Employer Guidance for the Temporary Wage Subsidy Scheme (TWSS) reconciliation.

1. Purpose of the document

This document provides employers, and their agents, with information and guidance relating to the TWSS Reconciliation process.

This guidance should be read in conjunction with the following:

- Section 28 of the Emergency Measures in the Public Interest (Covid-19) Act 2020 (The Act)
- Minister for Finance's letter to Revenue (Minister's determination)
- Guidance on employer eligibility
- Frequently Asked Questions Guidance on the operation of the COVID-19: Temporary Wage Subsidy Scheme with pay dates between:
    - 26 Mar 2020 to 03 May 2020 - TWSS FAQ V8 Transitional phase
    - 04 May 2020 to 31 Aug 2020 - TWSS FAQ V18 Operational phase

In this document where a reference is made to a FAQ (e.g. See FAQ 3.1) this is referring to section 3.1 in the TWSS FAQ V18 Operational phase.

2. Table of Contents

3. TWSS overview

TWSS Background

The Temporary Wage Subsidy Scheme (TWSS) was introduced by the Emergency Measures in the Public Interest (Covid-19) Act 2020. This scheme provided the payment of income supports to eligible 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 Temporary Wage Subsidy Scheme replaced the Employer Refund Scheme (ERS) which operated from 12 March to 25 March 2020. The ERS provided employers with a flat €203 per week for a qualifying employee that was retained in employment. The actual amounts paid by employers to employees under ERS are required to be reported to Revenue. ERS payments are not included in the TWSS reconciliation process.

TWSS Operation

TWSS operated from 26 March 2020 to 31 August 2020 and was operated by employers through their payroll system. The employer included the untaxed subsidy as part of the employees' wages and reported this to Revenue using the J9 PRSI class. The amount of the subsidy paid to the employee was displayed on the employee's payslip and labelled "GovC19 WageSub".

During the transitional phase, (26 March 2020 – 3 May 2020) Revenue operated a simplified process so that employers could be supported as quickly as possible. Employers were advised to make an untaxed payment to eligible employees of up to 70% of the employee's Average Revenue Net Weekly Pay (ARNWP). Revenue then paid employers the maximum subsidy amount of €410 per employee, per week. This meant that there was an overpayment built into the transitional phase of the scheme. Employers were advised to hold the balance for a future refund back to Revenue. (See TWSS FAQ V8 Transitional phase for details).

During the Operational Phase (4 May 2020 – 31 August 2020) Revenue calculated an ARNWP and TWSS values for each employee based on employer payroll submissions and Revenue provided employers with relevant employee information to use when calculating each employee's subsidy. This ensured the correct subsidy amount should have been paid to the employer for each employee. (See TWSS FAQ V18 Operational phase for details)

TWSS Reconciliation

Employers are required to report to Revenue, the actual subsidy paid to each employee per payslip. Section 28 (5)(j) of the *Emergency Measures in the Public Interest (Covid-19) Act 202*0 provides the legislative basis under which Revenue requires employers to provide the subsidy paid values. Revenue require the subsidy paid information to a) determine any additional TWSS amount due to the Employers or to Revenue and b) to update the employee's record and end of year statement.

During TWSS reconciliation (22 March 2021 to 30 June 2021) employers can review the information that they have submitted to Revenue, make any necessary corrections and when satisfied Accept the reconciliation.

4. TWSS Reconciliation Process

During TWSS reconciliation:

- Employers will be notified by a ROS inbox message when reconciliation is available to them.
- A reconciliation summary will be available in ROS along with a downloadable reconciliation details file.
- Employers who have submitted J9 payslips without a subsidy paid value can use the reconciliation details file to identify these payslips and then report the subsidy paid, or make any other required corrections, by 30 June 2021.
- When satisfied that the reconciliation information is correct the employer accepts the reconciliation by 30 June 2021.
- Revenue will combine the reconciliation information with any payments already made by employers to Revenue and issue a statement of account to the employer.

4.1. Reconciliation commences on 22 March 2021

Employers will receive a ROS inbox notification when their reconciliation information is available on ROS.

A small number of employers, whose reconciliation is not currently available, will receive their ROS inbox notification at a later date, these include:

- Employers that have raised issues with Revenue which Revenue is processing. When this process is complete and the reconciliation is available, then the employer will receive a ROS inbox notification.
- Employers that Revenue is engaging with, awaiting further information from before the reconciliation can be made available. These employers are encouraged to check their myEnquiries and provide any such requested information.
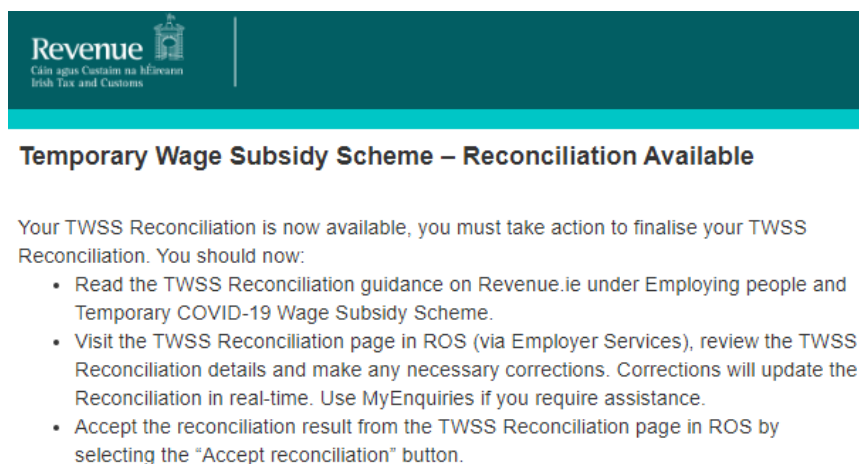
Figure 1 Example of ROS inbox notification to employer that reconciliation is available.

4.2. Employers review the Reconciliation information

After they have received the ROS inbox notification that their reconciliation information is available employers can access the TWSS Reconciliation information on ROS. Employers have until the 30 June 2021 to review the information, make corrections and to "Accept" the reconciliation.

Important: Employers who have not reported all subsidy paid information should immediately take action to submit the subsidy paid in respect of all J9 payslips and they must also report any subsidy payment that was made on non-J9 payslips regardless of the PRSI class.

