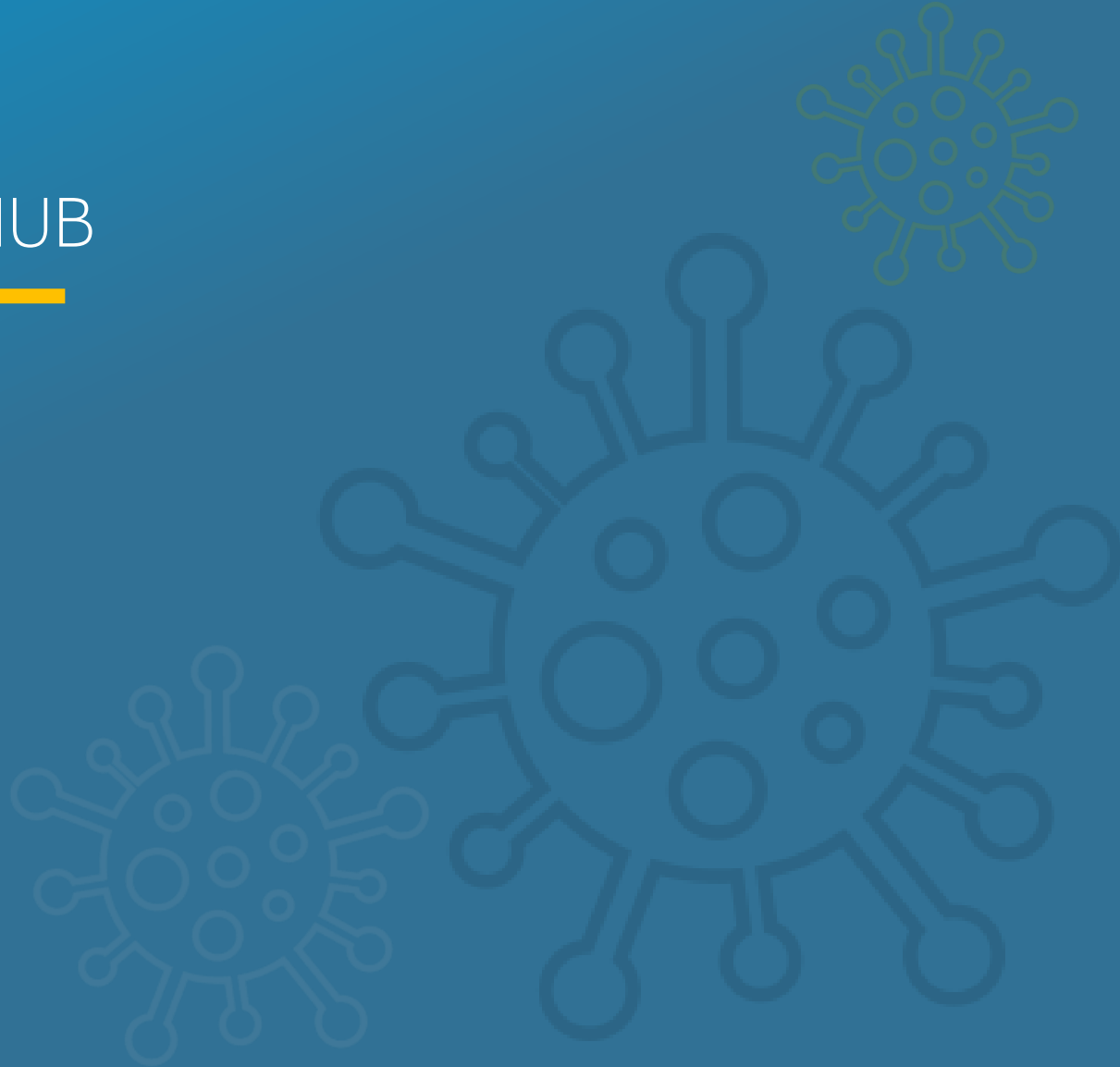


## COVID-19 BUSINESS SUPPORTS HUB

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**Up to date HR  
Advice – Where are  
we now?**



## Joined today by HR Expert **Caroline McEnery**

### **Professional Profile**

- Owner/Director of the HR Suite (established in 2009)
- HR and Employment Law Expert and a former member of the Low Pay Commission
- Adjudication officer in the Work Place Relations Commission

### **Qualifications**

- Holds a Masters Degree in Human Resources from University of Limerick
- Is CIPD accredited
- Is a trained mediator

### **Experience**

Worked across various areas of HR for over 20 years in Kerry Group and in the retail and hospitality sector, where she was the Operations and HR Director of the Garvey Group





## **PLEASE NOTE**

The information given in this video was correct at time of recording.

Check [www.gov.ie](http://www.gov.ie) for the latest information in relation to deadlines for application for the EWSS, PUP and the deadline in relation to the employee's right to request redundancy.

