

# CollSoft Payroll 2020

TWSS Reconciliation Tools

Build 230

Release Notes

18<sup>th</sup> May 2021

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# Temporary Wage Subsidy Scheme (TWSS) Reconciliation

## Introduction

The Temporary Wage Subsidy Scheme reconciliation process is the final phase of the Temporary Wage Subsidy Scheme which must be completed by all employers who participated in the scheme before 30<sup>th</sup> June 2021.

This process will determine the final balance between the amounts of money paid to the employers by Revenue during the scheme versus the amount of subsidy to which they were entitled to claim.

Revenue have inspected all of the J9 payslips submitted by each employer and determined the amount of subsidy to which the employee was entitled, and compared that to the amount that was paid to the employee at the time. Any overpayments to the employer will be recouped by Revenue, and any underpayments will be refunded to the employer.

Revenue have advised that 41% of the employers in TWSS are what they consider “Balanced”. This means that the employer has reported to Revenue the details of all the J9 payments made to employees, and that the final amount of money owed to Revenue is less than €500. These employers can go ahead and accept their TWSS Reconciliation, however, CollSoft still recommend that these employers should check their reconciliation before doing accepting it (see below for more details).

A small number of employers (3%) are due to receive refunds from Revenue.

The remaining employer either owe more than €500 to Revenue, or they have not reported all of their J9 payslips to Revenue.

## The Revenue TWSS Reconciliation CSV File

Revenue have prepared a reconciliation CSV file for each employer which contains a line by line listing of all the J9 payslips along with the reconciliation calculations for each line.

This reconciliation CSV file gives the employer the full detail of how Revenue have arrived at the overall balance due on reconciliation.

While this file provides a lot of detail to the employer, it can be hard to work with as it does not contain employee’s names, or details of Gross Pay, ARNWP, subsidy and maximum employer top-ups allowed. It can also be difficult to spot problems that require action in the Revenue CSV file.

Indeed, it is even possible that your reconciliation file might show that you are considered “**Balanced**” by Revenue, but you still might have issues that need to be fixed.

To help employers with this we have developed a new TWSS Reconciliation tool in CollSoft Payroll which can help you to analyze your reconciliation in more detail, and can help to flag up potential problems.

# Step 1 – Update Your Payroll Software

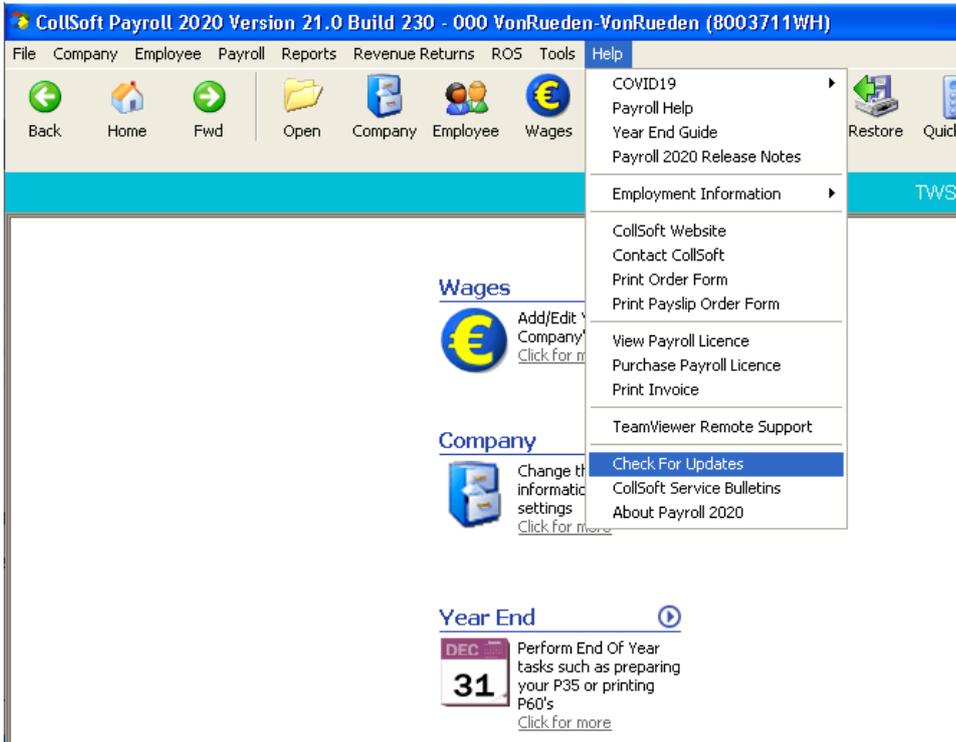
The first step to reconciling your TWSS data is to ensure that you are running the latest version of CollSoft Payroll 2020.

You should ensure that you are running Build 230 or higher of payroll 2020.

You can check what build of Payroll you are currently running by opening the 2020 software and checking the Build number as displayed on the caption bar of the main Payroll window as shown below;



If your Build number is less than 230 then you should update your Payroll software by selecting the **“Check For Updates”** option in the **“Help”** menu.



If there are updates available simply follow the instructions on screen to install the latest update.

## Step 2 – Verifying your Payroll Data against Revenue

We strongly recommend that every employer performs this step, even if your TWSS Reconciliation shows that you are balanced.

This is extremely important because we have seen many files which show that the employer owes no money to Revenue in reconciliation, but which contain significant errors in the employee's position.

