



COVID-19 and Your Rights as a Worker

Frequently Asked Questions – UPDATED 25 September 2020

The COVID-19 (Coronavirus) situation continues to evolve and Unite will continue updating our advice as dictated by circumstances.

The measures announced by the Government at the start of the pandemic resulted in widespread business closures, layoffs and job losses affecting many Unite members. The measures also meant that more people were working from home in challenging circumstances.

While many restrictions were lifted in June, a rise in Covid-19 cases and concerns about increased community transmission meant that, on August 19th, new restrictions were announced up to September 13th. In particular, it was stated that, unless it is absolutely essential for an employee to attend in person, they should work from home. It was also stated that people should avoid using public transport where possible. On September 15th, the Government published its medium-term plan for living with Covid-19, comprising five levels of restrictions. On September 18th, following a concerning increase in Covid-19 cases, Dublin was raised to 'Level 3' of the new Framework of Restrictive Measures while Donegal was raised to Level 3 on September 24th.

These developments mean that many of our members are again working from home, while those working in sectors directly impacted by the new restrictions, such as hospitality, may again be facing layoffs.

The information below has been updated to reflect ongoing developments.

Unite is endeavouring to maintain our service to members during this unprecedented health emergency. In order to facilitate social distancing in line with public health guidelines, our offices remain closed to public visitors until further notice.

If you require assistance, please email adminroi@uniteunion.org.

Below, please find information on some questions you may have as a worker affected by the COVID-19 emergency. We will continue updating this FAQ on a rolling basis as the situation develops.

*As workplaces re-open, Unite, together with the Irish Congress of Trade Unions, is continuing to engage with Government and employers in different sectors to ensure the safety of our members, and to protect their terms and conditions going forward. The **Return to Work Safely Protocol** is available for download [here](#). Unite will continue advocating for increased enforcement resources and powers to ensure that the the Protocol is fully implemented by all employers.*

*On a broader level, Unite and the wider trade union movement are determined to ensure that working people, their families and communities do not pay the price for any economic recession when we emerge from this emergency. In this regard, click [here](#) to download our policy document **Hope or Austerity: A Road Map for a Better Fairer Ireland after the Pandemic**. The policies in that document fed into ICTU's recent report, **No Going Back: A New Deal towards a Safe and Secure Future for All**, which is available [here](#).*

What if I fall sick and/or need to self-isolate?

If you feel you may have COVID-19, or may need to self-isolate as a result of COVID-19, the first thing you should do is phone your GP and [self-isolate in line with HSE advice](#). Your GP will assess you and decide if a test for COVID-19 is necessary.

*** DO NOT GO TO YOUR GP IN PERSON ***

If you are diagnosed with COVID-19, or a GP has certified that you need to self-isolate, you need to inform your employer and adhere to any employment sick pay policy in place. You then need to apply for Illness Benefit. An enhanced Illness Benefit of €350 per week has been agreed for COVID-19 related cases. To be eligible for this payment you **must** be confined to your home or a medical facility. This payment, which is also available to members of a household who have to self-isolate in connection with COVID-19, is [available](#) from the first day of illness and will remain in place until the end of March 2021.

What if I am working from home?

Despite the reopening of workplaces, working from home has been encouraged throughout the pandemic, and on August 19th the Government advised that people should work from home unless it is absolutely essential for an employee to attend in person. People are also still being advised to avoid public transport where possible. The Covid-19 pandemic thus means that many Unite members are still either working from home, have been placed on layoff or rendered unemployed (further information on your rights in the event of layoff/job loss is below).

If you are working from home at your employer's instruction, your employer must pay you your usual wage. Confirm with your employer that this is the case before agreeing to work from home.

Revenue has made provisions for these people to be reimbursed for work-related expenses, such as heating, electricity and possibly broadband expenses.

Your employer can reimburse you a daily allowance of €3.20 tax-free to cover the business costs from working from home, such as higher heating and electricity bills. For five days working from home this amounts to €16 per week, up to €64 per month, and up to €768 net for the year. However, payment of this allowance is at the discretion of your employer, it is not mandatory.

If your employer does not reimburse you the €3.20 daily allowance you are not entitled to claim this flat-rate sum from Revenue. Instead, a claim for actual incurred costs can be made. Any claim you make to Revenue must be supported by receipts such as utility bills. Revenue will accept that 10 per cent of the household expenditure is business related. If your expenses are higher than a €3.20 daily allowance paid to you by your employer, they can repay you these additional expenses, but the

extra amount is subject to PAYE, PRSI and USC. Further information on e-working and tax is available on the Revenue website [here](#). A guide to working from home published by the Irish Congress of Trade Unions is available [here](#).

Health and safety information relating to working from home during the COVID-19 emergency is available [here](#).