## In this video...

- Updates
  - Suspension of Redundancy Rights
  - Budget Update
  - PUP Update
  - EWSS Update
  - Minimum Wage, January 2021
- Factors you need to consider around CRSS
- Pertinent Questions from past Webinars
- COVID-19 in the Workplace
- Links to Our Other Supports


Search the hub 

[Latest industry updates](#) | [Business supports](#) | [Operational guidelines](#) | [Government supports](#)

Home > Business supports > HR > Webinars: 'Impending HR challenges – policies, plans and payroll' and 'HR planning and restructuring for the off season'


### Webinars: 'Impending HR challenges – policies, plans and payroll' and 'HR planning and restructuring for the off season'

Fáilte Ireland recently hosted a two-part HR webinar on 'Impending HR Challenges' with our HR Expert Caroline McEnery of the HR Suite.

In part one, the webinar included a detailed look at the recently introduced Employer Wage Support Scheme (EWSS) and the implications of this on HR policies and payroll. In part two, the webinar considered how business restructuring and demand forecasting is likely to impact on the HR planning and employment contract needs for tourism and hospitality businesses in off season.


Both webinars include scenario planning and address a range of live industry questions on areas including temporary and long term HR Restructuring to ensure you have the necessary information and guidance to manage these critical HR challenges for your business in a timely manner.

View the webinar recordings and find supporting PowerPoint slide decks available to download as well as the supporting FAQ document for your reference below:



**Webinar 1**  
Impending HR challenges – Policies, plans and payroll

- HR policy updates required on foot of revised government safety protocols.
- Managing staff travel guidelines, staff absences, vulnerable employees and those who remain on layoff.
- A detailed look at changes to employment support schemes and the implications for payroll.



**Webinar 2**  
HR Planning and Restructuring for the Off Season

- Implementing revised HR strategy in line with new business demand strategy and employment support.
- Addressing the HR implications of business restructuring and demand forecasting.
- Scenario planning/HR restructuring considerations for your businesses.

# Budget Update

## HR

- Pension Age to stay at 66.
- Parent's Benefit will be extended by 3 weeks. Possibly from April.
- Remote workers – a review of tax strategy & tax relief for remote working will be carried out. Broadband expense included.

## Individuals/Employees

- No increase in income tax.
- USC tax band increase – earn an extra €203 at 2% instead of 4.5%.
- The second USC rate band will be increased to €20,687.
- The Carer's Support Grant to increase by €150, from €1,700 to €1,850 per year.
- Illness benefit will now be available after 3 days out of work, rather than 6.
- 1-week Christmas bonus will be given this year to people on a welfare payment for 4 months up to December, including those in receipt of the PUP.

## Self Employed

- Tax credit increased to €150, now is €1,650.
- Can delay the pay of 2019 income tax & 2020 preliminary tax for 1 year without interest or penalties
- Self-employed recipients of the PUP will be able to earn up to €480 per month without losing their payment.
- CGT Entrepreneur Relief – reduced holding period for shares

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# Suspension of Right to Request Redundancy



## Suspension of Right to Request Redundancy

- The suspension of redundancy provisions was introduced on 13<sup>th</sup> March 2020 under emergency measures
- A suspension of these provisions was considered necessary to ensure the future viability of businesses and help prevent further permanent job losses.
- Employees right to claim redundancy has not been removed but deferred for the emergency period.

