# COVID-19 Temporary Wage Subsidy Childcare Scheme (TWSCS)

## Application Guidance Document

Date: 15/05/2020

## Contents


About the Temporary Wage Subsidy Childcare Scheme ..... 2

Phase 1 - Accepting the Terms and Conditions of the TWSCS Agreement ..... 2

Phase 2 – Application Form ..... 2

TWSCS Payments ..... 3

Application Process & Form overview ..... 3

**1. Accessing the Application Form** ..... 4

Step 1 - Log in ..... 4

Step 2 – Wage Subsidy Scheme (Covid19) page ..... 4

Step 3 – List of an Organisation's Service(s) ..... 4

**2. Completing the Application Form** ..... 5

Step 1 – The Application Form ..... 5

Step 2 – Service Provider details ..... 5

Step 3 – Employee details ..... 6

Step 4 – Overhead Payment information ..... 9

Step 5 – Accepting and submitting ..... 9

Step 6 – Reviewing a submitted Application Form ..... 10

Appendix 1 - Application Form Guide ..... 11

# About the Temporary Wage Subsidy Childcare Scheme

The Temporary COVID-19 Wage Subsidy Childcare Scheme (TWSCS) was developed to sustain the (ELC) and School Age Childcare (SAC) sector at this time of crisis and in conjunction with the wider Government / Revenue Temporary COVID-19 Wage Subsidy Scheme. The DCYA Temporary COVID19 Wage Subsidy Childcare Scheme is a temporary scheme and is an exceptional measure devised to respond to the crisis of COVID-19.

The TWSCS will replace ECCE, NCS, CCS, TEC & AIM funding programmes on a temporary basis.

Specifically, the TWSCS is seeking to:

- Enable ELC and SAC Providers to support and retain their staff following the sudden and unexpected closure of centre-based ELC and SAC services on 12th March 2020.
- Ensure that ELC and SAC services are in a position to reopen following the crisis, providing children, parents and families access to early education and care whilst also supporting parents to return to the workplace.
- Remove the pressures on parents to continue to pay their childcare fees under stressful circumstances, and to remove the concern that they may risk losing their child's place if unable to pay fees.

# Phase 1 - Accepting the Terms and Conditions of the TWSCS Agreement

The application process for the DCYA Temporary COVID-19 Wage Subsidy Childcare Scheme was separated into 2 phases. Services must have completed Phase 1 as below in order to activate the Phase 2 Application Form:

- The PAU for each organisation received an email from Pobal to the registered email account with a link to the Funding Agreement. Once the provider followed this link, they entered the email address and password contained in the email.
- The service provider was then brought to the Funding Agreement, where they read it, input details and accepted the terms and conditions.
- Once the required details were completed and the terms and conditions accepted, the form was submitted.

Multi Service Organisations: The PAU received a separate email for each facility in the organisation. The Terms and conditions must be accepted for each facility.

**Phase 1 Time-line:** the closing date for a service provider to sign the funding agreement is one week in advance of the closure of the Revenue scheme. This would be 10 June (if the Revenue scheme closes as planned on 17 June).

# Phase 2 – Application Form

Phase 2 of the application process involves completing an Application Form. This form is available and submitted on the Early Years Hive. In this Application Form, the PAU for each organisation is asked to answer a number of questions on each staff member who it is intended will avail of the TWSCS, including their pre-COVID-19 Average Revenue Net Weekly Pay (ARNWP).

**Phase 2 Timeline:** The application form is available on 11 May and will close on 01 July.

## TWSCS Payments

These payments will be based on information provided in the application form. The payment amounts calculated will be reconciled with any preliminary payments already made, and a payment will be made, if due, on 22 May. If an overpayment has occurred, no payment will be issued and it will roll over and be reconciled against next payment due on 5 June. If an overpayment still exists, this will be reconciled against future payments under ELC and SAC programmes (ECCE, AIM, NCS, CCSP, TEC).

# Application Process & Form overview

The table below shows each step and content for accessing and completing the Application Form. The next section provides a step-by-step guide with screen images of the Application From to assist you access and complete the Application Form.

**1. Accessing the Application Form**

| Step 1 | Log-in on EYP | Step 2 | Wage Subsidy Scheme (Covid19) page | Step 3 | List of an Organisation's Service(s) |
|---|---|---|---|---|---|
| Enter your email<br>Enter your password | | Navigate to 'Resources' on the home page<br>Click on 'Resources'<br>Scroll down and click on 'Wage Subsidy Scheme (Covid19)' | | View a list of your organisation's service(s) | |

