



# Employment Wage Subsidy Scheme



## **Guidelines on eligibility for the Employment Wage Subsidy Scheme from 1 July 2021**

Updated on 26 January 2022



## What's new

Amendments since the guidelines last issued on 23 December 2021 have been highlighted in yellow. These changes relate to the removal of EWSS from eRegistration in ROS from 1 January 2022.

## Employment Wage Subsidy Scheme (EWSS) Background and Summary

Section 28B of the Emergency Measures in the Public Interest (Covid-19) Act 2020 provides for the Employment Wage Subsidy Scheme (EWSS) which is an economy-wide enterprise support for eligible businesses in respect of eligible employees. The Finance (Covid-19 and Miscellaneous Provisions) Act 2021 was published on 23 June and enacted on 19 July 2021 and extended EWSS to 31 December 2021. The Finance Act 2021 was published on 21 October 2021 and enacted on 21 December 2021 and extended EWSS to 30 April 2022 for eligible employers who are correctly registered for EWSS on or before 31 December 2021.

These Guidelines highlight the changes to EWSS applicable for the period from 1 July 2021. These guidelines should be read in conjunction with the main EWSS guidelines which are available [here](#).

The scheme is open to employers who file their payroll submissions electronically through Revenue Online Service (ROS) and who were registered at, and had correctly received a valid subsidy by, 31 December 2021, or who re-entered the scheme from 1 January 2022 in accordance with the guidelines available [here](#).

The scheme has two elements as follows:

- It provides a flat-rate subsidy to qualifying employers based on the numbers of paid and eligible employees on the employer's payroll; and
- It charges a reduced rate of employer PRSI of 0.5% on wages paid to 28 February 2022 which are eligible for the subsidy payment.

The scheme does not affect any legal obligations that the employer may have to their employee as regards the terms, conditions, or entitlements of their employment, including pay. However, if eligible employers choose to retain eligible employees on the payroll while the business is wholly or partially closed, EWSS can still be claimed in respect of wage payments made to those employees. There is no legislative requirement that employees are actively working to be eligible for the EWSS.

The main change to the scheme from 1 July 2021 was in relation to eligibility. Businesses who started trading before 1 January 2019 will compare their level of trade for 2021 to the

level of trade for 2019. This will allow businesses whose trade was severely impacted due to government restrictions in the first half of 2021 to trade at higher levels for the second half of 2021 compared to 2019 and still avail of the scheme, subject to meeting the scheme conditions.

Employers will be required to complete an online Employer Eligibility Review Form (ERF) through ROS on a monthly basis, by the 15<sup>th</sup> of the following month. The first ERF which is for the June period which will be used to assess eligibility for pay dates from 1 July was to be completed and submitted online between 21 July and 15 August 2021, which was also the due date for the July form. The final ERF which will include December 2021 actuals should be filed by 15 January 2022. Further details are included on page 7. Employers should retain their evidence/basis for entering and remaining in the scheme for potential review by Revenue at a future date.

Subsidy payments will generally be made within two working days of receipt of the payroll submissions.

The details regarding tax clearance, debt warehousing, registration, what is considered turnover, online claims, levels of subsidy, record-keeping, compliance and anti-abuse measures are as set out in the main EWSS guidelines available [here](#).

## **Employer Eligibility Criteria**

In addition to having tax clearance for the duration of the scheme, an employer must be able to demonstrate to the satisfaction of Revenue that their business is expected to experience a 30% reduction in turnover or customer orders in the period from 1 January to 31 December 2021 for paydates on or between 1 July 2021 and 30 April 2022, and this disruption to normal operations is caused by COVID-19.

This reduction in turnover or customer orders is relative to:

- the period 1 January to 31 December 2019 where the business was in existence prior to 1 January 2019;
- where the business commenced trading between 1 January and 31 October 2019, from the date of commencement to 31 December 2019; or
- where a business commenced on or after 1 November 2019, the projected turnover or orders for 1 January 2021 (or date of commencement if later) to 31 December 2021 as if the pandemic had not occurred.

Examples of how this would work are as follows:

# EWSS Guidelines from 1 July 2021– Updated on 26 Jan. 2022

| <b>Eligibility Review Test – Paydates 1 July 2021 to 30 April 2022</b> |                         |  |   |
|--|-------------------------|--|---|
| <b>Date Trade Started</b>  | <b>2021 Results</b>     | <b>Eligibility Review Comparison</b>             | <b>Explanation</b>  |
| 1 Jan 1995   | 1 Jan to 31 Dec 2021    | 1 Jan to 31 Dec 2019                             | Trade in existence pre 1 Jan 2019   |
| 15 March 2019  | 15 March to 31 Dec 2021 | 15 March to 31 Dec 2019                          | Trade commenced between 1 Jan and 31 Oct 2019, so 2019 turnover compared with turnover of same period in 2021   |
| 1 Feb 2020   | 1 Jan to 31 Dec 2021    | 2021 Projections as if pandemic had not occurred | Trade commenced after 1 Nov 2019, so no 2019 turnover exists for comparison purposes. Comparison to be against projections prepared as if the pandemic had not occurred e.g. for banking/grant application purposes |
| 1 Aug 2021   | 1 Aug to 31 Dec 2021    |  |   |

## Example 1

DEF Limited operated a retail outlet with an online presence. It is registered for and claimed EWSS from 1 January 2021.