Suspension now  
extended until  
**31<sup>st</sup> March 2021**

We will update you as soon as  
we have an update

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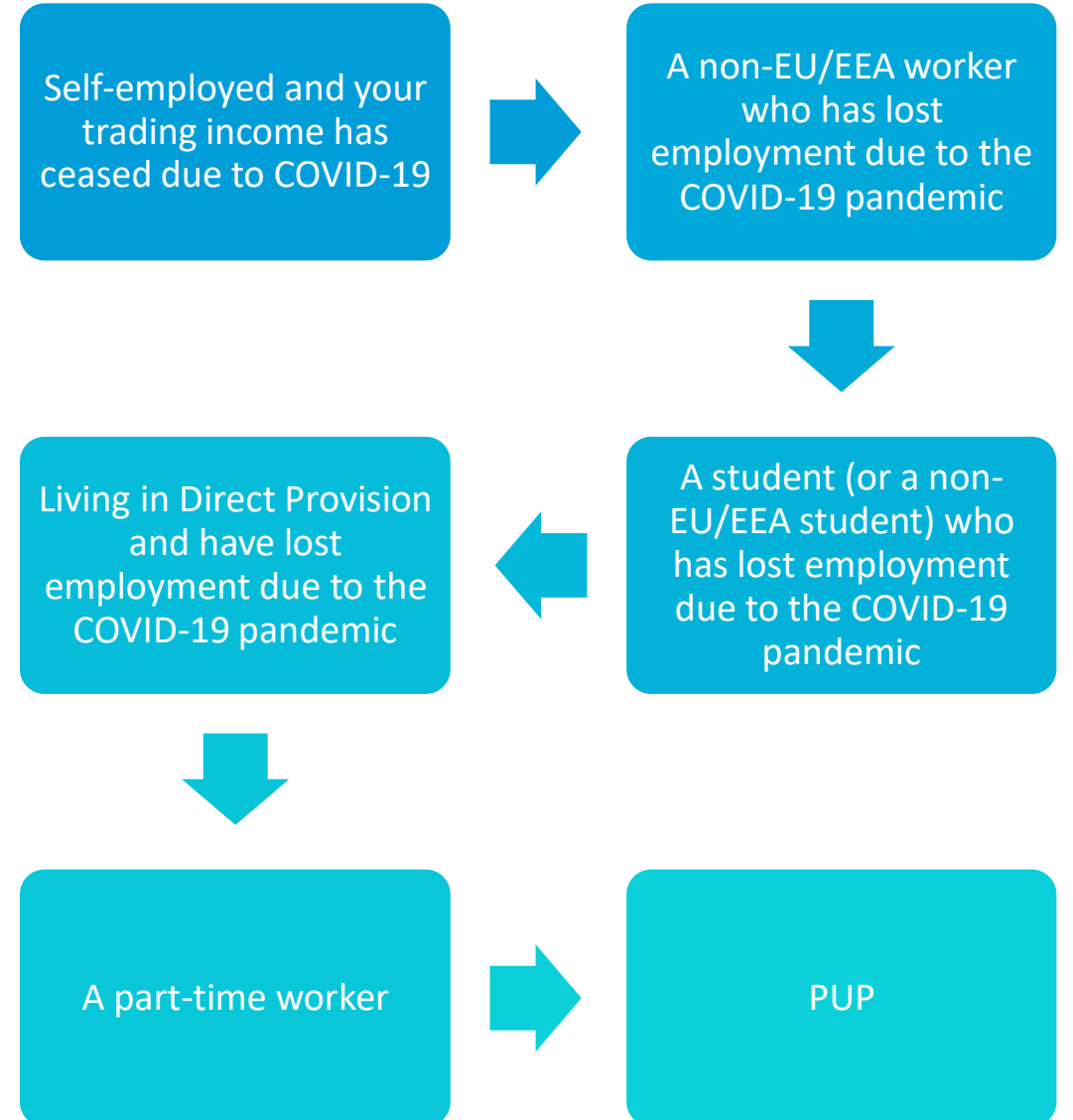
**PUP**





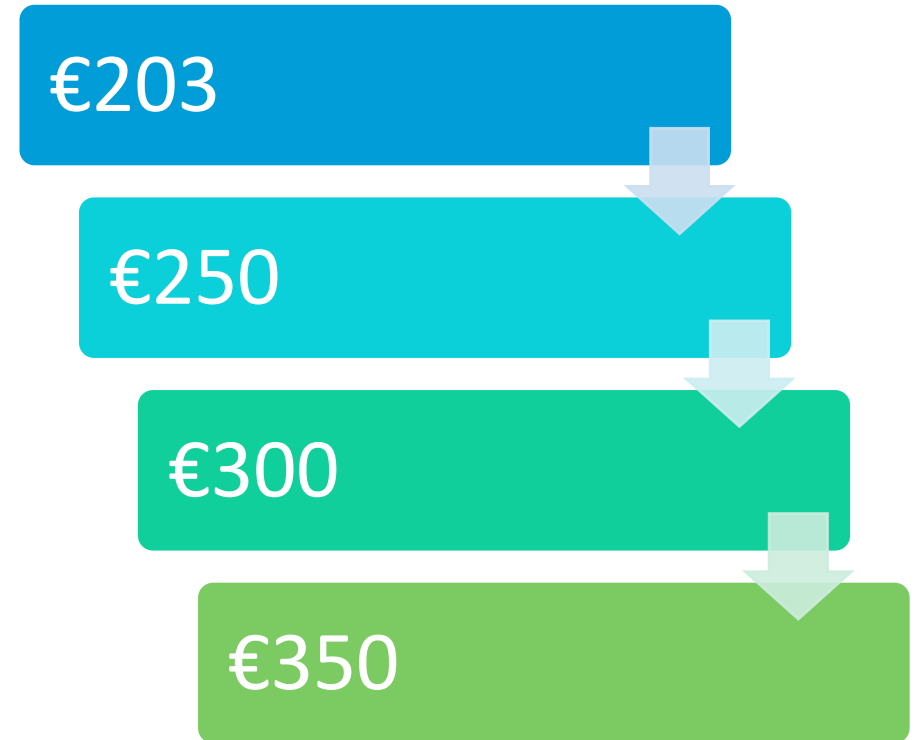
## PUP Eligibility

- The COVID-19 Pandemic Unemployment Payment is available to employees and the self-employed who have lost their job on or after 13<sup>th</sup> March due to the COVID-19 pandemic.
- If an employee voluntarily left their employment or self-employment or do not meet the below criteria, they cannot claim the COVID-19 Pandemic Unemployment Payment.
- New applications will be accepted until 31<sup>st</sup> March 2021.
- Employee can't choose PUP if work is available



## **PUP Update** **as of 19<sup>th</sup> October 2020**

- Pandemic Unemployment Payment to be returned to €350 for workers previously earning over €400 a week from 27<sup>th</sup> October 2020
- There will now be four different rates of payment depending on previous earnings



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**EWSS**



## EWSS Update

- The EWSS is being amended to align with the amendment to PUP.
- This means there will be 5 payment rates/bands as follows:



Earning	Rate
0 - €151	€0
>€151 <€203	€203
>€203 <€300	€250
>€300 <€400	€300
>€400 <€1,462	€350

# EWSS Update



## Main Aim



This revised scheme will run to end January 2021.