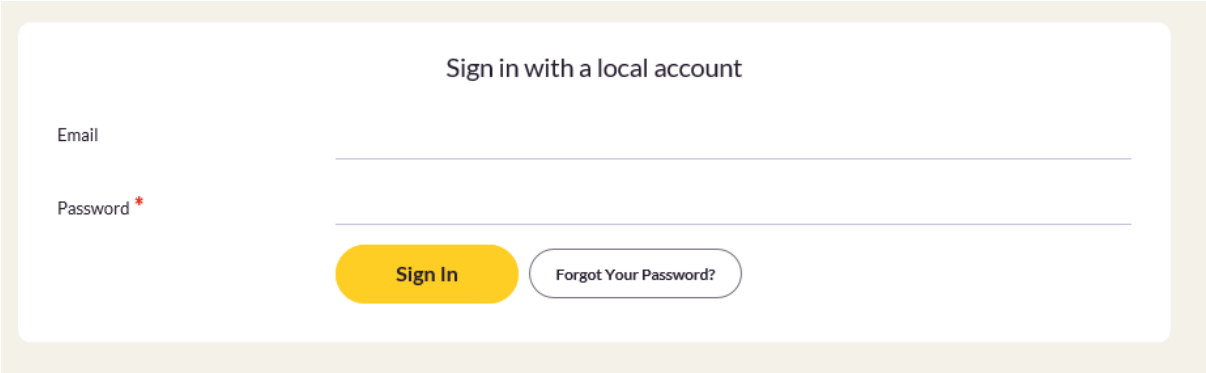
Completing the Application Form

| Step 1 | The Application Form | Step 2 | Service Provider Details | Step 3 | Employee Details |
|---|---|---|---|---|---|
| Click on Application' | | Pre-populated data: - Service Provider (name of service), DCYA Reference Organisation (name of organisation).<br>Click Yes or No to two questions:<br>• Does your payroll submission to Revenue contain any staff who are not childcare staff as defined in the Funding Agreement? – Yes/No<br>• Have you had employees on the payroll in the period since 6 April, who are employed by you for the purpose of childcare provision? – Yes/No<br>If answered 'no' to second question skip to Step 4 | | Click on "ADD"<br>Review list of bullet points<br>Click link to Application Form Guide which explains the information required for the following questions:<br>Q1. Employee ID The maximum number of characters allowed for "Employee ID" is 3. Only Numbers Allowed (0-999). Duplications are not allowed.<br>Q2. Average Revenue Net Weekly Pay<br>Q3. Has this employee confirmed that they have other employments? - Yes/No<br>Q4. Has this employee indicated that they do not want their income to be topped up to €350 per week? - Yes/No<br>Q5. Did this employment relationship terminate due to COVID19? - Yes/No<br>If Yes, you will be asked when did the employee return to this services payroll?<br>Q6. Was this employee paid on a date between April 6th and May 3rd? - Yes/No<br>If Yes, you will be asked to enter a payment date and a payment value for each payment between these dates.<br>When you have completed this information for an employee, click the Submit button at the bottom of the box. | |
| **Step 4** | **Overhead Payment information** | **Step 5** | **Accepting and Submitting** | **Step 6** | **Reviewing a submitted Application Form** |
| Q1. Please enter your average gross weekly payroll costs for January and February for all employees who were employed for the purposes of childcare provision.<br>Q2. Does the average gross weekly payroll costs exclude earnings for anyone associated with childcare provision (e.g. an owner/manager not paid through P.A.Y.E)? – Yes/No<br>If Yes, you will be asked to enter the number of people. | | Review statements listed on the page:<br>If you are satisfied these statements are correct, select the box at the bottom of the page and click Submit. | | After you have submitted your Application Form, you will be brought back to the Wage Subsidy Scheme (Covid19) page. After submitting, the following fields will have changed for the service you have submitted:<br>• Status: will have changed to 'Submitted'<br>• Employees Submitted By: This will display the name of the PAU who submitted the form<br>• Employees Submitted On: This will display the date the form was submitted<br>You can view and edit the details you submitted by expanding the yellow arrow on the right side of the last entry and clicking on Application. | |

# 1. Accessing the Application Form

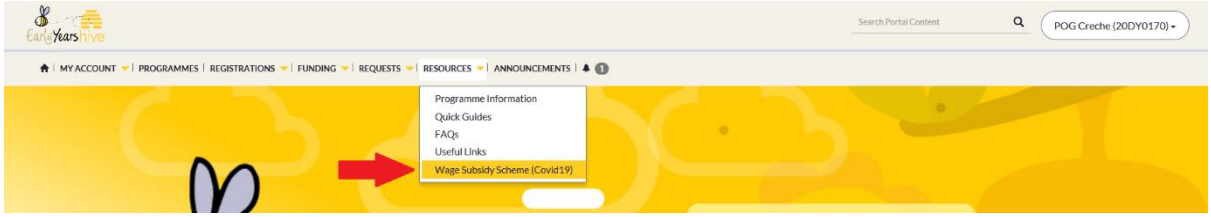
## Step 1 - Log in

Log in to the Early Years Hive by clicking 'Sign In' on the following page and entering your email and password where prompted: https://earlyyearshive.ncs.gov.ie/.