These problems can arise in situations where the employer may have made duplicate submissions for some employees which has resulted in the incorrect amount of TWSS being reported to Revenue. Remember, the employee is liable to pay PAYE and USC on all TWSS that the employer has reported, even if Revenue did not refund these duplicate payments to the employer.

You can easily verify that what has been reported to Revenue matches the Payroll in CollSoft 2020 by reviewing your Monthly Statement by clicking on the **"Statement"** button shown below.



When the Monthly Summary is opened you will be asked if you want to **"Retrieve the totals from Revenue"** – select **"Yes"**.

Payroll will then display a month by month summary of the amounts of PAYE, USC, PRSI and LPT deducted in Payroll, and compare that to the data on Revenue.

If there are any differences then Payroll will highlight the differences in red and Payroll will issue a warning.

The following example shows that the figures in Payroll for April 2020 do not match the figures filed with Revenue indicating a problem that you will need to investigate further.

Revenue Statement Of Account Summary

File View Detailed Statement Export To Excel

Revenue Statement Of Account Summary

000 VonRueden-VonRueden

Registration Number: 8003711WH

Month	Pa	Revenue	Payrol
B/F		-	
Jan 2020	3,200.00	3,200.00	1,104.00
Feb 2020	2,560.00	2,560.00	947.20
Mar 2020	2,012.64	2,012.64	711.55
<b>Quarter 1</b>	<b>7,772.64</b>	<b>7,772.64</b>	<b>2,842.75</b>
Apr 2020	330.24	353.76	4.10
May 2020	722.72	722.72	9.03
Jun 2020	630.08	630.08	7.88
<b>Quarter 2</b>	<b>1,683.04</b>	<b>1,706.56</b>	<b>21.01</b>
Jul 2020	787.60	787.60	9.85
Aug 2020	630.08	630.08	7.88
Sep 2020	2,560.00	2,560.00	947.20
<b>Quarter 3</b>	<b>3,977.68</b>	<b>3,977.68</b>	<b>964.93</b>
Oct 2020	3,200.00	3,200.00	1,184.00
Nov 2020	2,560.00	2,560.00	947.20
Dec 2020	2,560.00	2,560.00	947.20
<b>Quarter 4</b>	<b>8,320.00</b>	<b>8,320.00</b>	<b>3,078.40</b>
<b>Totals</b>	<b>€ 21,753.36</b>	<b>€ 21,776.88</b>	<b>€ 6,907.09</b>

**Payroll does not match Revenue**

The figures in Payroll do not match those on Revenue for April.

You should check that you have filed all your Payroll Submissions correctly

OK

Revenue figures from 18/05/2021 11:56

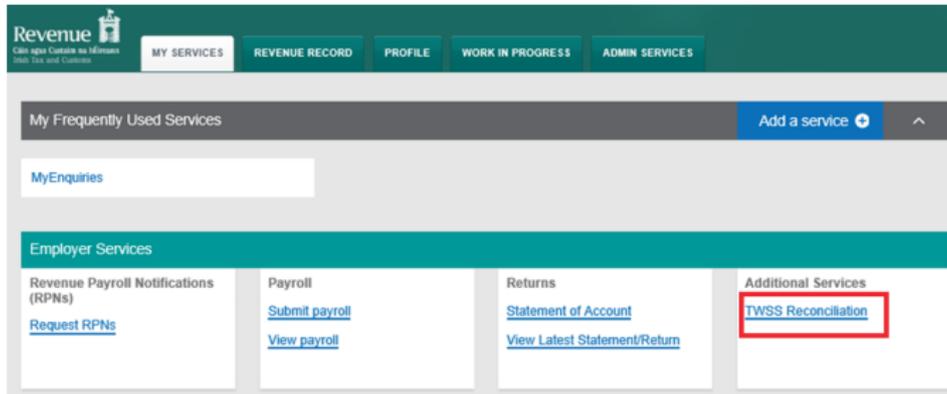
The amounts shown for TWSS, EWSS, the PRSI Credit and/or any PAYE/USC refunded during TWSS are based on the data held in Payroll. The actual amounts paid by Revenue may be different based on Revenue's assessments of who is, and who is not, eligible for either. Employers must verify these amounts for themselves on ROS.

If the figures in Payroll match those on Revenue, and your TWSS reconciliation is balanced then you can proceed to accept your reconciliation.

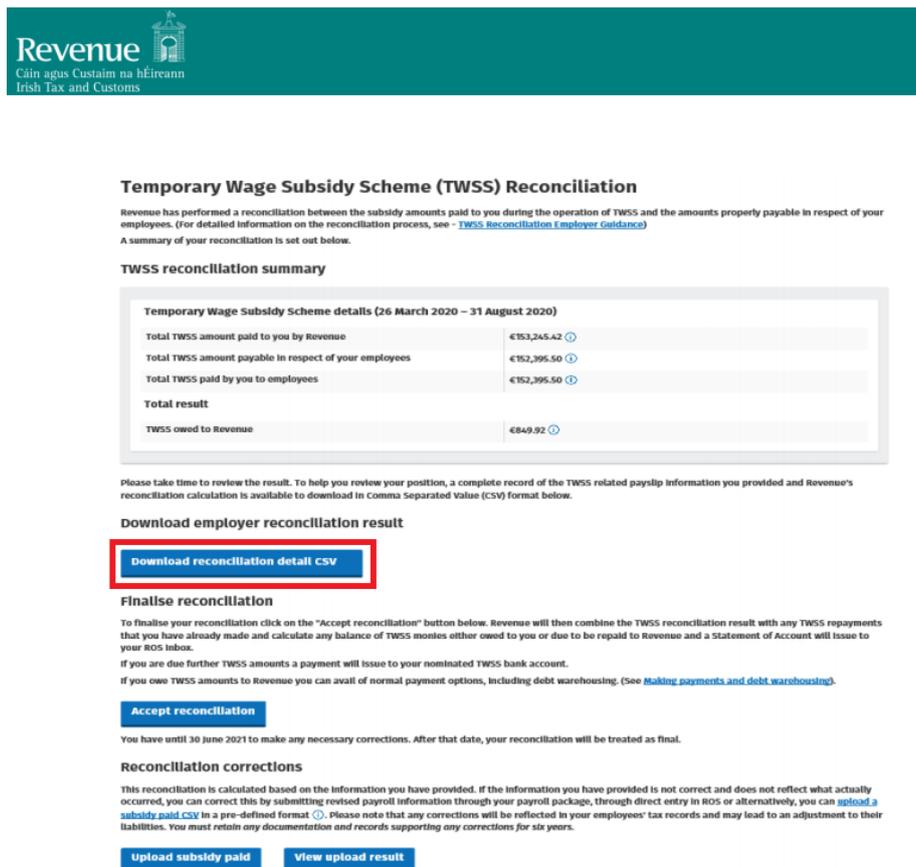
## Step 3 - Downloading your TWSS Reconciliation File from ROS

