



COVID-19 and Your Rights as a Worker

Frequently Asked Questions – UPDATED 15 January 2021

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

Most recently, the Level 5 measures announced on 24 December 2020, followed by the additional restrictions announced on 8 January 2021, 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 and construction, may again be facing layoffs. A brief guide to the restrictions is available [here](#).

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@unitetheunion.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.

*When workplaces do re-open, Unite, together with the Irish Congress of Trade Unions, will continue 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 test and GP

assessment will be free of charge. This includes GP out-of-hours services, which can also arrange testing. If you don't have a GP, any GP can arrange a test for you.

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

- If you are diagnosed with COVID-19, or a GP (or the HSE) has certified that you need to self-isolate or restrict your movements, 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. You must also be employed in at least one of the 4 weeks before your medical certification and have a current contract of employment, if you are an employee.
- If you need to self-isolate because you may have COVID-19, it is paid for a maximum of 2 weeks. This can be extended for another 2 weeks, if you are told to self-isolate again following [contact tracing by the HSE](#). However, you will need to apply for this second period of self-isolation on a separate claim form and have medical certification for this second period of self-isolation.
- If you have had 2 successive periods of self-isolation, you must return to work and make a PRSI contribution before you can get enhanced Illness Benefit again.
- If you are diagnosed with COVID-19, it is paid for a maximum of ten weeks. If your medical certificate is for fewer than ten weeks, you will be paid for the duration of your medical certificate.
- You should continue to talk with your doctor about your diagnosis and the length of time you are medically certified unfit to work because of COVID-19.
- Enhanced Illness Benefit will run until March 31st.

What if I am working from home?

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 in line with Government advice.

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 particular the '[Stay at Home](#)' order issued on January 8th. Under current restrictions, you should work from home unless you are providing an essential service and need to be physically present; a list of essential services is available [here](#).

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 restrictions outlined above and 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 am unable to attend work due to child-minding responsibilities?

As was the case when childcare facilities and schools were closed previously, an employee who cannot attend work due to child minding responsibilities, and as a consequence is not in receipt of employment income, is eligible to apply for PUP.

This arrangement will continue to remain in place during this latest set of Level 5 restrictions.

The applications are processed on the basis of self-declaration and are checked against employment and earnings records from Revenue.

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. To be eligible, an employer must self-declare to Revenue that they have experienced significant negative economic disruption due to COVID-19, with a minimum of 30% decline in turnover or customer orders (between July and December 2020 compared with the same period in 2019). The review of turnover or orders should look at the period as whole, not individual months. For new businesses, this is based on a projected forward test.

Under the scheme, eligible employers 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. In October 2020, the subsidy bands were increased from three to five, as follows:

Employment Wage Subsidy Scheme rates

| Gross weekly pay | Subsidy Rates |
|-------------------|---------------|
| Less than €151.50 | Nil |
| €151.50 – €202.99 | €203 |
| €203 - €299.99 | €250 |
| €300 - €399.99 | €300 |
| €400 - €1,462 | €350 |
| Over €1,462 | Nil |

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.

What are the tax implications of the Employment Wage Subsidy Scheme?

Under the EWSS employers must operate PAYE on all payments. This means your employer should resume the regular deduction of income tax, USC and employee PRSI from your pay.

If an employment is eligible for the subsidy, a 0.5% rate of employer's PRSI applies.

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. In the event of a shortfall, members have a number of options to meet the liability. As well as attempting to reduce the shortfall by claiming tax credits (for example, on medical expenses), there is the option of paying it off gradually by agreeing to an adjustment of tax credits for four years from January 2022. Tax credits can best be claimed and adjusted online by using Revenue's online service, which you can access [here](#).

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. Any shortfall can be addressed in the manner outlined above in respect of the TWSS.

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 remain open to new applicants and continue being paid until March 31st.

Until March 31st, the Pandemic Unemployment Payment will be paid at four 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
- If you earned over €400 per week – you will receive €350 per week

Employee earnings assessment

If you are an employee, your average gross weekly earnings is assessed in 3 separate periods – from January to December 2019, from January to February 2020 and from March to September 2020. The higher figure is used.

For example, if your average gross weekly earnings were €210 in January to February 2020 and €195 in March to September 2020, the figure of €210 will be used. Similarly, if your average gross weekly earnings in 2019 were higher than in 2020, the 2019 figure will be used.

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.

Short-Time Work must be systematic and show a clear repetitive pattern of employment. Employees must also work at least 1 day each week that you would normally have worked.

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.

Short-Time Work Support is not taxable. 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 31 March 2021.

Travel abroad

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

Travellers entering Ireland should restrict their movements for 14 days after arrival. This means you should stay at home and avoid contact with other people and social situations. You do not have to restrict your movements if you are:

- *Arriving from Northern Ireland*
- *Arriving from a 'green' region based on the [EU traffic light system](#)*
- *An international transport worker carrying out your work*
- *Arriving from an 'orange' region, and have evidence that you received a negative or not detected PCR test during the 3 days before your arrival in Ireland.*
- *Arriving from a 'red' region and have evidence that you received a negative or not detected PCR test 5 days or more after your arrival. This exception does not apply if you arrived from Great Britain (England, Scotland or Wales) or South Africa since 9 December 2020. You should self-isolate for 14 days from the date you arrived and follow the HSE's latest advice.*
- *Coming to Ireland for essential healthcare*
- *A traveller with an essential function or need*

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 a 'green' region as outlined above.

If you are required to restrict your movements having returned from non-essential journey to a destination not in a 'green' region, 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' region should be treated the same as any colleagues who have not been required to restrict their movements.

If you return from a 'green' region 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](#).
