

## Instruction on Uploading and Reviewing Subsidy Paid Data via CSV

### Version 2.0

The Temporary Wage Subsidy Scheme (TWSS) was introduced by the Emergency Measures in the Public Interest (Covid-19) Act 2020. This scheme provides the payment of income supports to employers in respect of eligible employees where the employer's business activities have experienced significant negative disruption due to the COVID-19 (Coronavirus) pandemic.

The TWSS Scheme commenced on 26 March 2020 and supersedes the previous Employer Covid Refund scheme. The TWSS Scheme is operated by employers through their payroll system. The employer included the subsidy as part of the employees' wages and the amount of the subsidy paid to the employee was displayed on the employee's payslip and labelled "GovC19 WageSub". The first refunds issued to employers on 28 March.

The scheme ran in 2 phases. The transitional phase and the operational phase. During the transitional phase, in order to expedite refunds to employers Revenue refunded qualifying employers with eligible employees €410 per qualifying payslip per week or a multiple of this amount for fortnightly and monthly pay frequencies. The employer calculated the correct subsidy payable to the employee based on the Average Revenue Net Weekly Pay they calculated at that employment and made a non-taxable payment of the subsidy amount via payroll. The employer was advised by Revenue to hold the balance for a future refund back to Revenue.

During the Operational Phase Revenue refunded employers, the subsidy amount that the employee was eligible to receive after any required tapering has been applied.

**Revenue now require employers to report the actual subsidy paid to employees per payslip before the end of October.** Revenue require this amount firstly to reconcile and determine the amount, if any, owing back to Revenue from employers. As the subsidy is chargeable to income tax in the hands of employees, Revenue will update employees' records with the subsidy amount they actually received in order to correctly charge income tax and USC.

Subsection 5(j) of section 28 of the Emergency Measures in the Public Interest (Covid-19) Act 2020 provides the legislative basis under which Revenue require employers to provide the data.

The predecessor to the Temporary Wage Subsidy Scheme was the Employer Refund Scheme. This scheme ran from 12 March to 25 March. It provided for a flat €203 for a qualifying employee. The actual amounts paid by employers to employees under this scheme are also required.

**Failure to provide the information required as part of the reconciliation process could result in Revenue seeking to recoup the total temporary wage subsidy paid to the employer.**

### Requirements for reporting subsidy paid

**Subsidy paid is the actual subsidy paid to an employee under the TWSS and has not been included in "Pay for Income Tax" or "Gross Pay" fields of a payroll submission.**

1. A negative amount should not be reported for subsidy paid.
2. For every employee, for every pay date, for every pay slip where a subsidy payment was paid, under either the TWSS or Employer Refund Scheme, **irrespective of PRSI class used**, the amount of subsidy paid must be reported to Revenue.

3. As the submission of a J9 PRSI class was a notification to Revenue of participation in the scheme, where a J9 PRSI class payroll submission was reported, the employer must report to Revenue the amount of subsidy actually paid. If no subsidy was paid, for the J9 submission, then a zero subsidy value must be reported.

Where the employer does not report a subsidy payment, including a zero payment, for a J9 submission Revenue will assess the employee's liabilities on the subsidy which would have been payable, and this will be reflected on the employee's end of year statement. Such employer's details will be noted, and further compliance checks up to and including a full audit may be carried out.

4. Where a submission other than with a J9 PRSI class was reported and the employer processed payroll paying the employee no subsidy, there is no requirement to report a subsidy paid amount.

5. The subsidy paid must be reported on an active<sup>1</sup> payslip. Where, irrespective of PRSI class used, a subsidy was paid and reported to Revenue on a payslip which was later deleted, the employer must report the subsidy paid on an active payslip for the pay date.

6. Revenue has worked with the Payroll Software Developers Association on the requirements for subsidy reporting including the technical details of the submission files. For every payslip Revenue require the line item ID, the payroll run reference, the employment ID, the employee PPSN, the pay date and other details as set out in the [TWSS Reconciliation CSV Description](#). There is also a [sample of a subsidy paid CSV file](#).