The main change to this scheme is to ensure where possible employees retain their link with their employer rather than become unemployed.

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# Minimum Wage Update



# Minimum Wage

*Government approves a 10 cent per hour increase in National Minimum Wage*



- €10.20 per hour from 1 January 2021
- This is equivalent of 1% increase
- Set to benefit over 122,000 minimum wage workers
- Proposed 'Living Wage Commission'

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**CRSS**





# CRSS What is it?

## *COVID Restrictions Support Scheme*



- CRSS is a welcome initiative to assist businesses that are closed because of COVID-19 restrictions
- The Finance Bill 2020 has now been published, together with Revenue guidance notes on the new scheme and, while the legislation is still subject to amendment this gives a clearer understanding of the finer details of CRSS.

## What is Involved?

- Scheme provides a weekly cash payment to businesses that are effectively closed or only able to trade at a fraction of their previous turnover because of pandemic-related restrictions.
- The payment will generally be a percentage of their turnover for 2019, up to a maximum payment of €5,000 per week while restrictions last (“restricted period”).
- The scheme will apply from 13<sup>th</sup> October 2020 to 31<sup>st</sup> March 2021 but may be extended to 31<sup>st</sup> December 2021 if necessary.




## Conditions for CRSS



The scheme is available to businesses that carry on a taxable trade. In order to qualify, the following key conditions must be met:

1. The business must either be closed to customers or substantially restricted in operating, and
2. As a result of these restrictions, turnover for the restricted period must be no more than 25% of 2019 levels (“turnover test”).
3. Additionally, the business must intend to reopen and resume trading once restrictions are lifted.



**NOTE:** For a new business that commenced trading on or after 26<sup>th</sup> December 2019, the turnover test will be applied by reference to average weekly turnover in the period from 26<sup>th</sup> December 2019 to 12<sup>th</sup> October 2020.

## Other Points to Note



### Tax

The payments may be subject to either income tax or corporation tax, but such liability will only become payable once the business is profitable again.



### Tax Clearance Certs

A business must hold a valid Tax Clearance Certificate and keep their tax affairs up to date for the duration of the scheme.



### Changing Eligibility

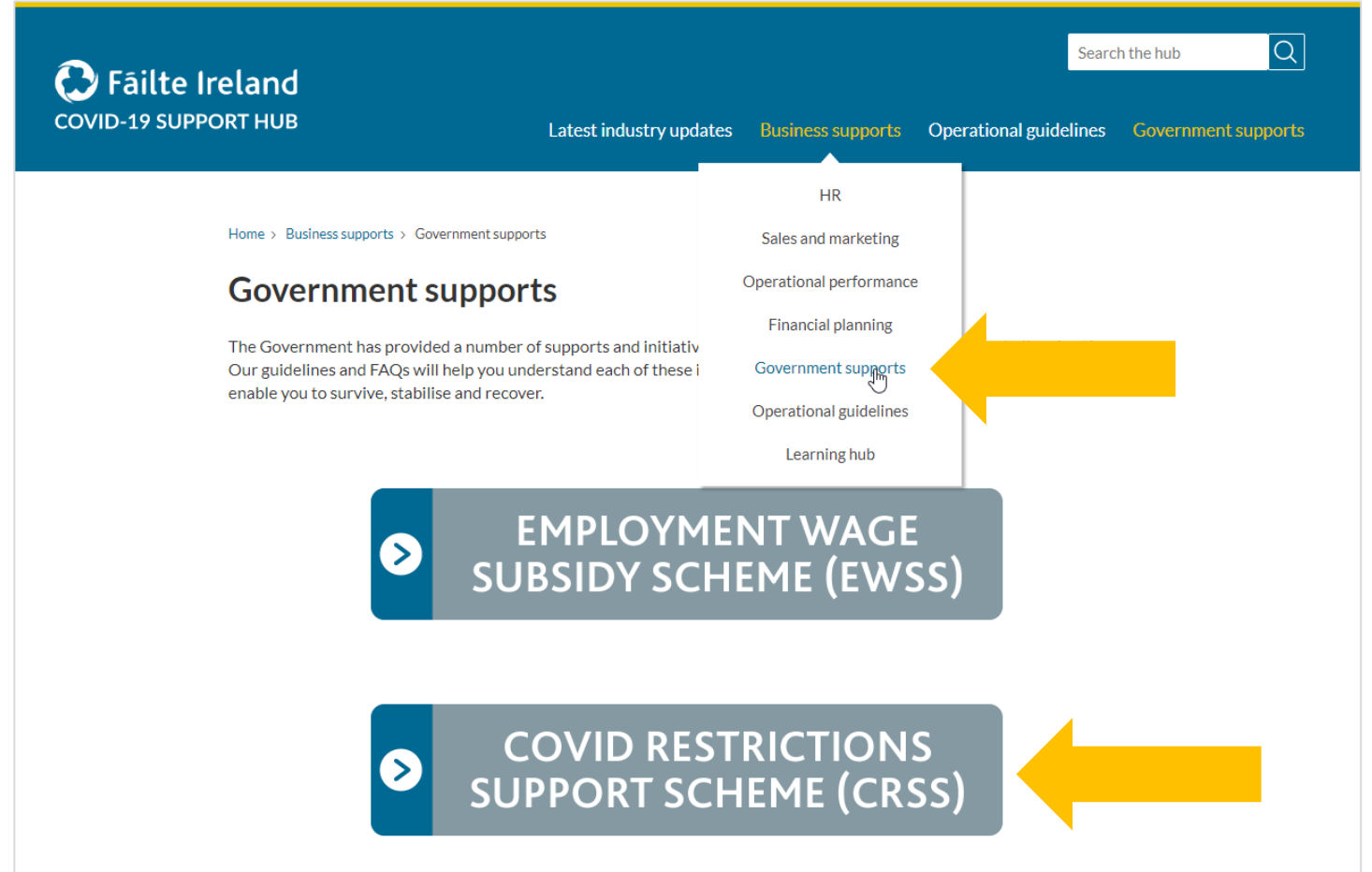
In determining eligibility, there must be a “reasonable expectation” that the business will meet the conditions set out above and significant penalties may apply for an incorrect or invalid claim. It is therefore important that a business closely monitors the matter and withdraws from the scheme and repays any amounts received once it becomes apparent that it will not meet the conditions.

