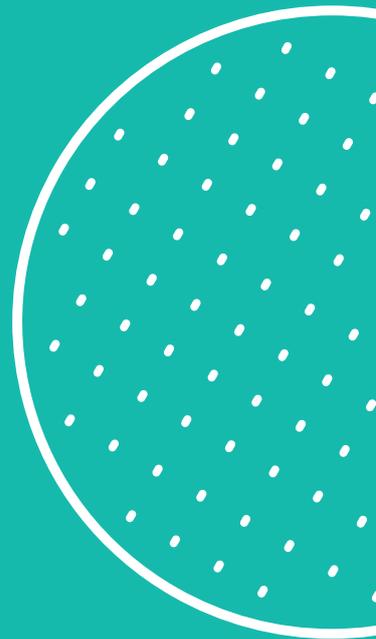


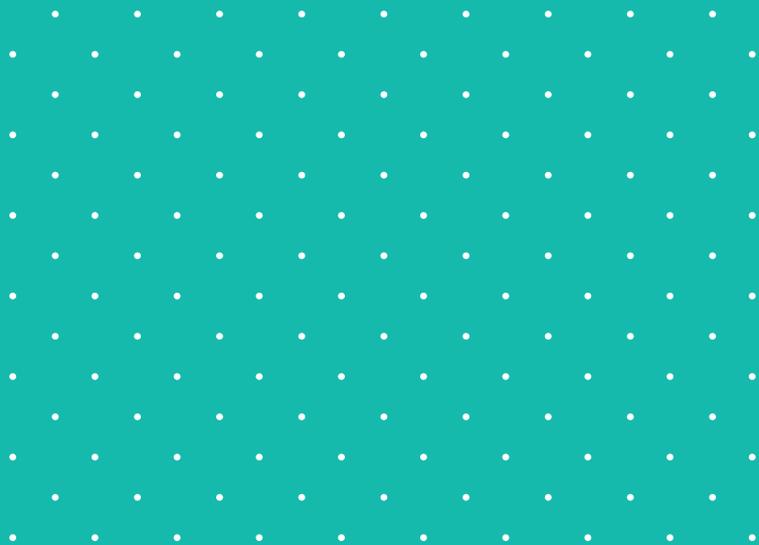
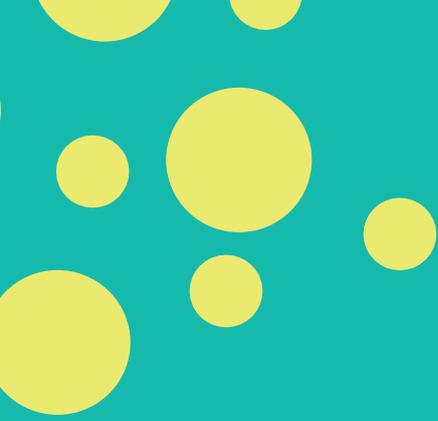
The HR Suite
in conjunction with
Enterprise Ireland

Covid-19: An Employer's Guide

April 2020



*This document is intended to provide best
practice guidelines rather than specific client advice*



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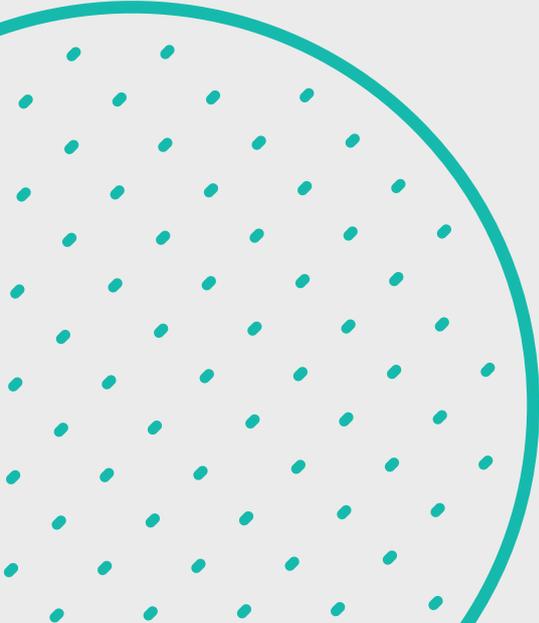
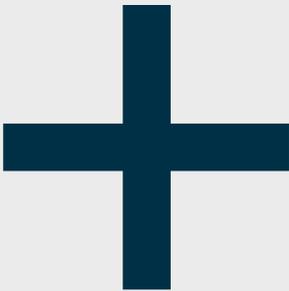
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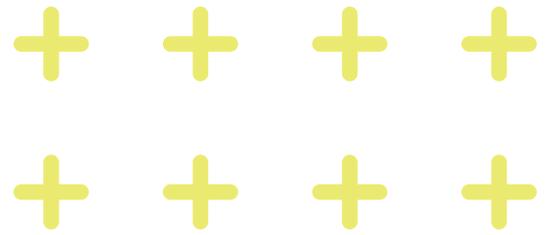
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1. Introduction



We recognize the Covid-19 pandemic represents an unprecedented and evolving time for businesses in Ireland and across the world. Companies, both large and small, are reporting serious challenges in relation to sustainability and growth.

Enterprise Ireland, along with our colleagues across Government, are making every effort to support companies in weathering the storm. All of our existing financial, operational and advisory supports remain in place to support you to address the challenges you are currently facing along with a suite of new funding supports to help companies adjust to immediate and future challenges.

During this period of uncertainty, it is important that all companies consider their role and obligations as an employer and, where possible, maintain levels of communication and engagement with employees.

This Employer Guide is intended to help you understand the HR needs of your business and your employees, as you face into this crisis, and put in place the necessary people policies and practices to support you transition through this difficult situation.

The guide provides direction on the diverse and urgent HR issues you may now face and provides templates for new policies and guidelines. It also includes information on financial supports and guidance on where more information is available. These financial supports include enterprise supports, wage subsidies, short time work support, unemployment and illness payments, and Revenue cashflow supports, all announced by the Government.

As further guidance, we have developed a Covid-19 resource hub on our eiLearn website. You can access relevant and daily updated articles, webinars and news at www.eilearn.ie/covid-19

If you have further queries, please contact your Development Advisor or our Business Response Team at businessresponse@enterprise-ireland.com or visit our Covid-19 information hub www.enterprise-ireland.com/businessresponse.

We wish you, your business and your employees well during this difficult period.

Karen Hernández
Senior Executive -
People & Management, Enterprise Ireland

What is the purpose of this guide?

The guide provides direction to Enterprise Ireland, Local Enterprise Office and Údarás na Gaeltachta client companies on how they should manage the Covid-19 situation from an employer/employee perspective. It may also be relevant to other SME and large companies operating in Ireland.

What does this guide aim to do?



2. Covid-19: the current situation

This information was accurate on 14 April 2020.

The coronavirus is spreading rapidly. This virus is transmitted by droplet infection and can survive for several hours on hands or places such as door handles. The World Health Organisation (WHO) has already characterised the outbreak as a pandemic and an international health emergency.

Both workers and employers need to be aware of their rights and obligations during the current crisis.

Be mindful and prepared

As Minister for Health Simon Harris has said, there is no room for either complacency or panic. Ensure you prepare an action plan for your business, so you can:

- Respond effectively to a suspected case of the virus in your workforce
- Manage any employee absences
- Limit the impact on business continuity.



Government recommendations to business

An Taoiseach Leo Varadkar announced on 12 March 2020 that schools, colleges and childcare services would close from 6pm that day for some weeks and these closures were later extended to at least 19 April 2020. Likewise, in early March, the Government announced some limitations and suggestions for restricting the crowding of people at businesses and other locations.

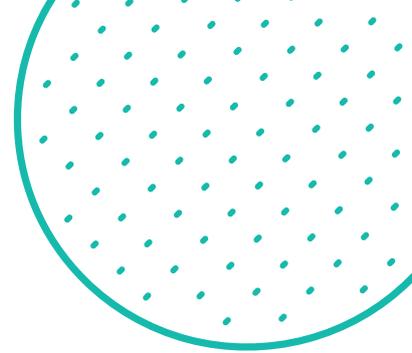
In late March, and again in early April, the Government announced further measures to slow the spread of the virus, as recommended by the Chief Medical Officer, and by the National Public Health Emergency Team – an expert team of public health doctors, virologists and scientists.

- Everyone should stay at home until 5th May, 2020
- Individuals can travel to their workplace, but only if their work is an essential health, social care or other [essential service](#) and cannot be done from home
- Individuals may travel for the purposes of work, but only if their work is an essential health, social care or other [essential service](#) and cannot be done from home
- People should only go out to buy essential supplies, for medical appointments, to care for others or to take brief physical exercise within 2km of home
- Physical distancing restrictions remain in place
- All social events and gatherings should be cancelled
- Everyone aged 70 or older, and those of all ages with serious medical conditions, should stay at home at all times and avoid face-to-face contact
- There should be no unnecessary travel in Ireland or overseas

It is vitally important that you contact your staff and outline your business's plan to accommodate these measures now using any and all appropriate communication channels.



State supports for employers and employees



Wage subsidy

A temporary wage subsidy is available to help affected companies to continue paying their employees.

This will allow employers to be refunded up to 85% of an employee's take home pay, up to the following maximum limits:

- A maximum of €350 per week where the average net weekly pay is greater than €586 and less than or equal to €960
- A maximum of €410 per week where the average net weekly pay is less than or equal to €585.

The employer must try to maintain as close to 100% as possible of employees' normal income for the subsidised period. To qualify, the employee must have been on the payroll in February 2020. Revenue will provide further guidance on operation of the scheme. Severe penalties will apply if the scheme is abused.

Employers must tell Revenue they have experienced significant negative economic disruption due to Covid-19, with turnover down at least 25%, meaning they cannot pay normal wages and other outgoings, in accordance with guidance to be issued by Revenue.

This scheme recognises the effect Covid-19 is having across the economy and is open to affected employers in all sectors.

See more information on the wage subsidy section in Section 10: Business supports.

Covid-19 Pandemic Unemployment Payment

– For employees

Workers who lose their jobs due to the crisis qualify for an enhanced emergency Covid-19 pandemic unemployment payment of €350 a week (up from €203, as initially announced). This payment will be made weekly for 12 weeks until this emergency is over and can be topped up by employers.

– For the self-employed

Self-employed people are also eligible for the unemployment payment of €350, but should apply for it directly from the Department of Employment Affairs and Social Protection, rather than through the Revenue scheme.

Illness benefit

Also increased to €350 a week, the Covid-19 illness payment will be paid for a maximum of two weeks to a self-isolating person, but for the duration of a person's absence from work if they are diagnosed with Covid-19.

3. Your obligations as an employer

Providing a safe, healthy workplace

Employers must provide a safe and healthy place of work, and must take reasonable steps to address health and safety risks. Section 8 of the Safety, Health and Welfare at Work Act 2005 (the “2005 Act”) outlines these obligations.

Employers in Ireland are legally obliged under the 2005 Act to ensure and protect the safety, health and welfare of their employees at work as far as it is reasonably practicable. They must:

- Identify risks and hazards on a timely basis through an expert-led risk assessment
- Put in place effective measures and controls to eliminate the identified risks and hazards
- Minimise the risk of any injury or harm to employees or workplace users by having clear policies and rules to inform their conduct.

Further legal obligations

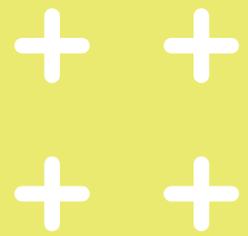
The Safety, Health and Welfare at Work General Regulations, 2007, as amended, prescribe in more detail how employers must provide a safe working environment, including in relation to cleanliness, ventilation and access to washing facilities.