At the end of June, DEF Ltd. undertook the monthly eligibility review in line with the new requirements for paydates from 1 July 2021 as follows:

| <b>Monthly Period</b>            | <b>Actual / Projected</b> | <b>Turnover €</b>  |
|----------------------------------|---------------------------|--------------------|
| January 2021                     | Actual                    | 25,000             |
| February 2021                    | Actual                    | 75,000             |
| March 2021                       | Actual                    | 75,000             |
| April 2021                       | Actual                    | 75,000             |
| May 2021                         | Actual                    | 75,000             |
| June 2021                        | Actual                    | 150,000            |
| July 2021                        | Projected                 | 180,000            |
| August 2021                      | Projected                 | 180,000            |
| September 2021                   | Projected                 | 150,000            |
| October 2021                     | Projected                 | 100,000            |
| November 2021                    | Projected                 | 100,000            |
| December 2021                    | Projected                 | 180,000            |
| <b>Total</b>                     |                           | <b>1,365,000</b>   |
| Jan – Dec 2019                   | Actual                    | 1,950,000          |
| <b>Net Increase / (Decrease)</b> |                           | <b>(€ 585,000)</b> |
| <b>% Increase / (Decrease)</b>   |                           | <b>(30%)</b>       |

Turnover for July to December 2021 is projected to be € 890,000 which is only € 360,000 or 28.8% less than the actual turnover reported for the period between July and December 2019 which is below the 30% reduction threshold. However, as a result of the extension of the eligibility review period to 12 months in 2021 versus 12 months in 2019 which includes 5 months of comparatively lower turnover amounts from January to May 2021, DEF Ltd. is eligible for EWSS.

DEF Ltd. can remain registered for EWSS from 1 July 2021 and provided the reviews at the end of each month from July to December 2021 as submitted through ROS by 15th of the following month, as well as the first review submitted through ROS by 15 August, do not alter the position such that the decrease in turnover or customer orders is not less than 30% for the full calendar year 2021 compared to 2019, EWSS can be claimed for paydates in July 2021 to April 2022.

## Example 2

ABC Ltd. opened a wet pub on 10 August 2019. Trading results for 2019 were as follows:

| Monthly Period       | Turnover € |
|----------------------|------------|
| 10 to 31 August 2019 | 15,000     |
| September 2019       | 25,000     |
| October 2019         | 20,000     |
| November 2019        | 20,000     |
| December 2019        | 30,000     |
| Total                | 110,000    |

The pub is expecting to reopen soon after 19 July 2021 for the first time in 2021, on the assumption that they can adapt their business operations to offer indoor services in line with emerging COVID-19 public health guidelines. At the end of June, it undertook a review of EWSS eligibility. As it only commenced to trade on 10 August 2019, the comparative periods are 10 August to 31 December 2019 versus 2021 as follows:

| Monthly Period          | Actual 2019 | Turnover € | Projected 2021 | Turnover € |
|-------------------------|-------------|------------|----------------|------------|
| 10 to 31 August         | Actual      | 15,000     | Projected      | 10,000     |
| September               | Actual      | 25,000     | Projected      | 15,000     |
| October                 | Actual      | 20,000     | Projected      | 12,000     |
| November                | Actual      | 20,000     | Projected      | 12,000     |
| December                | Actual      | 30,000     | Projected      | 20,000     |
| Total                   |             | 110,000    |                | 69,000     |
| Reduction 2019 v 2021   |             |            |                | 41,000     |
| % Reduction 2019 v 2021 |             |            |                | 37%        |

ABC Ltd. can register for EWSS in respect of pay periods in July 2021. It will need to undertake a rolling monthly eligibility review on the last day of each subsequent month and update the Eligibility Review Form to report actual and projected turnover values. If it can demonstrate that it expects to meet the 30% turnover reduction test, taking the whole period into account as shown above, it will remain eligible and can continue to claim EWSS.

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The eligibility period to be reviewed for comparative purposes relates to the trade or business, rather than the operating entity. For example, if a sole trader incorporates a business on 1 January 2021, the comparative review period for the newly incorporated company will be the 2019 sole trader turnover.

Childcare businesses registered in accordance with Section 58C of the Child Care Act 1991 are included in the scheme with no turnover or orders test to be met. However, there is a requirement for such businesses to register for EWSS through ROS prior to submitting payroll for paydates in respect of which subsidies are being claimed.

## **Continued Review of Employer Eligibility required**

Any employer that:

- continues to hold tax clearance for the duration of the scheme,
- is registered for, and has received payments under, the scheme, and
- meets the qualifying criteria for the reduction in turnover/customer orders at the end of 2021

will continue to qualify for support payments to 30 April 2022, unless they choose to voluntarily opt out of the scheme.

Employers must undertake a review of their eligibility for the scheme on the last day of every month until and including December 2021 to be satisfied whether they continue to meet the above eligibility criteria and to take the necessary action of withdrawing from the scheme where they do not.

This review must be undertaken on a rolling monthly basis comparing the actual and projected business performance over the period January to December 2021 for paydates in the period 1 July 2021 to 30 April 2022 as illustrated below:

| <b>Paydates in July 2021 to April 2022</b> |   |                            |  |
|--|---|----------------------------|--|
| <b>Date review is undertaken</b>           | <b>Total of Column A &amp; B equals 2021 figure</b> |                            | <b>2019 Comparative period</b>                     |
|  | <b>Actual results (A)</b>                           | <b>Projections (B)</b>     |  |
| 30 June 2021                               | January to June 2021                                | July to December 2021      | Actual results for period January to December 2019 |
| 31 July 2021                               | January to July 2021                                | August to December 2021    |  |
| 31 August 2021                             | January to August 2021                              | September to December 2021 |  |
| 30 September 2021                          | January to September 2021                           | October to December 2021   |  |
| 31 October 2021                            | January to October 2021                             | November and December 2021 |  |
| 30 November 2021                           | January to November 2021                            | December 2021              |  |
| 31 December 2021                           | January to December 2021                            | None                       |  |

## EWSS Eligibility Review Form

To assist employers in ensuring continued eligibility for the scheme, from 30 June 2021, all eligible employers will be required to complete and submit, through ROS, an online monthly EWSS Eligibility Review Form. Where an employer has a number of separate business divisions, one submission should be made incorporating the information for all eligible businesses. If an employer has an eligible business(es) as well as a registered childcare activity and/or a business which commenced on or after 1 November 2019, the submission should exclude the registered childcare activity and any separate business activity which commenced on or after 1 November 2019.

The first submission for June 2021 should be made between 21 July and 15 August 2021. Through ROS, employers will need to provide details of actual monthly vat exclusive turnover or customer order values for 2019, together with the same detail for the first six months of 2021. They will also need to provide details of monthly projections for the remainder of 2021 i.e. July to December 2021. Appendices I and II provides additional detail on how to access and complete the application on ROS.