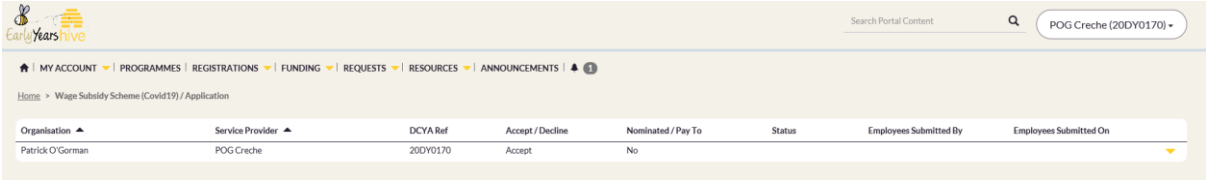

## Step 2 – Wage Subsidy Scheme (Covid19) page

Navigate to the Resources tab and then go to Wage Subsidy Scheme (Covid19) on the dropdown. See image below.

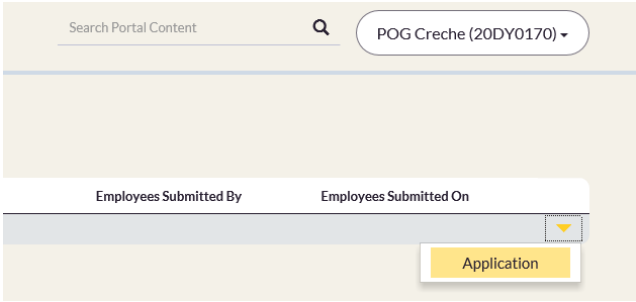



## Step 3 – List of an Organisation's Service(s)

You will then see a list of your organisation's service(s). See image below.
**Note:** You must complete an application form for each service.



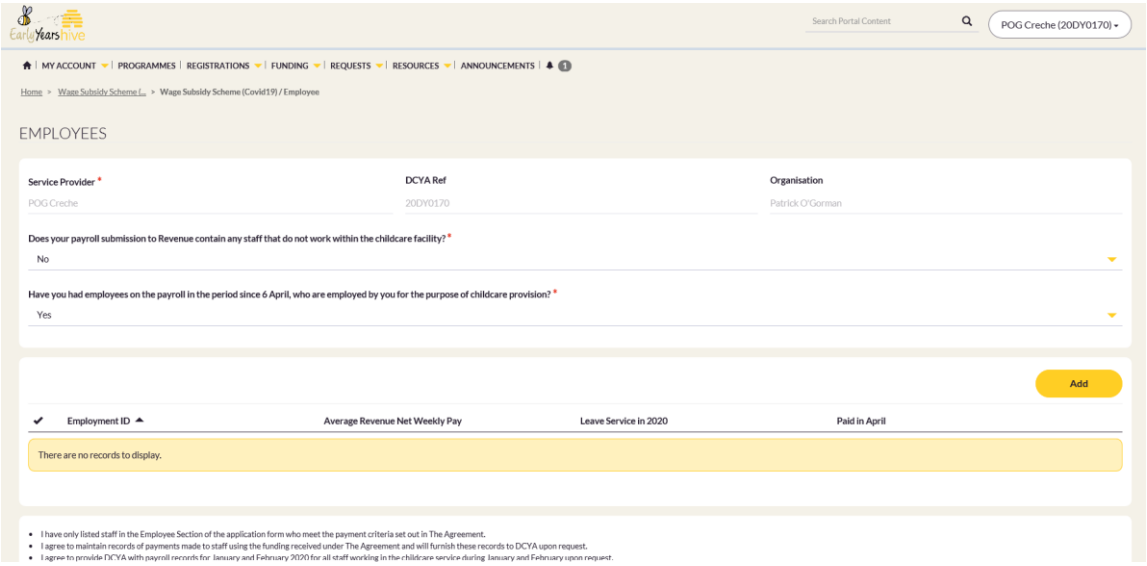

For each service, click on the yellow triangle located on the right side of the list entry. This will display an 'Application' button. Click this button. See image below.




## 2. Completing the Application Form

### Step 1 – The Application Form

When you have clicked the Application button, you will be brought to the Application Form. See image below.




### Step 2 – Service Provider details

The following details will be automatically populated and are un-editable at this stage:

- Service Provider (name of service)
- DCYA Reference
- Organisation (name of organisation)

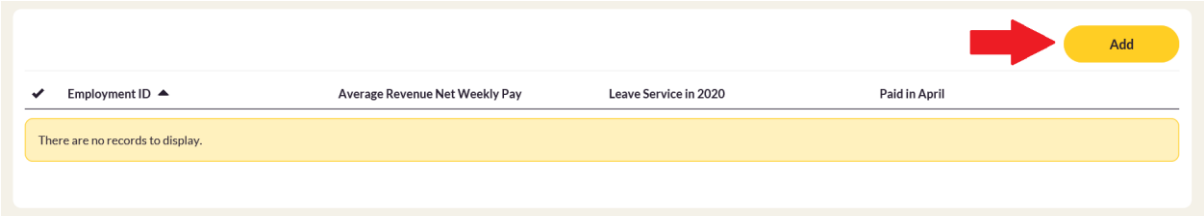
You will then be asked the following two questions and you must answer them with either Yes or No:

- Does your payroll submission to Revenue contain any staff who are not childcare staff as defined in the [1]Funding Agreement? – Yes/No
- Have you had employees on the payroll in the period since 6 April, who are employed by you for the purpose of childcare provision? – Yes/No

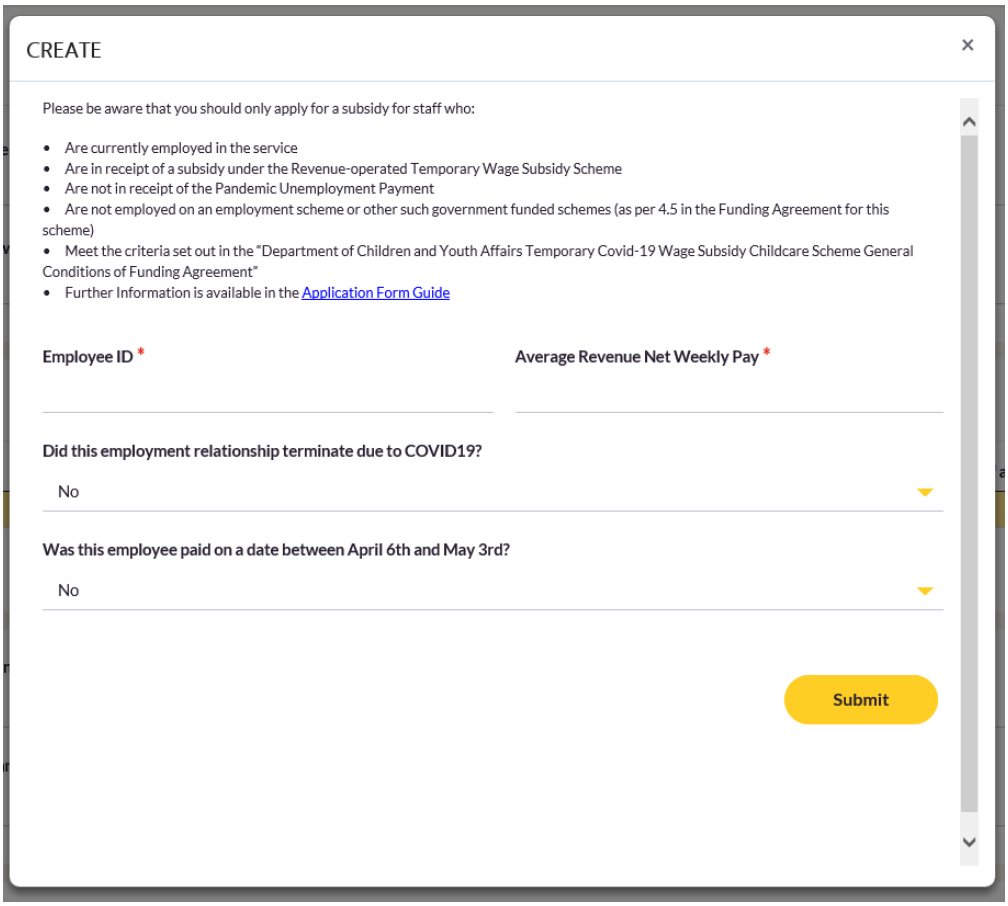
[1] 1.6 "Childcare Staff" means the staff, including ancillary staff, employed by the Childcare Service for the purpose of childcare provision.

## Step 3 – Employee details

If you answered No to the question 'Have you had employees on the payroll in the period since 6 April, who are employed by you for the purpose of childcare provision?', then you can skip to Step 4 of this document (this will be system generated on the application form) .If you answered Yes to this question, then you are required to enter details for each employee. You do so by clicking the 'Add' button. See image below.




When you click the Add button, the following box will appear.




Please review the listed bullet points before proceeding with your submission. The last bullet point includes a link to the Application Form Guide – refer to Appendix 1. This Guide is designed to assist you to complete a number of questions for each employee

Once you are satisfied that your employees meet this criteria, you must answer the below questions for each employee:

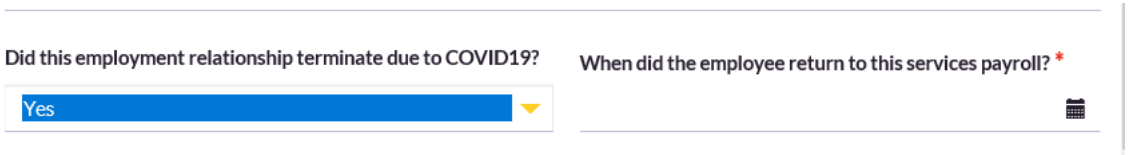
- Q1. Employee ID
    - The maximum number of characters allowed for “Employee ID” is 3. Only Numbers Allowed (0-999). Duplications are not allowed.

