



# TWSS Reconciliation

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# Agenda



- Webinar Logistics
- Caveats
- TWSS Recap
- TWSS Reconciliation Details
- Finalising TWSS Reconciliation
- Questions and Answers



# Webinar Logistics

- A recording of the Webinar will be made available afterwards on our TWSS Reconciliation section of our COVID-19 webpage.
- Please use the Q&A button in Zoom for Questions. We have a team of people who will be answering questions during the Webinar.
  - Answers will be available for everyone to view.
  - Please do not include any personal information in your question.



- We will answer a selection of Questions live at the end of the Webinar.
- All answered questions will be made available afterwards on our TWSS Reconciliation section of our COVID-19 webpage.



# Caveats



- This Webinar is for information purposes only
- Big Red Book cannot easily assist with employer queries regarding the final decisions Revenue make on TWSS reconciliation.
  - Initial queries should be directed to Revenue.
- Revenue have recommended that any queries regarding TWSS reconciliation be made via MyEnquiries and not via phone.
  - Revenue will filter such MyEnquiries and have teams available to review and better assist these cases.



# TWSS Recap



- The Temporary Wage Subsidy Scheme (TWSS) operated from 26<sup>th</sup> March 2020 to 31<sup>st</sup> August 2020.
  - It enabled employees, whose employers were affected by the COVID-19 pandemic, to receive supports directly from their employer through the payroll system.
  - Employers who were able to do so, could make an additional payment, to employees subject to scheme limits.
- During the Transitional phase of TWSS (26th March 2020 - 3rd May 2020) the employer was expected to calculate the Average Revenue Net Weekly Pay (ARNWP) and pay the correct wage subsidy to the employee based on this ARNWP.
  - As Revenue did not have visibility of the 'Subsidy Paid' amount at this time, they repaid €410 per employee, per week (the maximum subsidy amount payable).
  - In reality, the 'Subsidy Payable' was generally less than €410 and employers were advised by Revenue to hold the balance for future refund back to Revenue.



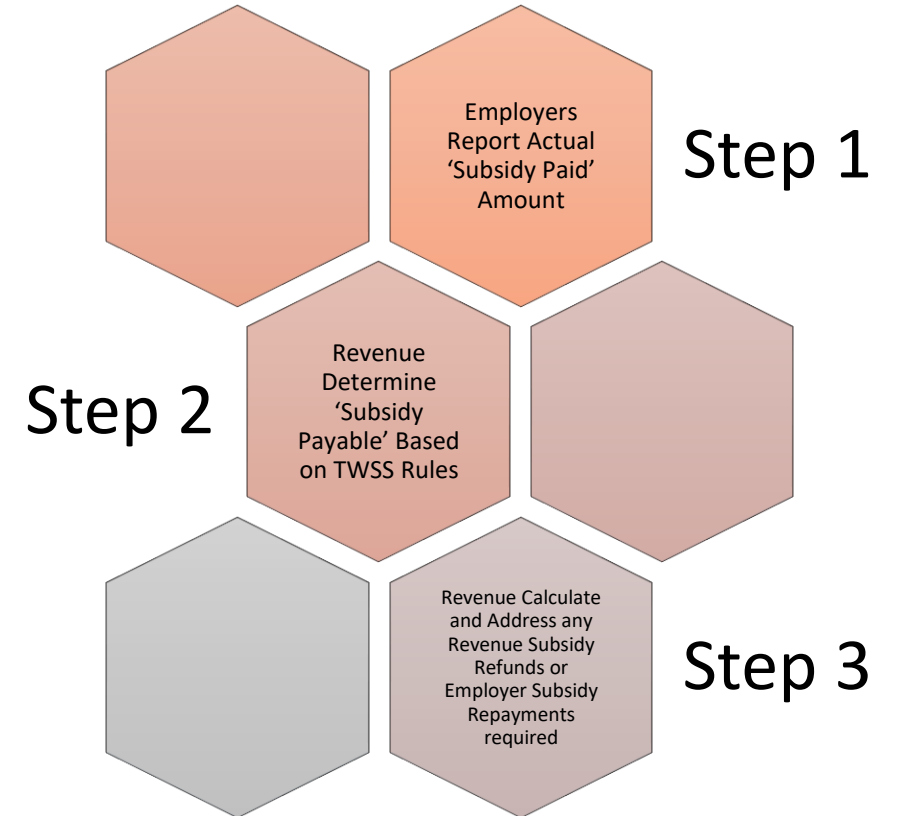
## TWSS Recap cont.....