If needed, seek expert guidance to ensure your workplace complies with these statutory health and safety requirements:

1. The appropriate legal basis for the processing of high risk, special category health data in accordance with the Data Protection Acts 1988 – 2018 (the “DPA”) and the General Data Protection Regulations (the “GDPR”).
2. Confidentiality
3. Consistency in terms of how this issue is addressed in Ireland and internationally.
4. Your significant common law duty of care to protect employees from reasonably foreseeable harm, failing which you can be liable for the direct and associated loss caused to the employee. (This duty is not an absolute one, but you are expected to take steps which are reasonable and prudent in the circumstances. Be guided by these standards when contingency planning.)

Understanding potential liability

You should be made aware that a breach of the duty of care described above can have far-reaching consequences and may, among other things, trigger a liability for damages to employees under potentially personal injuries.



Considering your obligations in this crisis

Employers and managers are legally obliged to take all necessary and appropriate measures to protect their workers' health. To comply with this duty of care, you have – depending on the situation – an extensive right to give instructions to your employees.

1. Stay informed

The Covid-19 situation is rapidly changing. Monitor it internationally and stay informed about local conditions and developments in Ireland, while also monitoring the international situation. Regularly review the instructions you have already given to your employees and decide if they continue to suffice or if you need to issue further instructions.

Evidence-based international resources that are medically validated and regularly updated include the websites of:

- the World Health Organisation (WHO) – [who.int](https://www.who.int)
- the European Centre for Disease Prevention and Control (ECDC) – ecdc.europa.eu
- the Centre for Disease Control (CDC) [US] – [cdc.gov](https://www.cdc.gov)
- the Health Service Executive (HSE) [Ireland] [hse.ie](https://www.hse.ie)
- the Department of Foreign Affairs and Trade [Ireland] [dfa.ie/travel](https://www.dfa.ie/travel)

2. Keep your employees informed

Your employees need to know the bespoke coronavirus-related policies, protocols and practices that apply to your workplace.

Make sure you continually reinforce the medically validated advice about preventing the spread of infection. The ECDC has published microlearning modules on topics such as hygiene practices. Some of these are relevant to offices or factories and you can share them easily with employees.

3. Review and implement your business continuity plan

Ensure your business continuity plan is fit for purpose. For example, run testing on your employee messaging service so you're ready to communicate remotely with employees at short notice.

Make sure you explicitly tell employees who cannot work remotely that they must stay away from work if there is even a suspicion of infection.

Employees who continue to work on-site should not shake hands, must respect social distancing measures, and should avoid other personal contact and meetings as much as possible.

4. Review workplace hygiene

Much of the evidence-based advice on preventative measures focuses on good hygiene practices, such as hand washing. Ensure common work areas are clean and cleaned regularly, that clean hand washing facilities are available and that hand sanitiser distributors are available to employees as a minimum.

Consider issuing instructions about being hygienic in the workplace (washing hands with soap, no touching mouth, nose and eyes, disinfecting the workplace and so on). Remind employees of these obligations regularly by having notices posted in the workplace or by emailing reminders.

5. Social distancing

Authorities are suggesting this as one of the primary countermeasures to prevent the spread of the virus, in workplaces and in general. Achieve it by favouring alternatives such as videoconferencing, email and phone calls over face-to-face meetings when possible.

6. Reduced customer contact and international travel

For now, the Irish Government has advised against all non-essential travel overseas. When this advice changes, continue to monitor the global progress of the outbreak. Remember to consider whether face-to-face meetings, particularly those that require international travel, are necessary.

For employers with offices and locations across the globe, it is important to check the latest travel advisory information posted by the Department of Foreign Affairs and Trade in Ireland as well as the travel advisory for the host country.

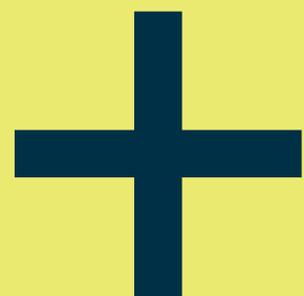
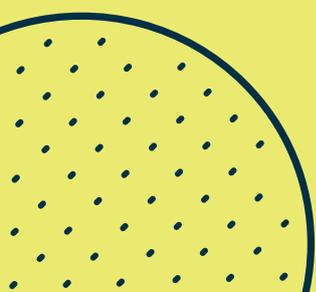
Check that your employer travel insurance policy continues to cover risks associated with business travel if a travel advisory warning is in operation.

If an employee objects to business travel, take a common sense approach to ensure you discharge your duty of care to that person.

Design and communicate reasonable and prudent protocols around inbound and outbound visitors to the workplace based on up-to-date government and medical advice, especially if anyone concerned has recently visited an affected area. Advise employees to self-report planned travel to affected areas or if they have recently returned from an affected area.

7. Risk assessment of vulnerable workers

Consider doing risk assessments with vulnerable workers, such as those who are pregnant or recovering from serious illness such as cancer. Consider if pregnant employees should be out on health and safety leave.



4. Examples of preventative & precautionary measures

Business operations

- ✓ Consider conducting meetings using video link.
- ✓ Encourage employees to work remotely from home where appropriate and necessary.
- ✓ Consider making laptops available for staff who wouldn't normally work from home.
- ✓ Assess if you can set measures to ensure social distancing in the workplace if staff remain on-site.
- ✓ Maximise self-service options, such as using self-service tills or online banking so there are fewer face-to-face interactions between staff and customers.
- ✓ Consider how you can keep business-critical areas going if you face depleted staff numbers. Think about transferable skills and start training people now.
- ✓ Keep up to date with Health Protection Surveillance Centre guidance for advice on quarantine procedures. See [hpsc.ie](https://www.hpsc.ie).

Hygiene

- ✓ Actively promote high levels of hygiene in the workplace. Provide hand sanitisers and remind employees to be extra vigilant.
- ✓ If your workplace has a canteen, do not permit employees to share any food or cutlery.
- ✓ Organise to have communal spaces wiped down frequently. These include kitchens, handrails on stairs, lift buttons, door handles, and so on.
- ✓ Increase the frequency and intensity of office cleaning and consider organising a deep clean.

Rostering

- ✓ Consider staggering shifts so fewer people are in the workplace at any one time – this may help people avoid being on public transport in rush hour.
- ✓ Consider having A and B teams to reduce the number of people in the workplace at any one time and reduce the risk of infection.

Travel

- ✓ Suspend unnecessary overseas business travel, use technology-based alternatives such as videoconferencing and keep up-to-date with travel advice from the Department of Foreign Affairs.



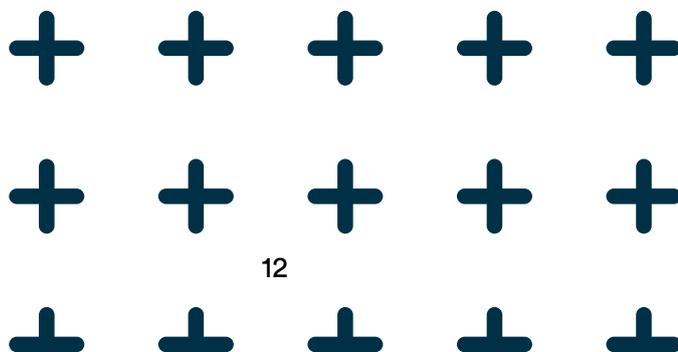
Let your employees know they must inform a manager if they plan to travel for personal reasons to an area affected by Covid-19.

Communication



Advise all employees who are scheduled to take personal holidays to consult the guidelines and follow the infection control precautions outlined.

- ✓ Advise employees with vulnerable health issues or who are displaying Covid-19 symptoms to consult their medical advisors.
- ✓ Advise employees that they each have a responsibility to inform the company if they have any reason to believe that they may have been exposed to the virus either directly or indirectly.
- ✓ Communicate relevant workplace processes along with sickness and absence policies. Ensure you implement these consistently.



5. Covid-19 company policy template

You can customise the template text below so you have a clear document to share with employees so they know what is expected of them and what they can expect from their employer.

Substitute the name of your company or organisation where it says [The Company] and make other changes as needed or relevant to your business.

[The Company] Covid-19 (coronavirus) policy

[The Company] hopes that our response to this outbreak will be measured, managed and controlled proactively as a result of this policy. It is designed to ensure everyone acts pragmatically and proactively to ensure the health and safety of all employees and to maintain business continuity at this time.

[The Company] is morally and legally obliged to take reasonable steps to ensure the safety, health and welfare of all employees, clients, visitors and the public. As an employee you are obliged, by law, to safeguard yourself and your work colleagues by complying with the regulations set out in the Health, Safety and Welfare Act, 2005.

[The Company] will take all necessary and appropriate measures to fulfil our duty of care and protect the health of our employees. Please see below our plan in the event of a Covid-19 (coronavirus) spread in Ireland.

[The Company] commits to:

1. Closely monitoring local conditions and developments along with national and international news, as the coronavirus situation continues to evolve.
2. Deciding on an ongoing basis if the instructions we have given employees are appropriate or if we need to order further measures.

3. Making sure that employees are aware of the bespoke policies, protocols and practices that apply to our workplace, for example, regarding travel or face-to-face contact with the public and customers.
4. Continuing to provide a safe place and system of work, and ensuring that common work areas are clean and cleaned regularly and that clean hand washing facilities are available.
5. Issuing regular instructions concerning hygiene in the workplace.

Remember your own responsibility for maintaining good personal and respiratory hygiene, such as washing your hands with soap, avoiding touching your mouth, nose and eyes, disinfecting the workplace, and so on.

WORK TRAVEL

[The Company] will make work travel decisions on a case-by-case scenario while checking the latest travel advisory information posted by the Department of Foreign Affairs and Trade in Ireland as well as the travel advisory for the host country. We will take a common sense approach as to ensure we discharge our duty of care to you.

INBOUND & OUTBOUND VISITORS

[The Company] has designed and will communicate reasonable and prudent protocols around inbound and outbound visitors to the workplace based on up-to-date government and medical advice:

- Visitors to our premises will be managed in line with business requirements.
- We have a sign in/sign out book at reception to ensure we can track attendance if a localised Covid-19 outbreak occurs.
- We are putting signs at entrances and in the building.

YOUR RESPONSIBILITIES

- You must stay at home and not come to your workplace if you're feeling ill or have a common cold/fever or similar so you don't affect your colleagues.
- Wash your hands properly and often.
- Cover your mouth and nose with a tissue or your sleeve when you cough and sneeze.
- Put used tissues into a bin and wash your hands.
- Clean and disinfect frequently touched objects and surfaces.
- Avoid close contact with people who are unwell.
- Follow the travel advice from the Department of Foreign Affairs.

FEELING ILL

- Check if you have symptoms of coronavirus. These are
 - o a cough,
 - o shortness of breath,
 - o breathing difficulties,
 - o fever (temperature of 38C or higher).

– **Do not go to work.**

- Do not go to your GP or Emergency Department. Phone them first.
- If you do not have a GP, phone 112 or 999.
- Tell them about your symptoms.
- Give them the details about your situation.
- Avoid contact with other people by self-isolating.

MEDICAL EXAMINATION

[The Company] reserves the right to have employees medically examined. If an examination is justified, particularly if the employee was in an affected high risk zone, an employee cannot reasonably refuse to be medically examined.

If you refuse to participate in a medical examination, this will be dealt with formally and if necessary, through the disciplinary procedure, as this requirement is designed to ensure the health and safety of you and your colleagues.