What if I want to continue working from home during this period?

Members may wish to work from home for a range of reasons, whether in order to mind children during the period of school closure or for other health, personal or family reasons, or to avoid using public transport.

A member wishing to work from home for whatever reason should make a formal request in writing to their employer to work from home, clearly stating the reasons for their request including reference to Government advice/public health guidelines.

In the event that the employer refuses their request, they can then raise the matter by way of a formal grievance. Before doing so, members should seek advice from their shop steward/union rep or officer, union before doing so.

It is at your employer's discretion whether or not to grant that request but they should be cognisant of public health as well as Government advice and instructions, in particular the advice that people should work from home unless it is essential that they attend in person, issued on August 19th, as well as the advice that people should avoid public transport.

It may be that your presence is necessary for only some of the normal working week when particular tasks need to be performed. If so, it may be worthwhile highlighting this fact to your employer.

What if my employer asks me to attend work, but I don't feel safe doing so?

Your employer must abide by the Return to Work Safety Protocol, which is available [here](#). Under the 2005 Health, Safety and Welfare at Work Act, workers must report a hazard or danger to their employer in the first instance. If an employee leaves the workplace because of an emergency, or because of serious and imminent danger, they cannot suffer any detriment as a result. Further information on the Act is available from the Health and Safety Authority [here](#).

What if I my employer is operating the Employment Wage Subsidy Scheme?

- The Employment Wage Subsidy Scheme replaced the Temporary Wage Subsidy Scheme (TWSS) from the 1st of September. Both the TWSS and EWSS ran in parallel from July 31st until the TWSS concluded at the end of August; this is intended to facilitate employers with new hires and seasonal workers who were not previously eligible to be paid via TWSS and who may now qualify for EWSS. The EWSS will run until March 31st 2021.
- The EWSS is open to all sectors. The primary criteria for qualification is that the employer must demonstrate that they are operating at no more than 70% turnover from the period July to December 2020 compared to the same period last year.
- Under the scheme, eligible employers will receive a flat-rate subsidy of up to €203 or €151.50 per employee, per week, depending on the employee's gross weekly pay. A subsidy will not be

available for employees whose gross weekly earnings are less than €151.50 or greater than €1,462.

- Comprehensive guidelines on the operation of the EWSS are available [here](#).

What if my employer is operating the Employment Wage Subsidy Scheme, but is refusing to pay the top up in respect of public holidays?

Payment for public holidays is generally subject to the 1997 Organisation of Working Time Act, and Unite would argue that if an employer is topping up the Temporary Wage Subsidy they should also do so in respect of public holidays. However, given that the Act did not envisage the current circumstances, an employer may argue that they are not obliged to pay the top up – which is at the employer’s discretion – in respect of public holidays. Any disputes in this regard would need to be raised by way of a formal grievance in the first instance and thereafter to the Adjudication Services of the Workplace Relations Commission.

I was on the Temporary Wage Subsidy Scheme – what are the tax implications?

Income tax and USC was not applied to the TWSS through the payroll. To reduce the amount of tax that may arise at the end of the year, Revenue placed all employees that received payments under the TWSS or Pandemic Unemployment Payment on a Week 1 basis.

When an end of the year review takes place, an employee’s unused tax credits may cover any tax liability. Where this is not the case, and they have underpaid tax, Revenue will normally collect the underpayment by reducing the employee’s tax credits for a future year(s) in order to minimise any hardship. If the employee has any additional tax credits to claim (e.g. health expenses) this will also reduce any tax due.

In many cases, the payment of the Temporary COVID-19 Wage Subsidy and any additional income paid by the employer may result in the employee being refunded income tax or USC already paid. 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, who will be refunded by Revenue.

I was/am on the Pandemic Unemployment Payment – what are the tax implications?

The PUP will be treated as taxable income and may affect a person’s tax liability for the year, depending on their overall income for the year.

PUP recipients will be considered to have paid PRSI contributions at the same rate they were paying immediately before they were laid off, enabling them to qualify for other social welfare payments.

What if I have been placed on lay off – and my employer is NOT operating the Employment Wage Subsidy Scheme?

If a worker is laid off without pay, there is **no need to claim in person at an Intreo centre**. Instead, a new support payment was introduced which applies to those workers whose employers lay them off. Under legislation introduced at the end of July, a person claiming the Pandemic Unemployment Payment must be genuinely seeking, but unable to obtain, suitable employment.

The Pandemic Unemployment Payment will continue until April 2021, and new applications will be accepted until the end of 2020.