## Options for employers to report subsidy paid:

1. Direct reporting through Payroll: Many payroll software packages allow employers to include the subsidy payment information as part of the payroll submission. Employers will need to check with their payroll provider to determine the dates from which the payroll software was capable of reporting subsidy payments and ensure that all subsidy payments are reported before commencing reconciliation. Employers can make such subsidy paid submissions now.
2. Revenue Payroll Reporting in ROS. The employer can report the subsidy paid by manually reporting the payroll notification in ROS. The employer can access payroll reporting in ROS and report the subsidy paid by including an amount in the "Other Payments" field. This feature is currently available.
3. Subsidy Paid CSV upload available in ROS. Some payroll software packages will generate a subsidy paid file for the employer to upload to ROS to report the subsidy paid. Employers wishing to use the subsidy paid CSV file upload can upload the prescribed format CSV file containing the subsidy paid details. This feature is available in ROS from Monday 21 September. Please see detailed instructions below on how to upload a Subsidy Paid CSV file.

Note: In advance of reconciliation employers who provide subsidy paid information via the CSV upload facility, who subsequently make an amendment to subsidy paid information on payslips using option 1 or 2 above must also make the amendments via the subsidy paid CSV upload facility.

---

<sup>1</sup> An active payslip is the most current version of the payslip reported to Revenue. It incorporates any corrections made. A payslip is no longer active if it has been deleted.

## How to Upload CSV

Step 1: Log into ROS and select the “TWSS Reconciliation” as highlighted in figure 1.

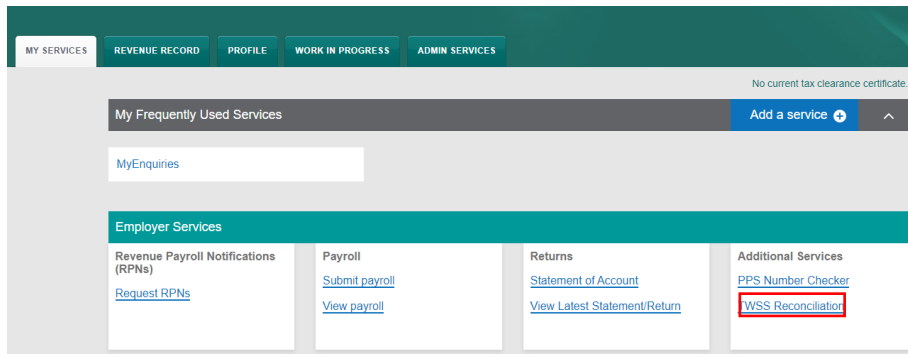


Figure 1

Step 2: To upload a CSV select the highlighted button shown in figure2.

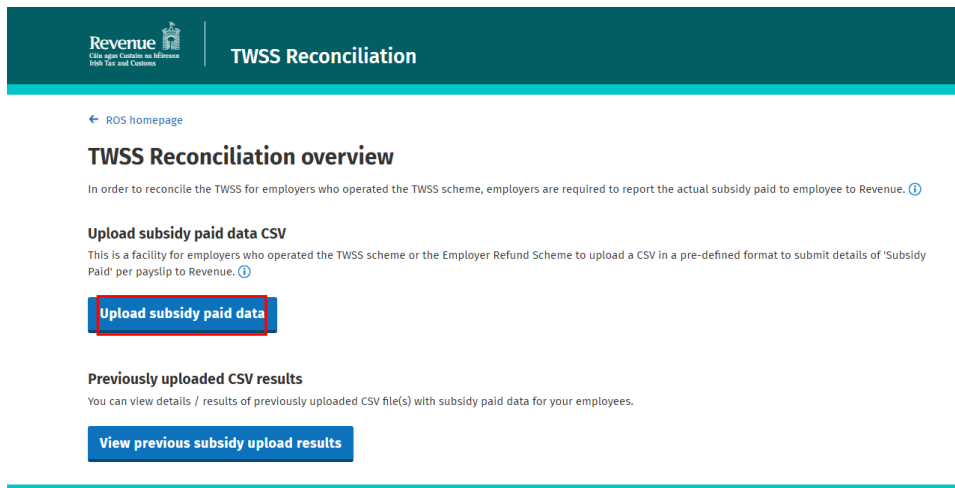


Figure 2

Step 3: Click “browse files” and select the CSV you wish to upload. Information on file format errors is in the Invalid format Subsidy Paid CSV file section below.

