 



**Short-time Work Support**

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Short-time Work Support

# What is Short-time Work Support?

## For Employees

Short-time Work Support is available under Jobseeker’s Benefit and is an income support payment for employees who have been temporarily placed on a shorter working week, due to business challenges affecting their employment.

The payment is made in respect of the employee’s regular salary for the days that they are no longer working. For example, where an employee’s working week has been reduced from a five-day work pattern to a three-day work pattern, they can receive Short-time Work Support for the other two days.

Employees must work 3 days per week or less to qualify, having previously been employed on a full time basis.

## For Employers

Short-time Work Support is intended to help employers during periods of temporary difficulty, without resorting to permanent layoffs. It helps employers retain skilled labour, in a reduced capacity, avoiding the need to re-employ or retrain employees once the business situation improves.

In line with normal employment legislation, industrial relations protocol and collective agreements, where applicable, it is expected that employers would engage with employees and staff representatives as part of a change in working arrangements.

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# Who can qualify?

Full-time employees who have been placed on a reduced weekly work pattern can apply for the support. Employees must work 3 days per week or less to qualify, having previously been employed on a full time basis.

Entitlement to the Short-time Work Support is based on the employee’s social insurance contribution (PRSI) record.

## Employees must meet the following PRSI conditions

* Employees must have paid at least 104 weeks of class A, H or P PRSI (most private sector workers pay class A)

**Or**

* Have paid at least 156 weeks of class S PRSI

## And

* Have 39 weeks of PRSI contributions from insurable employment in the relevant tax year (this is the second last complete tax year before the year in which the claim is made). For claims made in 2020, the relevant tax year is 2018.

## Or

* Have 26 weeks of PRSI contributions from insurable employment in the relevant tax year and 26 weeks of PRSI in the year before the relevant tax year.

Short-time Work Support is not means tested.

Where an employee’s days of employment are reduced but they do

not have sufficient PRSI contributions to qualify for the Short-time Work Support, they may be eligible for Jobseeker’s Allowance, which is a means tested payment.

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# Short-time Work Support – eligibility

An individual’s duration of eligibility and rate of payment for Short-time Work Support depends on their PRSI contributions, weekly earnings and the nature of the change to their work pattern.

For example, an employee is placed on a 3 day work pattern having previously worked 5 days, may be entitled to up €81.20 for the 2 days they are no longer working. This represents two fifths of the maximum weekly rate of Jobseekers Benefit of €203.

The person may also get an increased rate of payment for a qualified adult and qualified children.

## Example Peter has been in employment for over 5 years. His number of days at work has been reduced from a pattern of 5 days per week to 3 days per week. As he meets the minimum criteria of having his work pattern reduced to 3 days or less and satisfies the PRSI conditions, he is entitled to Short-time Work Support.

# Short-time Work Support rates

The following table shows the **maximum payment rates** available based on the employee’s earnings, personal circumstances and change in work pattern.

The duration of payment will depend on the employee’s social insurance contributions.

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Days of Employment Lost** | **Single Person rate** | **Couple with no children rate** | **Couple with 2 children over 12 rate** | **Couple with 3 children (2 over 12,**  **1 under 12)**  **rate** | **Couple with 4 children (2 over 12,**  **2 under 12)**  **Rate** |
| 2 | €81.20 | €135.08 | €167.08 | €181.48 | €195.88 |
| 3 | €121.80 | €202.62 | €250.62 | €272.22 | €293.82 |
| 4 | €162.40 | €270.16 | €334.16 | €362.96 | €391.76 |

# Tax implications of Short-time Work Support

Short-time Work Support is not taxable. This is because Short-time Work Support is only payable when an employee’s pattern of work has reduced; for example, from a standard 5 day working week to a standard ongoing pattern of 3 days per week.

# How to apply

There are two forms to be completed when making an application.

The first form is a Jobseeker’s application form (UP1) and the second is the Short-time Work Support form (UP14 STWS) which must be completed by the employer to confirm the change in the employee’s work pattern.

The quickest way to apply for Jobseeker’s Benefit is through [www.myWelfare.ie](http://www.mywelfare.ie/). You must have a verified [MyGovID](http://www.MyGovID.ie) to use this service. If you complete your form on-line, you can arrange to send on the UP14 STWS form completed by your employer.

Employees can also apply for Short-time Work Support at their local Intreo Centre or Branch Office. You can find your local Intreo Centre at our website [www.gov.ie/deasp](http://www.gov.ie/deasp)

Both application forms can be found here: [www.gov.ie/stws](http://www.gov.ie/stws)

To apply, you will need the following documents along with the application forms:

* identification – your public service card, passport or driving licence

Ongoing certification of the employees work pattern will be

required each week.

The Department of Employment Affairs and Social Protection will reassess a Short-time Work Support claim if it continues for an extended period.