- During the Operational phase of TWSS (4<sup>th</sup> May 2020 - 31<sup>st</sup> August 2020) Revenue provided employers with the relevant employee information to use when calculating each employee's subsidy entitlement.
  - Revenue also calculated the payment to employers based on this information.
    - This ensured the correct subsidy amount should have been refunded by Revenue to the employer for each employee.

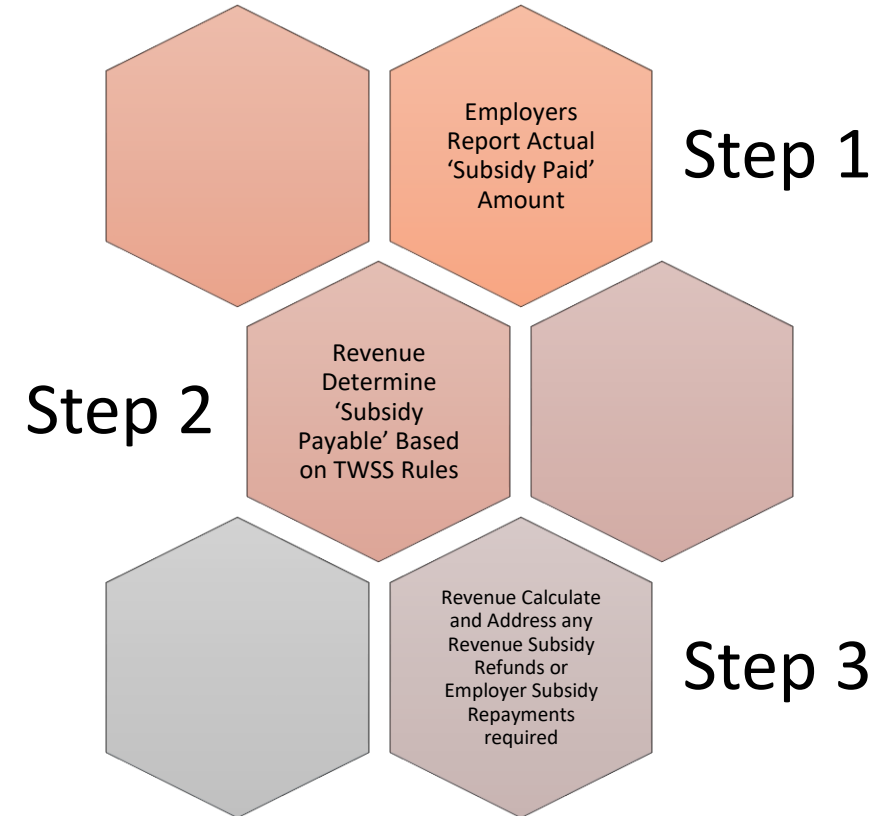
# TWSS Reconciliation

- The Temporary Wage Subsidy Scheme (TWSS) closed on 31 August 2020. Revenue now require a reconciliation of the ‘Subsidy refunded by Revenue’ to employers and either the ‘Subsidy Payable’ to the employee or the actual ‘Subsidy Paid’ to employees by employers to be completed.
- The reconciliation will determine:
  - if any amount of ‘Subsidy refunded by Revenue’ to the employer should be paid back to Revenue
  - if the company is entitled to receive additional payments from Revenue if they did not receive their full subsidy entitlement