Registration for the scheme is open on [ROS.ie](https://ros.ie)

## Further Information on CRSS

Visit the Government Supports page on the COVID-19 Support Hub for:

- The latest CRSS Guidelines
- FAQs
- Video of webinar with Revenue



The screenshot shows the Fáilte Ireland COVID-19 Support Hub website. The header includes the logo, a search bar, and navigation links: Latest industry updates, Business supports, Operational guidelines, and Government supports. A dropdown menu is open under 'Business supports', listing: HR, Sales and marketing, Operational performance, Financial planning, Government supports (highlighted with a yellow arrow), Operational guidelines, and Learning hub. The main content area is titled 'Government supports' and includes a breadcrumb trail: Home > Business supports > Government supports. Below the title is a paragraph: 'The Government has provided a number of supports and initiatives. Our guidelines and FAQs will help you understand each of these initiatives and enable you to survive, stabilise and recover.' At the bottom of the page, there are two prominent buttons: 'EMPLOYMENT WAGE SUBSIDY SCHEME (EWSS)' and 'COVID RESTRICTIONS SUPPORT SCHEME (CRSS)', both with right-pointing arrows and highlighted by yellow arrows from the right.



# WEBINAR 1

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Impending HR challenges – Policies, plans and payroll

Further Clarifications



## **PLEASE NOTE**

The information given in this video was correct at time of recording.

Check [www.gov.ie](http://www.gov.ie) for the latest information in relation to deadlines for application for the EWSS, PUP and the deadline in relation to the employee's right to request redundancy.

Since recording this date  
has been extended until  
**31<sup>st</sup> March 2021**

## Follow Up Questions



### Eligibility for EWSS

No age criteria on age of eligible employees.



### PUP Deadline Date

Laid off employees can apply for PUP until the end of 2020.



### Annual Leave

1,365 hours worked in a leave year for calculating annual leave entitlement refers to the company leave year for example 1 January to 31 December



### Greenlist

Who pays when an employee needs to self-isolate as a result of travel from a non-greenlist country? It is a personal cost. State nor employer are required to pay. No greenlist currently in operation. It is a changing list. Ensure your policies are up to date.



### Lay Off

Can an Employee request lay off? No lay off refers to a situation where the workplace cannot sustain the employment of the employee. If the employee has reasoning for staying at home for example concerns about health, caring for another person within the household, it is important a different type of leave covers the same. This can be discussed and agreed with the employee.





## WEBINAR 2

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HR Planning and  
Restructuring for the  
Off-Season

Further Clarifications



## Follow Up Questions



### Claims for Unfair Selection

What is the time frame that an employee has to be eligible to take a claim of unfair dismissal due to perceived unfair selection for redundancy?

If an employee wishes to make a claim, they may do within 6 months of when the employment was terminated. This time limit may be extended to 12 months in cases where exceptional circumstances prevented the employee from lodging a claim within 6 months.



### Short Time Work Support

Can International employees on a Stamp 2 be placed on short time?

They can be placed on short time. However they cannot avail of any benefits or use publicly funded services unless they have an entitlement via other means.



### Consultation

I have a question in respect to individual redundancy and the requirement for consultation period. I was recently advised that the 30 days consultation period is not mandatory if agreement with the employee on the redundancy of their position is reached?