By 15<sup>th</sup> of every subsequent month up to and including 15 January 2022, employers will need to provide details of the actual results for the previous month, together with reviewing the original projections provided to ensure they remain valid. This can be summarised as follows:



| <b>Submission Due Date</b> | <b>Actual monthly figures to be returned</b>     | <b>Projected monthly figures to be returned</b> |
|----------------------------|--|---|
| 15 August 2021             | January to December 2019<br>January to June 2021 | July to December 2021                           |
| 15 August 2021             | July 2021  | August to December 2021                         |
| 15 September 2021          | August 2021                                      | September to December 2021                      |
| 15 October 2021            | September 2021                                   | October to December 2021                        |
| 15 November 2021           | October 2021                                     | November and December 2021                      |
| 15 December 2021           | November 2021                                    | December 2021                                   |
| 15 January 2022            | December 2021                                    | None  |

Timely submission of the electronic form will provide assurance to both employers and Revenue that subsequent EWSS claims are appropriate and in line with the terms of the scheme. This, in turn, will reduce the possibility of employers claiming EWSS amounts to which they are not entitled and having to subsequently repay those amounts to Revenue. As part of the monthly submission, the following declaration needs to be signed by employers or their agents on their behalf:

*"I declare that this represents a true and accurate record of actual monthly turnover / customer orders and my best estimate of forward looking monthly turnover / customer order projections."*

Childcare businesses registered in accordance with section 58C of the Child Care Act 1991 and businesses who commenced to trade after **1 November 2019** will have to complete a declaration as part of the Employer Eligibility Review platform on ROS as follows:

*"I declare that I have correctly completed this form which exempts me from completion of the monthly employer eligibility review screens."*

This needs to be undertaken on a once off basis before 15 August, or as soon as the eligible business commences to trade, to ensure exemption from the requirement to complete the electronic form for the remainder of 2021. If an employer selected one of these options in error, please contact us through 'MyEnquiries' (selecting "Employers' PAYE" and then "Employer's PAYE General Enquiry") setting out details of the error made and seeking your record to be amended to allow you to submit the monthly ERF.

Businesses who commenced to trade between 1 January and 31 October 2019 are required to complete all fields in the eligible review form and their eligibility review calculation will be adjusted systematically to account for the shorter review period i.e. date of commencement in 2019 to 31 December 2019 versus equivalent dates in 2021. This is done by comparing 2019 actuals entered with the comparative period of trading in 2021.

For example, if a business commenced to trade on 1 May 2019, the system will compare May to December 2019 with May to December 2021 when undertaking the eligibility review calculation.

While every effort has been made for the system to accurately determine eligibility, EWSS should only be claimed if you are eligible, irrespective of the ERF message. If the ERF advises you are ineligible and you do not believe this is correct, please contact us through MyEnquiries (selecting “Employers’ PAYE” and then “Employer’s PAYE General Enquiry”) to ensure subsidies are not stopped in error.

We are aware that certain employers became ineligible for EWSS from 1 December 2021 on foot of the eligibility review undertaken on 30 November 2021. However, as a result of public health restrictions introduced from 20 December 2021, the December projections prepared on 30 November may now be overstated. Because of this, Revenue will facilitate amendment of the December projections prepared on 30 November for these employers, if they are eligible based on the revised December projections prepared taking the 20 December 2021 restrictions into account.

Employers who require an amendment to their December projections included in their November ERF (due 15 December) should contact us through MyEnquiries (selecting “Employers’ PAYE” and then “Employer’s PAYE General Enquiry”) before 15 January 2022 requesting that the ERF is amended to include the revised December projections which should be provided to us.

Where the November ERF (due 15 December) has not yet been filed, please now submit same including the revised projections for December 2021, not those prepared at 30 November. Any ERFs outstanding for earlier months should be filed utilising the original December projections.

If such employers deregistered after 30 November 2021 following the eligibility review on that date, please re-register through ROS before 31 December 2021, submit your November ERF including the revised projections for December 2021, and not those prepared at 30 November. If re-registration is being sought after 31 December 2021, please contact us through MyEnquiries (selecting “Employers’ PAYE” and then “Employer’s PAYE General Enquiry”) seeking re-registration.

When employers again find themselves eligible but have not claimed EWSS in respect of paydates after 1 December 2021, please follow the above steps to ensure you are registered for EWSS and have an updated November ERF on file and then amend the December payroll submissions to include the EWSS claim.

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Any December payroll submissions already filed which included an EWSS claim will be processed once the November ERF is amended or filed.

Notwithstanding the above, eligible employers are further reminded that they are required to file the December ERF record which is due on 15 January 2022.

Upon receipt of the EWSS Eligibility Review Forms, Revenue will be contacting randomly selected employers, together with employers where clarity is required or where high-risk practices are identified, as part of our compliance program which is detailed in the main EWSS guidelines [here](#).

Failure to complete and submit the EWSS Eligibility Review Form that confirms the requisite reduction and related declaration will result in suspension of payment of EWSS claims.

If following their review of their actual and projected turnover/customer orders, an employer no longer satisfies the '30% reduction test', they must deregister for EWSS through "Manage Tax Registration" on ROS with effect from the following day (that being the 1st of the month) and cease claiming the subsidy immediately. This means that an employer must not select "Employment Wage Subsidy Scheme" from the "Other Payments" section in their payroll software or on the ROS manual payroll reporting facility.

**Employers seeking to deregister from 1 January 2022 should submit a request through 'MyEnquiries' selecting 'Employer's PAYE' and then 'Employer's PAYE General Enquiry'.**

If an employer becomes aware prior to the end of the month that they will no longer meet the eligibility criteria (e.g. unexpected donation or grant received at the start of a month), they should de-register immediately and cease to claim subsidies.

Subsidies correctly claimed in accordance with the terms and conditions of the scheme prior to de-registration will not be repayable.

If circumstances change the following month and the employer is again eligible, they can re-register and claim for paydates from the date of reregistration. It is not possible to backdate the claim to include the period of deregistration as that correctly reflected the employer's expectation at that time.