# TWSS Reconciliation cont.....

- Once Revenue have reviewed all active payslips that have been submitted with a TWSS amount they will determine the 'Subsidy Payable' amount for each payslip based on the rules of TWSS.
  - Basically, all payslips that had a 'Subsidy Paid' value reported will be reviewed.
  - These payslips would be expected to have the J9 PRSI Class.
    - There may also be instances where a Wage Subsidy was reported but not reported as J9.
- Revenue will then reconcile based on 'Subsidy Repaid by Revenue' less
  1. Caseworker resolved amount – this will take priority,
  2. Where 'Subsidy Paid' amount is less than 'Subsidy Payable' amount – reconcile on the 'Subsidy Paid' amount,
  3. Where 'Subsidy Paid' amount is more than 'Subsidy Payable' amount by less than €5 – reconcile on the 'Subsidy Paid' amount, or
  4. Where 'Subsidy Paid' amount is more than 'Subsidy Payable' amount by more than €5 – reconcile on the 'Subsidy Payable' amount







# TWSS reconciliation Queries




- Revenue have made a comprehensive guidance pdf on the whole reconciliation process available at <https://www.revenue.ie/en/employing-people/documents/twss/twss-reconciliation-employer-guidance.pdf>
- Revenue have recommended that any queries regarding TWSS Reconciliation be made via MyEnquiries and not via phone.
  - Select that the query relates to ‘Employers’ PAYE’ and more specifically ‘TWSS + Reconciliation’ and provide as detailed a description as possible including the Employee’s PPSN and pay date, where appropriate.
  - Revenue will filter such MyEnquiries and have dedicated TWSS Reconciliation teams available to review and better assist these cases.



# Viewing TWSS Reconciliation on ROS





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MY SERVICES REVENUE RECORD PROFILE WORK IN PROGRESS ADMIN SERVICES

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Tax Clearance Certificate Expired.


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[MyEnquiries](#)

**Employer Services**

Revenue Payroll Notifications (RPNs)	Payroll	Returns	Additional Services
<a href="#">Request RPNs</a>	<a href="#">Submit payroll</a> <a href="#">View payroll</a>	<a href="#">Statement of Account</a> <a href="#">View Latest Statement/Return</a>	<a href="#">TWSS Reconciliation</a>

**File a Return**

[Complete a Form Online](#) 



# When Subsidy Paid has been Reported



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Irish Tax and Customs | **TWSS Reconciliation**

[← ROS homepage](#)

## Temporary Wage Subsidy Scheme (TWSS) Reconciliation

Revenue has performed a reconciliation between the subsidy amounts paid to you during the operation of TWSS and the amounts properly payable in respect of your employees. (For detailed information on the reconciliation process, see - [TWSS Reconciliation Employer Guidance](#))

A summary of your reconciliation is set out below.

### TWSS reconciliation summary

Temporary Wage Subsidy Scheme details (26 March 2020 – 31 August 2020)	
Total TWSS amount paid to you by Revenue	€1,108,478.96 ⓘ
Total TWSS amount payable in respect of your employees	€935,812.67 ⓘ
Total TWSS paid by you to employees	€1,106,361.92 ⓘ
<b>Total result</b>	
TWSS owed to Revenue	€172,666.29 ⓘ

Please take time to review the result. To help you review your position, a complete record of the TWSS related payslip information you provided and Revenue's reconciliation calculation is available to download in Comma Separated Value (CSV) format below.

- You will also see the options to
  - Download Reconciliation Details CSV
  - Accept Reconciliation
  - Upload and View Corrections
- See section 4.3 of Revenue's guidance pdf for more on these Reconciliation Summary Tables



# When Subsidy Paid has been Reported and a Refund is Due



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## TWSS Reconciliation

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### Temporary Wage Subsidy Scheme (TWSS) Reconciliation

Revenue has performed a reconciliation between the subsidy amounts paid to you during the operation of TWSS and the amounts properly payable in respect of your employees. (For detailed information on the reconciliation process, see - [TWSS Reconciliation Employer Guidance](#))

A summary of your reconciliation is set out below.