Payment rates changed on 17 September 2020, and will change again on 1 February 2021 and on 1 April 2021:

From 17 September 2020

From 17 September 2020 until 31 January 2021 the Pandemic Unemployment Payment will be paid at three rates, depending on your previous earnings:

- if you earned less than €200 per week - the rate of the COVID-19 Pandemic Unemployment Payment will be €203 per week
- if you earned between €200 and €300 per week - the rate of the COVID-19 Pandemic Unemployment Payment will be €250 per week
- if you earned over €300 per week - you will receive €300 per week
- the Qualified Adult rate for those on Jobseeker's will now be reduced to its normal level of €134.70

From 1 February 2021

From 1 February until 28 February 2021 the Pandemic Unemployment Payment will be paid at two rates, depending on previous earnings:

- if you earned less than €200 the rate of the COVID-19 Pandemic Unemployment Payment will be €203 per week
- if you earned between €200 and €300 per week - the rate of the COVID-19 Pandemic Unemployment Payment will be €203 per week
- if you earned over €300 per week - you will receive €250 per week

After 1 April 2021

If you are receiving a Pandemic Unemployment Payment you will need to apply for either Jobseeker's Benefit or Jobseeker's Allowance after 1 April 2021.

The Covid-19 unemployment payment can be applied for through the Department of Social Welfare's online portal www.MyWelfare.ie.

All that is required is for the applicant to have an email address, a bank account and a Personal Public Service Number. You will find your PPS number on a range of documents, including previous payslips. Simply go onto the Covid-19 Services section of the website and apply for the payment. You will have to set up an account but it is a simple and straight forward process.

If you need information or further assistance please contact the DEASP Income Support Helpline at [1890 800 024](tel:1890800024)

To avoid any delay in payment, it is very important that you check carefully to ensure you have supplied the correct bank account and PPS numbers.

What about other social welfare payments?

The COVID-19 Pandemic Unemployment Payment replaces your employment income and will be regarded by the DEASP as equivalent to employment income.

Your underlying social welfare payment will be adjusted to take account of the difference between the COVID-19 payment and your normal employment income. This may take some time and any overpayments will be taken from future payments.

What if I have been placed on short-time working?

Short-Time Work Support is a form of Jobseeker's Benefit and is an income support payment for people who have been temporarily placed on a shorter working week by their employer.

This payment is made in respect of the days of work that have been lost, and is a non-taxable payment.

Short-Time Work must be systematic and show a clear repetitive pattern of employment. Employees must work at least 1 day in each week.

For example, your working week has been reduced from a 5 day work pattern to a 3 day work pattern, you may receive a Jobseeker's Benefit payment for the other 2 days. For example, your work pattern based on a fortnightly period has reduced to 2 days in the first week and 3 days in the second week, you may receive a Jobseeker's Benefit payment for the other days lost.

Short-Time Work Support is paid for a maximum of 234 days depending on the number of PRSI Contributions you have paid.

Your rate of payment will depend on your average weekly earnings in the governing contribution year and the change in your work pattern. For example, if you are placed on a 3 day work pattern having previously worked 5 days, you may be entitled to up to €81.20 for the 2 days you are no longer working. This represents two fifths of the maximum weekly rate of Jobseeker's Benefit of €203.

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

Employees must satisfy the same PRSI Conditions that you would need to qualify for Jobseeker's Benefit.

What if my employer has instructed me to go home?

You are entitled to clarity regarding your work situation, and in particular regarding whether you are to be paid, or are being laid off, made redundant or expected to work from home. If unclear on any of these or related questions, contact your employer in writing (e.g. by email) and ask them to confirm your employment and payment status in writing. In the event that your employer says that you will not be paid the Department of Social Protection will require written confirmation of your status if you are applying for a Social Protection payment.

A simple email detailing when, where and by who you were told to go home and asking that your status be confirmed to you in writing without delay will assist you to explain your circumstances to the Department of Social Protection.

If I have been placed on layoff or short time working as a result of COVID-19, can I claim for a redundancy payment?

The provisions of Section 12 of the Redundancy Payments Act 1967 have been suspended where an employee has been temporarily laid off or put on short-term work arising from the COVID-19 emergency measures. The suspension of these provisions has been extended until 30 November.

Travel abroad

Official Government advice remains not to engage in non-essential travel outside Ireland.

Passengers arriving into Ireland are expected to restrict their movements for a period of 14 days, unless they are arriving from a so-called 'Green List' country, the latest version of which is available [here](#).

Travel and your employment rights

Given the unprecedented nature of this pandemic and the associated restrictions, the situation is changing all the time and you should contact your Unite representative if in doubt regarding your rights.

Although employers cannot prevent employees from travelling abroad in a personal capacity, given the Government advice against non-essential travel abroad you may be asked to inform your employer if you are planning to travel outside of Ireland, and whether your destination is on the so-called Green List.