The next step of reconciliation is to download your reconciliation CSV file from Revenue as follows;

- 1) Log into ROS as normal
- 2) On the main “My Services” page click on the “TWSS Reconciliation” link under “Additional Services” as shown below;



- 3) On the reconciliation summary screen select the “Download reconciliation detail CSV” option

The image shows the 'Temporary Wage Subsidy Scheme (TWSS) Reconciliation' summary screen. At the top left is the Revenue logo. The main heading is 'Temporary Wage Subsidy Scheme (TWSS) Reconciliation'. Below this is a summary table:

Temporary Wage Subsidy Scheme details (26 March 2020 – 31 August 2020)	
Total TWSS amount paid to you by Revenue	€153,265.42
Total TWSS amount payable in respect of your employees	€152,395.50
Total TWSS paid by you to employees	€152,395.50
<b>Total result</b>	
TWSS owed to Revenue	€849.92

Below the table, there is a section titled 'Download employer reconciliation result' with a button labeled 'Download reconciliation detail CSV' highlighted by a red box. Further down, there is a 'Finalise reconciliation' section with an 'Accept reconciliation' button. At the bottom, there is a 'Reconciliation corrections' section with 'Upload subsidy paid' and 'View upload result' buttons.

Figure 4 Example of an Employer that owes TWSS to Revenue

If there is “TWSS owed to the employer” then this will be displayed in place of “TWSS owed to Revenue”

You will now be able to download your reconciliation CSV file onto your PC for review.

## Step 4 - Importing your Reconciliation CSV file into CollSoft

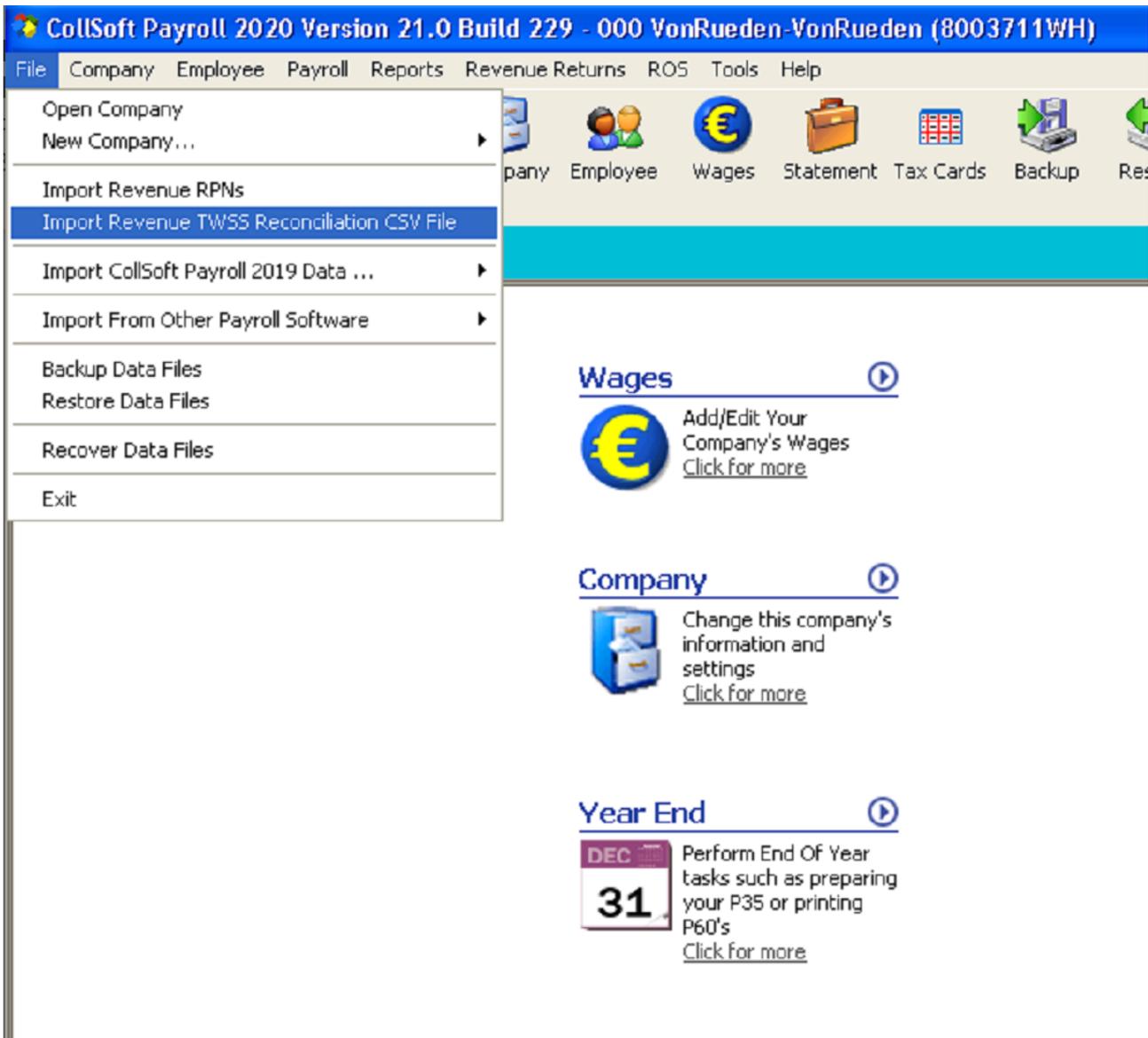
The next step is to import your reconciliation CSV file into CollSoft so that the software can try to match the entries in the CSV file against the payroll entries in your software.