Reconciliation information can be accessed through the 'MY SERVICES' tab in ROS under 'Employer Services'.
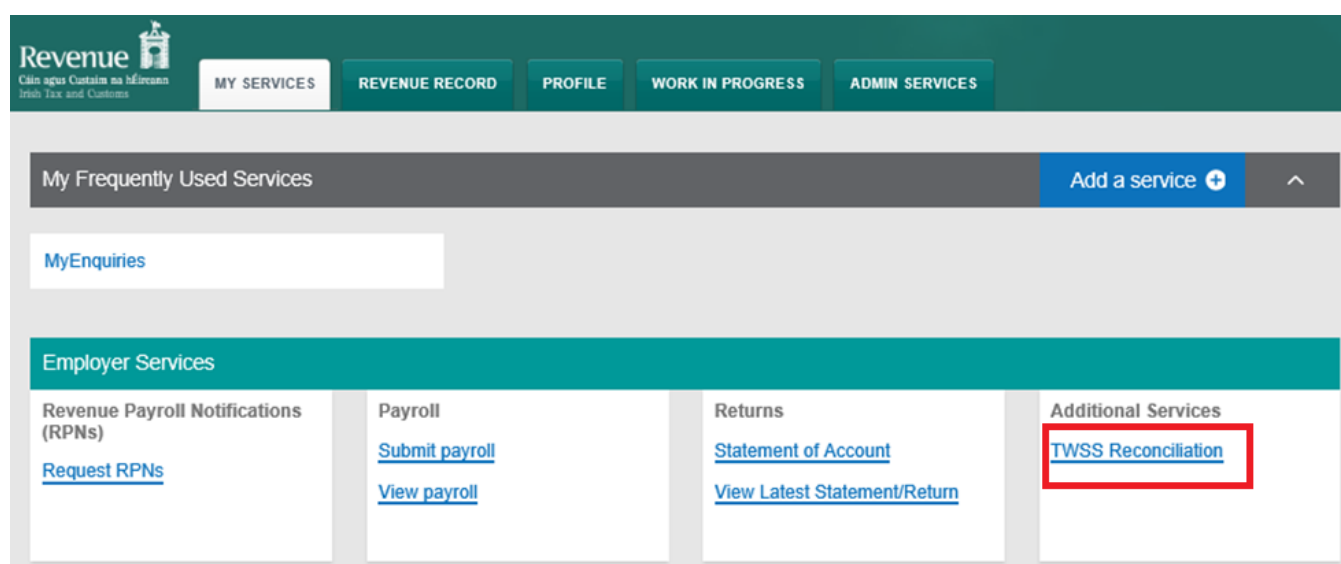
Figure 2 "My Services" screen in ROS

The reconciliation screen will reflect the employer's current reconciliation position. The information shown will vary depending on the information the employer has submitted and the employer's balance.

If an employer has reported the subsidy paid information on all the J9 payslips, then the reconciliation screens will show the summary information allowing the employer to review the reconciliation and accept the reconciliation (see 4.2.1)

Employers that have not yet reported subsidy paid information for all their J9 payslips, or whose reconciliation is not yet available, will be shown information on the actions they are to take (see 4.2.2).

4.2.1. Employers that have reported subsidy paid data for all the active TWSS J9 payslips

Where the employer has reported the subsidy paid information on all the J9 payslips and the "TWSS amount paid to you by Revenue" either equals, or does not exceed the "Total TWSS amount payable in respect of your employees" by more than €500, then Revenue considers this reconciliation to be Balanced.

Where the Employer's reconciliation is balanced, there is a liability due to Revenue or an additional payment is due to the employer then, the employer is given a reconciliation summary, access to download the Reconciliation CSV file and the option to Accept the reconciliation.

Figure 3 Example of an Employer that is balanced

Temporary Wage Subsidy Scheme (TWSS) Reconciliation

Revenue has performed a reconciliation between the subsidy amounts paid to you during the operation of TWSS and the amounts properly payable in respect of your employees. (For detailed information on the reconciliation process, see – TWSS Reconciliation Employer Guidance)

A summary of your reconciliation is set out below.

TWSS reconciliation summary

Temporary Wage Subsidy Scheme details (26 March 2020 – 31 August 2020)	
Total TWSS amount paid to you by Revenue	€153,245.42 ⓘ
Total TWSS amount payable in respect of your employees	€152,395.50 ⓘ
Total TWSS paid by you to employees	€152,395.50 ⓘ
Total result	
TWSS owed to Revenue	€849.92 ⓘ

Please take time to review the result. To help you review your position, a complete record of the TWSS related payslip information you provided and Revenue's reconciliation calculation is available to download in Comma Separated Value (CSV) format below.

Download employer reconciliation result

[Download reconciliation detail CSV]

Finalise reconciliation

To finalise your reconciliation click on the "Accept reconciliation" button below. Revenue will then combine the TWSS reconciliation result with any TWSS repayments that you have already made and calculate any balance of TWSS monies either owed to you or due to be repaid to Revenue and a Statement of Account will issue to your ROS inbox.

If you are due further TWSS amounts a payment will issue to your nominated TWSS bank account.

If you owe TWSS amounts to Revenue you can avail of normal payment options, including debt warehousing. (See Making payments and debt warehousing).

[Accept reconciliation]

You have until 30 June 2021 to make any necessary corrections. After that date, your reconciliation will be treated as final.

Reconciliation corrections

This reconciliation is calculated based on the information you have provided. If the information you have provided is not correct and does not reflect what actually occurred, you can correct this by submitting revised payroll information through your payroll package, through direct entry in ROS or alternatively, you can upload a subsidy paid CSV in a pre-defined format ⓘ. Please note that any corrections will be reflected in your employees' tax records and may lead to an adjustment to their liabilities. *You must retain any documentation and records supporting any corrections for six years.*

[Upload subsidy paid]   **[View upload result]**

Figure 4 Example of an Employer that owes TWSS to Revenue

If there is "TWSS owed to the employer" then this will be displayed in place of "TWSS owed to Revenue"

4.2.2. Employers that have not reported subsidy paid data for all active TWSS J9 payslips

If the employer has not yet reported a subsidy paid value for all their J9 payslips, then a screen similar to that below will be shown. These employers should download the reconciliation detail CSV file and identify all payslips that show an unreported subsidy paid and submit the missing subsidy paid information to Revenue (see 7 Corrections).

ROS homepage

Temporary Wage Subsidy Scheme (TWSS) Reconciliation

Revenue is performing a reconciliation between the subsidy amounts paid to you during the operation of TWSS and the amounts properly payable in respect of your employees. (For detailed information on the reconciliation process, see – TWSS Reconciliation Employer Guidance)

According to Revenue records, you have not yet provided full details of TWSS subsidy paid to your employees. If you do not report subsidies paid to your employees Revenue must treat these amounts as owing.

Based on our current information the result of your TWSS reconciliation is set out below.

TWSS reconciliation summary

Temporary Wage Subsidy Scheme details (26 March 2020 – 31 August 2020)	
Total TWSS amount paid to you by Revenue	€11,504.29 ⓘ
Total TWSS amount payable in respect of your employees	€10,317.51 ⓘ
Total TWSS paid by you to employees	€11,627.41 ⓘ
TWSS owed to Revenue	€1,186.78 ⓘ

You should now review your record and submit any missing information. To help you review your position, a complete record of the TWSS related payslip information you provided and Revenue's reconciliation calculation is available to download in Comma Separate Value (CSV) format below.

