

Employment Grants - Revised Claim Procedures

Employment Grants will be paid in a single instalment when an eligible post is filled by an employee (or employees as per 'c' below) for a period of at least one month at the date of the claim. Employees filling eligible posts must be subject to Irish taxation.

Eligible Posts are posts that have been created for the purposes as set out in the grant agreement and may be:

- (a) Full-time permanent posts.
- (b) Full-time contract posts where the contract of employment is two years or greater.
- (c) Full-time equivalent posts. These are part-time posts (permanent or contract > 2yrs.) which are converted to full-time equivalent posts based on the number of hours worked as a proportion of the company's standard working week e.g. 20 hrs/wk = 0.5 full-time equivalent post.

Temporary posts or posts with employment contracts of less than two years are not eligible.

The number of posts claimed as defined at (b) and (c) above is limited to a combined total of 20% of the number of eligible posts.

Claim Certification

To make a claim, a company's auditor should submit the following documentation to IDA:

- **Employment Grant Record Form No. 16***
This form records the number of employees per category on a monthly basis for the previous twelve months or from the start of the project if less than twelve months.
- **Employment Grant Claim Form No. 9***
This form records details of those who currently occupy posts in respect of which the grant is being claimed. For second and subsequent claims this form need only be completed for additional new posts or for posts which had previously been grant aided and the grant repaid due to the post having been vacant for longer than six months. Accordingly where an employee has been replaced in a post for which grant has been claimed and paid it is not necessary to include details of the replacement on the form.
- **Auditor's Certificate:**
The auditor's certificate confirms the total number of eligible posts being claimed and that the details on Claim Form No.9 and the Employment Grant Record Form No.16 are correct.

*These forms are available in electronic format if required.

Employment contracts are no longer required to be submitted with a grant claim, however they should be available for inspection at the company's premises if required.

On-site inspections of Employment Grant claims will be carried out by IDA staff on a random sample basis. IDA will conduct an annual review to ensure that grant-aided posts continue to be filled in accordance with the grant agreement.

These revised procedures apply to all new and existing employment grant approvals.

All other requirements and conditions relating to Employment Grants remain unchanged.

