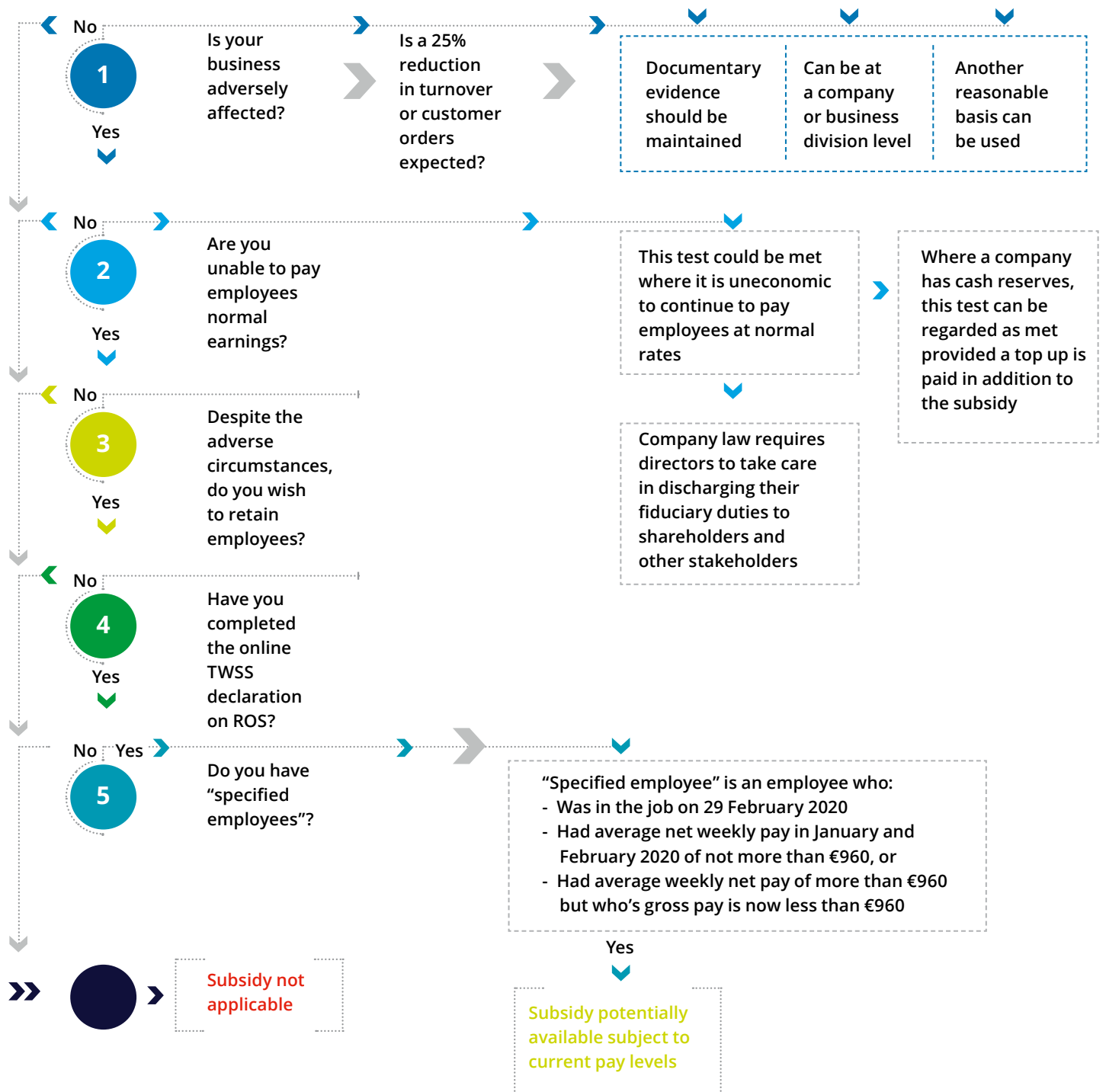


The Temporary Wage Subsidy Scheme (TWSS)

The Temporary Wage Subsidy Scheme (TWSS) was first introduced on 26 March 2020 to provide income support to eligible employers where the business activities have been negatively impacted by the COVID-19 pandemic but who continue to keep employees on payroll. Since the TWSS was announced, Revenue have updated

their guidance on the employer eligibility and supporting proofs available [here](#) and various versions of their FAQs available [here](#) including amendments to the subsidy available under Phase II which is effective from 4 May 2020.

Below is a flowchart with the summary of the eligibility conditions based on guidance available on 24 April 2020:



Below is a summary of the potential subsidy based on the information available on 24 April 2020:

| Level of average weekly net pay in January & February 2020 (ANWP) | Potential level of subsidy | | |
|---|--------------------------------------|---------------------------|--------------------|
| | A. 26 March to 15 April 2020 | B. 16 April to 3 May 2020 | C. From 4 May 2020 |
| Up to €412 | 70% of ANWP | 70% of ANWP | 85% of ANWP |
| > €412 but not > €500 | 70% of ANWP | 70% of ANWP | €350 |
| > €500 but not > €586 | 70% of ANWP | 70% of ANWP | 70% of ANWP |
| | Level of top up as a % of ANWP | | |
| > €586 but not > €960 | Up to 60% | €350 | €350 |
| | > 60% but ≤ 80% | €350 | €350 |
| | Over 80% | €350 | €350 |
| > €960 but current gross pay is < €960 | Current gross pay lower than ANWP by | | |
| | ≥ 20% but < 40% | N/A | €205 |
| | ≥ 40% | N/A | €350 |
| Other cases | N/A | N/A | N/A |

Note – to the extent that the top up exceeds the difference between ANWP and the potential subsidy, the subsidy will reduce on a €1 for €1 basis



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