RIGHT TO PRIVACY

Coronavirus was recently officially designated as a “notifiable disease”, which means doctors must immediately notify the HSE when a case of COVID-19 is diagnosed. [The Company] will carefully assess an employee’s privacy rights when considering whether or not to notify other employees about ill co-workers.

In exceptional cases, we may permit disclosure if there is a real risk of other employees becoming infected. In these unique circumstances, it would be reasonable for [the Company] to override the privacy concerns of an affected employee to ensure that the health and safety of the wider workforce is maintained.

PAYMENT ISSUES

PLEASE SEE POSSIBLE PAYMENT-RELATED TEXT TO INCLUDE IN YOUR POLICY BELOW. PLEASE CHOOSE AND INCLUDE THE RELEVANT PARAGRAPHS IN LINE WITH YOUR OWN COMPANY POLICY.

1. If you receive an official instruction from **[the Company]** to stay at home, the normal absence policy will apply throughout this time.
2. If an employee contracts Covid-19 and co-workers have been in close contact with that person, **[the Company]** may have to invoke a period of lay off, whereby **[the Company]** premises would be closed for a stated number of days to allow the team to self-isolate and be tested for infection. Please note this would be an unpaid period of closure. During this time **[the Company]** would engage in deep cleaning and sanitisation of the workplace.
3. As long as neither **[the Company]** nor the authorities order you to stay away from work, you are advised not to stay at home for fear of infection. In this case your absence would be unexcused, unpaid and could result in disciplinary action. Remember that **[the Company]** is trying to proactively manage this situation and does not want to put you at risk. Please communicate any concerns you have and we can discuss them.
4. **Certified self-isolation:** If you must self-isolate based on advice from your GP or Public Health worker, please note you do not have to work. This absence should be certified and you should apply for the enhanced Illness Benefit of €305 from the Department of Employment Affairs and Social Protection.
5. **Covid-19 Diagnosis:** If you are diagnosed with Covid-19, you do not have to work. This absence is certified and you should apply for the enhanced Illness Benefit of €305 from the Department of Employment Affairs and Social Protection.
6. **Public transport curtailment:** Finally, if further restrictions are introduced, public transport may be curtailed or come to a standstill. If this happens and you are therefore no longer able to perform your work, your absences are excused, but you will not be entitled to continued payment of wages from **[the Company]**.

OUR BUSINESS CONTINUITY PLAN

The Company is following advice from The Department of Business, Enterprise and Innovation to ensure our business continuity plan is fit for purpose during this time.

REMOTE WORKING PLANS

Unfortunately, if the work premises must close completely or if someone needs to self-isolate, **[the Company]** cannot facilitate remote working given our business requirements.

OR

Fortunately, if the work premises must close completely or if someone needs to self-isolate, **[the Company]** can facilitate remote working in certain departments in line with business requirements. For the following departments : **INSERT DEPARTMENT, INSERT DEPARTMENT, INSERT DEPARTMENT**, please revert to **[the Company]** Remote Working Policy/ **INSERT OTHER NAME OF RELEVANT POLICY IN HANDBOOK**.

OR

Fortunately, if the work premises must close completely or if someone needs to self-isolate, **[the Company]** can facilitate remote working across the entire workplace in line with business requirements. Please revert to **[the Company]** Remote Working Policy/ **INSERT OTHER NAME OF RELEVANT POLICY IN HANDBOOK.**

EQUALITY IN THE WORKPLACE

The WHO has reported on the increasing phenomena of stigmatising ethnic groups in connection with the coronavirus outbreak and the damaging effect it can have on helping to stem the outbreak.

This is an equally valid concern in our workplace. **[The Company]** has a policy on preventing discrimination and harassment in the workplace: please re-familiarise yourself with it. **[The Company]** will be vigilant in ensuring that all employees continue to observe their obligations to treat their co-workers with dignity and respect.

DATA PROTECTION:

During the course of your employment, you may become aware of medical information relating to the infection of Covid-19 in **customers/ clients/ work colleagues/ contractors/ sub-contractors/ employees of clients/ suppliers / delivery drivers and so on.** Please note that such information is protected – it is high risk and classified as a special category of health data under the Data Protection Acts 1988–2018 and the General Data Protection Regulations.

You are explicitly forbidden from screenshotting, recording, sharing and forwarding or otherwise of any such information, relating to the person's medical condition, which was gathered during your employment. This relates to text messaging, email, Viber, WhatsApp and social media forums such as Facebook, Facebook Messenger, LinkedIn, Twitter, Snapchat, Instagram, Tiktok etc.

[The Company] takes our GDPR obligations extremely seriously. We will have to instigate an investigation for any such breach, with sanctions for proven instances up to and including dismissal.

In addition, such an action would be classified as a data breach, which would need to be reported to the Data Protection Commissioners Office. If you need to report a data breach, please notify your manager.

If you have any questions about this policy, please contact **INSERT NAME/TITLE** to discuss.

6. Employer Responsibilities

Remember your employees will be worried about the virus. Along with your duty of care to protect employee health and safety, you also need to consider their wellbeing.

Employee Obligation

- ✓ Employees must be aware of their obligations.
- ✓ Employees must follow proportionate instructions from you, the employer.
- ✓ Employees must inform the Company about contact with people who are ill. Employees must also be made aware of these obligations.

Medical Examinations/GDPR:

If you reserve the right to have employees medically examined in contracts or policies, then when an examination is justified in all of the circumstances, particularly if the employee is in a high-risk zone, an employee cannot reasonably refuse to be medically examined.

If there is no such contractual or policy provision and the need to medically examine the employee is clear in light of the status of the risk, then it is likely to be in the best interests of the employee (and their colleagues) to agree to be medically examined to assess whether they are symptomatic.

If an employee refuses to participate in a medical examination, this should be dealt with formally if necessary.

Employee Assistance Programmes

Consider any wellbeing initiatives you have and remind employees of them, for example, an employee assistance programme (EAP).

Existing Health Conditions

When determining your response to the virus, pay particular attention to the needs of certain employees who may be vulnerable, such as those with existing respiratory conditions such as chronic lung disease, diabetes, and cancer, as well as those who are pregnant or are older.

What to do if an employee is confirmed to have Covid-19:

- Ensure the employee stays at home if they are suspected of having Covid-19.
- Encourage them to contact their GP for advice and to organise a test, if appropriate.
- If there is a confirmed case of the virus within your organisation, conduct an updated risk assessment to determine what further measures must be taken to ensure the health, safety and welfare of the workforce, including following the guidelines on possible self-isolation of close contacts. Public Health will advise you about this.
- Issue EAP details again to the employee by email.
- Reissue hygiene practises to your team.

What do I do if an employee becomes unwell at work?

The latest government advice is that, wherever possible, people should work from home and avoid non-essential social contact.

If you are in an essential business, and someone becomes unwell while at work, remove that person to an area at least 2 metres away from other people. If possible, find a room or area where they can be isolated behind a closed door. Open a window for ventilation. The person who is unwell should call their GP from their mobile and outline their symptoms.

While they wait for advice or for an ambulance to arrive, they should remain at least 2 metres away from other people. They should avoid touching people, surfaces and objects.

They should cover their mouth and nose with a disposable tissue when they cough or sneeze and put the tissue in a bag or pocket then throw the tissue in the bin. If they don't have any tissues available, they should cough and sneeze into the crook of their elbow. If they need to go to the bathroom whilst waiting for medical assistance, they should use a separate bathroom if available.

Following the same it would be vital to ensure the health and safety of others in cleaning the relevant work station and a deep clean of the work environment.



Personal Data

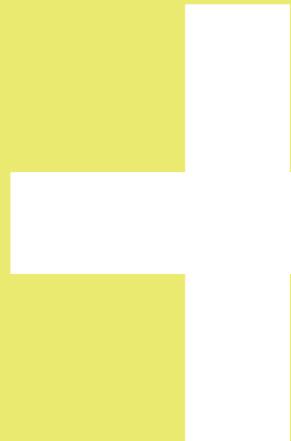
Treat personal data related to health carefully.

A case of coronavirus in the workplace or the presence of an employee who may have been exposed to Covid-19 is a significant development. While clear protocols must be communicated to other colleagues in the workplace who may be at risk, information related to the health of an identifiable person is a special category of personal data that cannot be processed by a data controller except in very limited circumstances.

You are obliged to ensure that the privacy of the individual's health-related personal data is kept secure and is not processed in a manner inconsistent with the GDPR.

The coronavirus was recently officially designated a "notifiable disease", meaning doctors must immediately notify the HSE when a case of Covid-19 is diagnosed.

You should carefully assess an employee's privacy rights when you are considering whether or not to notify other employees about ill co-workers. In exceptional cases, disclosure may be permitted if there is a real risk of an employee becoming infected. In these unique circumstances, it would be reasonable for you to override the privacy concerns of an affected employee to ensure the health and safety of the wider workforce is maintained.



7. Illness payment

If an employee has been diagnosed with Covid-19 or been told to self-isolate by their GP, they should apply for Illness Benefit.

- ✓ On 24 March 2020, the Covid-19 illness payment was increased to €350 per week.
- ✓ It is paid for a maximum of 2 weeks if a person is self-isolating, but for the duration of a person's absence from work if they are diagnosed with Covid-19.
- ✓ The current six-day waiting period for Illness Benefit will not apply to anyone who has Covid-19 or is in medically-required self-isolation, meaning it is available from the first day of illness.
- ✓ The self-employed can receive this illness benefit.
- ✓ No minimum number of PRSI contributions applies, but medical certification is required.
- ✓ If an employee is diagnosed with Covid-19, or has been told to self-isolate by their GP, they should apply for Illness Benefit, which can be paid to a bank or post office account. To receive the enhanced payment, the employee must be absent from work and not getting paid by the employer.

Sick pay

If an employee is experiencing coronavirus symptoms and cannot attend for work due to illness, adhere to the company sickness/absence policy and apply the company sick pay scheme (if in place) as normal.

Requirement to work

If a person cannot work remotely and is needed at an essential business, as long as neither the employer nor the authorities order employees to stay away from work, they are expected to attend for work. In this case their absence would be unexcused and could result in disciplinary action. However, if the employer is in a position to come to an alternative arrangement and grant another form of leave, for example annual leave or unpaid leave, this can be done if the employer authorises it.

Public transport issues

Finally, a standstill of public transport would be conceivable if further restrictions are introduced. If employees can therefore no longer perform their work, their absences are excused, but they would not be entitled to continued payment of wages.

Mandated self-isolation

If an employee is instructed by the HSE or their GP to self-isolate due to symptoms, close contact with that confirmed case or on return from an affected or high risk area they will be entitled to apply for the Covid-19 Illness Benefit which is payable for 2 week.

If an employer requests an employee to self-isolate, and this has not been on the instruction of the HSE or a GP, it is prudent for the employers to continue to pay employees for their period of employer-directed absence to limit employee relations issues and their exposure to legal claims. The Workplace Relations Commission Coronavirus Guidance does not provide for this situation.

OTHER COMMON QUESTIONS

What if an employee is caring for a relative who has contracted the virus?

An employee is entitled to be paid force majeure leave if their presence with a relative is indispensable “for urgent family reasons, owing to an injury or illness”.

If an employee has a family crisis, the Parental Leave Acts 1998 and 2019 gives an employee a limited right to leave from work. This is known as force majeure leave. Force majeure leave does not give any entitlement to leave following the death of a close family member.

Such leave cannot be granted if a child’s school or crèche has closed and the parent must consequently care for the child.