Download employer reconciliation result

The Reconciliation Detail CSV file contains your full detailed reconciliation at payslip level. Payslips for which subsidy paid data have not been provided will be marked as "Unreported".

Download reconciliation detail CSV

Upload subsidy paid

You can provide any unreported subsidy paid data through your payroll package, through direct entry in ROS or you can upload a subsidy paid CSV in a pre-defined format. ⓘ Any changes made will immediately update the reconciliation information.

Upload subsidy paid   **View upload result**

You have until 30 June 2021 to provide any necessary information. After that date your reconciliation, as shown above, will be treated as final.

Figure 5 Example of an Employer that has yet to report subsidy paid on all J9 payslips

These employers cannot accept their reconciliation until they have reported all the subsidy paid information.

4.2.3. Employers that have not reported any subsidy paid data for their TWSS J9 payslips

If the employer has not yet reported any subsidy paid values for their J9 payslips, then a screen similar to Figure 6 will be shown. These employers should immediately download the reconciliation CSV file and identify all payslips that show an unreported subsidy paid and submit the missing subsidy paid information to Revenue (see 7 Corrections). If the subsidy paid information is not provided by 30 June 2021 then Revenue will take action to recover all TWSS payments made to the employer.

Figure 6 Example of an Employer that has not yet reported any subsidy paid for their J9 payslips

These employers cannot accept their reconciliation until they have reported all the subsidy paid information.

4.2.4. Employers whose reconciliation is not yet available

A small number of employers will not get the notification that their reconciliation is available until a later date, these include:

- Employers that have raised issues with Revenue which Revenue is processing. When this process is complete, and the reconciliation is available then the employer will receive a ROS inbox notification.
- Employers that Revenue is engaging with and Revenue is awaiting further information from the employer before the reconciliation can be made available. Employers are encouraged to check their myEnquiries and provide any such requested information.

NOTE: When an employer's reconciliation is not yet available the reconciliation detail CSV file will include the information provided by the employer but will not include the payslip reconciliation information until that employer's reconciliation is ready. When their reconciliation is available, the employer will receive a ROS inbox notification.

A screen similar to Figure 7 will be shown to these employers and they can download the details of the TWSS J9 payslips that they have submitted. This would allow them to identify any payslips that show an unreported subsidy paid and submit the missing subsidy paid information to Revenue (see 7 Corrections).

← ROS homepage

Temporary Wage Subsidy Scheme (TWSS) Reconciliation

Revenue is performing a reconciliation between the subsidy amounts paid to you during the operation of TWSS and the amounts properly payable in respect of your employees. (For detailed information on the reconciliation process, see - TWSS Reconciliation Employer Guidance)

The reconciliation of your TWSS payments is not available yet. This is because there is further work necessary in order to finalise the details of your case. Revenue will advise you via ROS when your reconciliation can be finalised.

All employers have been asked to report full details of the amounts of TWSS subsidy paid to their employees during the operation of the scheme. If you have already completed this, thank you. If you still have Subsidy Paid information to submit please do so without delay.

To help you review the data you have submitted to ensure that it is complete you can download a record of all information submitted to date below.

Download employer reconciliation result

The Reconciliation Detail CSV file contains full details of TWSS amounts you have reported as paid to your employees. Relevant Payslips for which subsidy paid data have not been provided will be marked as "Unreported".

Download reconciliation detail CSV ↓

Upload subsidy paid

You can provide any unreported subsidy paid data through your payroll package, through direct entry in ROS or you can upload a subsidy paid CSV in a pre-defined format. ⓘ

Upload subsidy paid   View upload result

Figure 7 Example of an Employer whose reconciliation is not yet available.

4.3. TWSS Reconciliation Summary table

The TWSS Reconciliation summary table will include the total amount of TWSS paid to you by Revenue, the total amount payable in respect of your employees, the total TWSS you paid to your employees and the result of the reconciliation.

Temporary Wage Subsidy Scheme (TWSS) Reconciliation

Revenue has performed a reconciliation between the subsidy amounts paid to you during the operation of TWSS and the amounts properly payable in respect of your employees. (For detailed information on the reconciliation process, see - TWSS Reconciliation Employer Guidance)

A summary of your reconciliation is set out below.

TWSS reconciliation summary

Temporary Wage Subsidy Scheme details (26 March 2020 – 31 August 2020)

Total TWSS amount paid to you by Revenue	€24,264.21 ⓘ
Total TWSS amount payable in respect of your employees	€20,095.91 ⓘ
Total TWSS paid by you to employees	€21,580.80 ⓘ

Total result

TWSS owed to Revenue	€4,168.30 ⓘ

Please take time to review the result. To help you review your position, a complete record of the TWSS related payslip information you provided and Revenue's reconciliation calculation is available to download in Comma Separated Value (CSV) format below.

Figure 8 Example TWSS Reconciliation Summary

In the example above the employer has reported all subsidy paid data. The reconciliation result shows the employer is due to refund Revenue €4,168.30

Description in Summary Table	Explanation
Total TWSS Amount paid to you	This is the total amount paid by Revenue to you under the Temporary Wage Subsidy scheme (TWSS) to your nominated bank account. It is the sum of "TWSSTotal" field in the detail CSV file.
Total TWSS amount payable in respect of your employees	This is the total of the TWSS subsidy due to you as calculated by Revenue based on the payslip information, including subsidy paid, submitted by you. It is the sum of "Reconciliation Subsidy" field in the detail CSV file.
Total TWSS paid by you to employees	This is the total of the subsidy paid amounts that you paid to your employees as reported by you to Revenue. It is the sum of "Subsidy Paid" field in the detail CSV file.
TWSS Owed to Revenue/TWSS owed to you	This is the difference between "Total TWSS Amount paid to you" and "Total TWSS amount payable in respect of your employees". It does not include any TWSS repayments you have already made to Revenue (see 4.4.1 Statement of Account (SOA). It is the sum of "Reconciliation Balance" field in the detail CSV file.

Figure 9 Explanation of the TWSS Reconciliation Summary information

4.4. Employers finalising reconciliation (22 March 2021 to 30 June 2021)

Where an employer is satisfied with the information in the reconciliation result, they should click the "Accept reconciliation" button on the TWSS Reconciliation screen.

Finalise reconciliation

To finalise your reconciliation click on the "Accept reconciliation" button below. Revenue will then combine the TWSS reconciliation result with any TWSS repayments that you have already made and calculate any balance of TWSS monies either owed to you or due to be repaid to Revenue and a Statement of Account will issue to your ROS inbox.

If you are due further TWSS amounts a payment will issue to your nominated TWSS bank account.

If you owe TWSS amounts to Revenue you can avail of normal payment options, including debt warehousing. (See Making payments and debt warehousing).

Accept reconciliation

You have until 30 June 2021 to make any necessary corrections. After that date, your reconciliation will be treated as final.

