

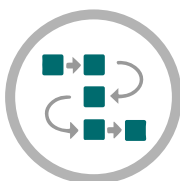


# Employment Wage Subsidy Scheme



## **Guidelines on the Operation of the July/August Sweepback as part of the Employment Wage Subsidy Scheme**

16 September 2020



# EWSS July/August Sweepback – 16 September

In recognition of the exclusion from the Temporary Wage Subsidy Scheme (TWSS) of new entities, seasonal employees and new hires, Employment Wage Subsidy Scheme (EWSS) eligible employers can backdate a claim for EWSS to 1 July 2020 in respect of eligible employees for whom an eligible employer has submitted payroll for in July/August, in certain limited circumstances as follows:

- The employer was not eligible for TWSS; or
- The employer had employees not eligible for TWSS;

## **Who is not eligible:**

### **Employees where:**

- an employer was registered for TWSS and the employee was also eligible for TWSS, but the employer did not claim a subsidy on their behalf;
- an employer was registered for TWSS and made a claim on behalf of a TWSS eligible employee and did not receive a subsidy for this employee including due to tapering.

## **Sweepback Processing Timelines**

- From 15 September to 14 October 2020 employers can submit Sweepback CSV files via ROS. These sweepback CSV files are then held, unprocessed, and Revenue will process these each Tuesday night from 22 September 2020 until 14 October 2020;
- Once the sweepback CSV files are processed the corresponding July/August payslips, that match the employment ID of the employee, will be updated to show the amount of subsidy the employer will receive for the payslip or the reason the payslip was not eligible for subsidy. Employers can view this information by examining the July/August submissions on ROS in “View Payroll”. Further information on this can found in Appendix II;
- Additionally, after processing, the July/August Statement of Account will be updated with the PRSI credit, the employer will receive a ROS notification and the subsidy payment will issue.

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## How to apply for the EWSS July/August Sweepback

Eligible employers who wish to claim a subsidy on behalf of an eligible employee for July and August must initially download the [Sweepback CSV template](#), provided by Revenue. This file is in a CSV format. Each employer will need to populate this template with the eligible employees they wish to make a claim for under the 'sweepback' process. There are three fields to populate and each field is mandatory i.e. each field must be populated correctly. These fields are:

1. Employer registration number;
  2. PPSN of the eligible employee;
  3. Employment ID of the eligible employee.
- The employer registration number must be 7 digits with up to 2 check characters – if this is not the case, your file will be rejected;
  - Employer registration number on the template must match the Employer number selected in the drop down on the ROS upload screen – if these numbers differ, your file will be rejected;

Revenue  
1491-4226 Customs (in Ireland)  
1800-735 735 and Customs

Employment Wage Subsidy Scheme July/August Sweepback

← ROS Homepage **EWSS July/August Sweepback**

This is a facility for employers who wish to backdate a claim for EWSS to 1st July in respect of eligible employees. Please ensure eligibility criteria have been met for each employee ahead of file upload.

Please select the Employer Registration number for the file you are uploading.

Select Employer Registratic ▾

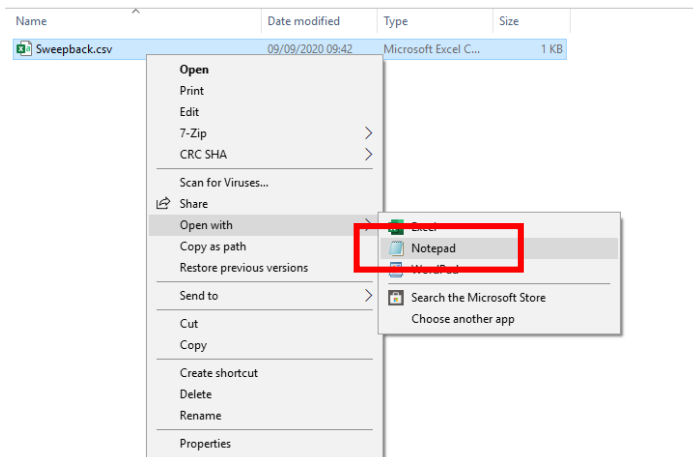
- The employer registration number must be included in each row of the sweepback CSV that has an eligible employee;
- The employment ID for each eligible employee must **exactly match** the employment ID used for this employee in July/August payroll e.g. if the employment ID is 00001 then this must be 00001 in the template. If 1 is entered in the template, a subsidy will not be processed for this employee. If this Sweepback CSV file is opened in Excel, you may have difficulties saving an employment ID in the format 00001. To avoid any difficulties, it is