What if an employee chooses to self-isolate without medical certification?

If an employee chooses to self-isolate, their absence from the workplace should be certified.

If the employee does not have medical certification from their GP, this should be treated as unauthorised absence and the normal procedure of contacting and communicating with an employee, with a paper trail, should follow. Please contact an appropriate HR resource to discuss next steps as each scenario turns on its own merits.

8. Changes to working hours

Short time

Short-time working occurs when an employee's weekly hours are reduced because the employer is providing less work, for example, when employees are not given work for a number of contractual days or a number of hours during a working day.

It is defined under the Redundancy Payments Acts as follows:

“Where an employee's working week decreases to less than half of his/her normal weekly hours or his/her pay is less than half of his/her normal take home pay; and the situation is not considered permanent and advance notice is given.”

Notice

Notice is not outlined in the legislation and should be as much as is reasonably practicable.

Payment

Employees can apply for a payment called Short Time Work Support. This is a form of Jobseeker's Benefit and is an income support payment they can claim if they have been temporarily placed on a shorter working week.

The payment is made in respect of their regular salary for the days they are no longer working. For example, if their working week has been reduced from five days to three, they can receive support for the other two days.

- Short-time Work Support is paid for a maximum of 234 days.
- Entitlement depends on an employee's number of social insurance contributions.
- To qualify for Short-time Work Support, they must satisfy the two main PRSI conditions for Jobseeker's Benefit.
- Employees must work three days a week or less to qualify, having previously been employed full-time.

The rate of payment depends on their average weekly earnings in the governing contribution year and the change in their work pattern.

- For example, if they are placed on a three-day work pattern, having previously worked five days, they may be entitled up to €81.20 for the two days they are no longer working.
- This represents two fifths of the maximum weekly rate of Jobseeker's Benefit of €203.

- They may also get an increased rate of payment for a qualified adult and qualified children.

Criteria

To qualify for Short-time Work Support, employees must be:

- temporarily working a standard reduced weekly work pattern
- working three days or less per week having previously worked full-time
- be aged less than 66
- be capable of and available for full-time work
- have enough paid or credited social insurance (PRSI) contributions at class A, H, S or P

How to apply

- ✓ The quickest way to apply for Jobseeker's Benefit is through MyWelfare.ie
- ✓ An employee must have a verified MyGovID to use this service. If they complete the form on-line, they can then send on the UP14 form completed by their employer.
- ✓ Employees can also apply for Short-time Work Support at their Intreo Centre or Social Welfare Branch Office
- ✓ Short-time Work Support is not taxable.

What must employers do?

- ✓ Ensure you are fully informed.
- ✓ Meet with employees individually.
- ✓ Inform each employee:
 - o **[The Company]** has placed you on short time working from **INSERT DATE**.
 - o This mean that your pattern of working has been reduced from **INSERT HOURS** to **INSERT HOURS**.
 - o Your new working hours will be **INSERT DAY, INSERT DAY** and **INSERT DAY** but are subject to change.
 - o **[The Company]** greatly regrets having to place you on short time.
 - o As discussed, this lay off has arisen as a result of a current downturn in business due to Covid-19 (coronavirus) in Ireland.
 - o **[The Company]** will keep you informed of relevant developments and will return to normal operations as soon as circumstances permit.

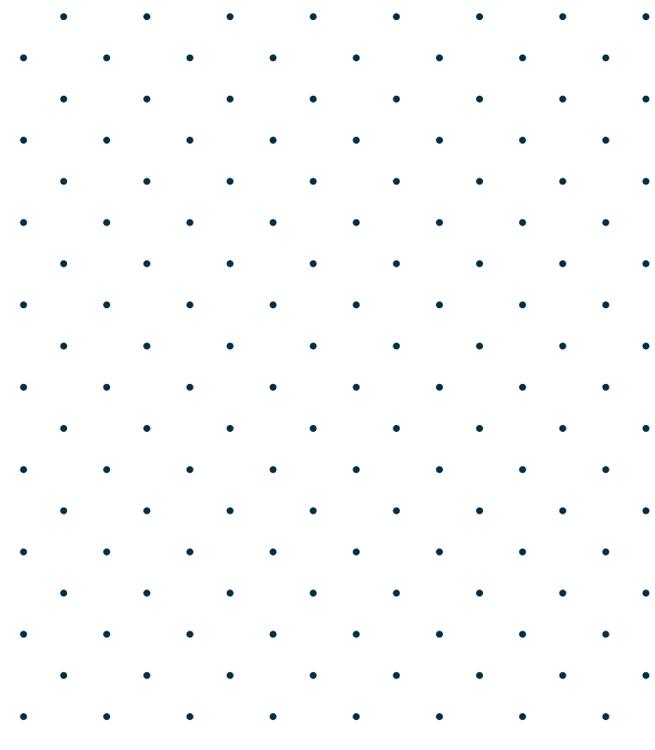
Go to <https://www.gov.ie/en/service/c20e1b-short-time-work-support/>

- ✓ Download, print and fill out the Short Time Work Support Form (UP14) – it is relatively easy to do.
- ✓ Give a copy to the employee – this is required.

- ✓ As a gesture of goodwill, perhaps print out the 20-page application form for Jobseeker's Allowance or Jobseeker's Benefit (UP1), as the employee needs to submit this with the UP14.
- ✓ Give the employee a letter confirming when short time is starting and the details above.

Other important information

- ✓ If a short-time situation exists and has continued for four weeks or more, or for six weeks in the past 13 weeks, an employee may give you, their employer, a notice in writing of their intention to claim redundancy under legislation.
- ✓ The employee should apply as soon as the days have been reduced, otherwise they could lose some payment. To apply, the employees will need the following documents along with the application form:
 - identification – public service card, passport or driving licence
 - proof of address – a utility bill or letter from a government department
- ✓ For many, it will be their first time being in this position, so it's new and difficult for both employers and employees – be kind and patient at this time. You must:
 - communicate the reason for this step (coronavirus)
 - how long you expect it to last, for example, on a rolling two-week basis
 - explain the payment process
 - confirm how you will keep in touch with them during the time they are out.
- ✓ As the employee's hours have been reduced, this will affect their annual holiday entitlement. Once an employee has worked 40 hours in the five weeks preceding a public holiday, however, then they will receive their entitled benefits to a public holiday falling within the short time period.



Layoff

A layoff occurs when normal working is interrupted and the employer cannot retain employees in their normal capacity. The situation is temporary and advance notice must be given to all concerned. This could occur for a number of reasons, for example, a shortage of orders or supplies. Employees are laid off for a specified period of time, until trading conditions improve, or until the reasons behind the layoff no longer exist.

The Redundancy Payments Acts provides for the layoff of employees when you, an employer:

- cannot provide work for which the employee was employed to do
- believe the cessation will not be permanent
- give the employee notice.

Contract content

An important point to note is that you can only place employees on a period of layoff if there is a contractual provision to do so or when you rely on an established custom and practice of laying employees off within the particular workplace, for example, during hotel layoff season.

Notice

Notice is not outlined in the legislation and should be as much as is reasonably practicable.

Payment

Covid-19 Pandemic Unemployment Payment has been introduced for anyone whose employer cannot continue to pay them, including in a layoff situation. It aims to get a social welfare payment quickly to newly unemployed people.

- ✓ This includes people who have been put on part-time or casual work.
- ✓ The payment is €350 per week for up to 12 weeks (as applicable).
- ✓ It can be paid to anyone between 18 and 66 and have lost employment due to the coronavirus restrictions.
- ✓ Students who have lost employment can also apply for it.
- ✓ It will be paid for up to 12 weeks.
- ✓ The payment is a flat rate and does not depend on hours worked or previous pay.
- ✓ It has a simple one–page application form:

<https://www.gov.ie/en/service/be74d3-covid-19-pandemic-unemployment-payment/>

Next steps as an employer

- ✓ Ensure you are fully informed
- ✓ Decide if you have the cash flow to pay the employee €350 for the next 12 weeks or if the employee must apply for the Covid-19 Pandemic Unemployment Payment.
- ✓ Meet with employees individually
- ✓ Inform each employee:
 - [The Company] has placed you on lay off from **INSERT DATE**.
 - [The Company] greatly regrets having to place you on layoff.
 - As discussed, this layoff has arisen as a result of a current downturn in business due to Covid-19.
 - [The Company] will keep you informed of relevant developments and will return to normal operations as soon as circumstances permit.
- ✓ Draft a layoff letter for the employee explaining the above and give them a copy – this is required.
- ✓ Make sure your letter explains the Covid-19 Pandemic Unemployment Payment and confirm if [The Company] is going to pay the Covid-19 payment or whether they should apply themselves.
- ✓ As a gesture of goodwill, perhaps print out the 20-page application form for Jobseeker's Allowance or Jobseeker's Benefit (UP1) as the employee needs to submit it with the UP14.
- ✓ Give the employee a letter confirming when the layoff period will start.

Other Important Information

- ✓ If a layoff situation exists and has continued for four weeks or more, or for six weeks in the past 13 weeks, an employee may give you, their employer, a notice in writing of their intention to claim redundancy under legislation.
- ✓ Unless you give the employee a counter-notice within seven days of their notice, stating that within four weeks of the date of their claim for redundancy, it will be possible to offer the employee not less than 13 weeks' work without lay off or short time.
- ✓ For many, this will be their first time being in this position so it's new and difficult for both employers and employees – be kind and patient at this time. You must:
 - communicate the reason for this step (coronavirus)
 - outline how long you expect it to last, for example, on a rolling two-week basis
 - explain the payment process
 - confirm how you will keep in touch with them while they are out.
- ✓ For layoff periods lasting up to 13 weeks, employees retain the right to be paid for public holidays falling within this timeframe.

Force majeure

If an employee has a family crisis, the Parental Leave Acts 1998 and 2019 gives an employee a limited right to leave from work. This is known as force majeure leave. It arises where, for urgent family reasons, the immediate presence of the employee is indispensable owing to an injury or illness of a close family member. Force majeure leave does not give any entitlement to leave following the death of a close family member.

A close family member is defined as one of the following:

- ✓ A child or adopted child of the employee
- ✓ The husband, wife or partner of the employee
- ✓ The parent or grandparent of the employee
- ✓ The brother or sister of the employee
- ✓ A person to whom the employee has a duty of care (that is, he/she is acting in loco parentis)
- ✓ A person in a relationship of domestic dependency with the employee
- ✓ Persons of any other class (if any) as may be prescribed

Notice

Employees cannot prebook Force Majeure leave. What normally happens is that an employee is called out of work as their attendance is necessary. As soon as reasonably practicable after his/her return to work after an absence on Force Majeure Leave, the employee must confirm to you, the employer, that they have taken the leave.

Payment

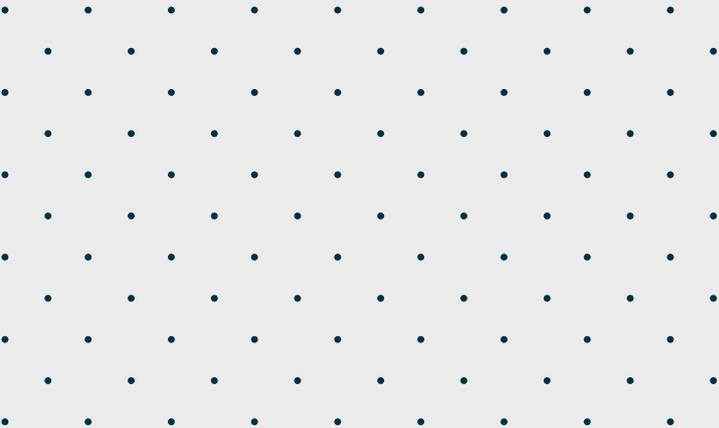
The maximum amount of leave is three days in any 12-month period or five days in a 36-month period. The employee is entitled to be paid by the employer while on force majeure leave.

