



### **COVID-19 Employment Update: Amendments to Pandemic Unemployment Payment and Employment Wage Subsidy Scheme**

As of midnight 21 October 2020, Ireland will be placed on a slight variation of the Government's Level 5 of The Plan for Living with COVID-19. In light of the significant impact on businesses and pursuant to the Financial Provisions (Covid-19) (No. 2) Act 2020 (Act No. 8 of 2020), the Employment Wage Subsidy Scheme ("EWSS") and the Pandemic Unemployment Payment ("PUP") will be amended for payments issued from Tuesday 27 October until the end of January 2021. The revised schemes will run to end January 2021.

#### **Pandemic Unemployment Payment**

The main aim of this scheme is to ensure that employees retain a link with their employer. The rate of €350 has been restored for those who were earning more than €400 a week. As such, the new payment structure for PUP is set out below:

<b>Prior Weekly Earnings (Gross)</b>	<b>PUP Payment</b>
€0 to €200	€203
€200 to €299.99	€250
€300 to 399.99	€300
More than €400	€350

#### **Employment Wage Subsidy Scheme**

The EWSS has been amended with the addition of two bands and an increase in the maximum payment to €350:

<b>Previous Band</b>	<b>Previous Payment</b>	<b>New Band</b>	<b>New Payment</b>
0 to €151.50	€0	0 to €151	€0
€151.50 to €202.99	€151.50	€151 to €203	€203
€203 to €1,462	€203	€203 to €300	€250
		€300 to €400	€300
		€400 to €1,462	€350

*Our Employment & Corporate Immigration Team is available to discuss any queries your business may have in relation to its evolving obligations during COVID-19. For further information, please contact Bláthnaid Evans or Sheila Spokes, +353 1 639 3000 or visit [www.leman.ie](http://www.leman.ie).*