Figure 10 Accept Reconciliation button on the reconciliation screen.

Once you click on accept:

- A ROS notification is sent to the employer's ROS inbox, advising that a Statement of Account (SOA) will issue.

Temporary Wage Subsidy Scheme – Processed Reconciliation

A Reconciliation has been processed and an updated reconciliation CSV file is available to download via the TWSS Reconciliation overview page. The updated file includes a list of each payslip item and the subsidy paid following the reconciliation. A Statement of Account will issue in due course.
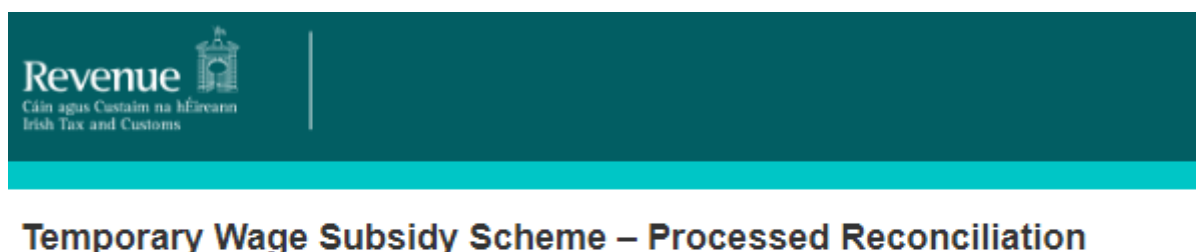
Figure 11 Example of an Employer inbox notification that the SOA will issue

- The values from the reconciliation summary screen will be combined with any repayments that you have already made to Revenue and a Statement of Account will be sent to the Employer's and Agent's ROS inbox the following day.

- Where an additional amount of TWSS is due to the Employer, Revenue will process this and the additional payment will be made to the nominated bank account of the employer.

- Where there is an amount owing back to Revenue the employer can pay the amount owed via RevPay in ROS, or alternatively eligible employers can avail of debt warehousing.

4.4.1. Statement of Account (SOA).

A statement of account will issue to the employer's, and agent's, ROS inbox when:

- The employer accepts the reconciliation, or
- after having accepted reconciliation,
    - The employer makes a correction that updates the reconciliation balance value, or
    - Revenue makes an adjustment to the Employer's TWSS account.

In all correspondence please quote:
Registration No:
Notice No: 717 5717-00030W   soa v539 asc 148   20210316

SARA-ER-ADAMS INC
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DUBLIN 2
ADD3
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Branch Manager
Business Division - Dublin North & City Centre
9/15 Upper O'Connell Street
Dublin 1

Enquiries 01 738361

Page1 of1

Dear Sir/Madam,   16 Mar 2021

I enclose a summary statement of account for Temporary Wage Subsidy Scheme for the accounting period(s) 26/3/2020 to 31/8/2020 for your information.

Yours faithfully,

Branch Manager
Business Division - Dublin North & City Centre

Description	Date	Receipt No.	Debit	Credit
Temporary Wage Subsidy Scheme 26/3/2020 to 31/8/2020				
Payment	12/2/2021	936565		2,000.00
Wage Subsidy	23/3/2021	000000	24,264.21	
Reconciliation	23/3/2021	000000		20,095.91
Total			24,264.21	22,095.91
Balance €:			2,168.30	
Statement Balance €:				2,168.30

Figure 12 Example of an Employer TWSS Statement of account.

A "Statement Balance" value in the Debit column represents a liability due to Revenue from the employer. The statement of Account will include a summary of all the financial transactions on the Employers TWSS account and may include the following entries.

Description	Meaning
Wage Subsidy	The Total TWSS amount paid to you by Revenue, this does not include the USC and Income tax refunds made during TWSS.
Reconciliation	This is the total TWSS amount that should have been paid to you by Revenue.
Payment	Payment received from you via RevPay or Electronic Funds Transfer.
Manual Credit	A TWSS credit value to you applied by a Revenue caseworker
Manual Debit	A TWSS debit value to you applied by a Revenue caseworker
From: PAYE EMP May20	A TWSS credit value transfer from another tax to your TWSS account and it shows the period and tax type it was transferred from.
To: PAYE EMP May20	A TWSS debit value transfer to another tax from your TWSS tax account and it shows the period and tax type it was transferred to.

4.4.2. Paying TWSS due to Revenue/Availing of Debt Warehousing.

For employers who are owed a further amount of TWSS, this amount will be paid by Revenue to the employer's bank account after the Employer accepts their reconciliation.

Tax Debt Warehousing

Some employers will have a reconciliation balance to repay to Revenue. If an employer has difficulty in meeting this payment there is an option to warehouse the debt in line with Revenue Covid 19 policies. Employers who are eligible to avail of Tax Debt Warehousing can warehouse the TWSS reconciliation balance.

For employers already availing of debt warehousing, this liability will be automatically warehoused when they "Accept" the reconciliation.

Paying TWSS due to Revenue

Employers not eligible for, or not availing of debt warehousing, can pay any outstanding reconciliation balance on ROS.

Employers, and their TWSS linked ROS Agents, will be able to make TWSS payments via RevPay using credit card, debit card or bank account (see section 6 of FAQ v18).

At present there is no facility to make a Phased Payment Arrangement (PPA) but this is being developed.

4.4.3. Reconciliation closes on 30 June 2021

By 30 June 2021, the employer must have reviewed their reconciliation information, made any necessary corrections and have Accepted their reconciliation.

If, after 30 June 2021, an employer has not reported all Subsidy Paid data, then the reconciliation calculation will set the "subsidy payable" to zero for all payslips without a Subsidy Paid reported. Therefore, any amount of TWSS previously paid by Revenue to the employer for those payslips will become repayable to Revenue. Revenue will issue a notification to the employer of the amount due for repayment and normal collection and enforcement processes will begin.

If, after 30 June, an employer has reported all subsidy paid data but has not "Accepted" the result of the reconciliation, a notification will issue for any amounts due to be repaid to Revenue per the reconciliation calculation and normal collection and enforcement processes will begin.

5. Employer Reconciliation detail CSV file

Downloading

The employer Reconciliation detail CSV contains details of the employer reported TWSS payslips, subsidy paid per payslip, unreported subsidy paid payslips and reconciliation details. This comma separated values (CSV) file can be downloaded from TWSS Reconciliation screen.

Download employer reconciliation detail CSV

The Reconciliation CSV file contains the payslip and subsidy paid details that you have reported to Revenue. You should review this information to ensure that it is correct and that it does not contain any Unreported payslips. Initially this CSV file will contain the information you reported. Once your reconciliation has commenced the file will also include the detailed reconciliation information.

