



SCHEME	ELIGIBILITY CRITERIA	PAYMENT AMOUNT / FEATURES
ILLNESS BENEFIT	<ul> <li>An employee or self-employed person who has been told to self-isolate by a doctor or the HSE.</li> <li>An employee or self-employed person who has been diagnosed with COVID-19 by a doctor.</li> <li>The employee must be absent from work and confined to their home or a medical facility.</li> </ul>	<ul> <li>€350 per week as follows:</li> <li>for a maximum of 2 weeks where a person is self-isolating; and</li> <li>up to a maximum of 10 weeks if a person has been diagnosed with COVID-19. (If a person has been certified for less than 10 weeks, they will be paid for the duration of their certificate.)</li> <li>The usual 6 day waiting period before an employee can receive illness benefit does not apply.</li> <li>The Minister for Employment Affairs and Social Protection has announced that these arrangements, i.e. the waiver of the 6 day waiting period and the enhanced rate of Illness Benefit, are extended until 10 August 2020.</li> </ul>
COVID-19 PANDEMIC UNEMPLOYMENT PAYMENT	You can apply for the new COVID-19 Pandemic Unemployment Payment if you:  are aged between 18 and 66 years old, and  live in the Republic of Ireland, and  have lost your job due to the COVID-19 pandemic, or  are self-employed and have ceased trading due to the pandemic.  If you are an employee and:  have lost your job;  have been temporarily laid off;  have been asked to stay at home; and  are not getting any money from an employer.  The payment also applies to:  non EU/EEA workers who have lost employment due to the COVID-19 (Coronavirus) pandemic;  students (and non-EU/EEA students) who have lost employment due to the COVID-19 (Coronavirus) pandemic; and  part-time workers	<ul> <li>Pre-Phase 3 (29 June 2020)</li> <li>Flat rate of €350 per week.</li> <li>Post-Phase 3 (29 June 2020)</li> <li>Introduction of a two level payment structure to link the payment level to prior earnings.</li> <li>For employees whose prior earnings were €200 per week or higher the payment rate will remain at €350 per week;</li> <li>For employees whose prior earnings were up to €199.99 per week, the payment rate will be €203 per week (the primary rate of payment of the Jobseeker's Benefit scheme).</li> <li>The Minister for Employment Affairs and Social Protection has announced that these payments will be further extended until 10 August 2020.</li> </ul>

DISCLAIMER: Please note that the content of this summary does not amount to professional advice. Legal and tax advice should be sought in respect of specific queries. The COVID-19 situation is evolving rapidly and this update is provided on the basis of information available as at 17 June 2020.



## **COVID-19 RELATED SUPPORTS FOR EMPLOYEES**

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SHORT TIME WORK	To qualify for Short Time Work Support, employees must be:	The rate of payment will depend on an employee's average weekly
SUPPORT	temporarily working a standard reduced weekly work pattern;	earnings in the governing contribution year and the change in the
An income	<ul> <li>working 3 days or less per week having previously worked full-time;</li> </ul>	employee's work pattern.
support payment	be under 66 years of age;	
for employees	be capable of work and be available for full-time work; and	For example, if an employee is placed on a 3 day work pattern
who have been	have enough paid or credited social insurance (PRSI) contributions at class A,	having previously worked 5 days, the employee may be entitled to
temporarily	H, S or P.	up €81.20 for the 2 days he/she is no longer working. (This
placed on a		represents two fifths of the current maximum weekly rate of
shorter working		Jobseeker's Benefit of €203.)
week.		
<ul> <li>The payment is</li> </ul>		Employees may also get an increased rate of payment for a qualified
made in respect		adult and for qualified children.
of employees'		
regular salary for		Short Time Work Support is not taxable.
the days that they		
are no longer		
working.		