



| SCHEME | ELIGIBILITY CRITERIA | PAYMENT AMOUNT / FEATURES |
|--|---|---|
| ILLNESS BENEFIT | An employee or self-employed person who has been told to self-isolate by a doctor or the HSE. An employee or self-employed person who has been diagnosed with COVID-19 by a doctor. The employee must be absent from work and confined to their home or a medical facility. | €350 per week as follows: for a maximum of 2 weeks where a person is self-isolating; and up to a maximum of 10 weeks if a person has been diagnosed with COVID-19. (If a person has been certified for less than 10 weeks, they will be paid for the duration of their certificate.) The usual 6 day waiting period before an employee can receive illness benefit does not apply. |
| COVID-19 PANDEMIC UNEMPLOYMENT PAYMENT | You can apply for the new COVID-19 Pandemic Unemployment Payment if you: are aged between 18 and 66 years old, and live in the Republic of Ireland, and have lost your job due to the COVID-19 pandemic, or are self-employed and have ceased trading due to the pandemic. If you are an employee and: have lost your job; have been temporarily laid off; have been asked to stay at home; and are not getting any money from an employer. The payment also applies to: non EU/EEA workers who have lost employment due to the COVID-19 (Coronavirus) pandemic; students (and non-EU/EEA students) who have lost employment due to the COVID-19 (Coronavirus) pandemic; and part-time workers | Flat rate of €350 per week. The Minister for Finance has announced that this payment will continue beyond its original end date of mid-June, but that the level of payment may change. |

DISCLAIMER: Please note that the content of this summary does not amount to professional advice. Legal and tax advice should be sought in respect of specific queries. The COVID-19 situation is evolving rapidly and this update is provided on the basis of information available as at 21 May 2020.



COVID-19 RELATED SUPPORTS FOR EMPLOYEES

| SCHEME | ELIGIBILITY CRITERIA | PAYMENT AMOUNT / FEATURES |
|---|---|---|
| SHORT TIME WORK | To qualify for Short Time Work Support, employees must be: | The rate of payment will depend on an employee's average weekly |
| SUPPORT | temporarily working a standard reduced weekly work pattern; | earnings in the governing contribution year and the change in the |
| An income support payment for | working 3 days or less per week having previously worked full- time; | employee's work pattern. |
| employees who have | be under 66 years of age; | For example, if an employee is placed on a 3 day work pattern having |
| been temporarily | be capable of work and be available for full-time work; and | previously worked 5 days, the employee may be entitled to up €81.20 for |
| placed on a shorter working week. | have enough paid or credited social insurance (PRSI) contributions at class A, H, S or P. | the 2 days he/she is no longer working. (This represents two fifths of the current maximum weekly rate of Jobseeker's Benefit of €203.) |
| The payment is made | | |
| in respect of employees' regular salary for the days that | | Employees may also get an increased rate of payment for a qualified adult and for qualified children. |
| they are no longer working. | | Short Time Work Support is not taxable. |