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recommended that if you have an employment ID which has leading zero's e.g. 00001, then you should open/edit this file in Notepad and add and save the details here. See example below on how to open this file with Notepad:

**Step 1:** Select the saved file and right click on it using your mouse;

**Step 2:** Select Edit with Notepad;



**Step 3:** Enter details required as per example below and save when complete. This will ensure the details entered won't be re-formatted when you close out of the application. If this file is later edited in Excel, Excel would drop the leading zeros and the records will not match resulting in no subsidy payment.

```
sweepback (1).csv - Notepad
File Edit Format View Help
EMPLR_REG,PPSN,EMP_ID
1234567T,3031253G,00001
1234567T,9257833A,00002
1234567T,3031153G,00003
1234567T,9253313A,emp4
1234567T,3031343G,emp5
1234567T,9557833A,emp6
1234567T,3033425G,emp7
1234567T,9257312A,emp8
```

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- If an employee was paid by the same employer during July and August with two different employment ID's, then each employment ID will need to be added to the sweepback CSV file to ensure the full subsidy for both months can be claimed. Each employment ID must have an associated payroll submission for pay dates within July and August.
- If an employer was registered for TWSS and the employee was eligible for TWSS under either of these employment ID's, then this will deem them ineligible for the July/August sweepback.

## **Sweepback CSV File Upload through ROS**

On 15 September, Revenue will release a new link in the “Employer Services” Section on ROS, where employers can upload their completed file. This file must be a CSV file in the same format as the template file on the website.

Employers will need to complete the following steps to upload their file:

1. Select the “EWSS July/August Sweepback” link in the Employer Services Section in ROS;
2. Then select the “Employer Registration number” relating to the employees you are claiming the sweepback for. The Employer Registration number must be the same as the Employer Registration number entered in the sweepback CSV file;
3. You can upload a maximum of 3 files here. Each file can be no more than 10MB in size. All files must reference the Employer Registration number selected and must be the same as the Employer registration number selected in the dropdown;
4. Once the file(s) has been selected you must read the declaration underneath. The declaration is as follows:

*I declare that I have read the eligibility criteria for the Employment Wage Subsidy Scheme, the business qualifies for the scheme, and the employees included in the July/August 2020 claim are eligible for inclusion in the claim. I understand and accept that failure by the business to adhere to the terms of the scheme, specifically the July/August 2020 claim, could result in recoupment of monies together with interest, penalties and prosecution. I undertake that the business will retain all*

# EWSS July/August Sweepback – 16 September

*records relating to the scheme, including the basis of eligibility for the employer and employees, for review by Revenue.*

5. Next select “Submit” to accept;
6. Your file will then be validated as follows:
  - a. The employer registration number must be 7 digits with up to 2 check characters – if this is not the case, your file will be rejected;
  - b. The PPSN number that you enter for each employee must be a valid PPSN. If not, your file will be rejected;
  - c. Employer registration number on the template must match as the Employer number selected in the drop down on the ROS upload screen – if these numbers differ, your file will be rejected;
  - d. Validation will also be carried out on the length of the Employment ID.

You will not be able to progress until these errors are addressed;

7. Once the file is uploaded you will be asked to “sign and submit”;
8. Once complete you will be brought to an acknowledgement screen to indicate the completion of this process.
9. If you have more than one Employer Registration Number for Employer PAYE/PRSI, you will need to submit each one separately i.e. select the first Employer Registration number and upload the sweepback CSV that relates to employees returned under that registration number, then select submit and “sign and submit”. Once the file has been uploaded you need to go back to the My Services screen in ROS, click the “July/August Sweepback” link and select the second Employer Registration number and upload the sweepback CSV that relates to employees returned under the second employment registration number and complete the steps that follow.