If you have opened your CSV file using Excel it is important that you don't re-save the file from Excel as this will change the format of the file and CollSoft won't be able to open it – In this case you should re-download your CSV from Revenue again for import to CollSoft.

To begin this process open your Payroll 2020 software and open the Company for which you want to import the CSV file.

Then from the **"File"** menu select the **"Import Revenue TWSS Reconciliation CSV File"** option as shown below, then browse to the folder where you saved the Revenue CSV file and select it.

Payroll will then read the data in your CSV file and begin the analysis.



## Step 5 – Reviewing your TWSS Reconciliation CSV File

When you import your TWSS reconciliation file CollSoft Payroll will first try to match the entries in the CSV file to the payroll entries in CollSoft.

The result of this analysis will be displayed to the user in a spreadsheet which is split into two halves.

The section on the left is the Revenue Reconciliation File data, and the results on the right indicate the data that could be matched to payslips in CollSoft Payroll.

Individual lines in the spreadsheet will be colored using a traffic light rating system to indicate the status of each payslip in the file.

### **Red - Exceptions**

Red Exceptions are lines which indicate a serious problem which usually requires further action. An example of this would be where an employer has reported multiple payslips for the same employee on a particular date, or perhaps it's a "Unreported Active" payslip. If you double click on these red lines in the spreadsheet you can view a more detailed explanation of the problems.

### **Amber – Warnings**

Amber warnings are just designed to highlight something that you may not be aware of such as warning you that Revenue tapered your subsidy payment because the employer top-up was higher than what was allowed for the employee. Again, you can double click on any of the Amber lines to get a more detailed view of the problem.

### **Green – OK**

Green lines indicate lines which do not appear to have any problems.

### **Grey – Line Item Not Found**

Ok, so Traffic lights don't have grey lights, but grey lines indicate payslips from the Revenue CSV file which could not be found in CollSoft. In some cases the user may have their company Payroll split across multiple CollSoft data files in which case the grey lines are payslips from those other databases. However, it may also indicate that changes have been made to your Revenue payslips outside CollSoft using the ROS online screens or another payroll software.

## Step 6 – Inspecting individual Exceptions and Warnings

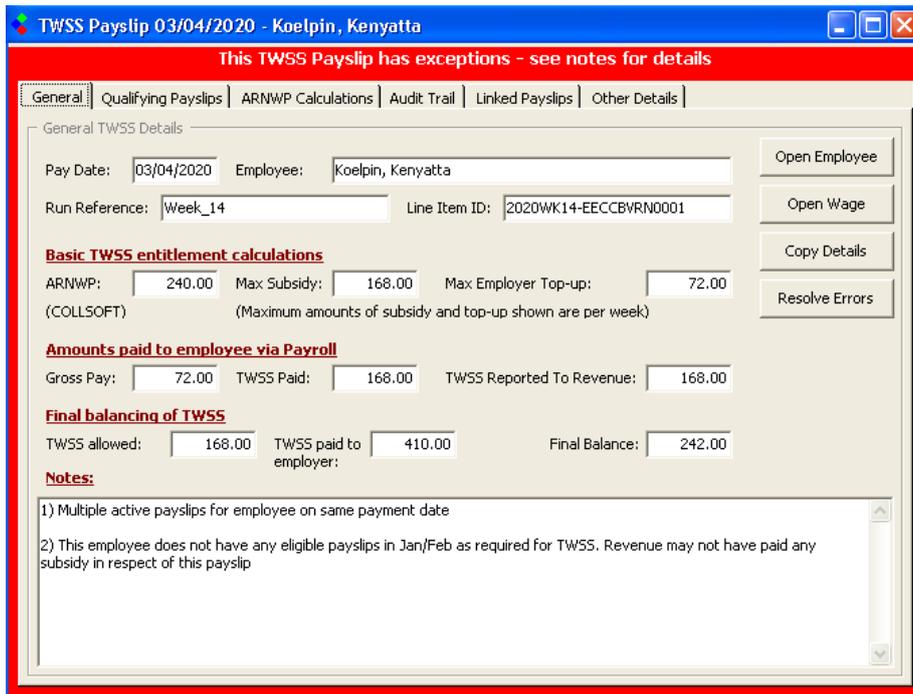
If Payroll has identified any Exceptions or Warnings then you can view more details about them by simply double clicking on the relevant lines.