- Q2. Average Revenue Net Weekly Pay

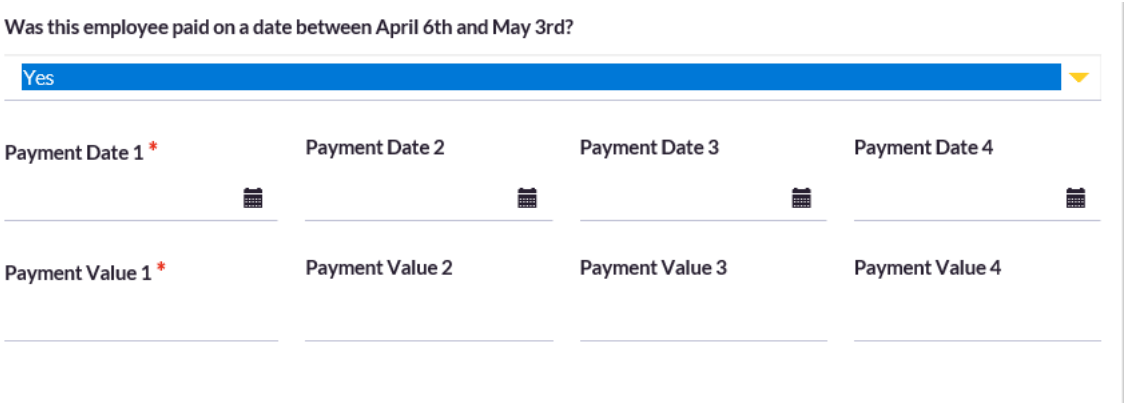
- Q3. Has this employee confirmed that they have other employments? - Yes/No

- Q4. Has this employee indicated that they do not want their income to be topped up to €350 per week? - Yes/No

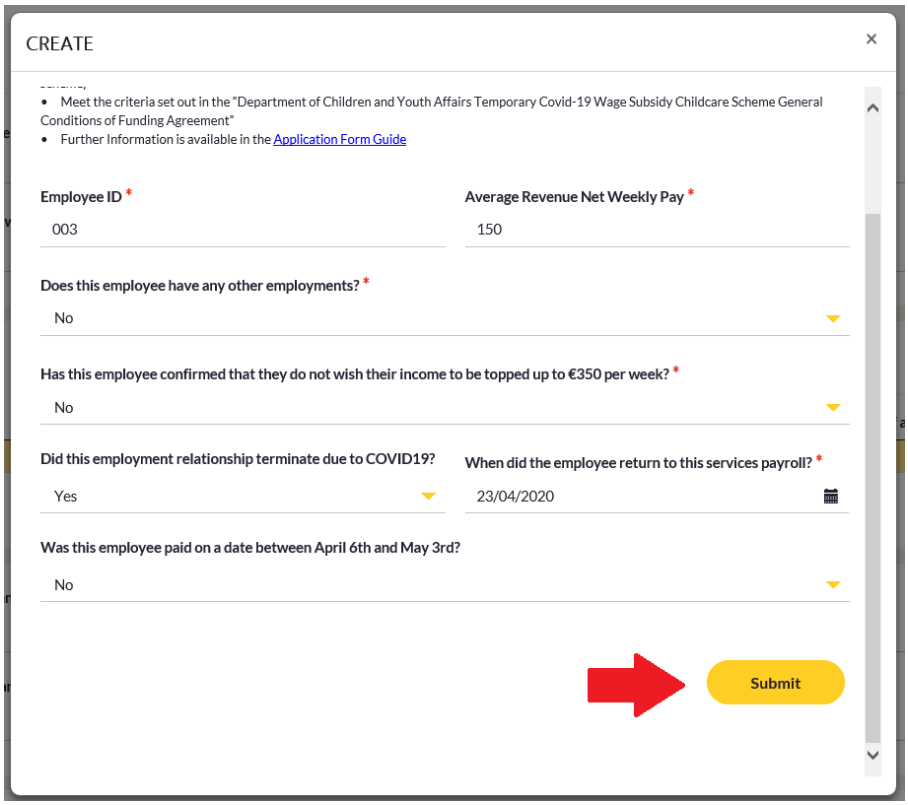
- Q5. Did this employment relationship terminate due to COVID19? - Yes/No
    - If Yes, you will be asked when did the employee return to this services payroll? See image below




- Q6. Was this employee paid on a date between April 6th and May 3rd? - Yes/No
    - If Yes, you will be asked to enter a payment date and a payment value for each payment between these dates. See image below.

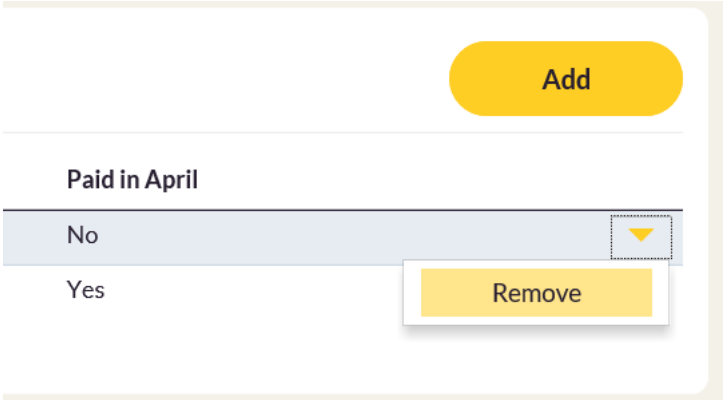


When you have completed this information for an employee, click the Submit button at the bottom of the box.