Screenshots for this process can be found in Appendix I of this document.

Following receipt of the sweepback CSV, Revenue will then process these files and validate them against the rules of the scheme. If an employee is deemed eligible, Revenue will then use this information and calculate the total subsidy due to be paid. Revenue will then

# EWSS July/August Sweepback – 16 September

arrange for the subsidy to be paid into the designated bank account as soon as practicable after 16 September. Payment in respect of additional submissions received after 16 September in respect of July/August will be made weekly thereafter up to 14 October.

The reduced rate of employers PRSI of 0.5% is also applicable to eligible payments in July and August 2020. As employer PRSI will have been returned at the normal rate, Revenue will calculate the difference between the employer PRSI returned and 0.5% and will credit any excess returned against the employer PRSI liability for July and August 2020 as soon as practical after 16 September.

## **How will I know if a subsidy has been approved for an employee included in the sweepback CSV?**

Once the sweepback claim has been processed for payment, the PRSI credit will be updated to the relevant Employer PAYE/PRSI period i.e. July PRSI credit will post to July PAYE-Emp period which an employer or financial & payroll agent can view on Statement of Account in ROS. This will also trigger an amended return also visible in Statement of Account and a ROS inbox notification will be sent to the Employer/Agent's ROS inbox. A Statement of Account will also issue to the employer's ROS inbox with details of the subsidy amount paid.

An employer can also view what subsidy and PRSI credit was allowed for each eligible employee by selecting "View Payroll" on the Employer Services section in ROS and selecting "Employment Wage Subsidy Scheme" from the dropdown menu. Screenshots of this process are available in Appendix II.

## **How will I know if I did not get a subsidy for an employee included in the sweepback CSV?**

If you haven't received a notification from Revenue that a payment has been processed in regard to your claim, you should check the following:

1. Are you still registered for PREM – if you ceased your PREM registration before your sweepback claim was processed by Revenue, then this claim will not be processed. No message will issue to an employer or agent in this instance. You will need to re-register and inform Revenue via myEnquiries that you have re-registered and you wish to have your file re-processed;

## EWSS July/August Sweepback – 16 September

2. Are you still registered for EWSS - if you ceased your EWSS registration before your sweepback claim was processed by Revenue, then this claim will not be processed. No message will issue to an employer or agent in this instance. You will need to re-register and inform Revenue via myEnquiries that you have re-registered and you wish to have your file re-processed;
3. Were you registered for TWSS and was your employee eligible? If, as an employer, you were registered for TWSS and your employee was eligible, but you did not claim a subsidy for them, then your claim for the July/August sweepback will not be processed. No message will issue to an employer or agent in this instance;
4. If you have submitted a valid PPSN for an employee but this employee does not have a payslip relating to these periods with that particular employer, then your claim for the July/August sweepback will not be processed. No message will issue from Revenue in this instance;
5. If you submit an incorrect employment ID for an employee which does not match the employment ID that is on the payslip submitted to Revenue on behalf of that employee for July and August, then your claim for the July/August sweepback will not be processed for this particular employee. No message will issue to an employer or agent in this instance;
6. If an employee does not meet the criteria of any of the following rules, it will deem the employee ineligible and no subsidy or PRSI credit will be allowed for that employee. In these instances, a warning message will be added to the payslip and can be viewed in ROS. An employer can select “View Payroll” in the Employer Services section and then select “Employment Wage Subsidy Scheme” from the dropdown. Next you must select the relevant month i.e. July or August to view submissions relating to that period. Warning messages will appear here for employees deemed ineligible for the sweepback. Warning messages are as follows:
  - a. Pay frequency is not eligible for Employment Wage Subsidy Scheme;
  - b. Number of insurable weeks for Employment Wage Subsidy Scheme does not match the pay frequency reported;
  - c. Pay date is not eligible for Employment Wage Subsidy Scheme;



# EWSS July/August Sweepback – 16 September

- d. Weekly Gross pay amount is not eligible for Employment Wage Subsidy Scheme.

Further information on how to use the “View Payroll” facility in ROS for the Employment Wage Subsidy Scheme can be found in Appendix II.