The following sample spreadsheet contains a number of warnings;

Employee Submission Line Items																		
File																		
Options																		
Payslips to Show:		<input checked="" type="radio"/> All <input type="radio"/> Warnings & Exceptions <input type="radio"/> Exceptions Only		TWSS paid to employer:		€ 19,355.40		<input checked="" type="checkbox"/> Use Colour Coding										
Employees to Show:		All Employees		Total TWSS due to employer:		€ 14,703.00		<input type="checkbox"/> Hide payslips not found in CollSoft										
				Balance:		€ 4,652.40												
Cell value: 8003711WH																		
Column A: (Revenue CSV File) Employer Registration Number																		
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	000 VonRueden-VonRueden - 8003711WH																	
2	Revenue TWSS Reconciliation CSV Data																	
3	employer	payrollRu	linelteml	employee	employ	payDate	subsidyP	payslipSt	refundAll	refundNot	subsidyP	subsidyRe	reconcilia	twssTotal	reconcile	Status		
4	8003711W	Week_13	2020WK1	7052092U	EMPID200	27/3/2020	168.00	Active	Yes		168.00	0	168.00	410.00	242.00	Ok		
5	8003711W	Week_13	2020WK1	7052093W	EMPID200	27/3/2020	235.20	Active	Yes		235.20	0	235.20	410.00	174.80	Ok		
6	8003711W	Week_13	2020WK1	7052095D	EMPID200	27/3/2020	137.20	Active	Yes		137.20	0	137.20	410.00	272.80	Ok		
7	8003711W	Week_14	2020WK1	7052092U	EMPID200	3/4/2020	168.00	Active	Yes		168.00	0	168.00	410.00	242.00	Exception		
8	8003711W	Week_14	2020WK1	7052092U	EMPID200	3/4/2020	168.00	Active	Yes		168.00	0	168.00	410.00	242.00	Exception		
9	8003711W	Week_14	2020WK1	7052093W	EMPID200	3/4/2020	235.20	Active	Yes		235.20	0	235.20	410.00	174.80	Exception		
10	8003711W	Week_14	2020WK1	7052093W	EMPID200	3/4/2020	235.20	Active	Yes		235.20	0	235.20	410.00	174.80	Exception		
11	8003711W	Week_14	2020WK1	7052095D	EMPID200	3/4/2020	137.20	Active	Yes		137.20	0	137.20	410.00	272.80	Exception		
12	8003711W	Week_14	2020WK1	7052095D	EMPID200	3/4/2020	137.20	Active	Yes		137.20	0	137.20	410.00	272.80	Exception		
13	8003711W	Week_15	2020WK1	7052092U	EMPID200	10/4/2020	168.00	Active	Yes		168.00	0	168.00	410.00	242.00	Ok		
14	8003711W	Week_15	2020WK1	7052095D	EMPID200	10/4/2020	137.20	Active	Yes		137.20	0	137.20	410.00	272.80	Ok		
15	8003711W	Week_16	2020WK1	7052092U	EMPID200	17/4/2020	168.00	Active	Yes		168.00	0	168.00	410.00	242.00	Ok		
16	8003711W	Week_16	2020WK1	7052093W	EMPID200	17/4/2020	235.20	Active	Yes		235.20	0	235.20	410.00	174.80	Ok		
17	8003711W	Week_16	2020WK1	7052095D	EMPID200	17/4/2020	137.20	Active	Yes		137.20	0	137.20	410.00	272.80	Ok		

Simply double click on one of the lines to view some more detail about the problem as shown on the following page

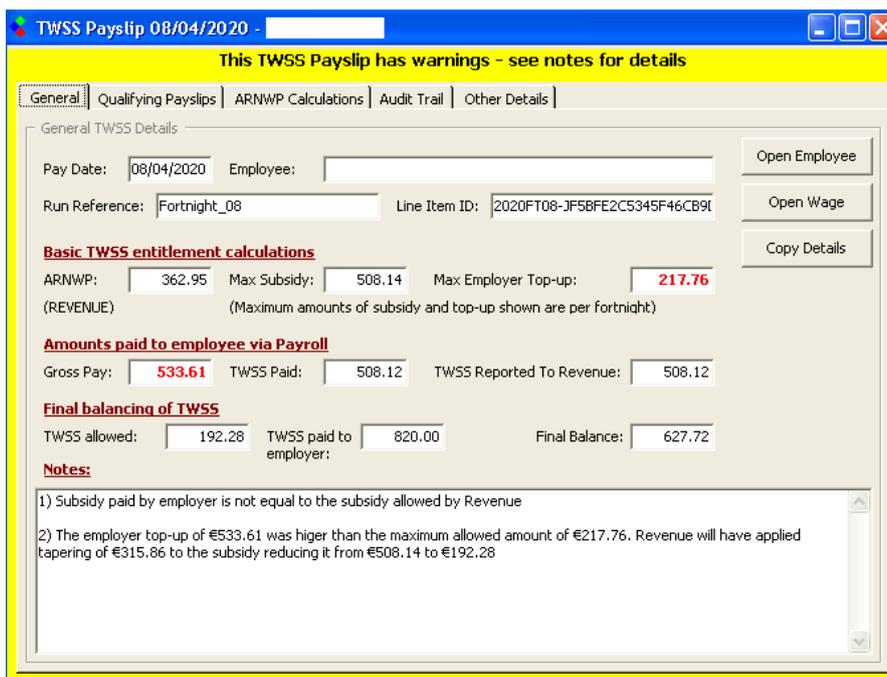
In this particular case it is because there are multiple active payslips for an employee on the same payment date.



