

## Employment law in Ireland: Updates to the PUP and TWSS

Insights - 01/01/2023

Yesterday we saw the newly formed Government announce the July Stimulus package, which among many things has decided to extend, albeit on a varied form, the PUP and the TWSS.

### The Pandemic Unemployment Payment (PUP)

Currently the PUP (Pandemic Unemployment Payment) is available at two rates of either €350 per week (if you previously earned €200 or more per week) and €203 per week (if you earned less than €200 per week). The now proposed amendments to the PUP will see the introduction of three tiers of payment which will take effect from 17 September 2020 until April 2021, as follows:

- €300 per week for those who earned over €350 per week prior to the pandemic;
- €250 per week for those who earned between €200 and €300 per week prior to the pandemic;  
and
- €203 per week for anyone who earned less than €200 per week prior to the pandemic.

The PUP will be closed to new entrants from 17 September 2020.

### Temporary Wage Subsidy Scheme (TWSS)

The second change is to the current Temporary Wage Subsidy Scheme (TWSS). This will be replaced by the Employment Wage Subsidy Scheme (EWSS) from 1 September and is proposed to run until 31 March 2021. The purpose of the EWSS is to be a payroll support service rather than an income replacement measure like the TWSS. While we are still waiting more detail on the eligibility criteria for the new scheme we do know, that the relevant business will need to have seen a downturn in turnover of at least 30% and the support will be at a flat rate of €203 per worker.

The EWSS is also open to categories of employees that were previously excluded from the TWSS including seasonal workers and new hires, both of which will be allowed to enter the scheme early

meaning they can receive payments during July and August.

More information is needed to understand the exact eligibility criteria for both schemes, and we will keep you updated on this information as soon as it is made available.

## About Ogier

Ogier is a professional services firm with the knowledge and expertise to handle the most demanding and complex transactions and provide expert, efficient and cost-effective services to all our clients. We regularly win awards for the quality of our client service, our work and our people.

## Disclaimer

This client briefing has been prepared for clients and professional associates of Ogier. The information and expressions of opinion which it contains are not intended to be a comprehensive study or to provide legal advice and should not be treated as a substitute for specific advice concerning individual situations.

Regulatory information can be found under [Legal Notice](#)

## Meet the Author



[Bláthnaid Evans](#)

Head of Employment and Corporate Immigration

[Ireland](#)

E: [blathnaid.evans@ogier.com](mailto:blathnaid.evans@ogier.com)

T: [+353 1 632 3113](tel:+35316323113)

## Related Services

[Employment law](#)