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

## TWSS Reconciliation

[← Back](#)

### Upload subsidy paid data CSV

This is a facility for employers who operated the TWSS scheme or the Employer Refund Scheme to upload a CSV in a pre-defined format to submit details of 'Subsidy Paid' per payslip to Revenue. [?](#)

No files selected

**Digital Certificate**  
This request must be signed using your ROS Digital Certificate

**Password**

Figure 3

Step 4: Enter password and click “Sign and Submit”.

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

## TWSS Reconciliation

[← Back](#)

### Upload subsidy paid data CSV

This is a facility for employers who operated the TWSS scheme or the Employer Refund Scheme to upload a CSV in a pre-defined format to submit details of 'Subsidy Paid' per payslip to Revenue. [?](#)

**Selected files:**  
TWSS\_Reconciliation\_CSV\_Valid.csv [Remove](#)

**Digital Certificate**  
This request must be signed using your ROS Digital Certificate

**Password**

Figure 4

Step 5: Once your submission has been successful the screen shown in figure 5 will appear. To view details of your submission, select the “View Subsidy Upload Results” as shown in figure 5. This includes a summary of the number of valid and invalid records in the file. Information on invalid items is in the Invalid line item in the submitted Subsidy Paid CSV file section below.

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

TWSS Reconciliation

← Back

### Subsidy data received

Your file has been successfully received. The status of your submission is shown below.

**Results**

**Submission ID:** 25180269-bdc9-4bb8-abd4-59eafd32d5ee  
**Status:** Completed ✓

The response file for your CSV upload has been automatically downloaded. This may be in your downloads folder.

**Summary**

**Total subsidy:** 720.7  
**Valid items:** 2  
**Invalid items:** 0

**View uploaded CSV data results**

You can view the results of uploaded CSVs including previous uploads by using the 'View subsidy upload results' button.

[View subsidy upload results](#)

[ROS homepage](#)

Figure 5

Step 6: Details of all previous submissions are shown in figure 6. To view the results at a line item level, select “Download Results” as highlighted in figure 6. From here a Subsidy Upload Results CSV file can be downloaded with details of your submission and any error messages as shown in figure 7.

Revenue  
Cáin agus Custaim na hÉireann  
Irish Tax and Customs

TWSS Reconciliation

← Back

### Previous subsidy upload results

This is a facility to view the results of previously uploaded CSVs with details of 'subsidy paid' i.e. subsidy amounts you actually paid to your employee under either the TWSS scheme (March 26 2020 - August 31 2020) or the Employer Refund Scheme (March 16 2020 - March 23 2020).

Once your upload has been processed and is of status 'Completed' you can download the CSV file which will show both valid and invalid line items with error reason per line item.

Date submitted	Submission ID	Valid items	Invalid items	Total subsidy	Status	Action
15/09/2020 10:34 AM	25180269-bdc9-4bb8-abd4-59eafd32d5ee	2	0	€720.70	Completed	<a href="#">Download results</a>
15/09/2020 10:27 AM	abb9980e-5bd7-44c7-b2cb-c9b937f5ebec	2	0	€720.70	Completed	<a href="#">Download results</a>
15/09/2020 10:26 AM	85e0ddba-d2ab-482f-8cc0-9ea39dc6d887	2	1	€720.70	Completed	<a href="#">Download results</a>
15/09/2020 10:25 AM	dbe8c301-ee98-4f90-b6c8-8da07f12028b	2	1	€720.70	Completed	<a href="#">Download results</a>
15/09/2020 10:24 AM	21e96d2d-57d9-48b4-a15d-d77e024abec	2	1	€720.70	Completed	<a href="#">Download results</a>
15/09/2020 10:19 AM	1277037-16a8-46f1-ba41-399c005d1e56	0	3	€0.00	Completed	<a href="#">Download results</a>
15/09/2020 10:16 AM	8675a650-bd2d-4490-b6cc-905d7f66f8fb	0	3	€0.00	Completed	<a href="#">Download results</a>

Figure 6

employer	employer agentTain	taxYear	submissionID					
Sara-Er-De	6638416TH	2020	25180269-bdc9-4bb8-abd4-59eafd32d5ee					
payrollRun	lineItemID	employer	employee	employ	payDate	subsidyPa	valid	errorReason
run2	1	62977	6496038O	1	#####	410.56	Yes	
run3	1	62977	6220497W	1	#####	310.14	Yes	

Figure 7



## Access Previous Submissions

You can view the results of previously submitted Subsidy CSV files by selecting “View previous subsidy upload results” as highlighted in figure 8. You can then select and view the individual Subsidy Upload Results as in step 6 above.