Next steps as an employer

- ✓ Communicate with the employee to understand their intentions.
- ✓ Ask them to forward you a copy of their request, after the occasion has occurred.
- ✓ Assess whether the occurrence falls within the legislation definition.
- ✓ Let the employee know if you are granting the force majeure or otherwise.
- ✓ If not, explain why you do not believe force majeure applies.
- ✓ Ensure your paper trail is in place.

Other important information

- ✓ This leave cannot be granted if a child's school or crèche has closed and the parent must consequently care for the child.



Parental leave

The Parental Leave (Amendment) Act 2019 includes the below key amendments:

- ✓ It entitles an employee who is either a relevant parent or in a position of loco parentis of a child to 22 weeks' unpaid leave (parental leave) from the 01 September 2019 to enable him/her to take care of the child.
- ✓ This will increase from the 1st of September 2020 to 26 weeks' unpaid parental leave.
- ✓ The leave must be taken before the child reaches the age of 12 years or 16 in the case if they have a disability.
- ✓ An employee must have at least one year's continuous service with the employer before being entitled to take parental leave.

Notice

Employees must give you written notice of their intention to take parental leave, not later than six weeks before the proposed commencement of the leave. Given the exceptional circumstances, you can waive this legislative right to notice.

Payment

Parental leave is unpaid by both the employer and the state. There is no entitlement to social welfare benefit while on parental leave.

Next steps as an employer

- ✓ The employee and employer must prepare a confirmation document, once notification of the intention to take parental leave has been made.
- ✓ Both parties should keep a copy of the signed confirmation document.

Other important information

- ✓ The leave may be taken either as a continuous block or as two separate periods of a minimum of six weeks each.
- ✓ You can agree to allow the parental leave period to be broken up if the employee wishes to take the leave in the form of a number of hours, for example, two days off a week.
- ✓ You can refuse a request in writing if you have reasonable grounds to believe that the employee is not entitled to the leave.
- ✓ If the relevant parent becomes sick and is unable to care for the child, they may suspend the start of the leave until they are no longer sick or, if the parental leave has started, suspend taking the rest of the leave until they are no longer sick.
- ✓ Any public holidays that fall during a period of parental leave are added to the end of the period of parental leave.
- ✓ Annual leave accrues as normal during parental leave.

Unpaid leave

An employee may request to take unpaid leave from the workplace. This leave is not legislative so it does not have to be granted.

Notice

Employees should give you written notice of their intention to take unpaid leave. It's vital to ensure you have this for future reference before coming to any agreement.

Payment

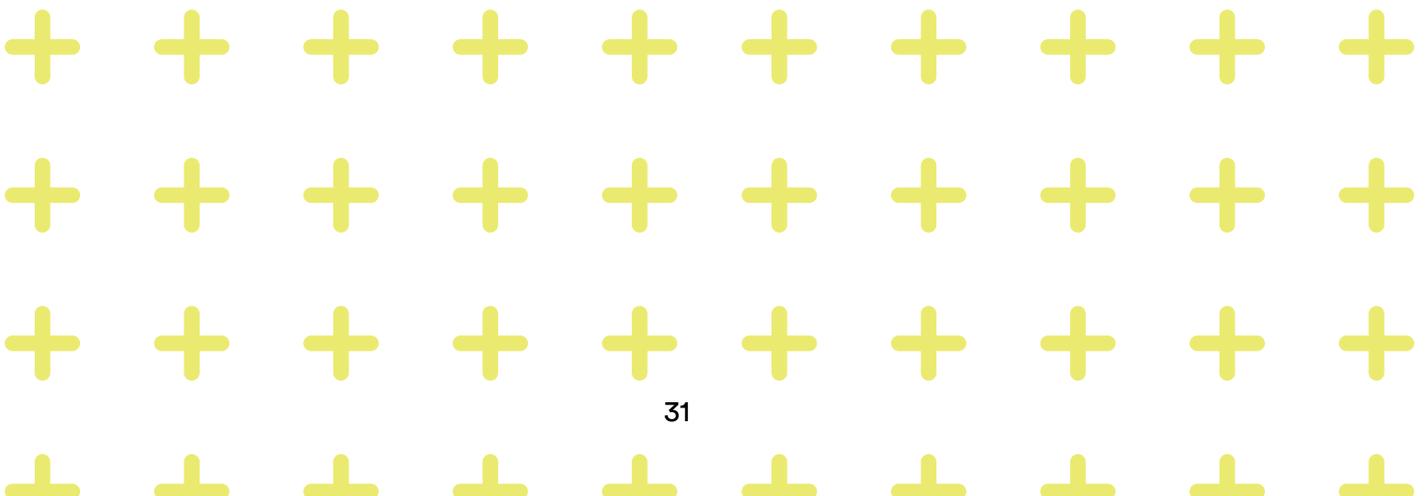
Unpaid leave is unpaid by both the employer and the state.

Next steps as an employer

- ✓ The employee and employer should prepare a confirmation document.
- ✓ Confirm the start and end date.
- ✓ Both parties should keep a copy of the signed confirmation document.

Other important information

- ✓ You can refuse a request in writing if it does not suit business requirements.
- ✓ Any public holidays that fall during a period of unpaid leave are not accrued.
- ✓ Annual leave does not accrue during unpaid leave.



Parent's leave

Parent's leave is a statutory entitlement for parents. It aims to let working parents spend more time with their baby or adopted child during the first year. Each parent is entitled to two weeks' paid parent's leave for a child born or adopted on or after 1 November 2019.

Parent's leave is available to both employees and people who are self-employed. It must be taken within 52 weeks of the child's birth or adoption placement.

Notice

The employee must give at least 6 weeks' notice to the company.

Payment

Parent's Benefit is paid while an employee is on parent's leave from work if they have enough social insurance (PRSI) contributions. If an employee qualifies for Parent's Benefit, they get €245 each week.

Next steps as an employer?

- ✓ Agree to the employee request.
- ✓ The employee and employer should prepare a confirmation document.
- ✓ Confirm the start and end date.
- ✓ Both parties should keep a copy of the signed confirmation document.

Other important information

- ✓ The employee is treated as being in employment.
- ✓ The employee is entitled to return to their job after parent's leave.
- ✓ Annual leave accrues as normal.
- ✓ Public holidays accrue as normal.
- ✓ The employee can get credited PRSI contributions while they are on parent's leave.

9. Remote working



This section includes some practical steps you can take to manage remote working. The appendices include our top tips for managing teams and employees to make the most of remote working.

Try to ensure a good start

Many companies are being forced to introduce social distancing to contain the spread of the coronavirus. As a result, many people suddenly find themselves working from home at the last minute, often for the first time. Some may find this change a shock and struggling to know where to start.

Those who already work from home and remote working advocates know a hasty and poorly planned shift to remote working could result in a bad first experience for many, but working from home could be a life-saving measure. Usually, introducing successful remote working at a company level takes time, structures, policies and a considered approach so you may need a steer on where to start.

This is an unpredictable situation for many people. People may be working from home while self-isolating or with children at home or under other stressful conditions.

- Start by documenting a short statement of how your remote working arrangement will function.
- Use your remote working policy to implement guidelines.
- Ask for comments and feedback.

Test technology

Remote working tools will be new for many and may involve a steep learning curve. Give people time to adjust and ensure you offer support during this time.

Autonomy

Give your staff and colleagues autonomy. Enabling and believing in the autonomy of your staff is the first step towards this.

Attitude

Going remote is not just about software and practices. It is about your mental approach and attitude to the situation. Your company will need to test and trial new working practices.

Stay in touch

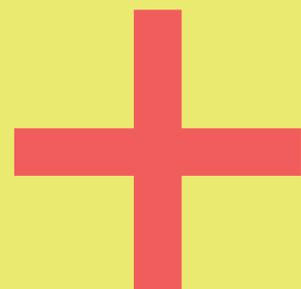
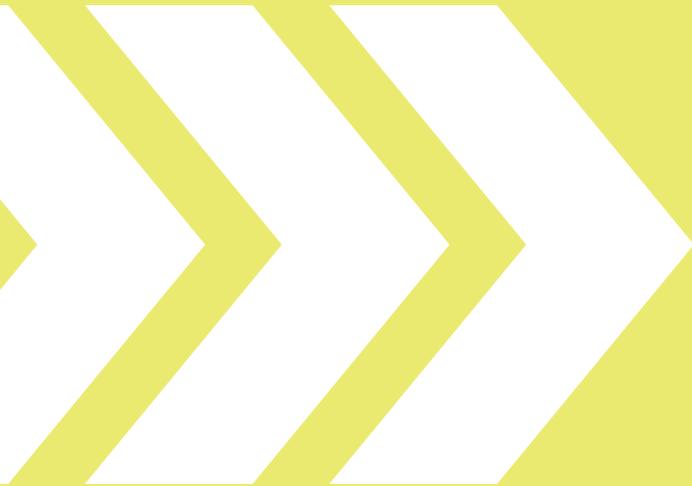
Many self-isolated remote workers began working from home suddenly and felt the loss of their connections.

- ✓ Plan to keep in touch every day, several times a day by phone or Skype as a 'stand up meeting'.
- ✓ Assign a work-buddy or team that you can rely on.
- ✓ Use technology to help feel connected.

Trust your team

Trust is vital. Managers, colleagues, founders and team members all need to trust each other to get the job done.

Create some short-term goals and check these regularly on team calls to monitor and review, as required.



Emergency remote checklist

Answering these questions will give you a framework for a remote work guide that you can distribute to your team during this emergency period.

Timing

- When are you expected to start working remotely?

Duration

- How long will you be expected to work remotely?

Ownership

- Who is responsible for the remote work plan for your team?
- Who will make and communicate remote-specific decisions?
- Who do you contact for remote-specific questions?

Communication

- How will updates to this plan be announced?
- Which channels will you use to communicate with your team?

Internet access

- Do employees have high-speed internet access at home?
- If not, can the company organise this access?
- What will the company do if employees cannot access the internet?

Account access

- Do employees have access to all the accounts they need to use?
- Do employees need to use a VPN?
- If so, how do they access it?
- Do you have standard operating procedures (SOPs) recorded for this?

Equipment

- Does the company have laptops ready to go?
- Do remote workers need a working web camera and microphone?
- Do they need other equipment to do specific jobs?

HR

- Do you have all the contact information for the people you will be working with?
- In an emergency, how can you easily communicate? Will you use phone, email or another channel? Do you have everyone's contact details?

Schedule/Reduced hours/Short time

- Who will be working remotely?
- Who will be on-site?
- What hours will everyone be expected to work?
- How will availability/hours be assigned and tracked? Will you use an online resource?

