

21 March 2020

## NOTICE TO EMPLOYERS & PENSION PROVIDERS

### **DEASP Income support for people affected by COVID-19 (Coronavirus)**

The Department of Employment Affairs and Social Protection (DEASP) have published a notice for the information of Employers and Employees explaining measures of how income support will be provided to people affected by COVID-19 (Coronavirus). This Information for Employers and Employees is available on the [DEASP website](#).

### **Payment of COVID Pandemic Unemployment Payment (COVID-PUP) by Employers**

Information on the refund scheme for employers who pay the COVID-PUP directly to employees is on [Revenue's website](#).

### **Change to Universal Social Charge thresholds**

Following on from a Government announcement in December to increase the National Minimum Wage to €10.10 per hour, the Minister for Finance and Public Expenditure and Reform, introduced a change to the USC thresholds. Further information on the change to the National Minimum Wage can be found on the [DEASP website](#) and the Universal Social Charge amendments are available on [our website](#).

**The revised rates (effective from 1 January 2020) are below:**

Standard rate of USC (2020)	
Rate	Income band
0.5%	The first €12,012
2%	The next €8,472
4.5%	The next €49,560
8%	The remainder

The change to Income bands will be included in Revenue Payroll Notifications (RPNs) and will result in a change to most RPNs.

Employers should request new RPNs for all their employees in advance of their next pay date.

### **National Employer Helpline**

The **National Employer Helpline** provides information and support to employers. Contact details as follows:

MyEnquiries: Select 'Employers PAYE' in the 'My Enquiry Relates To' box.