

# COVID-19 Temporary Wage Subsidy Scheme Guide

Effective from May 4th 2020



## Average Revenue Net Weekly Pay (ARNWP) of €0.01 to €586.00

Tier 1

Subsidy

Tapering

€0.01 to €412.00

Max subsidy before tapering

**85%**  
of ARNWP, but no more than €350.

AV = ARNWP or €350,  
(whichever is greater)  
X = AV - Subsidy Value  
Employer Pay Higher than X  
will begin tapering.

€412.01 to €500.00

Max subsidy before tapering

**€350**

X = ARNWP - Subsidy Value  
Employer Pay Higher than X  
will begin tapering.

€500.01 to €586.00

Max subsidy before tapering

**70%**  
of ARNWP, but no more than €410.

X = ARNWP - Subsidy Value  
Employer Pay Higher than X  
will begin tapering.

## Average Revenue Net Weekly Pay (ARNWP) of €586.01 up to €960.00

Tier 2

Subsidy

Tapering

Employer pay 60% or less of ARNWP

Max subsidy before tapering

**€350**

X = ARNWP - Subsidy Value  
or  
X = €350 - Subsidy Value  
(whichever is greater)  
Employer Pay Higher than X  
will begin tapering

Employer pay over 60% but less than 80% of ARNWP

Max subsidy before tapering

**€205**

X = ARNWP - Subsidy Value  
or  
X = €350 - Subsidy Value  
(whichever is greater)  
Employer Pay Higher than X  
will begin tapering

Employer pay 80% or more of ARNWP

No Subsidy

## Average Revenue Net Weekly Pay (ARNWP) of €960.01 or more

Tier 3

Subsidy

Tapering

Employer pay €960 or less, and 60% or less of ARNWP

Max subsidy before tapering

**€350**

X = ARNWP - Subsidy Value  
or  
X = €960 - Subsidy Value  
(whichever is smaller)  
Employer Pay Higher than X  
will begin tapering

Employer pay €960 or less, and over 60% and less than 80% of ARNWP

Max subsidy before tapering

**€205**

X = ARNWP - Subsidy Value  
or  
X = €960 - Subsidy Value  
(whichever is smaller)  
Employer Pay Higher than X  
will begin tapering

Employer Pay over €960

No Subsidy