Security and data protection

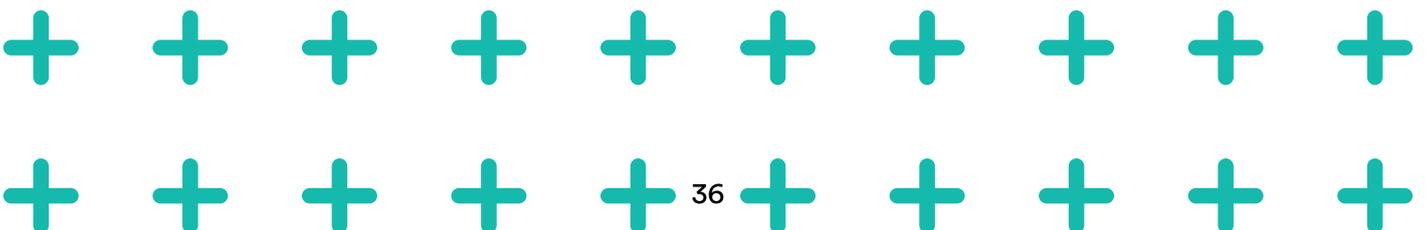
- What security or safety measures do you need to practice?
- Can you comply with data protection standards?
- Are your standards of working completed in SOP format and issued to all staff?
- Are team members trained on data protection?

Meetings

- What meetings can be rescheduled?
- What meetings can shift to virtual meetings?
- How will you hold meetings?
- What tools will you use?
- Does everyone have access to these tools or do you need to buy licenses?

Progress Updates

- How will you check in with the team and have updates?



Remote working policy template

We have included a Remote Working Policy template below outlining expectations and company policy. All policies should be edited in line with your business requirements.

We support homeworking in appropriate circumstances either occasionally (to respond to specific circumstances or to complete particular tasks) and in some cases on a regular (full or part-time basis).

In addition, occasional or permanent homeworking can, in certain circumstances, be a way to accommodate a disability or as a means of flexible working.

However, when considering homeworking, the needs of our business will always take priority and those who are allowed to work from home must comply with this policy.

HOMWORKING ARRANGEMENTS

The ability to work from home on an occasional or temporary basis may help a member of staff when:

- A child or elderly relative or dependant becomes unwell or arrangements for their care break down at short notice.
- Despite being fit to work, travelling to the office is difficult (for example, due to recovery from an injury such as a broken leg).
- Public transport has been disrupted, for example by the weather or by a strike, and affects their travel arrangements.
- A quiet, uninterrupted work environment could enable them to deal with a backlog of administrative tasks or to write reports to a deadline.
- There is a national emergency.

In these circumstances, working at home can be authorised by the **HR Manager/Manager/Managing Director** if, in their opinion:

- You have work that can be done at home.
- Working at home is cost-effective.
- Any increase in work that may be passed to your colleagues as a result is kept to a minimum.
- It can help facilitate social distancing.

You may want to vary your working arrangements so that, either permanently or for a fixed period, you work from home for all or part of your working week. Any request to work from home must meet the needs of our business as well as your needs.

SERVICE REQUIREMENT

After successful completion of their probationary period, any member of staff can make an application for homeworking. The company will consider this on its merits.

APPLICATION

To be considered for homeworking, you must submit a written application **via email** to the **HR Manager/Manager/Managing Director**.

Your application must state:

- Why you consider your job to be suitable for homeworking and how you meet the criteria for homeworking set out above.
- Whether you wish to work from home on a permanent basis or for a fixed period. In either case you should state the date from which you wish the arrangements to start and, if you wish to work from home for a fixed period, the date on which you want the arrangements to finish. Try to give us as much notice as possible and make your application at least four weeks before your proposed start date.
- Whether you wish to work from home for all or part of your working week and, if only part, which days you propose to work from home.
- How you would organise your work from home, including how you would ensure the security of documents and information, where appropriate.
- The extent to which you could be available to come to work on days you are proposing to work from home if needed, for example, to cover if colleagues are off sick, to cope with high or unexpected levels of work or to attend meetings or training days.
- The hours of work that you propose should apply when you are working at home.
- How you envisage maintaining contact with **your line manager or supervisor** and how your work will be set and progress monitored.

It may help your application for homeworking if you discuss it informally first with **your line manager or supervisor**. This may identify potential problems with your application, such as a need to be in the office or workplace on occasions you had not considered, which your application can then address.

When considering your application, the **HR Manager/Manager/Managing Director** may invite you to a meeting to discuss your proposals.

We will try to respond to your request within two weeks.

If you need to work from home due to national health and safety, the Company reserves the right to bypass the notification period and request process in line with business requirements.

REFUSAL OF APPLICATION:

Not all staff and not all jobs are suitable for homeworking. A request for homeworking is unlikely to be approved, on either an occasional or permanent basis if:

- You need to be present in the office to perform your job (for example, because it involves a high degree of personal interaction with colleagues or third parties or involves equipment that is only available in the office)
- Your most recent annual appraisal or review identifies any aspect of your performance as unsatisfactory

- Your **line manager/supervisor and/or the HR Department** has advised you that your current standard of work or work production is unsatisfactory
- You need supervision to deliver an acceptable quality and/or quantity of work.

If you wish to apply to work from home, you must show you can:

- Work independently, motivate yourself and use your own initiative
- Manage your workload effectively and complete work to set deadlines
- Identify and resolve any new pressures created by working at home
- Adapt to new working practices including maintaining contact with **your line manager or supervisor and colleagues at work**.

REFUSAL

If your request is refused, we will explain why in writing.

APPEAL

If you are not happy with the decision, you may appeal to the **HR Manager**, who will organise an appeal authority using our company grievance procedure.

GRANTING OF REQUEST

If your application is accepted, the agreed arrangements will be recorded in writing and will be subject to a trial period of **INSERT TIME**. This will be used to assess if your homeworking arrangements work as anticipated.

Any terms on which it is agreed that you may work from home will include the following:

- We reserve the right to terminate the homeworking arrangements, subject to reasonable notice.
- You will be subject to the same performance measures, processes and objectives that would apply if you worked in the office.
- If you receive an unsatisfactory grade in an appraisal or a review or are subject to a disciplinary sanction for any reason your homeworking arrangements will be terminated immediately and you will be expected to return to work in the Company premises.
- Your **line manager or supervisor** will remain responsible for supervising you, will regularly review your homeworking arrangements and may take steps to address any perceived problems.
- They will also inform you of meetings or training sessions that you must attend in the office, a nominated premises or virtually, and will ensure you are kept up to date with information relevant to your work.

INSURANCE

Working from home may affect your home and contents insurance policy. You must make any necessary arrangements with your insurers before you start homeworking.

EQUIPMENT

We will provide any equipment that we consider you need to work from home – this will remain our property. We will make all necessary arrangements and bear the cost of installing and removing equipment from your home.

If equipment is provided, you must:

- Use it only for the purposes for which we have provided it
- Take reasonable care of it and use it only in accordance with any operating instructions and our policies and procedures
- Make it available for collection by us or on our behalf if you are asked to.

You must ensure you have sufficient and appropriate equipment for working from home. We are not responsible for the provision, maintenance, replacement, or repair of any personal equipment used by you is lost or damaged while working for us. We are not responsible for the associated costs of you working from home, including the costs of heating, lighting and electricity.

You must keep all equipment and information securely, in particular, private and confidential material.

Your **line manager/ supervisor /HR Manager** must be satisfied that you are taking all reasonable precautions to maintain confidentiality of material in accordance with our requirements.

DATA PROTECTION: DEVICES

- Take extra care that devices, such as USBs, phones, laptops, or tablets, are not lost or misplaced.
- Make sure each device has the necessary updates before leaving the workplace, such as operating system updates (like iOS or Android), and software and antivirus updates.
- Ensure your computer, laptop, or device is used in a safe location, for example, where you can keep sight of it and minimise who else can view the screen, particularly if you are working with sensitive personal data.
- Lock your device if you have to leave it unattended for any reason.
- Make sure your devices are turned off, locked, or stored carefully when not in use.
- When a device is lost or stolen, inform the company immediately so a remote memory wipe can be completed, where possible.

DATA PROTECTION: EMAILS

- Follow any applicable email use policies in our **Handbook/Policies and Procedures booklet**.
- Use work email accounts at all times. Do not use personal email accounts for work-related emails involving personal data.
- Do not use confidential data in subject lines.
- Before sending an email, ensure you're sending it to the correct recipient, particularly for emails involving large amounts of personal data or sensitive personal data.

DATA PROTECTION: CLOUD AND NETWORK ACCESS

- Where possible, only use our trusted networks or cloud services and complying with our rules and procedures for cloud or network access, login and data sharing.
- If you are working without cloud or network access, ensure any locally stored data is adequately and securely backed up.

DATA PROTECTION: PAPER RECORDS

It's important to remember that data protection applies to not only electronically stored or processed data, but also personal data in manual form (such as paper records) where it is, or is intended to be, part of a filing system.

- If you are working remotely with paper records, ensure the security and confidentiality of these records by keeping them locked in a filing cabinet or drawer when not in use, disposing of them securely (such as by shredding) when no longer needed, and making sure they are not left somewhere where they could be misplaced or stolen.
- **If you're dealing with records that contain special categories of personal data (e.g. health data), you should take extra care to ensure their security and confidentiality, and only remove such records from a secure location where it is strictly necessary to carry out your work.**
- To maintain good data access and governance practices, please keep a written record of which records and files have been taken home.

HEALTH & SAFETY

Staff working regularly at home have the same health and safety duties as other staff. They must take reasonable care of their own health and safety and that of anyone else who might be affected by their actions and omissions. They must attend the usual health and safety courses, read the handbook and undertake to use equipment safely.

We retain the right to check home working areas for health and safety purposes. The need for such inspections will depend on whether work is undertaken at or from home and the nature of the work undertaken.

- Staff working at home must not have meetings in their home with customers and must not give customers their home address or telephone number.
- Staff must ensure that their working patterns and levels of work both over time and during shorter periods are not detrimental to their health and wellbeing.
- Staff must use their knowledge, experience and any training to identify and report any health and safety concerns to their line manager/HR Manager.
- Staff working at or from home are covered by our accident insurance policy.
- Any accidents must be reported immediately in accordance with our Health and Safety Policy.

This policy is subject to change from time to time in line with business requirements.

Team remote access policy template

The policy exists to define standards for connecting to [the Company] network from any host. These standards are designed to minimise the potential exposure to [the Company] from damages that may result from unauthorised use of [the Company] resources. Damages include the loss of sensitive or company confidential data, intellectual property, damage to public image, damage to critical internal systems and so on.

This policy applies to all employees, contractors, vendors and agents with a company-owned or personally-owned computer or workstation used to connect to the company network. It also applies to remote access connections used to do work on behalf of the company, including reading or sending email and viewing intranet web resources. Remote access implementations covered by this policy include, but are not limited to DSL, VPN and SSH.

Policy

Employees, contractors, vendors and agents with remote access privileges to the corporate network must ensure their remote access connection is given the same consideration as the user's on-site connection to [the Company].

Requirements

Secure remote access must be strictly controlled. Control will be enforced with one-time password authentication or public/private keys with strong pass-phrases. Employees should never give their login or email password to anyone, not even family members.

Employees and contractors with remote access privileges must ensure that their company owned or personal computer or workstation, which is remotely connected to the company network, is not connected to any other network at the same time, with the exception of personal networks that are under the complete control of the user.

Employees and contractors with remote access privileges to the corporate network must not use non-company email accounts (such as Hotmail or Yahoo) or other external resources to conduct company business, to ensure official business is never confused with personal business.

Reconfiguration of a home user's equipment for the purpose of split-tunnelling or dual homing is not permitted at any time.

Non-standard hardware configurations must be approved by Remote Access Services, and InfoSec must approve security configurations for access to hardware.

All hosts connected to company internal networks using remote access technologies must use the most up-to-date anti-virus software. This includes personal computers.

Personal equipment used to connect to the company networks must meet the requirements of the company-owned equipment for remote access.