Revenue requires employers to retain appropriate documentation, including copies of projections, to demonstrate continued eligibility over the specified period. It is reasonably expected that the assumptions which underpin the projections will be reliable and reflect the operating conditions of the business. However, Revenue appreciates that in exceptional circumstances, certain unforeseen events may occur which require the employer to revise the original budget estimate e.g. imposition of further Government restrictions (post the

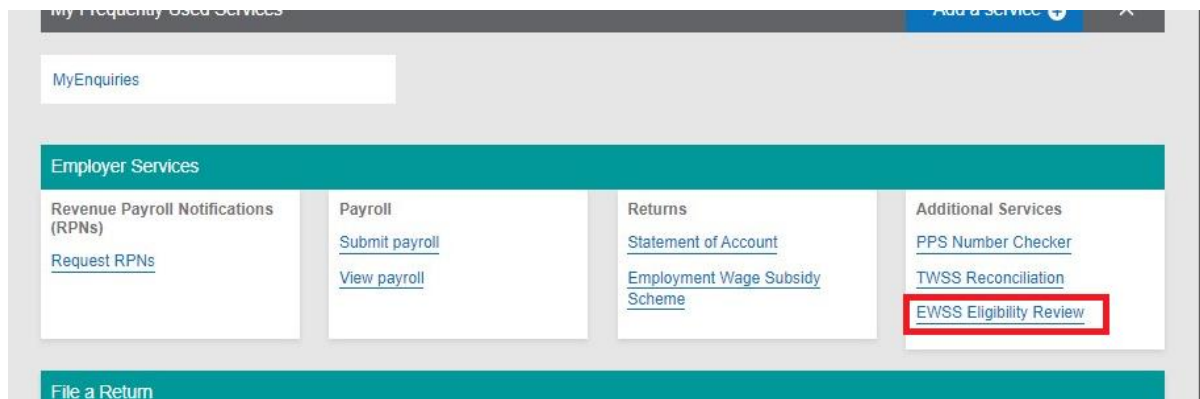
review date) impacting trade, receipt of an unexpected donation, entering into a significant new sales contract, etc.

Where Revenue determines that an employer, at any time over the term of the scheme, claimed and received payment by applying accounting practices that are clearly not appropriate, or by deliberately misrepresenting the true financial situation of the business, it will be excluded from the EWSS in its entirety. No further claims will be accepted, and all subsidy paid and PRSI credit issued will be immediately repayable together with interest and penalties. The business may also face possible criminal prosecution.

## Appendix I – First (June) EWSS Eligibility Review Form Completion

### Section A – All EWSS Registered Employers

**Step 1:** Log into ROS and select “EWSS Eligibility Review” in the “Employer Services” section of “My Frequently Used Services”



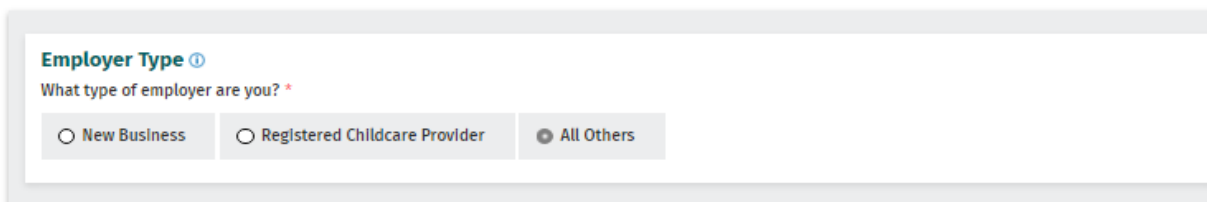
**Step 2:** Select from one of the three options on the screen:

- 'New business' – this is to be selected if you have commenced to trade on or after **1 November 2019**;
- 'Registered Childcare Provider' – this is to be selected if you are a Childcare Provider registered under S 58C of the Child Care Act 1991; or
- 'All others'.

[← ROS homepage](#)

### **EWSS Eligibility Review Form**

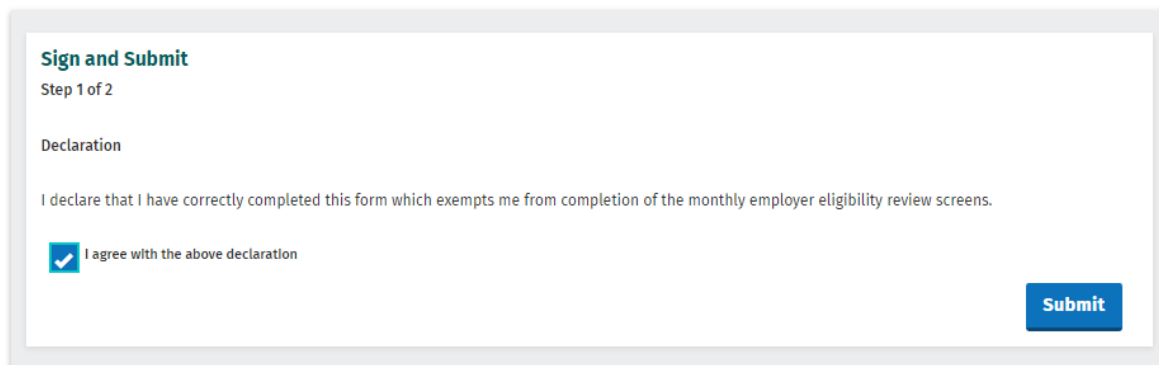
To qualify for the EWSS, as well as having a tax clearance certificate, you must be able to show that your business experienced a 30% reduction in turnover or customer orders when compared to the same period in 2019 and COVID-19 was the cause of this disruption. If you do not provide this information by the required date your current EWSS payments will be interrupted. If you are a new business or a registered childcare provider there is no requirement to meet the reduction test. [Learn more.](#)

A screenshot of the 'Employer Type' selection form. The title is 'Employer Type' with a help icon. The question is 'What type of employer are you? \*'. There are three radio button options: 'New Business', 'Registered Childcare Provider', and 'All Others'. The 'All Others' option is selected, indicated by a filled radio button.