The 30 days of consultation refers to Collective redundancy solely. Consultation is a requirement of the legislation relating to individualized redundancies. However, this consultation does not carry a time limit but must be reasonable and genuine/meaningful. There is no opt out clause for consultation provided for in the legislation however is still a legislative requirement regardless of whether redundancy is agreed to or not. The chances are: if you have agreed to a redundancy with your employee and they are happy to accept, then the chances of taking a claim are limited.



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# COVID-19 in the Workplace



# Sick Leave Provisions (COVID-19) Update

## Bill

- On 22<sup>nd</sup> Sept 2020 the Labour Party introduced a Bill to provide for mandatory sick pay of 30 days.



## Force Majeure

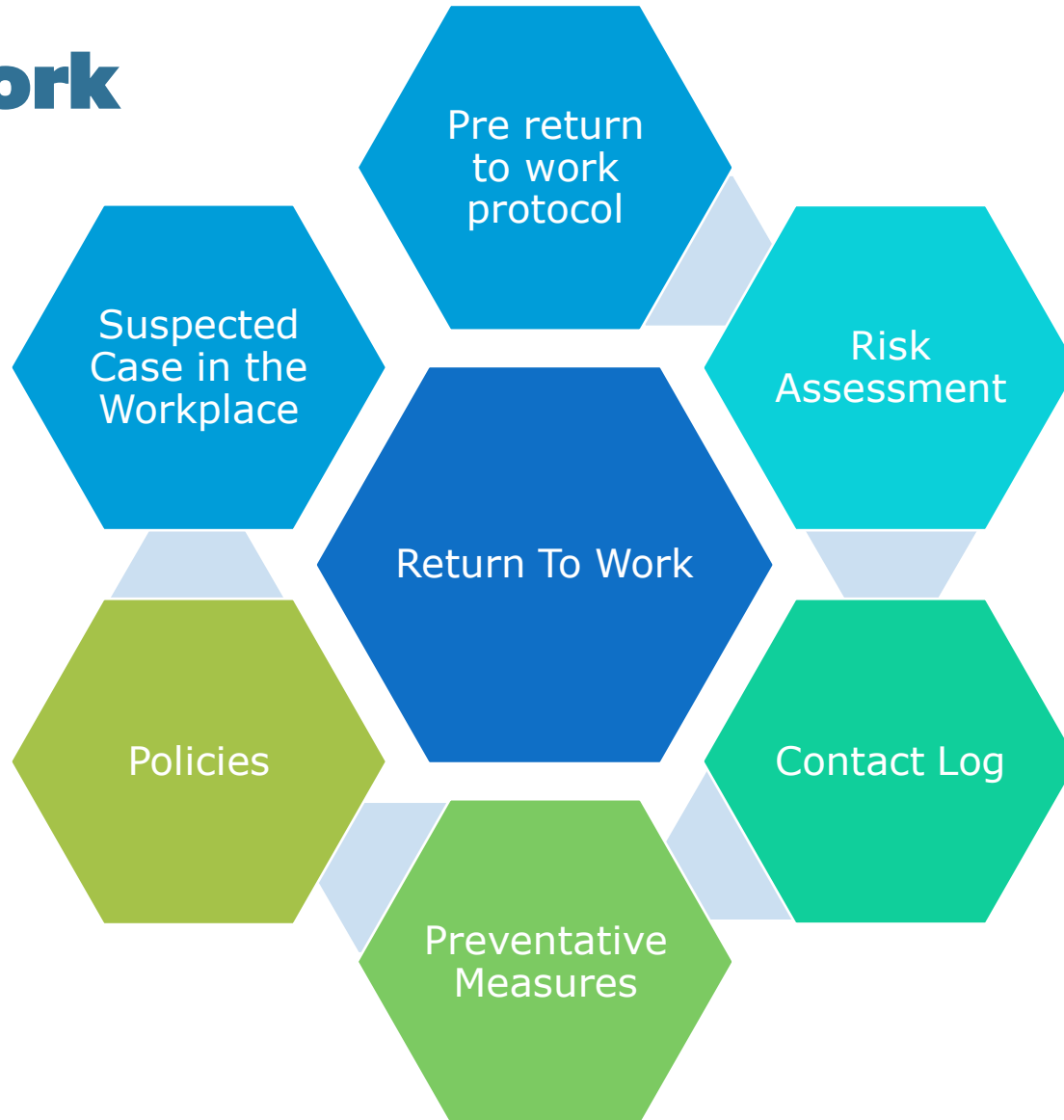
- Proposed Force Majeure for time off work for parents who have to mind a child who would be sent home from school due to Covid-19 issues.