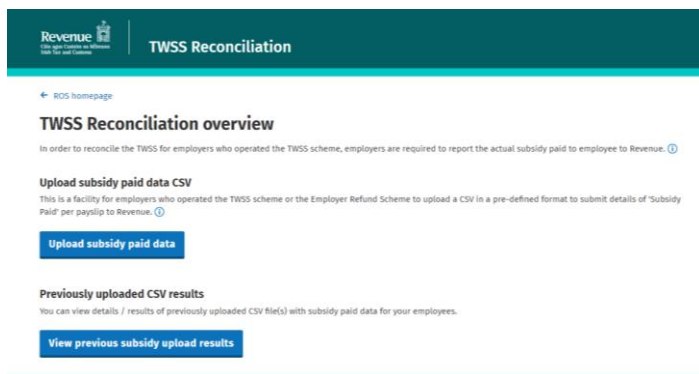


Figure 8

## Invalid format Subsidy Paid CSV file

Should you get to Step 3 as described above but have selected a CSV that is not in the correct format, an error will be displayed such as in figure 9. To be able to proceed you must upload a CSV that is in the valid format. The correct format of the subsidy CSV file as well as details of the error messaged returned is available to Software developers at [TWSS Reconciliation CSV Description](#) on Revenue’s [PMOD GitHub page](#)

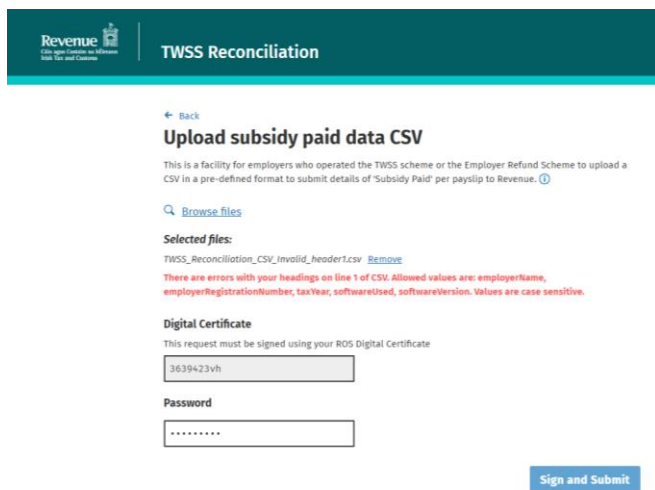


Figure 9

The Subsidy Paid CSV file must be less than 10Mb, contain less than 50,000 records, have a .csv file name extension and be in the correct format. Files not passing these validations can receive one of the following messages and the employer should check the format of the Subsidy Paid CSV file being uploaded.

- We are unable to process your file. Please ensure the file is in a valid CSV format.
- Your file has exceeded the maximum size allowable, please ensure your file is less than 10MB.
- Your file has exceeded the maximum amount of line items allowed, please ensure there are no more than 50,000.
- There are errors with your headings on line 1 of CSV. Allowed values are: employerName, employerRegistrationNumber, taxYear, softwareUsed, softwareVersion. Values are case sensitive.
- There are errors with your headings on line 3 of CSV. Allowed values are: payrollRunReference, lineItemID, employerReference, employeePpsn, employmentID, payDate, subsidyPaid, arnwp. Values are case sensitive.
- There are errors in your file. Please ensure the data within the file is in a valid format or contact your payroll software provider.

## Invalid line item in the submitted Subsidy Paid CSV file

Should you submit a Subsidy Paid CSV that contains subsidy records that cannot be processed the quantity of these invalid records will be displayed as shown in figure 10 and a Subsidy Upload Results CSV file detailing the errors can be downloaded and viewed (figure 11).

**Subsidy data received**

Your file has been successfully received. The status of your submission is shown below.

**Results**

Submission ID: 3655e254-dc17-4a2d-be36-6b8f065ffd32  
 Status: **Completed with errors**

Your submission has been completed with errors. The response file with a list of invalid items has been automatically downloaded. This may be in your downloads folder. Please refer to this file for more information.

**Summary**

Total subsidy: 0  
 Valid items: 0  
 Invalid items: 3

**View uploaded CSV data results**

You can view the results of uploaded CSVs including previous uploads by using the 'View subsidy upload results' button.