## Section B – Next steps for New Businesses and Registered Childcare Providers

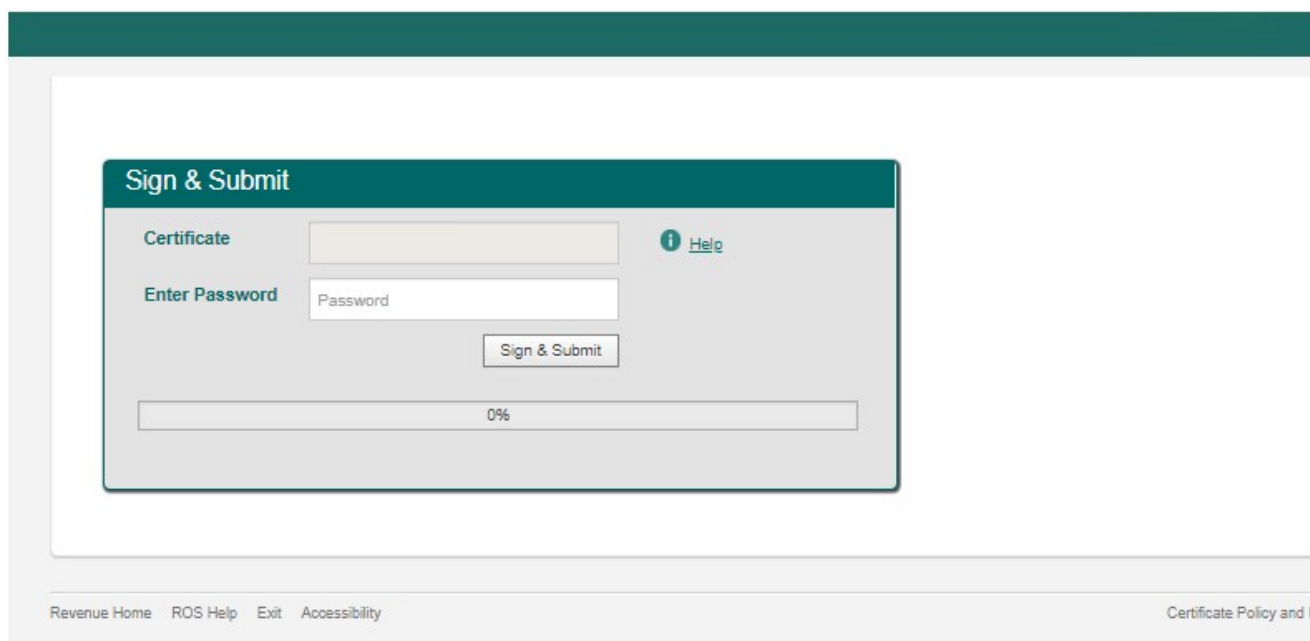
**Step 3:** Sign and submit after agreeing to the following declaration which will be included in the final screen, by ticking the highlighted box:

*"I declare that I have correctly completed this form which exempts me from completion of the monthly employer eligibility review screens"*



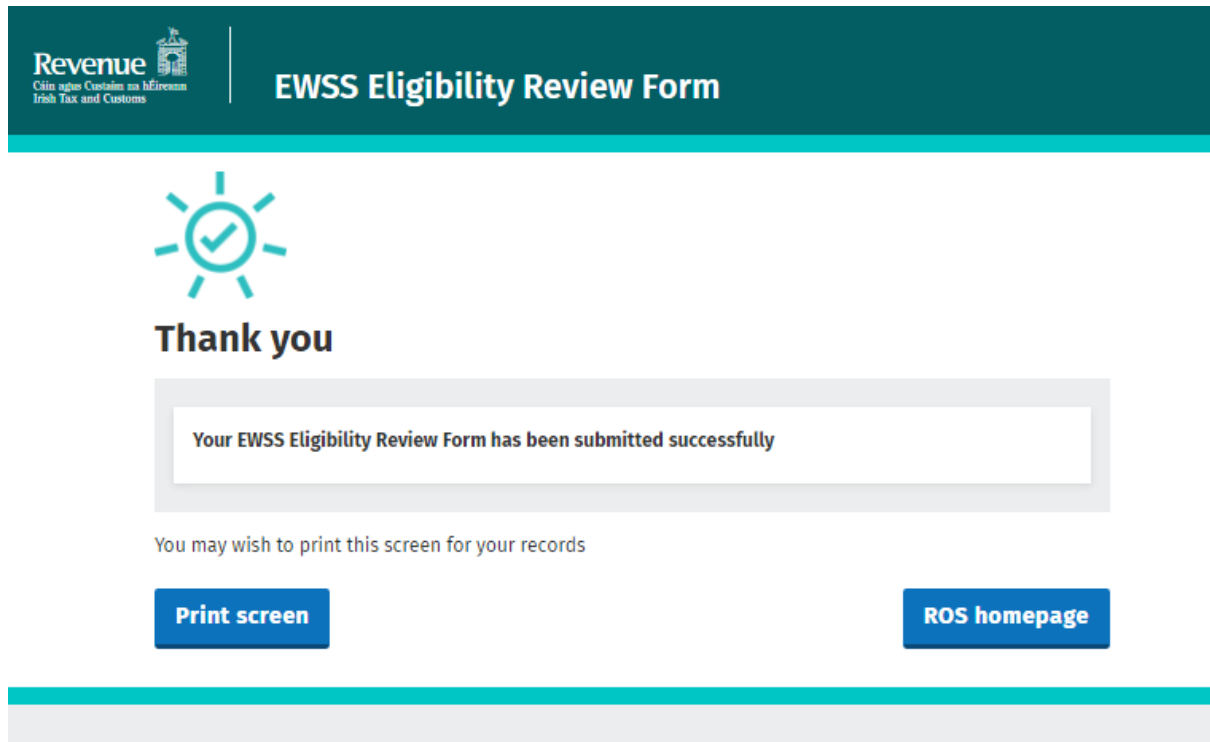
The screenshot shows a web form titled "Sign and Submit" with the sub-header "Step 1 of 2". Under the heading "Declaration", there is a text box containing the statement: "I declare that I have correctly completed this form which exempts me from completion of the monthly employer eligibility review screens." Below this text box is a checkbox with a blue checkmark and the text "I agree with the above declaration". A blue "Submit" button is located in the bottom right corner of the form area.