Top tips for working remotely

We have included these tips for working remotely to issue to your team members. Feel free to edit accordingly in line with your own business and environment.

BEFORE

- ✓ **Your Workplace:** Set up your desk where you can focus as if it were a normal working day. Have your phone charged, and your desktop or laptop ready, with stationary ready if necessary. On day one of remote working, you should be able to sit down as if you were sitting at your work desk.
- ✓ **Equipment:** Make sure you have all the equipment necessary to start.
- ✓ **Training:** Ensure you have the training and support to learn how to use new systems or figure out the remote working elements of the technology provided to you. This includes any files, remote access and necessary software, and how to avail of IT support if you need to.

DURING

- ✓ **Get dressed:** This will help your mindset and distinguish between your home and work life.
- ✓ **Write a daily to-do list:** Set out a list of realistic, achievable tasks to keep you focused. Use a default diary to get started and plan your week to make the most of your productivity.
- ✓ **Working hours:** Be clear about when your working day begins and ends and take breaks to refresh. As a loyal, dedicated employee, it is easy to want to go the extra mile for [the Company]. While this is appreciated, you need to set boundaries as if you were leaving the workplace to go home after work.
- ✓ **Communication:** Make your communications extra clear and concise.
- ✓ **Well-being:** Make time for social conversations that would have occurred in the workplace environment. This will help maintain your friendships and keep the channels of communication open. As this may be the first time you are remote working, this will help alleviate any feelings of isolation.
- ✓ **Support:** Remember this may be the first time for many working from home – it will take time to adjust. If you need additional support, make sure to ask for it.
- ✓ **Normal Conversations:** Share appropriate updates or learnings from other meetings and projects. Communicate often and concisely.





Top tips for managing remote teams

We have included these tips for managing remote teams to issue to your team leaders. Feel free to edit accordingly in line with your own business and environment.

BEFORE

- ✓ **Your policy:** Implement a home working or remote working policy. Issue this to your team. Make sure every team member is clear about how you will work together remotely, how you keep each other updated, and how frequently you will do so.
- ✓ **Equipment:** Make sure team members have the equipment they need. Support any additional training they might need to work remotely. Make sure the systems are tested before remote working starts.
- ✓ **Calendar:** Set up a dedicated calendar to show who is working and when – make sure this is accessible to all from their remote working facilities. Keep your calendar visible.
- ✓ **Support:** Make sure team members have the support they need.

DURING

- ✓ **Daily stand-up meetings:** This is essential for keeping connected as a team, to check in on each other's well-being and keep workflow on track. It doesn't need to be excessively long, but regularity is key.
- ✓ **Team meetings:** Continue these virtually if necessary and if possible. This will help maintain a sense of normality.
- ✓ **Support:** Remember this may be the first time for many working from home – it will take time to adjust. Make sure team members have the support they need. Maintain a virtual open door.
- ✓ **Set expectations:** Be clear about mutual expectations and trust your team to get on with the work – trust them as adults to get the work done.
- ✓ **Results:** Focus on results rather than activity.
- ✓ **Normal conversations:** Share appropriate updates or learnings from other meetings and projects and invite your team to do the same. Communicate often and concisely.
- ✓ **Well-being:** Make time for social conversations that would have occurred in the workplace environment. This will help maintain friendships and keep the channels of communication open. As this may be the first time remote working is implemented in your business, this will help alleviate feelings of isolation.
- ✓ **Inject a bit of fun:** Some organisations are implementing some fun measures such as virtual coffee breaks, 'view from my new office' competitions, colouring competitions for the kids, and introducing pets, all of which can increase engagement and help any feelings of isolation.

10. Business supports

Wage subsidy

The Government announced new measures to provide financial support to Irish workers affected by the Covid-19 crisis on 24 March 2020. As part of these measures, Revenue will operate a Temporary Wage Subsidy Scheme.

What is it?

The scheme enables employees, whose employers are affected by the pandemic, to receive significant supports directly from their employer. The scheme will run for 12 weeks from 26 March 2020. Draft legislation governing the scheme will be published shortly.

The Temporary Wage Subsidy Scheme will be available to employers who keep employees on the payroll throughout the Covid-19 pandemic, meaning employers can retain links with employees for when business picks up after the crisis. Additionally, the operation of the scheme will reduce the burden on the Department of Employment Affairs and Social Protection (DEASP), which is dealing with the other Covid-19 related payments.

Employers are encouraged to facilitate employees by operating the scheme, by retaining employees on their books and by making best efforts to maintain a significant or 100% income for the period of the scheme.

Key features:

- ✓ Replaces the previous Covid-19 Refund Scheme
- ✓ From Thursday 26 March 2020, the subsidy scheme will refund employers up to a maximum of €410 for each qualifying employee
- ✓ However, employers should pay no more than the normal take home pay of the employee
- ✓ The subsidy scheme applies to employers who top up employees' wages and those that cannot
- ✓ Employers make this special support payment to their employees through their normal payroll process
- ✓ Employers will 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
- ✓ In April, the scheme will move to a subsidy payment based on up to 85% of the weekly average take home pay for each employee up to a maximum of €410

In addition, where an employer wishes to pay a greater level of top-up - beyond the outstanding 15% of previous pay - (in respect of employees with net pay less than €412 per week) in order to bring the employee's pay to €350 per week then tapering would not be applied to the subsidy.

There are no changes in respect of those whose previous average net pay was between €500 and €586 per week (equivalent to €31,000-€38,000), who will continue to receive a subsidy of up to 70% of previous net income, up to a maximum of €410 per week.

These changes mean that more employees will now receive a subsidy of €350 per week, and those with previous net pay below €412 per week will now receive a greater level of subsidy.

Employees with net pay in excess of €586 per week (€38,000)

For employees with previous net pay in excess of €586 per week (equivalent to €38,000), a tiered approach will apply. The maximum subsidy payable for these remains €350 per week. The tiered approach takes into account both the amount paid by the employer and the level of reduction in pay borne by that employee as follows:

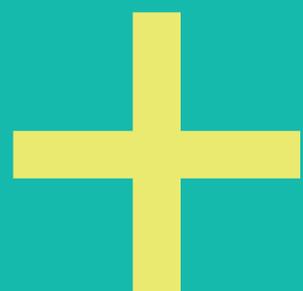
Gross Amount paid by Employer Subsidy

- ✓ Up to 60% of employee's previous average net weekly pay Up to €350 per week
- ✓ Between 60% and 80% of employee's previous average net weekly pay Up to €205 per week
- ✓ Over 80% of employee's previous average net weekly pay No subsidy payable

Tapering of the subsidy will apply to all cases where the gross pay paid by the employer and the subsidy exceed the previous average net weekly pay. This is calculated by subtracting the amount paid by the employer from the previous average net weekly pay. This is to ensure that no employee would be better off under the scheme.

Minister Donohoe has also determined that the wage subsidy is now available to support employees where the average net pre-Covid-19 salary was greater than €76,000, and their gross post-Covid salary has fallen below €76,000. The tiered arrangement applicable to gross incomes in excess of €38,000 will apply in such circumstances.

Therefore, if an employee was earning over €76,000 gross and has now been reduced to below €960 net pay a week, and their reduction is more than 20% then a subsidy of up to €205 would be payable and if the reduction was more than 40% a subsidy of up to €350 would be payable. To calculate the level of subsidy payable, current gross pay will be compared with previous average net weekly pay for January/February. This subsidy will be tapered so as to ensure that the total net income (employer contribution + wage subsidy) does not exceed €960 net per week.



- ✓ 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 and will be reduced from 10.5% to 0.5% on the top-up payment

Who does the scheme apply to?

The scheme is available to employers from all sectors (excluding the public service and non-commercial semi-state sector) whose business activities are being adversely impacted by the Covid-19 pandemic.

The scheme is available for employers who retain staff on payroll; some of the staff may be temporarily not working or some may be on reduced hours and/or reduced pay. Provided the employer meets the conditions set out below and subject to the levels of pay to the employees, the employer may be eligible for the scheme for some or all of their employees.

To qualify for the scheme, employers must:

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

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.

The names of all employers operating this scheme will be published on Revenue's website in due course, after the scheme has expired.

Registering for the Temporary Wage Subsidy Scheme

Any employer already registered with Revenue for the purposes of the Employer Covid-19 Refund Scheme is not required to take any further action.

The employer may make payroll submissions from 26 March 2020 under the subsidy scheme arrangements on the same basis as they were doing for the Employer Refund Scheme and €410 will be refunded in respect of each eligible employee per week.

Employers, or their agents, who want to register for the scheme can apply to Revenue by:

- ✓ Logging on to ROS myEnquiries and selecting the category 'Covid-19: Temporary Wage Subsidy'.
- ✓ Reading the "Covid-19: Temporary Wage Subsidy Self-Declaration" and pressing the 'Submit' button.
- ✓ Ensuring their bank account details on record with Revenue are correct. These can be checked in ROS>Manage bank accounts>Manage EFT, then enter the refund bank account to which the refund is to be made.

Operating the scheme from Thursday 26 March 2020

The employer runs the payroll as normal, entering the following details for each relevant employee under the Scheme:

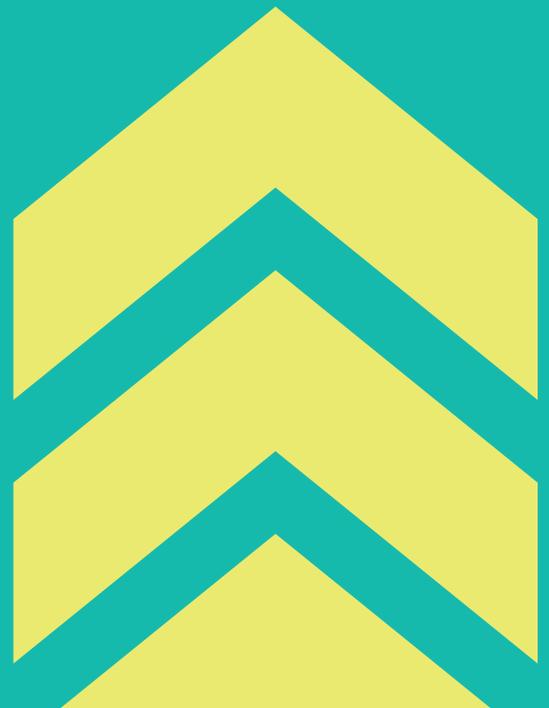
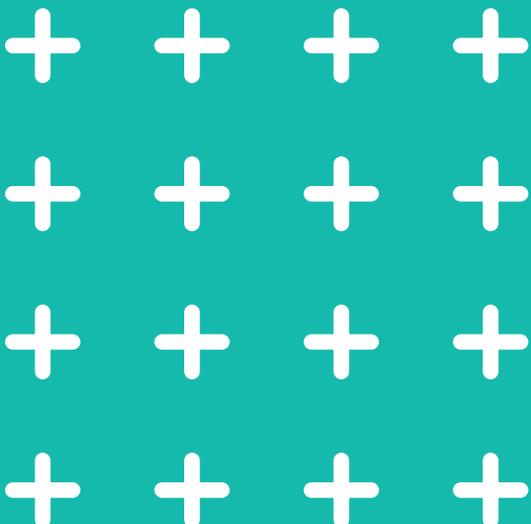
- ✓ PRSI Class set to J9
- ✓ A non-taxable amount equal to the employee's net take home pay or €410, whichever is the lesser
- ✓ If an employer is not making any payment to the employee, they should include a pay amount of €0.01 in Gross Pay
- ✓ If an employer is making additional wage payments to affected employees, they should include this amount in the Gross Pay
- ✓ It is important that employers do not include the Temporary Wage Subsidy payment in Gross Pay
- ✓ The payroll submission must include pay frequency and period number
- ✓ Income tax, USC, LPT, if applicable, and PRSI are not deducted from the Temporary Wage Subsidy.