This detail view of the exception provides access to the relevant data in CollSoft such as the payslip’s audit trail history, ARNWP calculations, TWSS qualifying payslips from January February etc.

In the appendix of this document we have listed examples of some of the common issues that we are seeing with customers TWSS reconciliations, along with advice on how they can be resolved.

The following screen shows a situation where Revenue have tapered the subsidy because the employer top-up was more than was allowed for the employee under the TWSS rules;



## Step 7 – Accepting your Reconciliation

Once you have checked your reconciliation, corrected any errors and satisfied yourself that the reconciliation balance on Revenue is correct you can then go ahead and accept your reconciliation.

Employers have until 30<sup>th</sup> June to accept their reconciliation.

If you fail to accept your reconciliation before the 30<sup>th</sup> June then Revenue will take it that you agree with the reconciliation balance and will deem the amount owed as final.

It is vitally important that you check your reconciliation well in advance of the deadline as you will not be able to correct mistakes after the 30<sup>th</sup> June.

If you have already accepted your reconciliation but you then discover a mistake before the deadline you can still go ahead and make a correction, and this will result in an updated reconciliation balance.

Employers do not have to make any payments to Revenue for any balance owed until after 30<sup>th</sup> June, so there is no reason to put off accepting your reconciliation because you do not want to pay the balance now. You should accept as soon as possible, and make your payment after 30<sup>th</sup> June.

### **Please Note:**

If the option to “Accept Reconciliation” is not available on ROS it is generally because you have one or more J9 payslips which have not been reported correctly to Revenue. Revenue will not let you finalise your reconciliation until you have reported all the J9 payments that you made to your employees.

The reason why this is important is because employees are liable to pay PAYE and USC on all TWSS payments that they have received, therefore if you have not reported all payments to Revenue that means that Revenue cannot calculate the final tax liability for the employee.

# Appendices

## Appendix 1 – Useful links

General information on TWSS Reconciliation

<https://revenue.ie/en/employing-people/twss/reconciliation/index.aspx>

TWSS Reconciliation Guidance Document (PDF)

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

TWSS PRSI Corrections

<https://www.revenue.ie/en/employing-people/documents/twss/twss-prsi-corrections.pdf>

TWSS FAQ and Guidance Document (Version 18) – Operational Phase 4<sup>th</sup> May – 31<sup>st</sup> August

<https://revenue.ie/en/employing-people/documents/pmod-topics/guidance-on-operation-of-twss.pdf>

TWSS FAQ and Guidance Document (Version 8) – Transitional Phase 26<sup>th</sup> March – 3<sup>rd</sup> May

<https://revenue.ie/en/employing-people/documents/pmod-topics/guidance-on-operation-of-temporary-covid-wage-subsidy-scheme.pdf>

## Appendix 2 – Common Reconciliation Problems

### Unreported – Active Payslips

Revenue will only allow employers to finally accept their reconciliation if the employer has reported the amount of TWSS paid to the employee for all active payslips.

In certain circumstances CollSoft may not have been able to report the amount of TWSS paid for a particular payslip. This generally occurs where the user made manual adjustments to the payslip on ROS, and the link between CollSoft and Revenue for the payslip has been broken.

To resolve this error in CollSoft double click on the exception line to view the details;

**TWSS Payslip 03/04/2020 - Koelpin, Kenyatta**

**This TWSS Payslip has exceptions - see notes for details**

General | Qualifying Payslips | ARNWP Calculations | Audit Trail | Linked Payslips | Other Details

General TWSS Details

Pay Date: 03/04/2020 Employee: Koelpin, Kenyatta

Run Reference: Week\_14 Line Item ID: 2020WK14-EECCBVRN0001

**Basic TWSS entitlement calculations**

ARNWP: 240.00 Max Subsidy: 168.00 Max Employer Top-up: 72.00

(COLLSOFT) (Maximum amounts of subsidy and top-up shown are per week)

**Amounts paid to employee via Payroll**

Gross Pay: 72.00 TWSS Paid: 168.00 TWSS Reported To Revenue: **UNREPORTED**

**Final balancing of TWSS**

TWSS allowed: 168.00 TWSS paid to employer: 410.00 Final Balance: 242.00

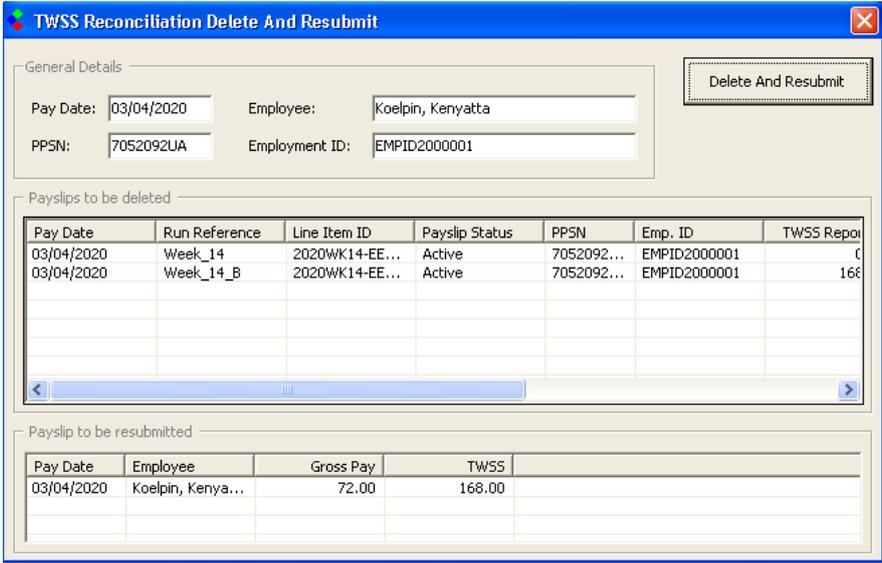
**Notes:**

- 1) Unreported active payslip
- 2) Multiple active payslips for employee on same payment date
- 3) This employee does not have any eligible payslips in Jan/Feb as required for TWSS. Revenue may not have paid any subsidy in respect of this payslip