**Step 4:** Sign and submit



The screenshot shows a web form titled "Sign & Submit" with the sub-header "Step 2 of 2". The form contains two input fields: "Certificate" and "Enter Password". The "Enter Password" field has the placeholder text "Password". A "Sign & Submit" button is positioned below the password field. A progress bar at the bottom of the form area shows "0%". A "Help" link is visible in the top right corner of the form area. The footer of the page includes "Revenue Home ROS Help Exit Accessibility" on the left and "Certificate Policy and F" on the right.

**Step 5:** You will receive an acknowledgement of the submission.



The screenshot shows the Revenue logo on the left, with the text 'Revenue', 'Cúis agus Cúistiam na hÉireann', and 'Irish Tax and Customs'. To the right is the title 'EWSS Eligibility Review Form'. Below the title is a sun icon with a checkmark inside. The text 'Thank you' is displayed. A grey box contains the message: 'Your EWSS Eligibility Review Form has been submitted successfully'. Below this is the text 'You may wish to print this screen for your records'. At the bottom are two blue buttons: 'Print screen' and 'ROS homepage'.

**\*\*\* These steps only need to be followed once, by 15 August 2021. There is no requirement for these employers to repeat these steps every month. \*\*\***

**Section C – Next steps for all other businesses**

**Step 3:** This step is only required in the first (June) submission by 15 August. Employers are required to provide details of their actual monthly turnover / customer orders reported for 2019. This cannot be altered once submitted. If errors were made while completing the form, please contact us through MyEnquiries, selecting the category “Employer’s PAYE” and then “Employer’s PAYE General Enquiry”.

**First step:**  
Was your 30% reduction in turnover or customer orders? \*

Turnover     Customer orders

Input and submit your VAT exclusive actual monthly turnover / customer order values for 2019: \*

| January | February | March  | April  | May    | June   |
|---------|----------|--------|--------|--------|--------|
| 100     | 100      | 100    | 100    | 100    | 100    |
| Actual  | Actual   | Actual | Actual | Actual | Actual |

| July   | August | September | October | November | December |
|--------|--------|-----------|---------|----------|----------|
| 100    | 100    | 100       | 100     | 100      | 1000     |
| Actual | Actual | Actual    | Actual  | Actual   | Actual   |

**Step 4:** This step is only required in the first (June) submission by 15 August. Employers are required to provide details of their actual monthly turnover / customer order values for January to June 2021. This cannot be altered once submitted. If errors were made completing it, please contact us using the ‘Contact us’ details provided above

**Next step:**  
Input and submit your VAT exclusive actual monthly turnover / customer order values for January to June 2021: \*

| January | February | March  | April  | May    | June   |
|---------|----------|--------|--------|--------|--------|
| 100     | 100      | 100    | 100    | 100    | 100    |
| Actual  | Actual   | Actual | Actual | Actual | Actual |



**Step 5:** Employers are required to provide details of their projected monthly turnover / customer order values for July to December 2021.

Input and submit your VAT exclusive actual & projected monthly turnover / customer order values for July to December 2021: \*

| July      | August    | September | October   | November  | December  |
|-----------|-----------|-----------|-----------|-----------|-----------|
| 0         | 11        | 10        | 0         | 0         | 420       |
| Projected | Projected | Projected | Projected | Projected | Projected |

**Step 6:** Revenue undertakes a systematic check comparing 2019 actuals with 2021 actuals and projections. If you meet the 30% reduction, you will see the screen below (with your figures as submitted).

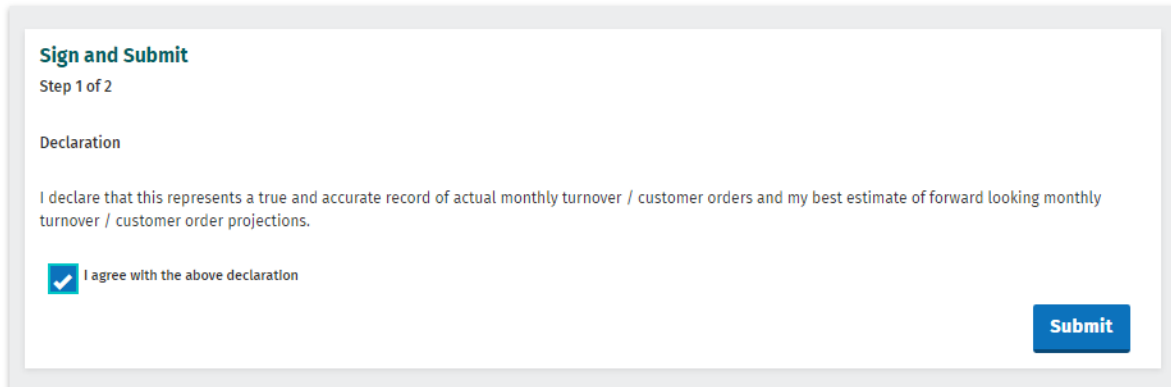
| Overall figures |           |                            |                              |                                   |                           |
|-----------------|-----------|----------------------------|------------------------------|-----------------------------------|---------------------------|
|                 | Total     | Minimum Turnover Threshold | Minimum Turnover Threshold % | Reduction in Trade 2019 vs 2021 % |                           |
| 2019 Figures    | €2,100.00 | €1,470.00                  | 70%                          | 30%                               |                           |
| 2021 Figures    | €1,041.00 | ---                        | 49.6%                        | 50.4%                             | You are eligible for EWSS |

If you don't meet the 30% reduction, you will see the screen below:

| Overall figures |           |                            |                              |                                   |  |
|-----------------|-----------|----------------------------|------------------------------|-----------------------------------|--|
|                 | Total     | Minimum Turnover Threshold | Minimum Turnover Threshold % | Reduction in Trade 2019 vs 2021 % |  |
| 2019 Figures    | €1,200.00 | €840.00                    | 70%                          | 30%                               |  |
| 2021 Figures    | €910.00   | ---                        | 75.9%                        | 24.1%                             | You are no longer eligible for EWSS, please sign and submit this form, then deregister and stop submitting EWSS claims |

You should sign and submit the form and then deregister for EWSS and stop submitting EWSS claims.