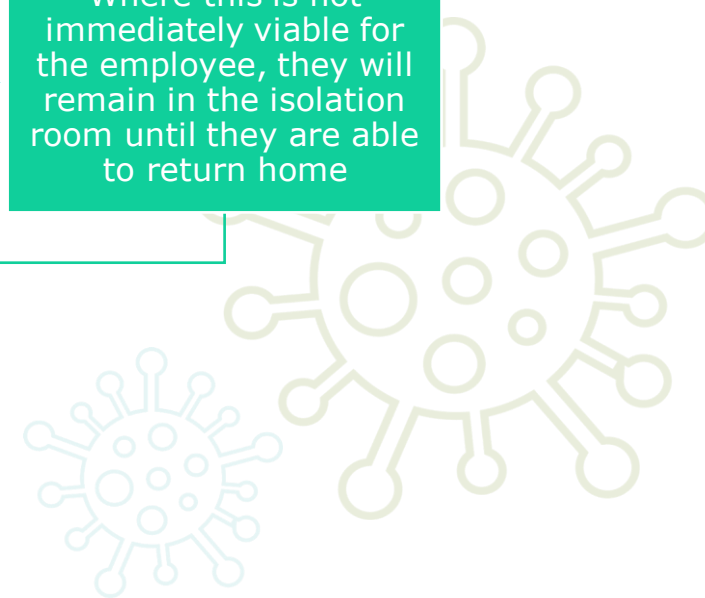
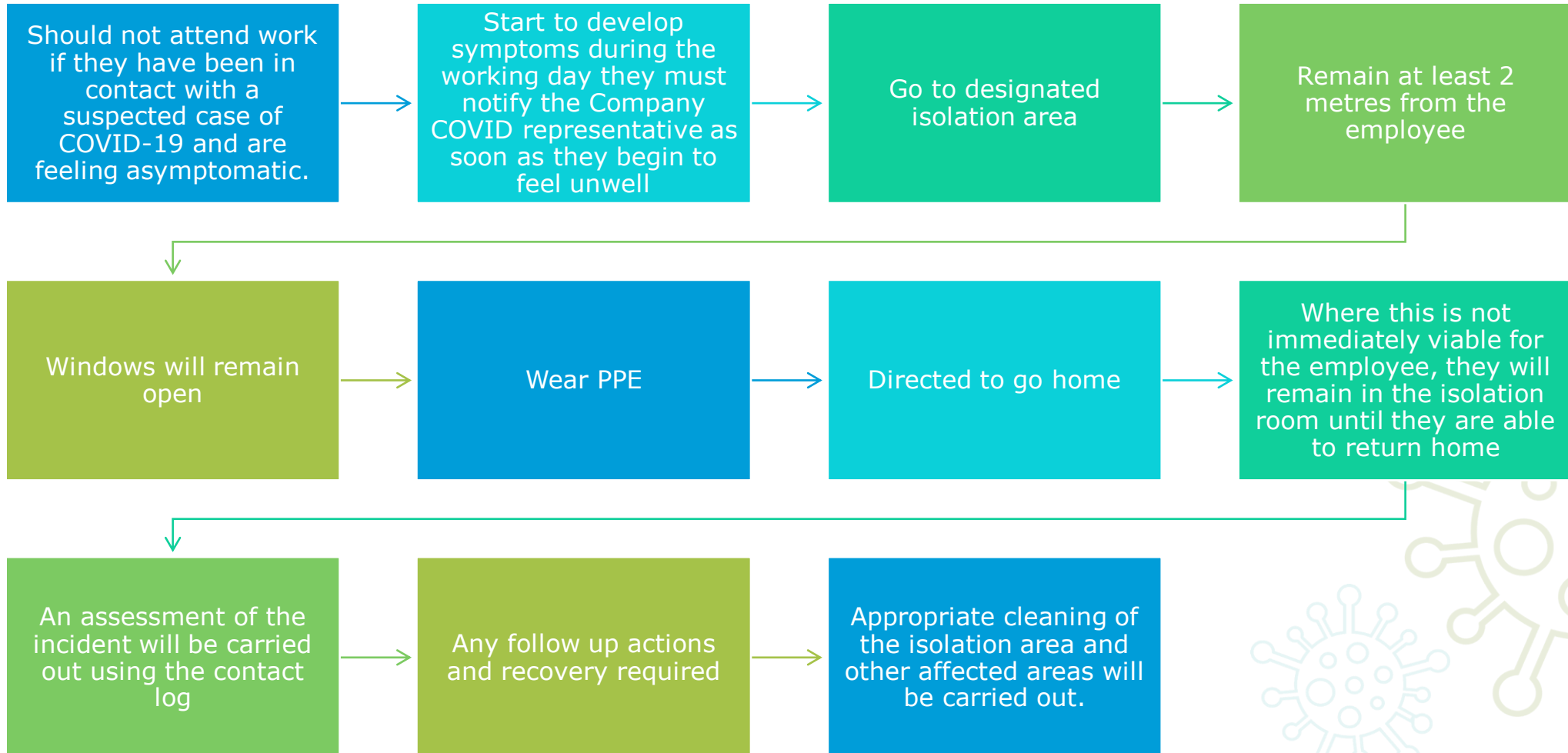
## Actions

- The Government have now commenced a consultation process for a six-month period during which the issue of Covid-19 is to be looked at