## **What if I submitted the incorrect employment ID or forgot to add an employee to the sweepback CSV?**

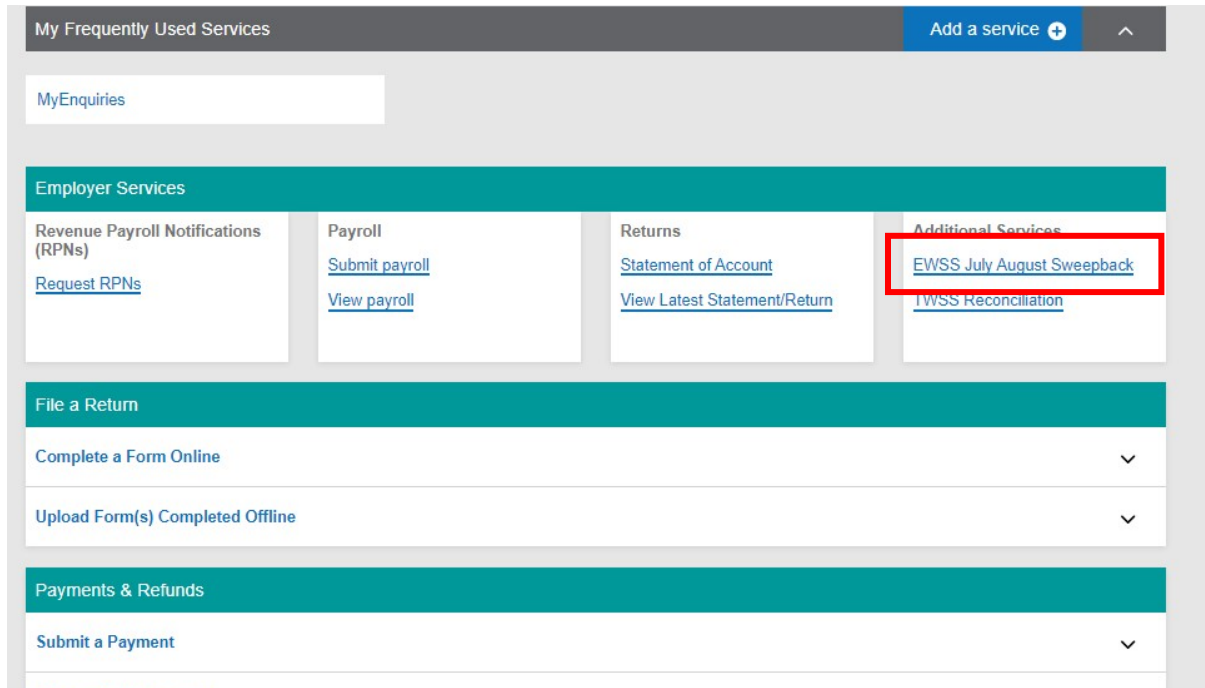
If an employer leaves an employee out of the sweepback CSV in error, or submitted an employment ID that didn't match the July/August payroll, and wishes to claim the July/August Sweepback in respect of this employee, they can submit **one** subsequent CSV file with the employee(s) included. All rules per above must be adhered to regarding validation of this file.

If an employer sends in a subsequent file with an employee, and employment ID, on this file, whose payslip has already been processed for EWSS, then this will not be processed again.

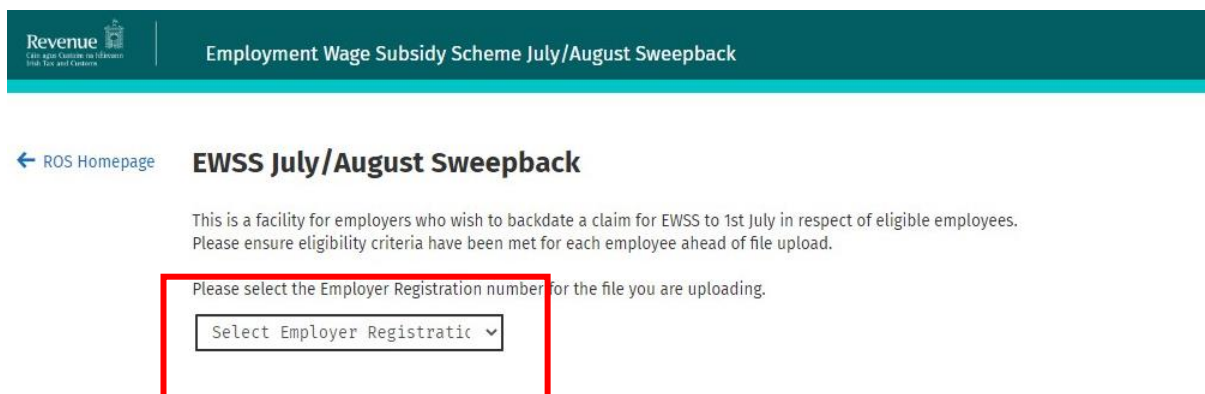
# EWSS July/August Sweepback – 16 September