**Step 7:** Sign and submit after agreeing to the declaration included in the final screen, by ticking the highlighted box:



**Sign and Submit**  
Step 1 of 2

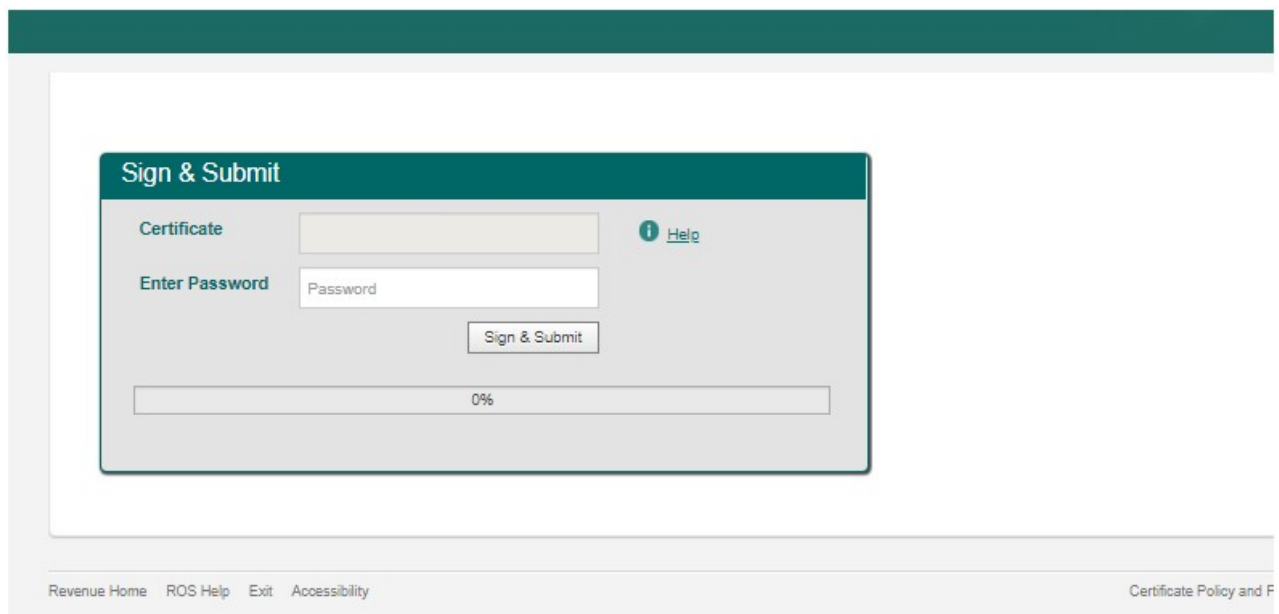
Declaration

I declare that this represents a true and accurate record of actual monthly turnover / customer orders and my best estimate of forward looking monthly turnover / customer order projections.

I agree with the above declaration

[Submit](#)

**Step 8:** Sign and submit



**Sign & Submit**

Certificate  [Help](#)


Enter Password

[Sign & Submit](#)


0%

Revenue Home ROS Help Exit Accessibility Certificate Policy and F

**Step 9:** You will receive an acknowledgement of the submission.



## EWSS Eligibility Review Form



### Thank you

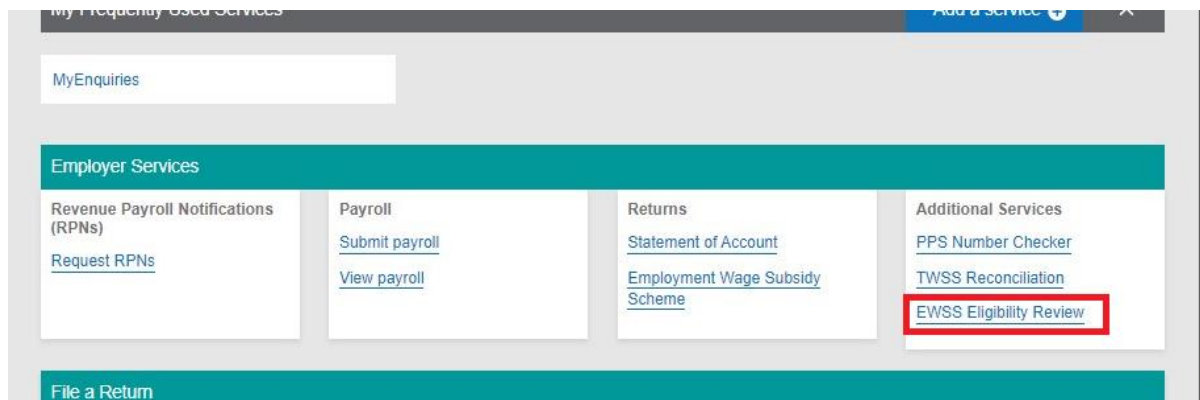
Your EWSS Eligibility Review Form has been submitted successfully

You may wish to print this screen for your records

[Print screen](#) [ROS homepage](#)

## Appendix II – EWSS Eligibility Review Form Completion for the July to December returns

**Step 1:** Log into ROS and select “EWSS Eligibility Review” in the “Employer Services” section of “My Frequently Used Services”



**Step 2:** Employers are required to provide details of their projected / actual monthly turnover / customer order values for July to December 2021 each month. For example, in the July form to be completed by 15 August, you must include July actuals and projections for August to December 2021. In the August form to be completed by 15 September, you must include August actuals and projections for September to December 2021.

**Next step:**  
Input and submit your VAT exclusive actual monthly turnover / customer order values for January to June 2021: \*

| January                        | February                       | March                          | April                            | May                              | June                             |
|--------------------------------|--------------------------------|--------------------------------|----------------------------------|----------------------------------|----------------------------------|
| <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value="0"/> | <input type="text" value="100"/> | <input type="text" value="100"/> | <input type="text" value="100"/> |
| Actual                         | Actual                         | Actual                         | Actual                           | Actual                           | Actual                           |

Input and submit your VAT exclusive actual & projected monthly turnover / customer order values for July to December 2021: \*

| July                 | August               | September            | October              | November             | December             |
|----------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |
| Actual               | Projected            | Projected            | Projected            | Projected            | Projected            |

It is expected that projections are prepared using a reliable set of budget assumptions and do not change materially between monthly updates. Actuals provided previously cannot be amended. If errors were made when they were provided in a previous month, contact should be made with a caseworker using the ‘Contact us’ details provided above.