#### TWSS reconciliation summary

Temporary Wage Subsidy Scheme details (26 March 2020 – 31 August 2020)	
Total TWSS amount paid to you by Revenue	€93,242.01 ⓘ
Total TWSS amount payable in respect of your employees	€96,467.78 ⓘ
Total TWSS paid by you to employees	€96,467.78 ⓘ
<b>Total result</b>	
TWSS owed to you	€3,225.77

Please take time to review the result. To help you review your position, a complete record of the TWSS related payslip information you provided and Revenue's reconciliation calculation is available to download in Comma Separated Value (CSV) format below.

- You will also see the options to
  - Download Reconciliation Details CSV
  - Accept Reconciliation
  - Upload and View Subsidy Paid



# When Subsidy Paid has not been Reported for all Payslips



[ROS homepage](#)

## Temporary Wage Subsidy Scheme (TWSS) Reconciliation

Revenue is performing a reconciliation between the subsidy amounts paid to you during the operation of TWSS and the amounts properly payable in respect of your employees. (For detailed information on the reconciliation process, see - [TWSS Reconciliation Employer Guidance](#))

According to Revenue records, you have not yet provided full details of TWSS subsidy paid to your employees. If you do not report subsidies paid to your employees Revenue must treat these amounts as owing.

Based on our current information the result of your TWSS reconciliation is set out below.

### TWSS reconciliation summary

#### Temporary Wage Subsidy Scheme details (26 March 2020 – 31 August 2020)

Total TWSS amount paid to you by Revenue	€11,504.29 ⓘ
Total TWSS amount payable in respect of your employees	€10,317.51 ⓘ
Total TWSS paid by you to employees	€11,627.41 ⓘ
TWSS owed to Revenue	€1,186.78 ⓘ

You should now review your record and submit any missing information. To help you review your position, a complete record of the TWSS related payslip information you provided and Revenue's reconciliation calculation is available to download in Comma Separate Value (CSV) format below.

- You will also see the options to
  - Download Reconciliation Details CSV
  - Upload and View Subsidy Paid





# When Subsidy Paid has not been Reported



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Irish Tax and Customs

## TWSS Reconciliation

[← ROS homepage](#)

### Temporary Wage Subsidy Scheme (TWSS) Reconciliation

Revenue is performing a reconciliation between the subsidy amounts paid to you during the operation of TWSS and the amounts properly payable in respect of your employees and paid by you to your employees. (For detailed information on the reconciliation process, see - [TWSS Reconciliation Employer Guidance](#))

According to Revenue records, you have not provided any details of TWSS subsidy paid to your employees despite this information being requested on numerous occasions.

Based on our current information the result of your TWSS reconciliation is set out below.

#### TWSS reconciliation summary

Temporary Wage Subsidy Scheme details (26 March 2020 – 31 August 2020)	
Total TWSS amount paid to you by Revenue	€11,639.78 ⓘ
Total TWSS amount payable in respect of your employees	€0.00 ⓘ
Total TWSS paid by you to employees	€0.00 ⓘ
TWSS owed to Revenue	€11,639.78 ⓘ

**In these circumstances the total TWSS paid to you of €11,639.78 is now due to be repaid.**


To reduce this repayment you should immediately submit the subsidy paid information for your employees. If you do not report TWSS amounts paid to your employees by : 30 June | Revenue will take action to recover the amount shown.