## Appendix 1 - How to make a claim for the July/August Sweepback through ROS

**Step 1:** In the My Services Screen in ROS (or in the client services screen for an agent) navigate to the Employer Services section and select the “EWSS July/August Sweepback” link;



**Step 2:** Select the Employer registration number for the file you are uploading. Please note that the employer registration number in this dropdown must match the employer registration number in the sweepback CSV file;



# EWSS July/August Sweepback – 16 September

**Step 3:** Once the Employer Registration number is selected, you will be required to upload the sweepback CSV file. You can upload a maximum of 3 files here. The maximum file upload is 10MB. Please select “Add” to upload your file (s);

[← ROS Homepage](#)

## EWSS July/August Sweepback

This is a facility for employers who wish to backdate a claim for EWSS to 1st July in respect of eligible employees. Please ensure eligibility criteria have been met for each employee ahead of file upload.

Please select the Employer Registration number for the file you are uploading.

Upload list of eligible employees

Attachments (A maximum of 3 files in CSV format can be uploaded simultaneously.)
<a href="#">Add</a>

**Step 4:** Once the file is added it will be visible as an attachment. Select “Add” again to upload an additional file. Once you file (s) has been uploaded read the declaration text and select “Submit” to accept;

[← ROS Homepage](#)

## EWSS July/August Sweepback

This is a facility for employers who wish to backdate a claim for EWSS to 1st July in respect of eligible employees. Please ensure eligibility criteria have been met for each employee ahead of file upload.

Please select the Employer Registration number for the file you are uploading.

Upload list of eligible employees

Attachments (A maximum of 3 files in CSV format can be uploaded simultaneously.)
sweepback.csv
<a href="#">Add</a>

### By Clicking "Submit":

- I declare that I have read the eligibility criteria for the Employment Wage Subsidy Scheme, the business qualifies for the scheme, and the employees included in the July/August 2020 claim are eligible for inclusion in the claim.
- I undertake that the business will retain all records relating to the scheme, including the basis of eligibility for the employer and employees, for review by Revenue.

# EWSS July/August Sweepback – 16 September

**Step 5:** Once you click “Submit” on the screen above, your file will be validated. Your file must pass all validation rules, or the file will be rejected. Validation rules are as follows:

- a. The employer registration number must be 7 digits with up to 2 check characters;
- b. The PPSN number that you enter for each employee must be a valid PPSN;
- c. Employer registration number on the template must match as the Employer number selected in the drop down on the ROS upload screen;
- d. Validation will also be carried out on the length of the Employment ID.

You will receive the message below once your file has been uploaded successfully.

[← ROS Homepage](#)



Upload has been successful. Your CSV has been uploaded and will be processed shortly.

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## Appendix 2 - How to view what subsidy and PRSI credit you have received for each eligible employee through ROS for the July/August Sweepback

**Step 1:** Navigate to the Employer Services section on ROS and select “View Payroll”;

The screenshot displays the 'My Frequently Used Services' interface on the ROS platform. At the top, there is a search bar labeled 'MyEnquiries' and a button to 'Add a service'. Below this, the 'Employer Services' section is highlighted in teal. It contains four columns of services: 'Revenue Payroll Notifications (RPNs)' with a 'Request RPNs' link; 'Payroll' with 'Submit payroll' and 'View payroll' links (the latter is highlighted with a red box); 'Returns' with 'Statement of Account' and 'View Latest Statement/Return' links; and 'Additional Services' with 'EWSS July August Sweepback' and 'TWSS Reconciliation' links. Below the Employer Services section is the 'File a Return' section, which includes 'Complete a Form Online' and 'Upload Form(s) Completed Offline' options. At the bottom is the 'Payments & Refunds' section with a 'Submit a Payment' option.

