

Employment Information on Covid-19 (Coronavirus)



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IRISH PRINTING FEDERATION 



The Design print & Packaging Skillnet was formed to provide training to Employers and Employees of companies in the design, printing and packaging sectors.

Covid 19 is a unique challenge to our sector and we want to help. In the coming weeks we will have a suite of courses available to help printing companies like yours cope with the impact of the virus and how to prepare for the recovery.

Please check out our website www.dppskillnet.ie, our courses are heavily subsidised and are selected to help printing companies meet the commercial challenges we now face.

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Diarmuid Everard
Steering Group Chairman
Design Print & Packaging Skillnet

To the Irish Printing Industry

As we find ourselves in a very difficult situation due to Covid19 and the Lock down over the past weeks and going forward in the Future of our industry.

We thought it would be a good idea to try and help/summarise some of the information available that may help to guide Employers and Employees through these difficult times.

The Irish Printing Federation (IPF) and The Design Print & Packaging Skillnet (DPPS) are committed to helping our Industry and associates.

If we can help in any way please contact **The Irish Printing Federation - info@irishprintingfederation.ie or phone 086 20 27 588.**

Stay Safe!

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Diarmuid Dawson
President
The Irish Printing Federation



Employment information on Covid-19 (coronavirus)

This leaflet sets out available some Covid-19 information and information sources on issues relevant to employers.

The content is not original, but attempts to collate information on different aspects, from various sources.



This cannot be a definitive guide and should not be seen as such.

Most of the available information is somewhat perishable, and would need refreshed at frequent intervals. The information in this leaflet is as at 29th April 2020.

I am loathe to try to provide short explanations, as these could be misleading, so I include details of good sources of information.

The information categories are:

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1. Payments for Employees

COVID-19 Temporary Wage Subsidy Scheme

Introduction

This allows employers to continue to pay employees during the pandemic. Recipients remain as employees, to return to work when appropriate. Recipients should not apply for any other Social Welfare scheme if in receipt of this scheme payment.

The scheme is due to operate until 17th June 2020.

There will be a change from 4th May 2020, when the scheme will change to a payment based on the employee's previous net weekly pay.

Employer Eligibility

The Scheme is available to all private sector employers who have lost / will lose a minimum of 25% of turnover because of the COVID-19 pandemic. Employers will have to make a declaration to Revenue confirming this.

The scheme is available for employers who keep staff on their payroll during the pandemic.

Some General Information

This information is based on the terms of the Emergency Measures in the Public Interest (Covid-19) Bill 2020.

Up to 3rd May 2020 the subsidy rules were/are:

- For employees whose Average Net Weekly Pay is no greater than €586 per week, employers should pay no more than 70% of the employee's Average Net Weekly Pay, or €410, whichever is the lesser.
- For employees whose Average Net Weekly Pay is over €586 per week, in the above rule the maximum payment becomes €350 per week.
- If the average pay is greater than €960, there is no subsidy.

- **From 4th May 2020 the subsidy rules will be:**
- **The subsidy will increase from 70% to 85% for employees with a previous average take home pay below €412 per week.**
- **The subsidy will be €350 per week for employees with a previous average take home pay between €412 and €500 per week.**
- **The subsidy remains the same for employees with a previous average take home pay of between €500 and €586 per week.**
- **A tiered system has been introduced for employees with a previous average take home pay of over €586 per week**
- **Employees who were taking home more than €960 per week will be able to avail of the scheme (this change applies from 16 April).**

- After April 20th, the scheme ensures that employee subsidy payments are correctly aligned with the rules (Any overpayments of subsidy will be taken back by Revenue).
- The subsidy scheme applies both to employers who top up employees' wages and those that aren't in a position to do so.
- Top Up wages are taxed in the normal way, at J9 rates (as per Chartered Accountants Ireland).
- If you top up to a net pay that is greater than the person's Average Net Weekly Pay Revenue will reduce the subsidy amount accordingly.
- Employers make this special support payment to their employees through their normal payroll process.
- Employers will then be reimbursed for amounts paid to employees and notified to Revenue via the payroll process.
- **The reimbursement will, in general, be made within two working days after receipt of the payroll submission.**
- **From April 20th**, the scheme moved to a subsidy payment based on up to 70% of the normal net weekly pay for each employee to a maximum of €410.
- Income tax and USC will not be applied to the subsidy payment through the payroll.
- Employee PRSI will not apply to the subsidy, or any top up payment by the employer.
- Employer's PRSI will not apply to the subsidy.