Download reconciliation detail CSV ↓

Figure 13 Download reconciliation detail CSV option

5.1.   Payslips in Reconciliation Detail File

The Reconciliation detail CSV file will contain the payroll information provided by the Employer to Revenue and the resulting reconciliation information for:

1. All active (not deleted) payslips reported with pay dates between 26th March 2020 and 31 August 2020, inclusive, that have either:
   o A J9 PRSI class, or
   o Any other PRSI class and where the employer reported a Subsidy Paid value > €0.00, or
   o Payslips that were case worked by Revenue.
2. A deleted payslip with a J9 PRSI class, that was previously refunded to the Employer, and has not been replaced with an active payslip for the same pay date that also has a Subsidy Paid reported on it.

5.2. Payslips that are calculated during Reconciliation

Transitional phase payslips

During the TWSS transitional phase Revenue operated a simplified process so that employers could be supported as quickly as possible. Employers were advised to pay eligible employees up to 70% of the employee's Average Revenue Net Weekly Pay (ARNWP). Revenue then paid employers the maximum subsidy amount of €410 per employee, per week, regardless of the amount of the subsidy actually paid to the employee (See FAQ 4.13). This meant that there was an overpayment built into the transitional phase of the scheme.

Reconciliation will first check the payslips eligibility (see 5.3 Payslip Eligibility) and then calculate a subsidy payable for payslips to determine any excess or shortfall of subsidy payment to the employer for these payslips. This calculation will be based on the Average Revenue Net Weekly Pay (ARNWP) calculated from the payroll submissions made by the employer and tapering is applied as necessary.

Operational phase payslips

During the TWSS operational phase Revenue provided employers with relevant employee information to use when calculating each employee's subsidy. This ensured the correct subsidy amount should have been paid to the employer for each employee. Revenue applied tapering when processing these payslips for refund.

For most Operational phase payslips, as the payslips were correctly processed during the operational phase, the reconciliation will not calculate a subsidy payable amount but will set the reconciliation subsidy payable amount equal to the TWSS amount refunded to the employer for the payslip's pay date. If no refund was issued to the employer, the subsidy payable will be set to zero.

To cater for incorrect reporting and processing made during the operational phase, a small number of operational phase payslips will be recalculated in reconciliation. These will be checked for eligibility (see 5.3 Payslip Eligibility) and then have a subsidy payable calculated. This may result in operational payslips that were originally rejected now having a subsidy payable, e.g. payslips originally not refunded due to "J9 leave date has a value" and others with incorrect reporting of subsidy paid.

5.3. Payslip Eligibility

Where a payslip is calculated during reconciliation, the payslip's eligibility will be verified to determine the employee's eligibility for the pay date of the payslip.

- If a payslip was case worked by Revenue for refund, or a caseworker has set a "subsidy resolved" on the payslip, then the payslip is considered eligible, otherwise:
- For the payslip to be eligible the employee must have been on the employer's payroll on 29 February 2020 and have pay and tax details reported to Revenue in a Qualifying Payroll Submissions (See FAQ 3.1) meeting at least one of the following conditions otherwise the payslip is not eligible for refund and the subsidy payable is set to 0:
    - For payslips with pay date between 26/03/2020 and 10/04/2020 inclusive, the employee must have at least one active payslip reported with pay date in Jan or Feb 2020 that was submitted before 15/03/2020.
    - For payslips with pay dates between 11/4/2020 and 23/04/2020 inclusive, the employee must have at least one active payslip reported with pay date in Feb 2020 and is submitted before 15/03/2020.
    - For payslips with pay dates between 24/4/2020 and 31/08/2020 inclusive, the employee must have at least one active payslip reported with pay date in Feb 2020 and is submitted before 01/04/2020.

NB: When an employer submitted or corrected an employee's Jan and Feb payslips after the required submission dates then the payslip no longer counts as a qualifying payslip. If the employer corrects or deleted all the employee's Qualifying Payroll Submission payslips then, as the employee does not have a Qualifying Payroll Submission, the reconciliation will deem the payslip being calculated as ineligible and will set the subsidy payable = 0.

5.4.   Interpreting the Reconciliation detail CSV file

Sample Reconciliation CSV file

Sample.csv

The Reconciliation detail CSV displays all information regarding reconciliation at payslip level.

Header information, in the first two lines of the file.
employerName : The employer name
employerRegistrationNumber: The employer PAYE registration number.
agentTain : The agent's TAIN, where there is a linked PAYE agent.
taxYear: Tax year 2020.
LastUpdated: The date and time the reconciliation file was created or last amended

CSV Column	Name and description of the detailed Information, in the remaining lines of the Reconciliation CSV file
A	**employerRegistrationNumber:** The employer PAYE registration number.
B	**payrollRunReference:** The reference used by the employer to identify the payroll event to which the payroll submission refers.
C	**lineItemID:** The reference used by the employer to identify the line item on the payroll submission.
D	**employeePPSN:** The employee's PPSN as reported on the payslip.
E	**employmentID:** A unique identifier for each separate employment for an employee.
F	**payDate:** The pay date the employer reported as the date on which the funds (wages) were made available to the employee.
G	**subsidyPaid:** The amount of TWSS subsidy paid value actually paid by the employer to the employee and reported to Revenue. This will contain "Unreported" if no subsidy paid has been reported for the payslip. **TIP:** Search for the word unreported to find payslips without a subsidy paid value.
H	**payslipStatus:** The current status of the payslip. It will show either "Active" or "Deleted". Deleted payslips will have a subsidy payable = 0.
I	**refundAllowedIndicator:** Y indicates that a) a TWSS refund has been made to the employer by Revenue during TWSS or b) the reconciliation subsidy field is greater than 0.

J	**refundNotAllowedReason:** The Refund not Allowed Reason provided to the employer when the payslip was processed during TWSS (See FAQ 5.5 and FAQ 5.6) and where a refund was not made to the employer. If a payslip previously had a refund not allowed reason on ROS and during reconciliation the payslips was allowed a reconciliation subsidy value, then any previous refund Not Allowed Reason will not be shown in the CSV. **NB:** Reconciliation does not place <u>any</u> new "refund not allowed reasons" on a payslip even if the reconciliation determines that the payslip is not now refundable. It may bring forward to an active payslip a refund not allowed reason from a previous deleted associated payslip. **NB:** See section 6 "Reasons why a payslip may have a subsidy payable of 0/Refund Not Allowed Reasons" for information on why a refund has not been made or allowed in reconciliation.

NB: The following reconciliation fields (shaded in green) are only included in the reconciliation detail CSV file once the employer has received a ROS inbox notification advising that the employer's reconciliation information is available.