If you are required to restrict your movements having returned from non-essential journey to a country not on the Green List, and you are not able to work remotely or from home while self-isolating, you will have no entitlement to be paid by your employer for the period of self-isolation. It is possible that you could avail of annual leave to cover their period of self-isolation but only if you have enough annual leave accrued to cover for the period; otherwise, you might ask to take the period of movement restriction (currently 14 days) as unpaid leave. You would need your employer's consent for either course of action.

If you can work remotely, you may continue being paid during the period when you need to restrict your movements.

In some circumstances – for example, where essential travel is undertaken to care for a family member – employers may decide to exercise discretion.

We would advise members considering travelling outside Ireland to make early contact with their employer and keep them informed.

If you are restricting your movements after returning from travel abroad, and you become unwell regardless of whether this is due to Covid-19 or other causes, you should inform your employer and obtain the usual sick certification from your GP or other healthcare provider, so that related time off work can be managed in accordance with your employer's sick leave policy.

Employees returning from a Green List country should be treated the same as any colleagues who have not been required to restrict their movements.

If you return from a Green List country and your employer asks you not to return to work for a period, they should pay you as normal during this period and you should not suffer any detriment.

Workplace health and safety

Please click [here](#) to download the Return to Work Safely Protocol, and [here](#) to download the ICTU's User Guide to the Protocol. Unite is continuing to advocate for improved resources to ensure enforcement of the Protocol.

Members working in the construction sector should note that Unite has set up a hotline for you to report any safety concerns relating to Covid-19. The number is 089-2031044. We also have a dedicated email address for construction members to contact: constructionROI@unitetheunion.org. All other members can contact the Health and Safety Authority on 1890 289 389 or email wcu@hsa.ie.

You should have a Health and Safety Representative – and you should know who s/he is

Under the 2005 Safety, Health and Welfare at Work Act, all employees are entitled to elect a Health and Safety representative. You may also have a union safety rep. It is important that you know who they are, that they are fully updated on any health and safety risks and relevant measures.

The Return to Work Safety Protocol states that your employer MUST:

- Appoint at least one lead worker representative to make sure safety measures are in place and being followed.
- Update business and safety plans, including the business COVID-19 Response Plan, the occupational health and safety risk assessment and the safety statement. Include how to deal with a suspected case of COVID-19 in the safety plans and appoint a dedicated manager in charge of dealing with suspected cases.
- Develop, consult on, communicate and implement workplace changes or policies.
- Send out a pre-return to work form to employees at least 3 days before their return to work. The form will ask employees to confirm they have not had symptoms of COVID-19 in the past 14 days, have not been diagnosed or suspected of COVID-19 in the past 14 days, have not been in close contact with someone confirmed or suspected of COVID-19 in the past 14 days and are not self-isolating or cocooning. You can get a [return to work form template](#) from the HSA website. Note: Employers should not directly receive any test results from the HSE. Rather, the results should be provided to the person tested, who should then pass on the outcome to his or her employer.
- Provide COVID-19 induction training for all staff.
- Put in place temperature testing in line with public health advice.
- Have appropriate hygiene facilities in place, display posters of good hand washing practices and have proper ventilation. Give tissues as well as bins or bags for employee's disposal. Empty bins regularly and provide advice on good respiratory practice.
- Provide for physical distancing across all work activities of at least 2 metres as much as possible (staggering breaks, put in place arrangements for meetings and canteen facilities, put in place a no handshaking policy, no sharing of cups or pens, adapt sign in or sign out systems). Install physical barriers, such as clear plastic sneeze guards between workers where 2 metre distancing is not possible.
- Keep a log of any group work to help with contact tracing.
- Have regular cleaning of the workplace and provide hand sanitisers.

- Provide Personal Protective Equipment (PPE) and protective clothing where there is an identified COVID-19 exposure risk and in line with public health advice. You [can get more information on PPE from the HSA](#).
- Make sure employees look after their mental health and well-being and are aware of any employee assistance programmes.

If an employee has symptoms of the virus during work hours, your employer must have a designated isolation area for employees and must follow a specific procedure:

- The designated manager must direct the person to a designated isolation area, along a designated route
- Maintain a 2 metre distance
- Arrange for the employee to stay in isolation before arranging for them to be transported home, or to a medical facility, avoiding public transport.
- Carry out a full risk assessment of the incident to see what, if any, further action needs to be taken

You are legally entitled and obliged to protect your health and the health of others

Under the 2005 Health, Safety and Welfare at Work Act, workers must report a hazard or danger to their employer in the first instance. If an employee leaves the workplace because of an emergency, or because of serious and imminent danger, they cannot suffer any detriment as a result. Further information on the Act is available from the Health and Safety Authority [here](#).