Note: For the most up-to-date rules and information you should check with your Accountant or Tax Advisor or Payroll organisation.

Qualifying Employers

To qualify for the scheme, employers must

- be experiencing significant negative economic disruption due to Covid-19
- be able to demonstrate, to the satisfaction of Revenue, a minimum of a 25% decline in turnover
- be unable to pay normal wages and normal outgoings fully and
- retain their employees on the payroll.

Qualifying Employees

The Scheme is confined to employees who were on the employer's payroll as at 29 February 2020, and for whom a payroll submission has already been made to Revenue in the period from 1 February 2020 to 15 March 2020.

Employer Registration

Employers, or their agents, can register as follows:

- Log on to ROS myEnquiries and select the category 'Covid-19: Temporary Wage Subsidy'.
- Read the "Covid-19: Temporary Wage Subsidy Self-Declaration" and press the 'Submit' button.
- Ensure bank account details on Revenue record are correct. These can be checked in ROS and in 'Manage bank accounts', 'Manage EFT', enter the refund bank account that the refund is to be made to.

Further details on how to operate payroll for the scheme can be found on **www.Revenue.ie**

Revenue update the information frequently, so regular checking is advised.

Other Information

- Penalties will apply to any abuse of the Subsidy scheme by self-declaring incorrectly, not providing funds to employees or non-adherence to Revenue, and any other relevant, guidelines.
- From no later than 20 April 2020, the operation of the scheme will ensure that the Subsidy paid to employers will be based on each individual employee's average net weekly pay, subject to the maximum weekly tax-free amounts. Further information on how these arrangements will work will issue shortly.
- If an employer decides that they are unable to operate this scheme, the employee can still "sign on" for benefits.

Please note that not everything in currently available explanations is entirely clear. Whilst there is good information on the Citizens' Information Website, I strongly recommend that you use the Revenue site, which is more detailed and more precise:

<https://revenue.ie/en/employing-people/documents/pmod-topics/guidance-on-operation-of-temporary-covid-wage-subsidy-scheme.pdf>

I would particularly draw your attention to the following sections in the main explanatory document:

- 1.6 Additional Payments ("Top-Ups") [Such top-ups are not obligatory. They do carry a much reduced PRSI regime for employer and employee]
- 1.7 Pensions
- 2.2 Employer Registration for the Scheme
- 2.4 Scheme Conditions [It is important that you understand the rules and conditions, to ensure full compliance. The relevant website for this is below.]
- 2.5 Checks and Balances

- 2.6 *This appears to be mangled language, and is not understandable.*
- 2.8 Rehiring employees who had been terminated.
- 3.1 Definition of Eligible Employee
- 3.3 Directors' Eligibility
- 3.6 and 3.8 Duplicate Claims
- 3.7 Staff on Sick Leave or Isolating
- 3.9 Change in Redundancy Rule [Previously an employee could claim Redundancy if laid off for 4 continuous weeks, or 6 weeks in 13, but this rule will not apply for the duration of the Covid measures.
- 3.10 and 4.2 PRSI
- 3.11 Subsidy is taxable, at end of year.

Section 4: Operating Scheme

This section needs to be studied and fully understood.

Section 5: Refunds

If you use computerised payroll you will need an upgrade to handle the new situation. If you use a payroll provided I would expect that they will have updated the system already. [I understand that refunds are being put in the Employer's bank account very quickly – no more than 3 days delay – assuming the employer has done everything correctly.]

Detailed rules and information on supporting proofs are available in:

<https://revenue.ie/en/corporate/communications/documents/guidance-on-employer-eligibility-and-supporting-proofs.pdf>

Note: Penalties will apply to self-declaring incorrectly, not providing funds to employees or not following Revenue (or other) guidelines.

