

## **Payroll Operation Instructions**

If the employer has agreed to operate the COVID-19 Temporary Wage Subsidy Scheme then the following steps must be taken:

- Register on ROS. Go to My Enquiries, Select Employer PAYE and select Covid-19 Temporary Wage Subsidy and the declaration will be prefilled. Sign and Submit if the employer agrees to the terms set out in the declaration.
- Ensure the correct bank details are in the refund section in “Bank Accounts” in ROS.
- Set up a new payment in your software called Covid-19 and ensure PRSI, PAYE and USC are not deducted.
- PRSI Class should be set to J9 for any employees receiving the subsidy.
- For employees whose annual salary is €38,000 or less, enter a non-taxable amount equal to the employee’s net take home pay or €410 per week, whichever is lesser
- For employees whose salary is between €38,000 and €76,000, the non-taxable amount should be capped at €350 per week.
- If you are not making any additional top up payment to the employee, you should include a pay amount of €0.01 in Gross Pay
- If you are making an additional top up payment to the employee, you should include this amount in Gross Pay and ensure their net pay is no more than it would be normally (Refunds because of tax credits etc are ok)
- Do not include the Temporary Wage Subsidy payment in Gross Pay
- Include pay frequency (i.e. weekly) and period number and submit to ROS
- Payroll submissions with class J9 cannot be amended or deleted on ROS. If you made an error, you will need to contact Revenue through MyEnquiries to make amendments.
- Revenue will refund within 2 working days (subject to delays) of the pay date on your submission. The amount refunded may exceed the amount of the subsidy and you will be expected to keep track of the excess and repay this amount to Revenue at a later date.