



## PAYE Modernisation

Temporary Wage Subsidy Scheme Operational Phase

Version

1.0

Version Date

27/04/2020

## Column Descriptions

Column	Description
Column Name	Name of data column
Description	Description of the data element and the format that will be applied
Notes	Any additional detail

## Latest Version History

Version	Change Date	Element	Change Description
1.0	24/04/2020	N/A	Document published
	27/04/2020	Tier 1	Updated description

## Audience

This document is for any employer who has registered for the Temporary Wage Subsidy Scheme (TWSS) and wishes to download a CSV file with a calculation of the maximum subsidy payment amounts for each of their employees, based on their Average Revenue Net Weekly Pay (ARNWP).

## Document context

This document provides a description for each column on the Temporary Wage Subsidy Scheme Operational Phase CSV calculation file, available through the Request Revenue Payroll Notifications page in ROS.

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Column Name	Description	Notes
Employer Name	Header: Employer name, max length 100 characters	Use to identify the employer and confirm that the employer name matches with Revenue records
Employer Registration number	Header: Used to identify employer to which the submission relates, max length 100 characters	Used to identify employer to which the submission relates.
Agent Tain	Header: Agent Tax Advisor Identification Number. Required if TWSS is requested by agent on behalf of employer	Required if TWSS is queried by agent on behalf of employer
Tax Year	Header: Used to identify the tax year to which the TWSS lookup relates (YYYY)	The Tax Year TWSS relates to
Date time Effective	Date & time from when the TWSS calculation is effective from	The date and time at which the TWSS returned is correct/was issued (YYYY-MMDDThh:mm:ss.sss±hhmm). max length 28
Employee PPSN	Format is 7 digits (including leading zeros) followed by either 1 or 2 letters.	This field will always be populated
Employment ID	The value of this field will be the Employment ID provided to Revenue by the employer when setting up the employment	This field will always be populated.  For re-hires this will be the employment id from the active employment.
Employer Reference	Employer reference set by the employer	This field may be empty and will be populated with employer reference first provided by employer.  For re-hires this will be the employer reference from the active employment.

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Eligible Employee	This states if employee is eligible or ineligible for the scheme and marks employee as Y/N	An employee is eligible if they have payslips with pay dates between 1 <sup>st</sup> -29 <sup>th</sup> February and submitted before the 15 <sup>th</sup> March for the given employer. These payslips must have included the employee's PPSN.
Firstname	First name of the employee	This will be taken from Revenue's core registration system but if the employee is not registered for PAYE but has provided an PPSN for payroll then it will be the first name as reported by the employer on the payroll.
FamilyName	Family name of the employee	This will be taken from Revenue's core registration system but if the employee is not registered for PAYE but has provided an PPSN for payroll then it will be the first name as reported by the employer on the payroll.
Gross Pay	The sum of gross pay on active payslips for pay dates between 01/01/2020 and 29/02/2020 inclusive.	Where employee is ineligible this will be blank. Zero is a valid value. This number will contain two decimal places.  For re-hires this will be from the last active employment the employee had with this employer.
Income tax paid	The sum of Income tax deducted on active payslips for pay dates between 01/01/2020 and 29/02/2020 inclusive.	Where employee is ineligible this will be blank. Zero is a valid value. This number will contain two decimal places.  For re-hires this will be from the last active employment the employee had with this employer.
UscPaid	The sum of USC deducted on active payslips for pay dates between 01/01/2020 and 29/02/2020 inclusive.	Where employee is ineligible this will be blank. Zero is a valid value. This number will contain two decimal places.  For re-hires this will be from the last active employment the employee had with this employer.

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EE PRSI paid	The sum of Employee PRSI deducted on active payslips for pay dates between 01/01/2020 and 29/02/2020 inclusive.	Where employee is ineligible this will be blank. Zero is a valid value. This number will contain two decimal places.  For re-hires this will be from the last active employment the employee had with this employer.
Divisor	This is the sum total of the number of insurable weeks as reported on each payslips for pay dates between 01/01/2020 and 29/02/2020 inclusive.  This is the number used to calculate the average revenue net weekly pay (ARNWP)	If the number of insurable weeks is 0 or > 9 the divisor will be set to 9. Otherwise this is the sum of the insurable weeks reported on payslips received with pay dates between 01/01/2020 and 29/02/2020.  For re-hires this will be from the last active employment the employee had with this employer.
ARNWP	This is the sum of the Gross pay minus the sum of Income tax paid, USC paid and EE PRSI paid between 01/01/2020 and 29/02/2020 inclusive divided by the 'divisor' figures	Average Revenue Net Weekly Pay  This number will contain two decimal places.
Tier 1	Where an employee's total ARNWP means that more than 1 tier is applicable this provides the maximum gross employer pay applicable for the Tier 1 MWWS. This will be blank if the employee's total ARNWP means that only 1 tier is applicable.  Where ARNWP > 586 this provides the maximum gross employer pay applicable for the Tier 1 MWWS.	This number will contain two decimal places.

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Tier 1 MWWS	<p>Where ARNWP <math>\leq</math> 586 this is the maximum weekly wage subsidy applicable for the employee.</p> <p>Where ARNWP <math>&gt;</math> 586 this provides the maximum weekly wage subsidy applicable for the employee where the gross employer pay is <math>\leq</math> Tier 1</p>	<p>MWWS – Maximum Weekly Wage Subsidy</p> <p>This number will contain two decimal places.</p>
Tier 1 MWEPT	This is the maximum gross employer pay before tapering that will apply to Tier 1 MWWS.	<p>Maximum Weekly Employer Pay before Tapering at Tier 1</p> <p>This number will contain two decimal places.</p>
Tier 2	<p>Where ARNWP <math>\leq</math> 586 this will be blank</p> <p>Where ARNWP <math>&gt;</math> 586 this provide the maximum gross employer pay applicable for the Tier 2 MWWS.</p>	This number will contain two decimal places.
Tier 2 MWWS	<p>Where ARNWP <math>\leq</math> 586 this will be blank</p> <p>Where ARNWP <math>&gt;</math> 586 this provides the maximum weekly wage subsidy applicable for the employee where used in conjunction with Tier 1 where employer pay <math>&gt;</math> Tier1 and <math>\leq</math> Tier 2</p>	<p>Maximum Weekly Wage Subsidy at Tier 2</p> <p>This number will contain two decimal places.</p>
Tier 2 MWEPT	This is the maximum gross employer pay before tapering that will apply to Tier 2 MWWS.	<p>Maximum Weekly Employer Pay before Tapering at Tier 2</p> <p>This number will contain two decimal places.</p>

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Tier 3	Where ARNWP $\leq$ 586 or where Tier 2 is 960.01 this will be blank  Where Tier 2 $<$ 960.01 and this provide the employer gross pay where no subsidy will apply for the employee	Temporary Weekly Wage Subsidy Tier 3  This number will contain two decimal places.
Tier 3 MWWS	Where Tier 3 is not blank this will be set to 0	Maximum Weekly Wage Subsidy at Tier 3 This number will contain two decimal places.