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**Step 2:** In the view payroll screen select “Employment Wage Subsidy Scheme” from the dropdown menu;

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

## Payroll Reporting

[← ROS homepage](#)

### View payroll

[Make a new submission](#)

Search by

- Select -
- Recently updated runs
- Payroll runs by tax year
- Payroll run reference
- Submission ID
- Period
- Temporary Wage Subsidy Scheme (TWSS)
- Employment Wage Subsidy Scheme (EWSS)

Recently updated

The following payroll runs we... on is not shown below, please search using the payroll run reference or by period. Please do not resubmit your payroll.

**Step 3:** Select the tax year and period you wish to view. In this instance the tax year will be 2020 and you will need to select July or August period to view the subsidy and PRSI credit allocation per employee;

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

## Payroll Reporting

[← ROS homepage](#)

### View payroll

[Make a new submission](#)

Search by

Employment Wage Subsidy Scheme

Tax year

2020

Period

July

[Search](#)

# EWSS July/August Sweepback – 16 September

**Step 4:** On this screen you can view the total subsidy and PRSI credit for the selected month, i.e. July or August – the period start date and end date will be populated below. By selecting “View submission items” you will see a list of all EWSS submission items for that period and the total subsidy and PRSI credit allowed per eligible employee;

The screenshot shows the Revenue Payroll Reporting interface. At the top, there is a header with the Revenue logo and the text "Payroll Reporting". Below the header, there is a navigation bar with a "Back" link and a "View payroll" title. To the right of the title is a "Make a new submission" button. Below the navigation bar is a search section with a "Search by" label, a dropdown menu showing "- Select -", and a "Search" button. Below the search section is a section titled "Employment Wage Subsidy Scheme (EWSS)". Under this title, there is a paragraph of text: "Below are the details of submission items that have been processed with pay dates within the selected period. Only employees for whom the EWSS option in 'Other Payments' was selected will be included." Below this text is a table with two columns: "Submission results" and "EWSS". The table contains the following data:

Submission results	EWSS
Tax year: 2020	Total subsidy: €406.00
Start date:	PRSI credit: €149.25
End date:	

Below the table is a section titled "Submission Items". It contains a paragraph of text: "If you need to view detailed information about the submission items for this period you can do so by clicking 'View submission items' below. Please note this will take you to a separate page." Below this text is a link labeled "View submission items" which is highlighted with a red box.

This screen will also show a warning message for each employee who did not get a subsidy based on the following rules:

1. Pay frequency is not eligible for Employment Wage Subsidy Scheme;
2. Number of insurable weeks for Employment Wage Subsidy Scheme does not match the pay frequency reported;
3. Pay date is not eligible for Employment Wage Subsidy Scheme;
4. Weekly Gross pay amount is not eligible for Employment Wage Subsidy Scheme.

There are other reasons why an employer may not get a subsidy on behalf of an employee. Please refer to pages 7, 8 and 9 for further information.

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**^ Active items including warnings**  
These are the active submission items including any items with warnings.

Submission ID	Employee name	PPS number	Employment ID	Employer reference	Pay date	Total subsidy	PRSI credit	Action
1		2	-		12/09/2020	€0.00	€0.00	<a href="#">View</a>
<b>Warning:</b> Weekly Gross Pay amount is not eligible for Employment Wage Subsidy Scheme.								
1		2	-		26/09/2020	€0.00	€0.00	<a href="#">View</a>
<b>Warning:</b> Pay frequency is not eligible for Employment Wage Subsidy Scheme.								
1		2	-		19/09/2020	€203.00	€99.50	<a href="#">View</a>
1		2	-		05/09/2020	€203.00	€49.75	<a href="#">View</a>

**Step 5:** You can also view each payslip that the subsidy and PRSI credit relate to by selecting the “View” button as per example above.