptive leave is scheduled to occur during the period they are in receipt of the COVID-19 Unemployment payment should close their claim and move onto Maternity Benefit as normal.

People already on maternity/paternity/adoptive leave should remain on that leave until such time as they were due to return to work. If that occurs during the COVID-

19 pandemic and their place of employment is closed, they should claim the COVID-19 Unemployment payment at that stage.

People whose period of maternity/paternity/adoptive leave commences after a return to work will be able to claim maternity/paternity/adoptive in the normal way.

Payment frequency is being changed. – From now on payments will be made every two weeks. This is to reduce the requirement for people to leave their home and queue in Post office or banks to withdraw money.

I am not an employee or self-employed worker, but I do receive a social welfare payment. What should I do?

There is no need to do anything. You should not claim any COVID-19 payment. All existing social welfare payments continue and will be paid via your bank account or through the post office.

How do I close my Pandemic Unemployment Payment claim online?

To close your claim online, you should logon to www.mywelfare.ie and click on the link for Covid-19 services and follow the instructions to close your claim.

I cannot access the online services. How else can I close my claim?

The quickest and easiest way to close your claim is to do so online.

If you cannot close your claim online, you can ring the DEASP helpline at 1890-800 024 between the hours of 9.00am to 5.00pm Monday to Friday. They will assist you

in closing your claim. Please have your PPSN Number to hand when you make contact.

When should I close my claim?

You must close your claim on the day you return to work. This will ensure that you are paid for the support due to you up until the day you start work.

When will I receive my last payment?

Every Tuesday, payment is made in arrears to those who were unemployed in the week ending on the previous Thursday. For example, on Tue 26th May, payment was made in respect of the week running from Friday 15th to Thursday 21st May. So if you were unemployed on any of the days between these dates, you should be due a payment for that week.

Do I need to inform my local Intreo Centre that I am closing my PUP claim?

If you close your claim online or through the helpline, you do not need to contact your local Intreo.

What if I forgot to sign off when I went back to work and want to pay back what I owe?

Any payment received in error can be repaid to the Department by:

By debit card, contact Lo-call 1890 927 999 Press option 5 (Republic of Ireland only) or (071) 9672591

By cheque, made payable to The Accountant, Department of Employment Affairs and Social Protection, Central Debt Unit, Shannon Lodge, Carrick-on-Shannon, Co Leitrim (Please include PPSN on back of cheque)

By Bank Transfer, to:

Bank of Ireland, 2 College Green, Dublin 2.

BIC: BOFIE2D

IBAN Number: IE68BOFI90001724724660

PAYMENT REF: [Your PPSN] (This is essential)

Future Updates

We are aware that this is a concerning time for many and we will continue to provide relevant updates via our dedicated COVID-19 page and on our social media channels:

Twitter [@welfare_ie](#)

Instagram [@social.protection](#)

If any of your stakeholders have questions we would, in the first instance, direct them to our website for the quickest way to find information on these measures. We also have a COVID-19 Income Support Helpline to and our information team can advise on the most suitable income supports for the caller's circumstances and provide information on how to make an application.

Phone: 1890 800 024, Monday to Friday from 9am to 5pm