K	**Subsidy Payable:** The Revenue calculated subsidy that is payable to the employer based on the legislation and rules of the TWSS scheme as set out in section 28 of the Emergency Measures in the Public Interest (Covid-19) Act 2020 and the subsequent determination by the Minister for Finance on 16 April and in accordance with FAQ guidance published. For details on subsidy rules and calculations see the examples in: • TWSS FAQ V8 Transitional phase pay dates between 26 Mar 2020 to 3 May 2020 - • TWSS FAQ V18 Operational phase pay dates between 4 May 2020 to 31 Aug 2020 **NB:** See section 6 "Reasons why a payslip may have a subsidy payable of 0/Refund Not Allowed Reasons" for information on why a refund has not been made or allowed in reconciliation.
L	**subsidyResolved:** A caseworker calculated subsidy value assigned to the payslip based on the legislation and rules of the scheme and other information available to the caseworker regarding the employer or employee. Where the Subsidy Resolved is not blank, the value specified on the payslip (or on an associated payslip, see twssTotal for Associated payslips) will take precedence over the subsidy payable value on the active payslip and the reconciliation will set the reconciliation subsidy equal to the subsidy resolved value (including a zero value).
M	**reconciliationSubsidy:** The final reconciliation value allowed for the payslip determined by: 1. Taking the lower of the "subsidy payable" value or the "subsidy paid" value. To allow for minor calculation errors, for payslips with subsidy payable > 0, a tolerance of €5 per week (reconciliation will factor in the pay frequency) is allowed, if the subsidy paid value exceeds the subsidy payable by €5 or less then the subsidy paid value is used (see Example 4 in section 8 Reconciliation examples). 2. If there is a caseworker "Subsidy Resolved" set on the payslip, or a deleted "associated payslip" for the same pay date, then the "Subsidy resolved" value is used to determine the payslip's "Reconciliation Subsidy" regardless of any "subsidy payable" or "subsidy paid" value on the payslip (see Example 7 in section 8 Reconciliation examples).

N	**twssTotal:** The aggregate sum of all TWSS refunds previously made to the employer for the payslip and any "associated payslips" for the same pay date. It does not include any refunds made in respect of income tax and USC refunds and does not include any repayments made by the employer.
	If a TWSS refund was previously made to a deleted "associated payslip" then the value of that TWSS refund is brought forward from the deleted payslip and shown on the active payslip in order to account for all associated refunds and to ensure the reconciled balance for the payslip is correct (see Example 8 in section 8 Reconciliation examples).
	An **associated payslip** is a deleted payslip that had a TWSS refund and the payslip has been replaced with an active payslip for the same employee, Employment ID and pay date. E.g. employer submits payslip A on 10 April 2020, a TWSS refund issued on the 11 April 2020. The employer later, to report a Subsidy Paid value, deleted payslip A and replaced it with payslip B on 9 Aug 2020. The CSV file will include the active payslip B with any TWSS refunds for payslip A or B in the twssTotal field of payslip B (see Example 8 in section 8 Reconciliation examples). Payslip A will not appear in the reconciliation file once the employer reports a "Subsidy Paid" on Payslip B, the active payslip.
O	**reconciledBalance:** This is twssTotal value minus the reconciliationSubsidy value. It will represent an over refund (positive value) (see Example 2 in section 8 Reconciliation examples) or an under refund (negative value) (see Example 4 in section 8 Reconciliation examples) of this payslip to an employer.
	The sum of all the reconciled balance figures will be shown on the employers' summary screen and used to determine overall reconciled TWSS balance total for the employer.
	NB: Repayments made by the employer to Revenue are not included in the CSV file, these are shown on the Statement of Account.

A summary of the relationship between the information in the Summary Screen and the details in the Reconciliation Details CSV file is in 4.3 TWSS Reconciliation Summary table.

6. Reasons why a payslip may have a subsidy payable of 0/Refund Not Allowed Reasons

In some cases there will be payslips in the Employer detail CSV file that have a subsidy payable of zero (i.e. Revenue calculated) but there will be no associated "refund not allowed reason" shown.

The Refund not Allowed Reason in the Reconciliation CSV file is the reason provided to the employer when the payslip was processed during TWSS (See FAQ 5.5 and FAQ 5.6) and where a refund was not made to the employer.

NB: Reconciliation does not place any new "refund not allowed reasons" on a payslip even if the reconciliation determines that the payslip is not now refundable. As a result, there are a number of situations where refund not allowed reason field is blank and where a refund has not been made or allowed in reconciliation. Reconciliation may bring forward to an active payslip a refund not allowed reason from a previous deleted "associated payslip" that was not refunded.

The following table provides further information on refund not allowed reasons and possible background on why they could occur. Employers should review this table when considering why a payslip has a reconciled subsidy value of zero. For further information on refund not allowed reasons, see FAQ 5.6 Reasons why TWSS refunds were not processed for refund, or refund was lower than expected.

Refund not allowed	Description and possible employer action to correct.

No "refund reason not allowed" is shown and subsidy payable = 0	• There is no "Subsidy Paid" reported for the payslip. The employer must report a subsidy paid value for every J9 payslip (see 7.1 Subsidy Paid information).
	• The Employer has reported a zero value "Subsidy Paid" value for the payslip. The employer can review the subsidy paid value reported and if necessary make a correction (see 7 Corrections).
	• The payslip has been deleted and not replaced with an active payslip for the same pay date.
	• The employee does not have a qualifying payroll submission for the payslip and the payslip is not eligible (see 5.3 Payslip Eligibility)
	• Based on the payslip information submitted, the subsidy payable was calculated as 0 because (see FAQ 5.6)
	    • gross pay exceeded the €960 threshold
	    • gross pay greater than 80% of ARNWP
	    • payslip was tapered to 0
	as a result, no subsidy is payable.
	
	• Payslip was not originally submitted as a J9 and has a subsidy paid reported on it, even if an attempt was made to correct it to a J9 (see FAQ 5.6.1 B).
	• There are two active payslips for a pay date, only one payslip will be refunded. The employer should review the payslip information and if necessary make a correction (see 7 Corrections).

J9 Payslip leave Date has a value.	An employment cessation date was included on the J9 pay slip. These pay slips rejected during the operation of the TWSS scheme and will be reprocessed in reconciliation and where appropriate they will have a subsidy payable value.
"Previous Payslip not in time window".	• There are no valid Jan/Feb payslip identified for the employee's employment ID and therefore the payslip is ineligible (see 5.3 Payslip Eligibility). • All February payslips were amended after the required submission date for the payslip's pay date leaving no remaining qualifying payslips and therefore the payslip is ineligible (see 5.3 Payslip Eligibility). • Employer registration number does not match February's payroll submission registration number (see FAQ 2.10). • February payroll submitted without a PPSN or with a different PPSN e.g. W. The employer should submit a payslip with the employee's PPSN and Employer Reference.
• Subsidy not payable as gross pay exceeded the €960 threshold • Subsidy not payable as gross pay greater than 80% of ARNWP • Subsidy not payable as tapered to 0	• The employer made an Additional Gross payment (top-up) that exceeds €960 • The employer made an Additional Gross payment (top-up) that exceeds employees Maximum Weekly Employer Payment Before Tapering (MWEPBT), and the payslip was tapered. As a result of the above no subsidy is payable (see FAQ 5.6). • Employer incorrectly reported the subsidy figure in Gross Pay even when it was not included in the pay for income tax (see 7 Corrections).
Refund already processed for this employment and pay date.	A refund for the same employment ID on the same pay date has already been processed for refund. The employer should review the payslip information and if necessary make a correction (see 7 Corrections).
No TWSS Calculation	A J9 payroll submission was made for an employee that does not have an eligible record in the Employer CSV file and therefore the payslip is ineligible (see 5.3 Payslip Eligibility).
Period closed for auto refund.	• The employer made a late J9 payroll submission for a pay date in a pay period that at the time was closed for automatic refund processing. • Employers are required to submit payslips to Revenue on or before the pay date. (see FAQ 5.6.11)
A payslip is not included in the CSV file	• Invalid pay frequency was used (see FAQ 5.6.1 C) • Payslip was not originally submitted as a J9 and has no subsidy paid reported on it, even if an attempt was made to correct it to a J9 (see FAQ 5.6.1 B)
J9 is before any scheme start date" or "J9 pay date does not match any scheme	• Possible incorrect use of the J9 PRSI class for non TWSS payslips • Employer originally submitted payslip with a pay date outside the scheme and then attempted to correct the pay date to be inside scheme.

