



## Paul O'Donovan & Associates

Chartered Accountants and Registered Auditors



### Rate Change in the COVID-19 Pandemic Unemployment Payment

On the 29<sup>th</sup> June, the Government introduced new changes to the rate of payment for the COVID-19 Pandemic Unemployment Payment.

There are now two rates of payment. These are based on what you earned from previous employment:

- if you earned less than €200 a week, your payment will change to €203 per week;
- if you earned €200 or more a week, your payment won't change and you will continue to receive €350 per week.

In order to continue receiving this payment, you will first need to confirm your eligibility on [www.mywelfare.ie](http://www.mywelfare.ie) by the 13<sup>th</sup> July. If your rate of payment changes, you will have first noticed it on Tuesday 7 July.

However, there is one exception to the change in rate of payment. If you were working part-time and claiming a jobseeker's payment immediately before you claimed the Pandemic Unemployment Payment - there will be no change to your payment of €350 a week.

### How the Rate is Calculated

#### Employees

- The rate of payment is based on past earnings notified to Revenue and subject to Pay Related Social Insurance (PRSI).
- Rates are calculated based on your average weekly earnings during 2019 (full year) and 2020 (January and February).
- If an employee record is found in 2019 and 2020 - the higher amount of income is used to calculate the rate.
- If no employee record is available - self-employment contributions from 2018 are used. The assessment is based on the Class S record only.
- If no earnings data is available, either as an employee or self-employed person, the rate of Pandemic Unemployment Payment is reduced to €203 per week.

#### Self-employed

- The rate of payment is based on past earnings notified to Revenue and subject to Pay Related Social Insurance (PRSI).
- Rates are calculated based on your self-assessment returns for 2018.
- If no earnings data is available, the rate of Pandemic Unemployment Payment is reduced to €203 per week.





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## **If you are being paid the Pandemic Unemployment Payment and Working Family Payment**

- ✎ If your gross weekly earnings were less than €200 a week, your payment will change to €203 per week.
- ✎ If your gross weekly earnings were €200 or more a week, your payment won't change and you will continue to receive €350 per week.
- ✎ There is no change to your Working Family Payment.

## **If you are being paid the Pandemic Unemployment Payment and Carer's Payment**

- ✎ If your gross weekly earnings were less than €200 a week, your payment will change to €203 per week.
- ✎ If your gross weekly earnings were €200 or more a week, your payment won't change and you will continue to receive €350 per week.
- ✎ There is no change to your Carer's Payment.

## **If you are being paid the Pandemic Unemployment Payment and One Parent Family Payment**

- ✎ If your gross weekly earnings were less than €200 a week, your payment will change to €203 per week.
- ✎ If your gross weekly earnings were €200 or more a week, your payment won't change and you will continue to receive €350 per week.
- ✎ There is no change to your One Parent Family Payment.

## **If you have one adult and one or more dependent children**

- ✎ You should not be claiming the Pandemic Unemployment Payment. Instead, you should claim a jobseeker's payment.
- ✎ This is because you can claim an additional allowance for your adult dependent and child dependents. This will bring your weekly payment to in excess of the maximum weekly payment of €350 available under the Pandemic Unemployment Payment.

For further information on the rate change, contact the Department of Employment Affairs and Social Protection at 1890 800 024 or call us on 021 4321799 or email [info@paulodonovan.ie](mailto:info@paulodonovan.ie) for more details or for a confidential discussion.