# Return to Work Protocol



# Suspected Case in the Workplace



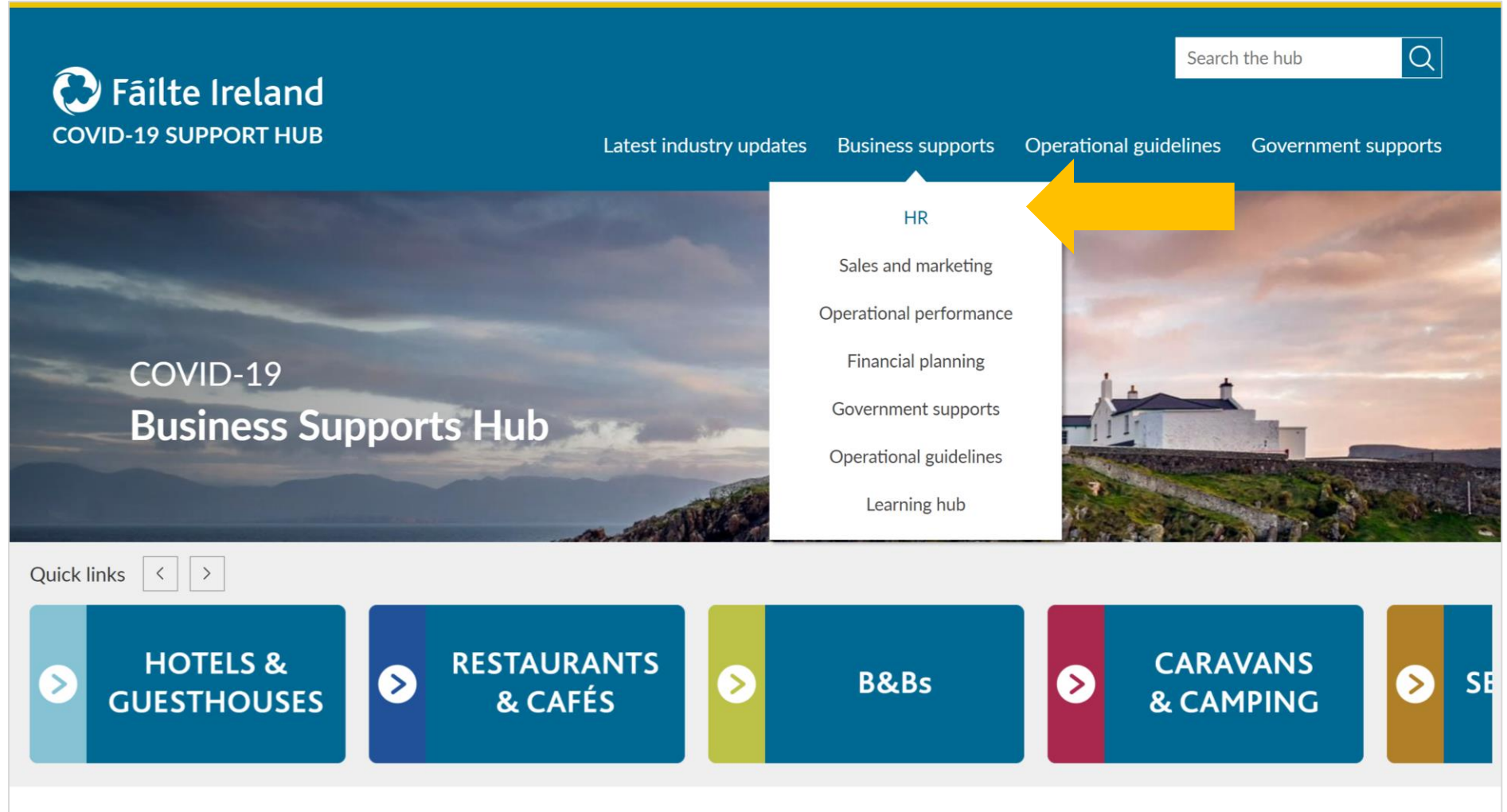
# COVID-19 Enhanced Illness Benefit


**When a worker is told to self-isolate by a doctor or the HSE** due to being a probable source of infection or has been diagnosed with COVID-19 (Coronavirus) by a doctor

- They can apply for an enhanced Illness Benefit payment of €350 per week.
- To be eligible for this payment a person must be confined to their home or a medical facility.



# More Supports Available



 **Fáilte Ireland**  
COVID-19 SUPPORT HUB

Search the hub

Latest industry updates Business supports Operational guidelines Government supports

HR  
Sales and marketing  
Operational performance  
Financial planning  
Government supports  
Operational guidelines  
Learning hub

COVID-19  
Business Supports Hub

Quick links

HOTELS & GUESTHOUSES  RESTAURANTS & CAFÉS  B&Bs  CARAVANS & CAMPING  SE



## COVID-19 BUSINESS SUPPORTS HUB

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**For more details visit:**

[covid19.failteireland.ie](https://covid19.failteireland.ie)

[www.gov.ie](https://www.gov.ie)

[www.revenue.ie](https://www.revenue.ie)



**Or email us at:**

[customersupport@failteireland.ie](mailto:customersupport@failteireland.ie)