**Step 3:** Revenue undertakes a systematic check comparing 2019 actuals with 2021 actuals and projections. If you meet the 30% reduction, you will see the screen below (with your figures as submitted).

| Overall figures |           |                            |                              |  |
|-----------------|-----------|----------------------------|------------------------------|--|
|                 | Total     | Minimum Turnover Threshold | Minimum Turnover Threshold % | Reduction in Trade 2019 vs 2021 %                                  |
| 2019 Figures    | €1,200.00 | €840.00                    | 70%                          | 30%  |
| 2021 Figures    | €810.00   | ---                        | 67.5%                        | 32.5% <span style="color: green;">You are eligible for EWSS</span> |

If you don't meet the 30% reduction, you will see the screen below:

| Overall figures |           |                            |                              |  |
|-----------------|-----------|----------------------------|------------------------------|--|
|                 | Total     | Minimum Turnover Threshold | Minimum Turnover Threshold % | Reduction in Trade 2019 vs 2021 %  |
| 2019 Figures    | €1,200.00 | €840.00                    | 70%                          | 30%  |
| 2021 Figures    | €910.00   | ---                        | 75.9%                        | 24.1% <span style="color: orange;">You are no longer eligible for EWSS, please sign and submit this form, then deregister and stop submitting EWSS claims</span> |

You should sign and submit the form and then deregister for EWSS and stop submitting EWSS claims.

**Step 4:** Sign and submit after agreeing to the declaration included in the final screen, by ticking the highlighted box:

**Sign and Submit**  
Step 1 of 2

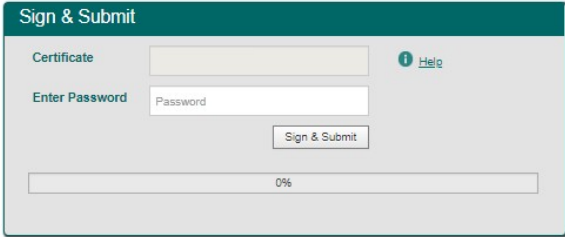
Declaration

I declare that this represents a true and accurate record of actual monthly turnover / customer orders and my best estimate of forward looking monthly turnover / customer order projections.

I agree with the above declaration

[Submit](#)

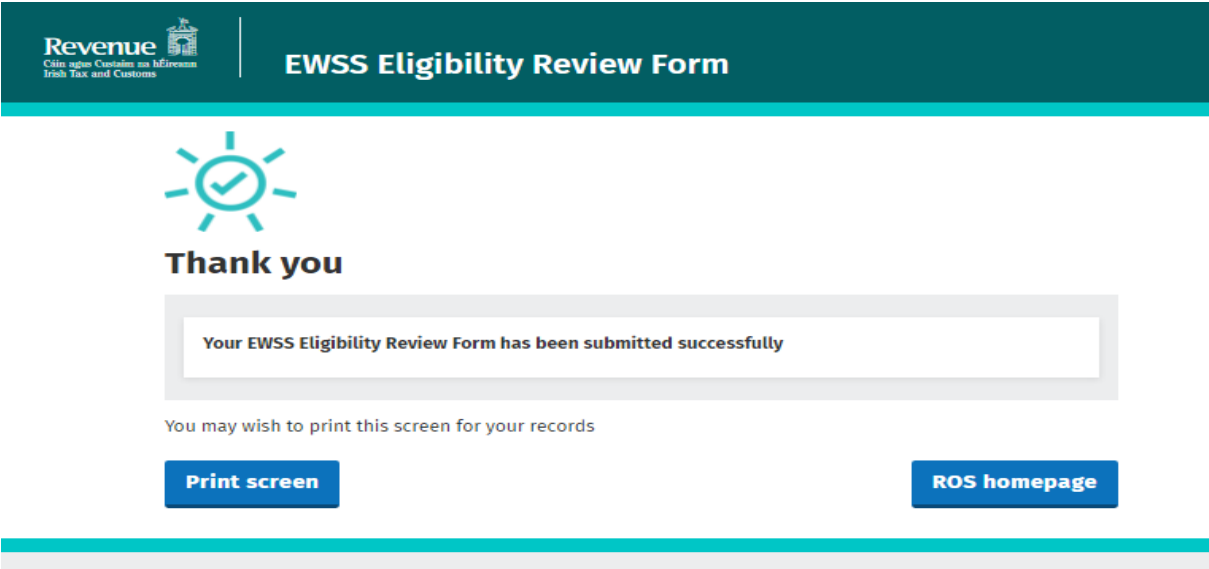
## Step 5: Sign and submit



The screenshot shows a web form titled "Sign & Submit". It contains two input fields: "Certificate" and "Enter Password". The "Enter Password" field has the text "Password" inside it. Below the password field is a "Sign & Submit" button. To the right of the "Certificate" field is a "Help" link. At the bottom of the form is a progress bar showing "0%".

Revenue Home ROS Help Exit Accessibility Certificate Policy and F


## Step 6: You will receive an acknowledgement of the submission.



The screenshot shows a confirmation page with the Revenue logo and the text "EWSS Eligibility Review Form". Below the logo is a sun icon with a checkmark inside. The text "Thank you" is displayed in a large font. A message box contains the text "Your EWSS Eligibility Review Form has been submitted successfully". Below this message is the text "You may wish to print this screen for your records". At the bottom are two buttons: "Print screen" and "ROS homepage".

Revenue  
Óráid agus Cúisín na hÉireann  
Irish Tax and Customs

## EWSS Eligibility Review Form



## Thank you

Your EWSS Eligibility Review Form has been submitted successfully

You may wish to print this screen for your records

[Print screen](#) [ROS homepage](#)