This exception can be resolved by deleting all active payslips for the employee on that payment date, and then resubmitting the payslip from CollSoft. Revenue will then match this up the correct TWSS payment based on Payment Date, PPSN and Employment ID.

Press the **“Resolve Errors”** button to open the **“Delete and Resubmit”** screen.

Then press the “Delete and Resubmit” button to delete the relevant payslips from Revenue and resubmit the new replacement payslip.



After the process has completed Revenue will update your TWSS Reconciliation and you will need to download a new TWSS Reconciliation CSV file from Revenue, and import that new file into CollSoft in order to see the full effect of the change.

We strongly recommend that you do this after you perform your first “Delete and Resubmit” as a double check to ensure that the change worked as expected.

If you have more than one payslips which needs to be fixed in this manner then once you have checked the first one you can run the rest of the fixes and at the end download your TWSS Reconciliation File to see the final results.

**Multiple Active Payslips**

The solution to this particular exception is exactly the same as described in the previous example – you need to delete and resubmit the relevant payslips as described before.

If you have more than one case where this applies then, perform the “Delete and Resubmit” for one payslip, download a new TWSS Reconciliation CSV file to see the results and then proceed to fix any others that you have

Revenue have refused TWSS because original payslip was not J9

Revenue have a policy of not allowing TWSS to be backdated and in order to prevent employers from claiming a back dated TWSS payment, Revenue will issue a TWSS refund if the employer’s first submission for a payslip was not at PRSI Class J9

Please see sections 4.9 and 5.61 in the Revenue FAQ document at <https://revenue.ie/en/employing-people/documents/pmod-topics/guidance-on-operation-of-twss.pdf>

The following screen shows an example of a payslip where this has occurred;

The screenshot shows a software window titled "TWSS Payslip 10/04/2020 - [redacted]". A prominent red banner at the top reads "This TWSS Payslip has exceptions - see notes for details". Below this, there are tabs for "General", "Qualifying Payslips", "ARNWP Calculations", "Audit Trail", and "Other Details". The "General" tab is active, displaying "General TWSS Details".

Fields include:

- Pay Date: 10/04/2020
- Employee: [redacted]
- Run Reference: Week\_15
- Line Item ID: 2020WK15-EEUJ5VAT0002

Buttons on the right: "Open Employee", "Open Wage", "Copy Details".

**Basic TWSS entitlement calculations**

ARNWP: 200.00 (COLLSOFT)	Max Subsidy: 140.00	Max Employer Top-up: 60.00
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(Maximum amounts of subsidy and top-up shown are per week)

**Amounts paid to employee via Payroll**

Gross Pay: 40.00	TWSS Paid: 160.00	TWSS Reported To Revenue: 160.00
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**Final balancing of TWSS**

TWSS allowed: 0.00	TWSS paid to employer: 0.00	Final Balance: 0.00
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**Notes:**

- 1) Zero subsidy allowed by Revenue
- 2) Subsidy paid by employer is not equal to the subsidy allowed by Revenue
- 3) The original payroll submission for this payslips was at PRSI class A0, and not at J9. Revenue does not allow a TWSS refund for payslips that were not originally filed at Class J9. Please refer to sections 4.9 and 4.10 of the Revenue FAQ (Version 18) regarding backdating and correcting TWSS submissions at <https://revenue.ie/en/employing-people/documents/pmod-topics/guidance-on-operation-of-twss.pdf> Also please refer to section 5.6.1 (scenario D) regarding TWSS not being paid if the original payslip was not a J9

Examining the “Audit Trail” (next page) shows that when the employer originally submitted this payslip it was using a PRSI class A0, but then subsequently changed to J9

TWSS Payslip 10/04/2020

This TWSS Payslip has exceptions - see notes for details

General | Qualifying Payslips | ARNWP Calculations | **Audit Trail** | Other Details

Audit Trail

Timestamp	Operation	Pay	Non Tax ...	Net Pay	PRSI Class
24/04/2020 14:14:21	PSR Filed	40.00	160.00		J9
24/04/2020 13:55:42	SAVE	40.00	160.00	200.00	J9
09/04/2020 09:28:41	PSR Filed	200.00	0.00		A0
09/04/2020 09:28:03	SAVE	200.00	0.00	200.00	A0

There is nothing that CollSoft can do to rectify this, however, the employer may wish to appeal the case with Revenue.

In the example above the change of PRSI class to J9 occurred three weeks after the original payslip was submitted and Revenue would argue that the employer did not actually pay TWSS to the employee at the time, and therefore cannot have it back dated.

In this case then the employer may need to revert the payroll back to the A0 PRSI class and resubmit to Revenue so that the submission reflects what actually happened, rather than what he wished had happened.