Each time you submit an employee's details, they will be displayed in the employee list. See image below.

You can delete an entry by expanding the yellow arrow on right of the list entry and clicking Remove.



## Step 4 – Overhead Payment information

The final questions on the form are for calculating the TWSCS Overhead Payment. You must answer the following questions with either Yes or No:

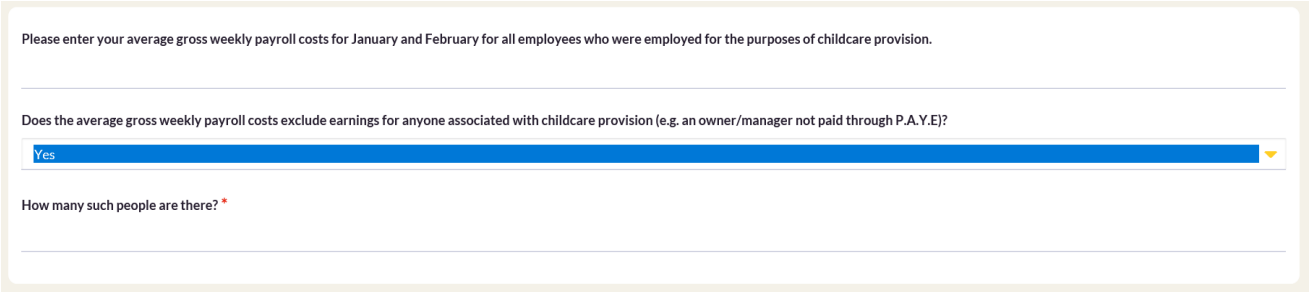
- Q1. Please enter your average gross weekly payroll costs for January and February for all employees who were employed for the purposes of childcare provision.

  To calculate this figure take the total gross pay value for all childcare staff for January and February and divide by 9.

  Organisations with multiple services can either:

  1. Select a single service and enter the total payroll costs for the organisation, or
  2. Input the payroll costs for each service individually.

- Q2. Does the average gross weekly payroll costs exclude earnings for anyone associated with childcare provision (e.g. an owner/manager not paid through P.A.Y.E)? – Yes/No
  - If Yes, you will be asked to enter the number of people.

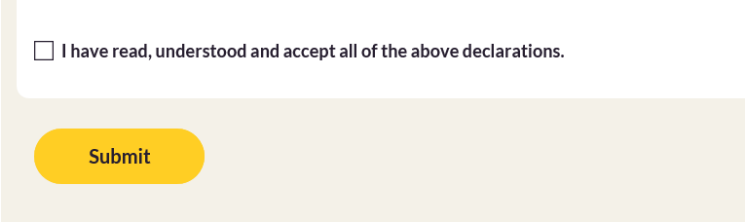



## Step 5 – Accepting and submitting

When you have successfully entered all the requested information, review the below statements which are listed on the page:

- I have only listed staff in the Employee Section of the application form who meet the payment criteria set out in The Agreement.
- I agree to maintain records of payments made to staff using the funding received under The Agreement and will furnish these records to DCYA upon request.
- I agree to provide DCYA with payroll records for January and February 2020 for all staff working in the childcare service during January and February upon request.
- I agree to provide DCYA with the Temporary Wage Subsidy Scheme Operational Phase CSV calculation file upon request.
- I will ensure that the above records can be presented in a specified format and exclude additional Personal Data not required by DCYA for the purposes of the Temporary Covid-19 Wage Subsidy Childcare Scheme..
- I understand that Pobal may request the above records on DCYA's behalf.
- I consent to the sharing of my Employer Registration Number and Tax Reference Number with Revenue and to Revenue validating information related to payroll costs.
- I have read and understood the Temporary Covid-19 Wage Subsidy Childcare Scheme Privacy Statement.
- I confirm that all information provided is true and accurate to the best of my knowledge.

If you are satisfied these statements are correct, select the box at the bottom of the page and click Submit. See image below.