No Reason Message shown, the payslip may have a TWSStotal value and a refund was not received.	In addition to the specific reason messages above here are other scenarios where an employer did not receive a refund for a J9 submission made, see FAQ 5.6.1 for more details. The Employer has not updated their bank details on ROS

7. Corrections

7.1. Subsidy Paid information

Subsidy paid is the actual subsidy paid to an employee under the TWSS. It is a TWSS payment to an employee that did not have PAYE or USC deducted and it is not included in **"Pay for Income Tax"** or **"Gross Pay"** fields of a payroll submission. The following should be noted:

- For every employee, for every pay date, for every payslip where a subsidy payment was paid, under either the TWSS or Employer Refund Scheme (ERS), irrespective of PRSI class used, the amount of subsidy paid must be reported to Revenue
- 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 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.
- The subsidy paid must be reported on an active 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.
- A negative amount should not be reported for subsidy paid.

- **Note:** employers who provide subsidy paid information via the CSV upload facility and who subsequently make an amendment to, or who delete and resubmit, a payslip must ensure that these subsequent amendments do not remove or overwrite the subsidy paid already reported. If this does occur the employer may opt to resubmit a subsidy paid CSV file to report the subsidy paid on the new/amended payslip.

- You can correct the subsidy paid data that you have previously provided to Revenue by:
  - direct reporting to correct your original payroll submission to include the subsidy paid amount - please check with your payroll provider to determine if this option is supported, or
  - direct entry on ROS payroll reporting, or
  - a subsidy CSV file upload.

  Further information is available in Reporting subsidy paid to Revenue instructions.

7.2.   Correcting payslips

The reconciliation balance is calculated using the information you have provided. If you think that the result of the reconciliation is incorrect, you should review the data you submitted to ensure that it is accurate and complete (See FAQ 4.10).

Most employees would be expected to have only one active payslip per paydate per employment ID. Employers should examine any situation where the employee has more than one active payslip reported on a paydate. The pay, tax, USC and subsidy paid on all active payslips will be combined into the employee's end of year tax statement and any duplicate reporting of an employee's pay or subsidy could result in a tax liability for the employer and employee.

Where an employer has identified an incorrect TWSS payroll submission the employer may correct that submission in the following circumstances:

- **The corrected record must accurately reflect the actual transaction that took place on the pay date.**

  This includes correcting submissions where a) the subsidy paid has not been reported and b) the employer incorrectly included the subsidy payment in the Gross pay reported and where that subsidy had not been included in the Pay for income tax figure reported and was not taxed as an emolument.

- To report the subsidy pay actually made to the employee on the pay date.

Employers should note that:

- The pay date cannot be changed.

- Changes that would result in different tax or net pay than actually occurred are not allowed. For example, changing the PRSI class from A1 to J9 as this would result in incorrect PRSI. In such cases, the subsidy paid figure must be reported on the payslip along with the PRSI class used to calculate the pay. This will ensure that the subsidy payment is included in the reconciliation for the employer refund amounts and on the employee's tax record for the employee's end of year assessment.

- The Temporary Wage Subsidy cannot be applied retrospectively. An employer must not amend a payroll submission already reported to Revenue in order to qualify for the scheme. The original payroll has already been processed and employees paid. Retrospective deletions and resubmission of amended submissions may be subject to verification, rejection of the submissions from the scheme and possible penalties.

If you make a correction, Revenue will update your reconciliation details and balance in real time and the revised reconciliation will be available on ROS.

Then, when you are satisfied that the reconciliation balance is correct, you must finalise the reconciliation process on ROS.

7.3. Correcting PRSI liability on ineligible payslips

After the employer has completed their reconciliation they can review the PRSI reported.

If a payslip was calculated and submitted to Revenue using PRSI class J9 and the payslip is not eligible for TWSS refund then the payslip is also not eligible to benefit from PRSI class J9 rates.

NB: When reporting to payroll, Employers must report the actual pay that the employees received and the actual tax/USC and PRSI, if any, deducted on the payslip when the employee was paid. Employers must not "recalculate" and resubmit the payslip based on a different PRSI class as this would result in the reported payroll being different to the actual pay and deductions made.

As PRSI is not cumulative, the standard process for correcting a payslip's PRSI is to make a subsequent submission to a) adjust the number of insurable weeks at a PRSI class for the employee and b) adjust the Employee and Employer PRSI liability.

DSP have introduced legislation that allows the Department to attribute the reported number of insurable weeks using the J9 PRSI class to the employee's last PRSI class used prior to the employee entering TWSS. In this way the employee will preserve their related PRSI benefits. As a result, it is not necessary for the employer to decrease the number of J9 insurable weeks and increase the number of non J9 insurable weeks. See the Guidance on adjusting Employee and Employer PRSI liability for further information.

8. Reconciliation examples

Example 1: Subsidy paid equals subsidy payable:

Subsidy paid	Subsidy payable	Subsidy resolved	Reconciliation Subsidy	TWSS Total	Reconciled Balance
370	370		370	370	0

- ABC DAC submitted a J9 payslip and received a refund from Revenue of €370 (TWSS Total).
- The employer reported the subsidy paid to the employee as €370.
- Based on the scheme rules, reconciliation calculates a subsidy payable of €370
- There is no subsidy resolved.
- The Reconciliation Subsidy is the subsidy payable (lower of the "subsidy payable" value or the "subsidy paid" value).
- The payslip's Reconciled Balance is €0 (€370 - €370).