[View subsidy upload results](#)

[ROS homepage](#)

Figure 10

	employer	employer agent	Tain taxYear	submissionID															
1	Sara-Er-Rt	6639423VH	2020	3655e254-dc17-4a2d-be36-6b8f065ffd32															
2	run_2020_	1	62977	6737289G	62977	#####	315.35	No	The payslip referenced in the subsidy data does not exist. If this is a valid payslip please report this as a payroll submission.										
3	run_2020_	2	62977	6272211D	94215	#####	410.56	No	The payslip referenced in the subsidy data does not exist. If this is a valid payslip please report this as a payroll submission.										
4	run_2020_	1	62977	6042310D	62977	#####	310.14	No	The payslip referenced in the subsidy data does not exist. If this is a valid payslip please report this as a payroll submission.										

Figure 91

This file contains all the subsidy information submitted in the Subsidy Paid CSV file plus the two columns “valid” and “errorReason”. These two columns have been added by Revenue to provide the results feedback on the information uploaded.

- If the “valid” column contains a “Yes” then the subsidy paid record uploaded in the Subsidy Paid CSV file has been successfully matched to a previously submitted payslip and the “subsidyPaid” value has been stored.

- If the “valid” column does not contain a “Yes” then the subsidy paid record uploaded in the Subsidy Paid CSV file has not been successfully matched to a previously submitted payslip and the employer must examine the “errorReason” to determine why the records were not matched and must correct the Subsidy Paid CSV file and resubmit this to Revenue to ensure that the subsidy paid is correctly reported.

The following table has further information on the possible errorReason

Validation errorReason shown and action required
<p><b><i>“The payslip referenced in the subsidy data does not exist. If this is a valid payslip, please report this as a payroll submission.”</i></b></p> <ul style="list-style-type: none"> <li>• A payslip matching the information provided could not be located.</li> <li>• Check that the details in the Subsidy Paid CSV file for the record are correct, pay special attention to the registration numbers, tax year, Payroll Run Reference and the Line Item ID, these have to exactly match an active payslip.</li> <li>• Use ROS to view the payroll submissions to check that the payroll submissions have been made to Revenue and to confirm the payslip details actually reported.</li> </ul>
<p><b><i>“The payslip referenced in the subsidy data does not include an Employee ID.”</i></b></p> <ul style="list-style-type: none"> <li>• The payslip specified in the Subsidy Paid CSV file relates to a payslip that was submitted without a PPSN and so cannot be processed until the PPSN is reported.</li> <li>• Once the employee’s PPSN is available and the employee has registered with Revenue through MyAccount then the employer must request an RPN for the employee using the PPSN and then make a payroll submissions with the Employment ID.</li> <li>• Check that the details in the record are correct, pay special attention to the Employment ID and PPSN, these have to exactly match the active payslip.</li> <li>• If, after confirming the details are correct and making a payroll submission for the employee using the PPSN, the employer continues to receive the error message “The payslip referenced in the subsidy data does not include an Employee ID” then the employer should contact Revenue by myEnquiries (selecting “Employer’s PAYE” and ‘Employer’s PAYE General Enquiry’) and providing the employee’s details.</li> </ul>
<p><b><i>“The subsidy detail PPSN does not match the PPSN on the referenced payslip.”</i></b></p>
<p><b><i>“The subsidy detail employment ID does not match the employment ID on the referenced payslip.”</i></b></p> <ul style="list-style-type: none"> <li>• Check that the details in the record are correct, pay special attention to the Employment ID, these have to exactly match the active payslip.</li> </ul>
<p><b><i>“The subsidy detail pay date does not match the pay date on the referenced payslip”</i></b></p>

## Viewing and editing CSV files

CSV files can be viewed in applications such as Notepad or Excel. Notepad will display the file contents exactly as it is stored. If a CSV file is opened in Excel then Excel will try to interpret it (in order to be able to use and display the contents in the worksheet) and Excel will interpret 0001 as the number 1. If Excel is used to save the file as a CSV file it will save the value as 1 and this can cause issues in matching.



If Excel sees 00001a it will not convert this to a number value as it is not all numbers, it will treat this as text and not strip off the leading zeros.

As a result, if a run reference or an employment ID contains only numbers and has leading zeros (for example 0001) Excel is likely to drop these leading zeros. Employers should consider this when reporting and investigating unmatched records.