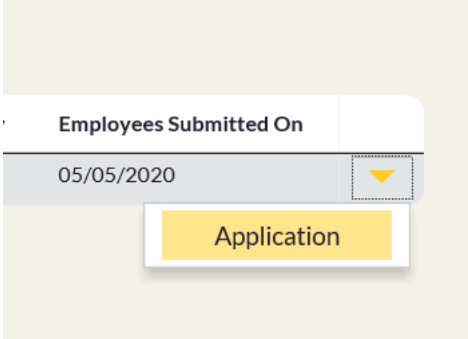



## Step 6 – Reviewing a submitted Application Form

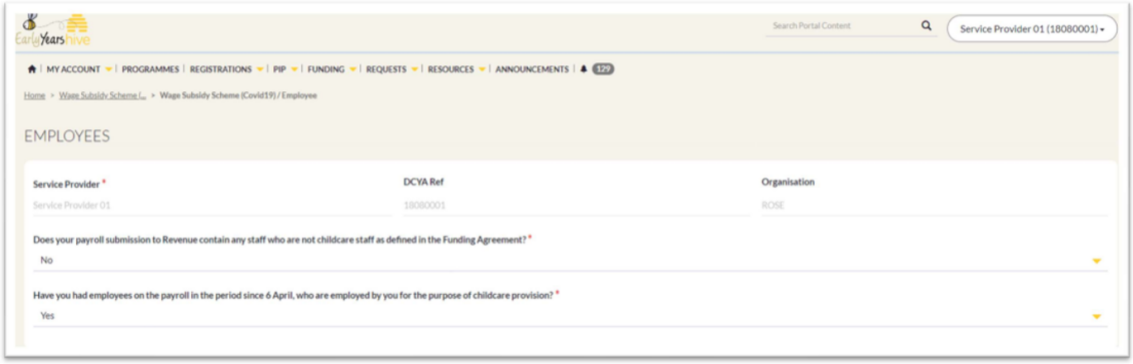
After you have submitted your Application Form, you will be brought back to the Wage Subsidy Scheme (Covid19) page, where you can review your application. After submitting, the following fields will have changed for the service you have submitted:

- Status: The status will have changed to 'Submitted'
- Employees Submitted By: This will now display the name of the PAU who submitted the form
- Employees Submitted On: This will now display the date the form was submitted

You can view and edit the details you submitted by expanding the yellow arrow on the right side of the last entry and clicking on Application.

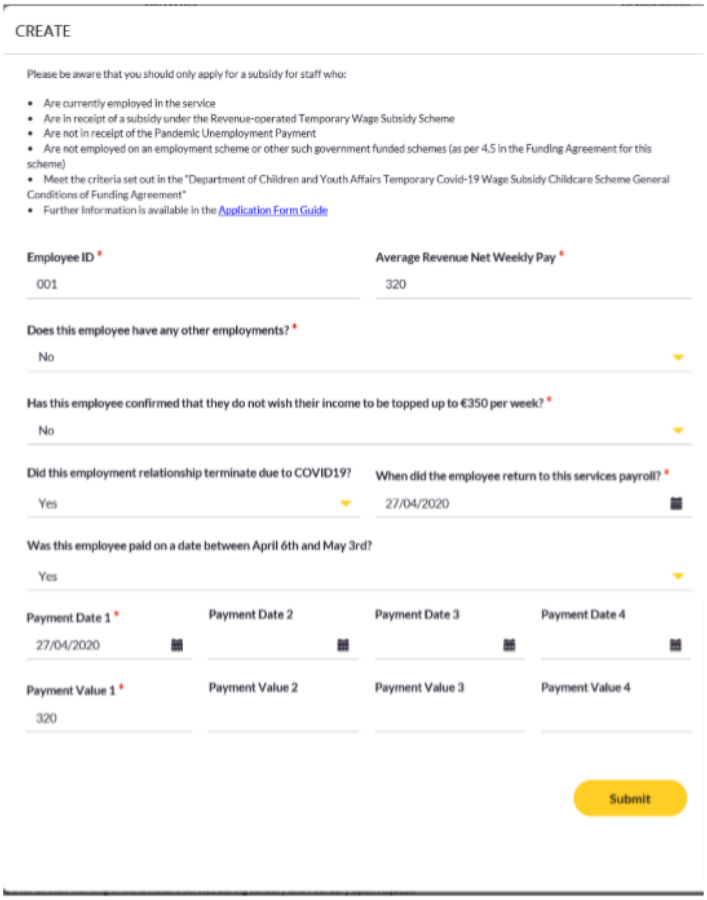


# Appendix 1 - Application Form Guide




**Does your payroll submission to Revenue contain any staff who are not childcare staff as defined in the Funding Agreement?**

The Funding Agreement defines childcare staff as "the staff, including ancillary staff, employed by the Childcare Service for the purpose of childcare provision." Please indicate if the payroll that is submitted to Revenue also includes staff that are not working for that purpose.




**Employee ID**

The maximum number of characters allowed for "Employee ID" is 3. Only Numbers Allowed (0-999). Duplications are not allowed.

**Average Revenue Net Weekly Pay (ARNWP)**

The Average Revenue Net Weekly Pay is the basis for all pay calculations. A CSV file has been made available on Revenue Online Services (ROS) which will contain this information for your employees.

**Does this employee have any other employments?**

Each service should check with their staff member to see if they have any other employments. They should answer this question accordingly

**Has this employee confirmed that they do not wish to be topped up to €350 per week?**

Each service should check with their staff to see if they would like to opt out of the top up to €350. Staff may wish to opt out of this if it will, for example, impact their social welfare entitlements.

**When did the employee return to this service's payroll?**

Please indicate the date that the first payroll submission was submitted to Revenue in respect of this employee since their return.

**Was this employee paid on a date between April 6th and May 3rd?**

Please indicate whether this employee was paid between April 6th and May 3rd.

**Payment Date 1/2/3/4:**

Please indicate each date between April 6th and May 3rd that this employee was paid.

N.B. If you pay fortnightly or every four weeks please treat each PRSI week as an individual payment.