**REMEMBER:** The employee will have to pay PAYE and USC on any TWSS reported as having being paid to him. If the employee was not actually paid TWSS at the time then you are forcing the employee to pay taxes on something that he never received!

If however it was a case that the employer made a genuine mistake and rectified the J9 PRSI class before the employee was paid, then we would consider appealing this with Revenue and seeking a refund of the subsidy that was refused. In these cases the employer actually did pay TWSS to the employee and he should seek to have it reimbursed by Revenue.

## TWSS Subsidy refused because employer amended the qualifying payslips

An employee's eligibility for TWSS, as well as the level of subsidy available, is determined by their earnings in January and February 2020.

There are a number of criteria around the reporting of those qualifying payslips, but generally Revenue require that they were submitted by the employer either before 15<sup>th</sup> March 2020 or 1<sup>st</sup> April 2020.

If an employer modified all the relevant payslips some time after that then they may find themselves in the situation now where Revenue have determined that the employee was not entitled to a subsidy during the temporary phase of the scheme.

The screenshot shows a software window titled "TWSS Payslip 31/03/2020". A red banner at the top states: "This TWSS Payslip has exceptions - see notes for details". Below this is a tabbed interface with "General" selected. The "General TWSS Details" section includes fields for "Pay Date" (31/03/2020), "Employee" (empty), "Run Reference" (Week\_13), and "Line Item ID" (2020WK13-J32851ACD54E740DF). Buttons for "Open Employee", "Open Wage", and "Copy Details" are on the right. The "Basic TWSS entitlement calculations" section shows: ARNWP: 632.75 (REVENUE), Max Subsidy: 350.00, and Max Employer Top-up: 282.75. A note below states: "(Maximum amounts of subsidy and top-up shown are per week)". The "Amounts paid to employee via Payroll" section shows: Gross Pay: 237.36, TWSS Paid: 350.00, and TWSS Reported To Revenue: 350.00. The "Final balancing of TWSS" section shows: TWSS allowed: 0.00, TWSS paid to employer: 0.00, and Final Balance: 410.00. A "Notes" section contains three items, with the third item highlighted in yellow: "3) This employee does not have any eligible payslips in Jan/Feb as required for TWSS. Revenue may not have paid any subsidy in respect of this payslip".

By clicking into the “Qualifying Section” you can view if there are any eligible payslips, and when they were last submitted to Revenue

**This TWSS Payslip has exceptions - see notes for details**

General | **Qualifying Payslips** | ARNWP Calculations | Audit Trail | Other Details

Details of Qualifying Payslips

For TWSS Payslips with a payment date between 26th March and 10th April 2020 (inclusive), the employee must have at least one active payslip with a payment date in January or February 2020 that was submitted before 15th March 2020.

PeriodNo	PaymentDate	'Date Submitted'	GrossPay	PAYE	USC	PRSIEE	PRSIClass	Active
1	07/01/2020	15/02/2021 14:1	797.30	109.81	22.86	31.89	A1	True
2	14/01/2020	15/02/2021 14:1	797.30	109.79	22.86	31.89	A1	True
3	21/01/2020	15/02/2021 14:1	797.30	109.81	22.85	31.89	A1	True
4	28/01/2020	15/02/2021 14:1	797.30	109.80	22.87	31.89	A1	True
5	04/02/2020	15/02/2021 14:1	797.30	109.81	22.86	31.89	A1	True
6	11/02/2020	15/02/2021 14:1	797.30	109.80	22.85	31.89	A1	True
7	18/02/2020	15/02/2021 14:2	797.30	109.80	22.86	31.89	A1	True
8	25/02/2020	15/02/2021 14:2	797.30	109.81	22.86	31.89	A1	True

If it's the case that the employer made amendments to a payslip that were not of a financial nature – in other words they would not have changed the ARNWP – then the employer should contact Revenue and argue the case that they should be paid a subsidy because the changes that were made did not affect the employee's subsidy entitlement.

Remember, Revenue are always telling us that mistakes in Payroll must be corrected, it would be most unfair to lose a subsidy because you followed the rules!

## Revenue Tapered Subsidy to Zero

In some cases the employer will have paid a top-up payment so high that the subsidy was tapered to zero by Revenue.

These will flag as exceptions in CollSoft to draw your attention to them, but there is nothing that you can do to fix them.

These will not stop you from accepting your reconciliation.

**This TWSS Payslip has exceptions - see notes for details**

General | Qualifying Payslips | ARNWP Calculations | Audit Trail | Other Details

General TWSS Details

Pay Date: 16/04/2020 Employee: | | Open Employee

Run Reference: Week\_16 Line Item ID: 2020WK16-JCA6E4B4CB64D4A5EI Open Wage

Copy Details

**Basic TWSS entitlement calculations**

ARNWP: 188.86 Max Subsidy: 132.20 Max Employer Top-up: 56.66  
(REVENUE) (Maximum amounts of subsidy and top-up shown are per week)

**Amounts paid to employee via Payroll**

Gross Pay: 217.80 TWSS Paid: 132.20 TWSS Reported To Revenue: 132.20

**Final balancing of TWSS**

TWSS allowed: 0.00 TWSS paid to employer: 410.00 Final Balance: 410.00

**Notes:**

- 1) Zero subsidy allowed by Revenue
- 2) Subsidy paid by employer is not equal to the subsidy allowed by Revenue
- 3) The employer top-up of €217.80 was higher than the maximum allowed amount of €56.66. Revenue will have applied tapering of €132.20 to the subsidy reducing it from €132.20 to €0.00
- 4) Revenue tapered this subsidy to zero