2. Home worker / E-workers

Expenses: Conditions for relief

- There should be a formal agreement, stating that the employer required the employee to work from home, and stating that the employee is required to perform “substantive duties”, across “substantive periods”.
- Revenue allows an employer to make payments up to €3.20 per day to employees who satisfy the conditions for the relief, without deducting PAYE, PRSI, or USC. Amounts in excess of €3.20 paid by the employer should be subjected to tax. Proper records must be maintained.
- The employer may provide equipment (such as: computers, printers/ scanners/fax, software, telephone, broadband, office furniture) to enable them to work from home. Where the provision of such items is primarily for business use, a Benefit-In-Kind will not apply.
- If an employee works part-time in the office and part-time at home/ full-time at home, the normal place of work is the office. Expenses may not be reimbursed tax free in relation to travel between a person’s home and his or her place of work.
- Subsistence expenses may not be paid without deduction of tax in respect of periods spent in an individual’s home.

Employer Liability Insurance

An employer should inform their insurers of the arrangements, and ensure that proper cover is in place.

Health and Safety

An employer should consult their safety consultant or in-house safety person on whether a risk assessment is required.

A suitable addition to the Safety statement should be made.

You should be seen to ensure that the employee is not put under unacceptable pressure, as well as checking that they are performing their duties to a proper level.

3. BIK on company vehicles

- Where an employer takes back possession of the vehicle and an employee has no access to the vehicle, no BIK shall apply for the period.
- Where an employee retains possession of a vehicle, but the employer prohibits the use of the vehicle, no BIK shall apply if the vehicle is not used for private use. Records should be maintained to show that the employer has prohibited its use and no such use has occurred, for example communication from employer, photographic evidence of odometer etc.
- Where an employee has a car provided by his or her employer and the circumstances above don't apply; and limited or reduced business mileage (if any) is undertaken during the period of the COVID-19 crisis; and personal use is limited, the amount of business mileage travelled in January 2020 may be used as a base month for the purposes of calculating the amount of BIK due.

Thus, the percentage applied in the calculation of the cash equivalent, which is based on annualised business mileage, may have regard to the actual business mileage for January 2020, for the period of the COVID-19 restrictions. Appropriate records should be kept, for example business mileage travelled in January, amount of private use, photographic evidence of odometer etc.

4. Workplace precautions

Employers should start taking precautions now, even if COVID-19 has not arrived in the communities where they operate.

Some simple precautions include:

- Make sure your workplaces are clean and hygienic.
- Surfaces (e.g. desks and tables) and objects (e.g. telephones, keyboards) need to be wiped with disinfectant regularly. Contamination on surfaces touched by employees and customers is one of the main ways that COVID-19 spreads.
- Promote regular and thorough hand-washing by employees, contractors and customers. Make sure that staff, contractors and customers have access to places where they can wash their hands with soap and water
- Put sanitizing hand rub dispensers in prominent places around the workplace and make sure these dispensers are regularly refilled.
- Display posters promoting hand-washing.
- Promote good respiratory hygiene in the workplace. If suitable face masks become available, provide them to employees as part of their PPE. Open windows and doors whenever possible to make sure the venue is well ventilated
- Provide paper tissues at your workplaces, for those who develop a runny nose or cough at work, along with closed bins for hygienically disposing of them.
- Maximise home working opportunities.

- Maintain social distancing in the workplace, as much as possible. Stagger break times to facilitate this.
- Provide suitable cleaning agents and cleaning materials so that raw material packaging, printing plates, ink containers etc. can be sanitised before use.
- Make sure that everyone entering the premises is aware of Covid symptoms – posters should be used. Insist that anyone displaying symptoms leaves the premises and advise them to go home and consult their doctor, or attend an assessment centre. If the person is unfit to go home then an ambulance may be called. They should also stay home (or work from home) if they have had to take simple medications, such as paracetamol/acetaminophen, ibuprofen or aspirin, which may mask symptoms of infection (The person should take medical advice on this).
- Eliminate or minimise meetings where people could be in close proximity. Use the phone as much as possible – preferably mobiles that remain in the sole use of the owner.
- Deal with customers, suppliers etc. remotely.
- Encourage employees to cover their face with the bend of their elbow or a tissue if they cough or sneeze.
- Set aside a room or office as an isolation room for anyone displaying symptoms or saying they feel unwell.
- Advise any employee in a higher risk category that they should consult their doctor on whether they need to self-isolate.
- Place Covid Signage around the inside and outside of the premises as necessary.