- You should provide the details required or at least contact Revenue to discuss the issue.
- You will also see the options to
  - Download Reconciliation Details CSV
  - Upload and View Subsidy Paid



# When Reconciliation is not yet Available



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Irish Tax and Customs

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## Temporary Wage Subsidy Scheme (TWSS) Reconciliation

Revenue is performing a reconciliation between the subsidy amounts paid to you during the operation of TWSS and the amounts properly payable in respect of your employees. (For detailed information on the reconciliation process, see - [TWSS Reconciliation Employer Guidance](#))

The reconciliation of your TWSS payments is not available yet. This is because there is further work necessary in order to finalise the details of your case. Revenue will advise you via ROS when your reconciliation can be finalised.

All employers have been asked to report full details of the amounts of TWSS subsidy paid to their employees during the operation of the scheme. If you have already completed this, thank you. If you still have Subsidy Paid information to submit please do so without delay.

To help you review the data you have submitted to ensure that it is complete you can download a record of all information submitted to date below.

### Download employer reconciliation result

The Reconciliation Detail CSV file contains full details of TWSS amounts you have reported as paid to your employees. Relevant Payslips for which subsidy paid data have not been provided will be marked as "Unreported".

[Download reconciliation detail CSV ↓](#)

### Upload subsidy paid

You can provide any unreported subsidy paid data through your payroll package, through direct entry in ROS or you can [upload a subsidy paid CSV](#) in a pre-defined format. [?](#)

[Upload subsidy paid](#) [View upload result](#)

- Reconciliation will not be available where Revenue are reviewing your case
- You will also see the options to
  - Download Reconciliation Details CSV
  - Upload and View Subsidy Paid



# Sample Reconciliation Details CSV



- CSV when Subsidy Paid has been reported to ROS

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
1	employerName	employerRegistrationNumber	agentTain	taxYear	lastUpdated	Guidance on TWSS reconciliation, and this file, is available on the TWSS section of Employing People on the Revenue website										
2	Nq Payroll Services	8002392EH		2020	01/02/2021 10:09											
3	employerRegistrationNumber	payrollRunReference	lineItemID	employeePPSN	employmentID	payDate	subsidyPaid	payslipStatus	refundAllowedIndicator	refundNotAllowedReason	subsidyPayable	subsidyResolved	reconciliationSubsidy	twssTotal	reconciledBalance	
4	8002392EH	TestRun1	1	7041095PA	1	24/04/2020	259	Active	Y		259.05		259	410	151	
5	8002392EH	TestRun1	2	7041116UA	1	24/04/2020	1086.07	Active	Y		1028.65		1028.65	1640	611.35	
6	8002392EH	TestRun2	1	7041119DA	1	01/05/2020	259	Active	Y		259.05		259	410	151	

- CSV when Subsidy Paid has not been reported to ROS

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O		
1	employerName	employerRegistrationNumber	agentTain	taxYear	lastUpdated	Guidance on TWSS reconciliation, and this file, is available on the TWSS section of Employing People on the Revenue website										
2	Nq Payroll Services	8002392EH		2020	01/02/2021 10:09											
3	employerRegistrationNumber	payrollRunReference	lineItemID	employeePPSN	employmentID	payDate	subsidyPaid	payslipStatus	refundAllowedIndicator	refundNotAllowedReason	subsidyPayable	subsidyResolved	reconciliationSubsidy	twssTotal	reconciledBalance	
4	8002392EH	TestRun1	1	7041095PA	1	24/04/2020	Unreported	Active	Y		259.05		0	410	410	
5	8002392EH	TestRun1	2	7041116UA	1	24/04/2020	Unreported	Active	Y		1028.65		0	1640	1640	
6	8002392EH	TestRun2	1	7041119DA	1	01/05/2020	Unreported	Active	Y		259.05		0	410	410	

