## **COVID-19 INCOME SUPPORT DECISON TREE** A. On Social Welfare C. Self- Employed? **Benefits? B. EMPLOYEE?** will remain the same B3. Lost Job or laid off temporarily due B1. Voluntarily left your B7. Temporarily laid off, put on short time B9. Reduced Hours due to employment during to COVID-19 on or after 13/03/20 & not & kept on ER payroll COVID-19? COVID-19? maintained on payroll Yes Yes B2. No entitlement to B4. 1 adult and 1 or more child B8. No action required. Employer will B10. Apply to DEASP for Short Covid-19 Unemployment dependents? make payment through payroll in the Working Time Payment. Payment. Possibly job normal way. See details of subsidy Payment made in respect seekers benefit available if amounts payable under the Employer of regular salary for days no enough PRSI stamps, if not diagram. Subsidy/Payment not subject longer working. Depends on means tested payment to IT/PRSI or USC at this point in time Social Ins Contributions. but subject to review at end of year (so it is taxable if income is above tax credits etc. - likely collected in future Consideration years through reduction of tax credit May be more beneficial to enter into - No PRSI will apply). Note amount negotiations with your employer for paid to EE in excess of subsidy is fully No Yes you to be temporarily laid off so that taxable but no EE PRSI Option B3 applies where net week pay is lower than €500 (could arise where unpaid leave or reduced hours worked in January and February 2020 as these are the base months for calculating B5. Apply to DEASP for COVID-19 Unemployment weekly B6. Apply to DEASP for COVID-19 Jobseekers Payment average weekly pay). Payment of €350 - not subject to IT/PRSI or USC at this point as this will bring weekly payment to in excess of €350. in time but subject to review at end of year (so it is taxable if Taxable in the future depending on income and tax income is above tax credits etc. - likely collected in future years credits. through reduction of tax credit) Here To Support You When You Needs Us Most