For example if you paid an employee €800 on April 22nd that related to 2 PRSI weeks then you should input

Payment Date 1: April 22nd.

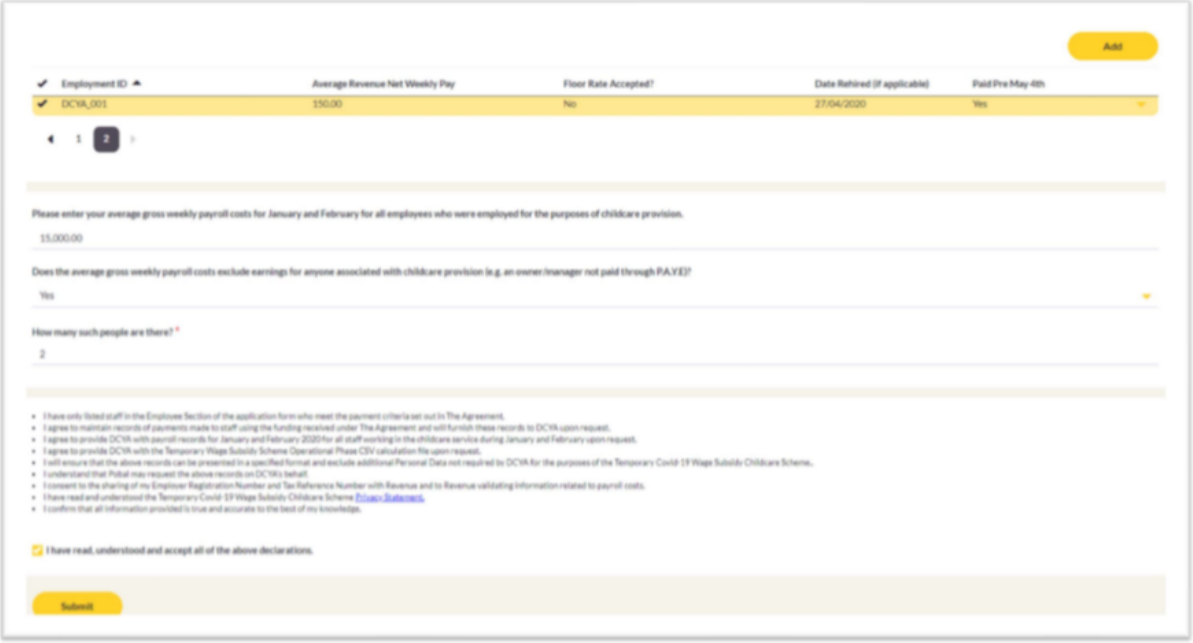
Payment Value: €400

Payment Date 2: April 22nd

Payment Value: €400

**Payment Value 1/2/3/4:**

Please indicate the total pay value (Gross Pay) that was paid on this date in respect of this employee.



Add

| Employment ID | Average Revenue Net Weekly Pay | Floor Rate Accepted? | Date Rehired (if applicable) | Paid Pre May 4th |
|---|---|---|---|---|
| DCYA_001 | 150.00 | No | 27/04/2020 | Yes |

1 2

Please enter your average gross weekly payroll costs for January and February for all employees who were employed for the purposes of childcare provision.

15,000.00

Does the average gross weekly payroll costs exclude earnings for anyone associated with childcare provision (e.g. an owner/manager not paid through PAYE)?

Yes

How many such people are there? *

2

- I have only listed staff in the Employee Section of the application form who meet the payment criteria set out in The Agreement.
- I agree to maintain records of payments made to staff using the funding received under The Agreement and will furnish these records to DCYA upon request.
- I agree to provide DCYA with payroll records for January and February 2020 for all staff working in the childcare service during January and February upon request.
- I agree to provide DCYA with the Temporary Wage Subsidy Scheme Operational Phase CSV calculation file upon request.
- I will ensure that the above records can be presented in a specified format and exclude additional Personal Data not required to DCYA for the purposes of the Temporary Covid-19 Wage Subsidy Childcare Scheme.
- I understand that Pobal may request the above records on DCYA's behalf.
- I consent to the sharing of my Employer Registration Number and Tax Reference Number with Revenue and to Revenue validating information related to payroll costs.
- I have read and understood the Temporary Covid-19 Wage Subsidy Childcare Scheme Privacy Statement.
- I confirm that all information provided is true and accurate to the best of my knowledge.

☐ I have read, understood and accept all of the above declarations.

Submit

**Please enter your average gross weekly payroll costs for January and February for all employees who were employed for the purposes of childcare provision:**

To calculate this figure take the total gross pay value for all childcare staff for January and February and divide by 9.

Organisations with multiple services can either

1. Select a single service and enter the total payroll costs for the organisation, or
2. Input the payroll costs for each service individually.

**Does the average gross weekly payroll costs exclude earnings for anyone associated with childcare provision (E.g. an owner manager not paid through PAYE)?:**

Please indicate if there was somebody working in the childcare service in January and February who do not take their earnings through Revenue's PAYE system.