

Financial Assistance for Employers

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 and gross pay to employees.

The EWSS replaced the Temporary Wage Subsidy Scheme (TWSS) from 1 September 2020. It is expected to continue until 31 March 2021.

- Employers must possess valid tax clearance to enter the EWSS and continue to maintain tax clearance for the duration of the scheme.
- A reduced rate of employer's PRSI of 0.5% is charged on wages paid which are eligible for the subsidy payment.
- Seasonal and new hires are eligible for the EWSS and claims can be backdated to 1 July 2020 (subject to limited exceptions). Employers can complete a 'sweepback' template providing details for each eligible employee.
- Subsidy is based on an employee's gross weekly wage, including notional pay, before deductions, and excluding non-taxable benefits.