- CSV when Reconciliation is not yet available

A	B	C	D	E	F	G	H	I	J	K	L	M		
1	employerName	employerRegistrationNumber	agentTain	taxYear	lastUpdated	Guidance on TWSS reconciliation, and this file, is available on the TWSS section of Employing People on the Revenue website								
2	Nq Payroll Services	8002392EH		2020	01/02/2021 10:09									
3	employerRegistrationNumber	payrollRunReference	lineItemID	employeePPSN	employmentID	payDate	subsidyPaid	payslipStatus	refundAllowedIndicator	refundNotAllowedReason	twssTotal			
4	8002392EH	TestRun1	1	7041095PA	1	24/04/2020	259	Active	Y		410			
5	8002392EH	TestRun1	2	7041116UA	1	24/04/2020	1086.07	Active	Y		1640			
6	8002392EH	TestRun2	1	7041119DA	1	01/05/2020	259	Active	Y		410			

See Section 5.4 of Revenue's guidance pdf for more on these CSVs

<https://www.revenue.ie/en/employing-people/documents/twss/twss-reconciliation-employer-guidance.pdf>





# How to Check Reconciliation CSV Details



- The 'Subsidy Paid' amount should reflect the 'Wage Subsidy' amount in the Wage Subsidy Enquiry in Payroll.
  - These amounts were to be reported either by Payroll Software or CSV upload on ROS by the end of October.
  - Revenue have attempted to contact all employers who did not report the 'Subsidy Paid' value.
  - The payments will usually have the J9 PRSI Class.
    - There may also be instances where a Wage Subsidy was paid but not reported as J9.
- Review the 'Subsidy Paid' column in the Reconciliation CSV for any 'Unreported' values.
  - Investigate the details of the payslip with the 'Unreported' value.
  - Either report the correct 'Subsidy Paid' amount or contact Revenue via MyEnquiries to investigate further.
- The 'Subsidy Paid' amount can be reported in 3 ways
  - A utility in Payroll in menu ROS > Resubmit Wage Subsidy that allows employers re-submit any submissions that did not originally include the 'Subsidy Paid' amount.
  - Via a 'Revenue CSV' that can be created in Reports > Wage Subsidy Enquiry which is then uploaded on the TWSS Reconciliation page.
  - Manually edit the payslips on ROS to add the 'Subsidy Paid' amount.
    - This method will be required to report any payments recorded outside our Payroll software
- Any changes to 'Subsidy Paid' amounts should be reflected in the TWSS Reconciliation details in near real-time.



# Finalising Your Reconciliation

- Once you are satisfied with the reconciliation information you should accept the reconciliation. Reconciliation must be completed by 30<sup>th</sup> June 2021.

**Finalise reconciliation**

To finalise your reconciliation click on the "Accept reconciliation" button below. Revenue will then combine the TWSS reconciliation result with any TWSS repayments that you have already made and calculate any balance of TWSS monies either owed to you or due to be repaid to Revenue and a Statement of Account will issue to your ROS inbox.

If you are due further TWSS amounts a payment will issue to your nominated TWSS bank account.

If you owe TWSS amounts to Revenue you can avail of normal payment options, including debt warehousing. (See [Making payments and debt warehousing](#)).

**Accept reconciliation**

You have until 30 June 2021 to make any necessary corrections. After that date, your reconciliation will be treated as final.

- After you click accept, the values from the reconciliation summary screen will be combined with any repayments that you have already made to Revenue and a Statement of Account will be sent to the Employer's and Agent's ROS inbox the following day.
  - TWSS Repayments already made are not reflected in total TWSS owed to Revenue.
- Where an additional amount of TWSS is due to the Employer, Revenue will process this and the additional payment will be made to the nominated bank account of the employer.
- Where there is an amount owing back to Revenue the employer can pay the amount owed via RevPay in ROS, or eligible employers can avail of debt warehousing.



Please use the Q&A button in Zoom for your Questions. We have a team of people who will be answering questions.

- Answers will be available for everyone to view.
- Please do not include any personal information in your question. We will answer a selection of Questions live at the end of the Webinar.
- All answered questions will be made available afterwards on our TWSS Reconciliation section of our COVID-19 webpage.
- Subject to the number of questions we may not get to answer them all during the webinar. Any answers to questions we do not get to will be included on the webpage also.



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