Example 2: Subsidy paid is less than subsidy payable:

Subsidy paid	Subsidy payable	Subsidy resolved	Reconciliation Subsidy	TWSS Total	Reconciled Balance
350	400		350	410	60

- During the transitional phase, ABC DAC submitted a J9 payslip and received a refund from Revenue of €410 (TWSS Total).
- The employer reported the subsidy paid to the employee as €350.
- Based on the scheme rules, reconciliation calculates a subsidy payable of €400
- There is no subsidy resolved.
- The Reconciliation Subsidy is the subsidy paid (lower of the "subsidy payable" value or the "subsidy paid" value).
- The payslip's Reconciled Balance is €60 (€410 - €350) due to Revenue. The employer received an overpayment of TWSS of €60 on this payslip and Revenue will seek to recoup this amount.

Example 3: Subsidy paid is more than subsidy payable (not within the €5 tolerance per payslip per week)

Subsidy paid	Subsidy payable	Subsidy resolved	Reconciliation Subsidy	TWSS Total	Reconciled Balance
410	350		350	350	0

- XYZ DAC submitted a J9 payslip and received a refund from Revenue of €350.
- The employer reported the subsidy paid to the employee as €410.
- Reconciliation calculates a subsidy payable of €350.
- There is no subsidy resolved.
- The Reconciliation Subsidy is the subsidy payable (lower of the "subsidy payable" value or the "subsidy paid" value).
- The payslip's Reconciled Balance is €0.00 (€350 - €350).

Example 4: Subsidy paid is more than subsidy payable within the tolerance level of €5 per payslip per week.

Subsidy paid	Subsidy payable	Subsidy resolved	Reconciliation Subsidy	TWSS Total	Reconciled Balance
253	250		253	250	-3

- XYZ DAC submitted a J9 payslip and received a refund from Revenue of €250.
- The employer reported the subsidy paid to the employee as €253.
- Reconciliation calculates a subsidy payable of €250.
- There is no subsidy resolved.
- The subsidy paid amount (€253) is more than the subsidy payable amount (€250) but the difference is less than €5. Therefore, the reconciliation subsidy is the subsidy paid.
- The payslip's Reconciled Balance is -€3 (€250 −€253) due to the employer.

Example 5: Subsidy paid is more than subsidy payable, but subsidy payable is calculated as €0

Subsidy paid	Subsidy payable	Subsidy resolved	Reconciliation Subsidy	TWSS Total	Reconciled Balance
0.1	0		0	0	0

- XYZ DAC submitted a J9 payslip and did not receive a refund from Revenue.
- The employer reports subsidy paid to the employee as €0.10.
- Reconciliation calculates a subsidy payable of €0.
- There is no subsidy resolved.
- The subsidy paid amount (€0.10) is less than €5 more than the subsidy payable amount (€0). However, where a subsidy payable equals 0.00, the €5 tolerance on the subsidy paid does not apply. The Reconciliation Subsidy is the subsidy payable (lower of the "subsidy payable" value or the "subsidy paid" value).
- The Reconciled Balance is €0.00

Example 6: Subsidy resolved of €0.

Subsidy paid	Subsidy payable	Subsidy resolved	Reconciliation Subsidy	TWSS Total	Reconciled Balance
250	250	0	0	250	250

- XYZ DAC submitted a J9 payslip and received a refund from Revenue of €250.
- The employer reports subsidy paid to the employee as €250.
- Reconciliation calculates a subsidy payable of €250.
- Subsidy resolved is €0. This means a caseworker has examined the case and determined that a subsidy of €0 is due on the payslip.
- The Reconciliation Subsidy is the subsidy resolved of €0.00. Subsidy resolved takes priority and once marked on a payslip will be used as the reconciliation subsidy.
- The Reconciled Balance is €250.00 (€250 - €0) due to Revenue. The employer received an overpayment of TWSS of €250 and Revenue will seek to recoup this amount.

Example 7: Subsidy resolved value greater than €0.

Subsidy paid	Subsidy payable	Subsidy resolved	Reconciliation Subsidy	TWSS Total	Reconciled Balance
250	0	200	200	0	-200

- XYZ DAC submitted a J9 payslip and received a refund from Revenue of €250.
- The employer reports subsidy paid to the employee as €250.
- Reconciliation calculates a subsidy payable of €0.
- Subsidy resolved is €200. This means a caseworker has examined the case and determined that a subsidy of €200 is due on the payslip.
- The Reconciliation Subsidy is the subsidy resolved of €200.00. Subsidy resolved take priority and once marked on a payslip will be used as the reconciliation subsidy.
- The Reconciled Balance is €-200.00 (€0 - €200) due to the employer.

Example 8: Associated payslip

Submission timeline

Payslip	Submission Date	lineItemID	Paydate	Payslip Status	TWSS refund	Subsidy paid
A	07/04/2020	9189847	09/04/2020	Deleted	410	
B	20/08/2020	9189783	09/04/2020	Active	0	350

- On 7/4/20 XYZ DAC submitted a J9 payslip, payslip A, and received a refund from Revenue of €410.
- On 20/8/20 the employer reported a subsidy paid of €350 on the payslip. As a result the original payslip A was marked as deleted and replaced with the new payslip B. The new payslip B was processed correctly without further refund.
- In this example Payslip B is the "active" payslip, and Payslip A is the deleted "associated payslip".

Subsidy paid	Subsidy payable	Subsidy resolved	Reconciliation Subsidy	TWSS Total	Reconciled Balance
350	350		350	410	60

- Reconciliation calculates a subsidy payable of €350.
- There is no subsidy resolved.
- The TWSS refund value (€410) from the deleted "associated payslip" A is brought forward to the active Payslip B and is included in the Reconciliation details CSV file.
- Payslip B's Reconciled Balance is €60 (€410 - €350) due to Revenue. When the two payslips are combined, the employer received an overpayment of TWSS of €60 and Revenue will seek to recoup this amount.

9. Contacting Revenue

Before contacting Revenue

TWSS reconciliation is calculated using the information you have provided. This information can also be viewed on Revenue Online Services (ROS) under view payroll reporting. If the information reported to Revenue is different to the information in your payroll package, then

- Check to see if a colleague, or your agent, has updated the payroll information through ROS.
- Verify that the payroll package has correctly updated ROS.

Review the guidance in 5 Employer Reconciliation detail CSV file and 6 Reasons why a payslip may have a subsidy payable of 0/Refund Not Allowed Reasons above to see if this guidance can address your query.

Submitting a query

If, having reviewed the guidance material, you have a query that the guidance cannot resolve you can submit this query to Revenue via MyEnquiries in ROS. Ensure that you select my query relates to **"Employers' PAYE"** and more specifically **"TWSS + Reconciliation"** and that you provide the Employee's PPSN and pay date, where appropriate, and a detailed description of your query.

This will ensure that your query is routed to the dedicated TWSS reconciliation team who are best placed to promptly deal with your query.

If your tax affairs are dealt with by Large Corporates Division, then you can contact the Large Corporates Division directly. If you are already engaging with a Revenue official on a particular issue, such as an assessment, then continue to engage with the official as directed.