In many cases, the payment of the Temporary Wage Subsidy and any additional income paid by the employer will result in the refund of income tax or USC already paid by the employee. Any income tax and USC refunds that arise as a result of the application of tax credits and rate bands can be repaid by the employer and Revenue will also refund this amount to the employer.

Employers must not operate this scheme for any employee who is making a claim for duplicate support (such as the Pandemic Unemployment Payment) from the DEASP.

Based on the information provided in payroll submissions and adherence to the maximum limits, described above, Revenue will credit employers with the temporary wage subsidy paid to each employee.

Penalties will apply to any abuse of the subsidy scheme by self-declaring incorrectly, not providing funds to employees or non-adherence to Revenue or any other relevant guidelines.



Guidance and information

For general issues relating to the scheme, employers should contact Revenue's National Employer Helpline through the myEnquiries system, providing details of their query and a direct dial contact number.

Employers should select 'Employer's PAYE' and then 'Employer's PAYE General Enquiry' when they submit their query through myEnquiries.

Get advice

Get advice from your HR consultancy on manpower hours.

Check your insurance cover

Check if your insurance policy covers you for an interruption in your business or a temporary business closure caused by Covid-19.

Tax and cashflow

Engage with Revenue

If you have concerns about your ability to pay your tax liabilities, speak to the Revenue Commissioners, who have advised:

“On an on-going basis, Revenue engages with viable businesses experiencing temporary cash flow or trading difficulties that affect the timely payment of tax. Revenue works very successfully with businesses that engage early to resolve their tax payment difficulties. Revenue will engage with any viable business that experiences temporary cashflow difficulties, including difficulties arising from exceptional circumstances such as the Covid-19 (Coronavirus) outbreak.”

Revenue has also posted advice for businesses experiencing trading difficulties as a result of Covid-19. This includes information on tax returns, the application of late payment interest, debt enforcement, tax clearance and customs.

See [revenue.ie](https://www.revenue.ie) for more information.

Talk to your bank

All the main Irish banks have announced that they will offer flexibility to their customers, and they may be able to provide payment holidays or emergency working capital facilities.

Banks are working to ensure they offer a wide range of credit, cash flow and supply chain supports to businesses that are trying to manage the pressures arising from Covid-19. For example, deferring loan repayments by three months will help many businesses. In addition, the banks are adopting a customer-focused approach with a wide variety of tailored supports including extensions of credit lines, risk guarantees, and trade finance.

Take immediate steps to manage your cashflows

Look for scope to:

- Lower variable costs
- Delay discretionary spend
- Extend your payables
- Expedite your receivables
- Explore supply chain financing options

Use available government supports

There are multiple supports and information sources available to businesses in Ireland that are or may be affected by the Covid-19 crisis.

A list of these are available through Enterprise Ireland's Covid-19 Business Response Information Hub at www.enterprise-ireland.com/businessresponse or by contacting the Business Response team set-up to support clients and provide more information on supports on 01-727 2088 or businessresponse@enterprise-ireland.com

11. Frequently asked questions

Q What happens if we must close our workplace?

If you are required to close the workplace by law and remote working arrangements are not feasible, contractual lay off and short time provisions in the contract of employment may permit your business to lay off employees temporarily and cease pay. Please revert to the layoff section above for further information.

Q Could I put everyone on health & safety leave?

Health and safety leave does not apply if a medical emergency is declared. Health and safety leave is available only to employees who are pregnant, have recently given birth or who are breastfeeding as per Section 18 of the Maternity Protection Act 1994.

If you have a pregnant employee and have completed a risk assessment of the workplace and cannot remove the risks to her, then you can implement health and safety leave. As the employer, you pay the normal wage for the first 21 days (three weeks) of the employee's health and safety leave, and the Department of Employment Affairs and Social Protection then pays the Health and Safety Benefit until her maternity leave starts.

Q What happens if the workplace is open but public transport ceases?

If your workplace is open but an employee can't attend work due to public transport ceasing, unless the contract or custom and practice provides otherwise, the employee is not automatically entitled to pay from the company.

If your company is large and the services you provide are essential, can you somehow resolve the issue, for example, by introducing a company bus service while maintaining social distancing requirements. It is important to note that during previous adverse weather events in Ireland, practices between employers and workers were put in place whereby many employers continued to pay employees for short closures of one, two or three days.



Can I ask my employee to take annual leave if they have been to an affected area, feel fine but I want them to self-isolate?

This question might be slightly dated now as travel has slowed and ceased from some countries. However, it is unlawful to ask employees to take annual leave in such circumstances and any insistence by you to enforce the same may expose the company to Workplace Relations Commission claims under the organisation of working time.



If an employee voluntarily travels to an area that they know in advance is an affected area and on return is required to self-isolate, are they entitled to be paid?

You cannot prevent any employee from knowingly travelling to an affected area in their free time. However, given that travel restrictions that are now in place in many countries coupled with airlines ceasing flights - this question is limited. Stricter guidelines are now in place from the Irish government asking all those returning from travel to self-isolate for two weeks. Please refer your employee to the same guidelines, which are updated accordingly.



My employees are still working. Can I cancel annual leave in the workplace due to cash flow issues?

Given the exceptional current circumstances, we recommend you discuss the situation with the individuals concerned and see if a compromise can be reached on any upcoming planned leave. Some leave may be easily cancelled as events such as concerts are no longer going ahead. If annual leave is booked for childcare, this will require more consideration.



What should I do to help employees work from home?

- ✓ Facilitate and make available flexible working practices for all employees if feasible.
- ✓ Investigate ways of using technology to limit the amount of face-to-face contact.

Q We don't pay sick pay. What about people who come to work ill for fear of loss of salary?

The company should be seen to be encouraging employees to remain at home if sick on a continuous basis.

Both businesses and employees need to take this scenario seriously or there will be long-running repercussions. We have high expectations of team members now and likewise they have higher expectations of the company on how it can protect them as much as possible from the threat of coronavirus in the workplace through measures such as increased hygiene standards, remote working, thorough cleaning regimes, and social distancing of workspaces.

Remind team members that if they are sick, regardless of their symptoms, they cannot come to work. This is for the health and safety of both themselves and their work colleagues.

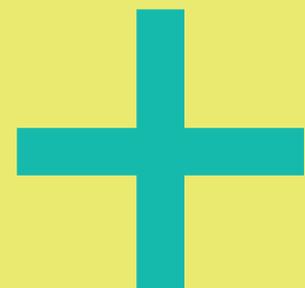
If you believe an employee is not fit and able to be in work, you need to meet or virtually meet that employee and decide whether they should be sent home with full pay for that day or alternatively whether they are fit to continue work without exposing others in the workplace.

Q What happens if I decide to send an employee home as a precautionary measure for health and safety reasons?

If you decide to send home a 'non-symptomatic' employee as a precautionary measure because you are worried that the employee may have been exposed to the virus, this should be on full pay. In this case, employees are following the reasonable instruction of the employer and should get their normal pay.

Q What happens if I am required by Public Health to send an employee home as a precautionary measure because their workstation was adjacent to that of a colleague who has tested positive for coronavirus?

The enhanced Illness Benefit covers absences from the workplace if an employee is told to self-isolate by a doctor. Illness Benefit can be topped up by the Employer if a sick pay scheme is in place.



12. References

Some useful and up-to-date material can be found on the following websites.

World Health Organisation

<https://www.who.int/>

<https://www.who.int/emergencies/diseases/novel-coronavirus-2019/advice-for-public>

HSA Guidance:

https://www.hsa.ie/eng/news_events_media/news/news_and_articles/coronavirus.html

HSE

<https://www2.hse.ie/conditions/coronavirus/coronavirus.html>

HSPC

<https://www.hpsc.ie/a-z/respiratory/coronavirus/novelcoronavirus/>

Citizensinformation.ie

<https://whatsnew.citizensinformation.ie/2020/03/03/coronavirus-covid-19-information-for-employers-and-employees/>

Gov.ie (information for employers and employees)

<https://www.gov.ie/en/campaigns/4cf0e2-covid-19-coronavirus-information-for-employers-and-employees-test/?referrer=/en/publication/0b6a34-advice-for-employers-and-employees/>

Chartered Institute of Personnel and Development (CIPD)

- <https://www.cipd.ie/news-resources/practical-guidance/employment-law/factsheets/coronavirus-advice-irish>
- <https://www.cipd.ie/news-resources/practical-guidance/guides/coronavirus-faqs>
- <https://www.cipd.ie/news-resources/practical-guidance/guides/coronavirus-support-materials>

Data Protection Commissioner:

<https://www.dataprotection.ie/en/news-media/blogs/data-protection-and-covid-19>

Government links on payments:

- <https://www.gov.ie/en/service/be74d3-covid-19-pandemic-unemployment-payment/>
- <https://www.gov.ie/en/service/ddf6e3-illness-benefit/#illness-benefit-for-covid-19-absences>
- <https://www.gov.ie/en/service/c20e1b-short-time-work-support/>

Business supports

Enterprise Ireland: www.enterprise-ireland.com/businessresponse

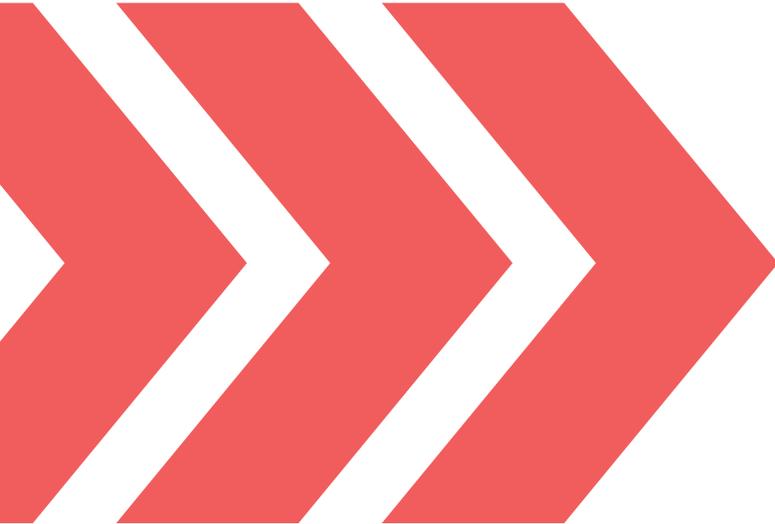
Chambers of Commerce: <https://www.corkchamber.ie/covid-19-business-supports/>

Microfinance Ireland: <https://microfinanceireland.ie/loan-packages/covid19/>

SBCI: <https://sbci.gov.ie/schemes/sme-credit-guarantee-scheme-cgs>

Department of Business, Enterprise and Innovation: <https://dbei.gov.ie/en/What-We-Do/Supports-for-SMEs/COVID-19-supports/Government-supports-to-COVID-19-impacted-businesses.html>

Government Temporary Wage Subsidy Scheme: <https://www.gov.ie/en/publication/f24dcc-general-infomation-on-the-temporary-covid-19-wage-subsidy-scheme/>





About Enterprise Ireland

Enterprise Ireland is the government organisation responsible for the development and growth of Irish enterprises in world markets. We work in partnership with Irish enterprises to help them start, grow, innovate and win export sales in global markets. In this way, we support sustainable economic growth, regional development and secure employment.

Disclaimer

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