Be aware of all updated advice from official sources and respond accordingly.

5. Handling, storage and distribution of goods

The Covid virus can survive on certain surfaces for some time. A recent study showed it survived on copper for up to four hours, on cardboard for up to 24 hours, and on plastic and steel for up to 72 hours.

The amount of virus decreased rapidly over time on each of those surfaces, so the risk of infection from touching them would probably decrease over time as well.

However, excess caution is better than too little.

Goods In / Goods Out

You can not know who has handled Goods In items, or when, or whether they have been in contact with Covid.

You should also consider that the person(s) making the delivery are possibly in contact with many other people.

Precautions could include:

- Provide your Goods In and Goods Our employees with as much suitable PPE as possible. This should include strong gloves, which should be sanitised between uses.
- Your staff should maintain strong social distancing from the delivery personnel.
- Take basic precautions when signing off any receipt or despatch – do not use anyone's else's pen; do not handle the clipboard etc. used by the delivery person; get the delivery person to set the GRN note down on a surface, so that your employee can sign without being close to the delivery person.

- Provide suitable cleaning agents and cleaning materials so that raw material containers/packaging etc. can be sanitised before being placed in storage.
- Do not permit non-employee delivery/despatch personnel to enter your premises.

Storage

- Provide staff who handle stored items with as much suitable PPE as possible, including appropriate gloves.
- Require staff to re-sanitise packaging/containers etc. before handling them.
- Restrict the number of staff who may enter storage areas.

Company Drivers / Delivery Personnel

- Provide delivery staff with as much suitable PPE as possible, including strong gloves for loading/unloading - which should be sanitised between uses.
- Ensure that vehicle surfaces are sanitised frequently.
- Try to set up procedures that can be communicated by e-mail or text, to minimise use of paper procedures.
- Instruct your staff to maintain strict social distancing – 2 metres or more.
- Instruct your staff not to enter customer premises.

These lists can easily be added to.

6. Banking

The main banks all have detailed information on their websites, and business owners will already be aware of the financial implications of the Covid outbreak.

I do not believe I can add anything useful at this time.

7. Cyber security

Internet scammers are extremely active, using the Covid opportunity. Anti-Virus systems are unlikely to pick up e-mails of this type.

The best advice would be to purchase nothing online unless you are 100% certain that it is a valid site. Always check the actual e-mail address, but that is not enough - I have seen an e-mail purportedly from Aer Lingus, and with Aer Lingus in the address, but it was not from them.

Scammers are trying to sell face masks, anti-bacterial soap and so on.

If the e-mail wants your bank details, for any reason, it may well be a scam.

8. Essential service providers

For the industry sector to which this leaflet applies, the relevant categories are underlined below. I am not aware of any formal assessment procedures for determining whether or not a particular business is an “Essential Service”, so it would appear that it is a matter for self-determination.

The Government list for manufacturing companies is as follows:

- the manufacture of food and beverage products
- the manufacture of prepared animal feeds
- the manufacture of work-wear apparel or footwear
- the manufacture of pulp, paper and paperboard and wood
- the printing and reproduction of newspapers and other media services
- the manufacturing of coke and refined petroleum products
- the manufacturing of alumina; chemicals and chemical products
- the manufacture of pharmaceutical products and pharmaceutical preparations
- the manufacture of products necessary for the supply chain of essential services; computer, electronic and optical products including semi-conductors; electrical equipment, machinery and other equipment (including agricultural and forestry machinery); medical devices; and medical and dental equipment and supplies

The overall list of Essential Service Providers is:

Agriculture and Fishing

Construction

Electricity, Gas, Water

Manufacturing

**Wholesale and
Retail Trade**

**Transport Storage
and Communication**

**Information and
Communications**

**Rental and Leasing
Activities**

**Financial and
legal activities**

**Accommodation and
Food Services**

**Community / Voluntary
Services**

**Administrative and
Support Services**

**Professional, Scientific
and Technical activities**

**Public Administration and
Defence Manufacturing**

**Human health and social
work activities**

**Repair and installation of
Machinery and Equipment**

If your business is necessary for any of these providers then you may be able to categorise your business as an essential service.

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