Scheme Guidelines

Upskill SME Training Grant

September 2026

Upskill SME Training Grant is an enterprise support. Upskill SME Training Grant is managed by Skillnet Ireland and funded from the National Training Fund and the European Union through the Department of Further and Higher Education Research, Innovation and Science.

Rialtas na hÉireann
Government of Ireland

Co-funded by the European Union

Upskill SME Training Grant: Scheme Guidelines

Contents

1. Upskill SME Training Grant

The **Upskill SME Training Grant** is a new initiative from **Skillnet Ireland**, designed to provide financial support to **Small and Medium-Sized Enterprises (SMEs)** seeking to invest in the development of their employees. The scheme aims to incentivise Irish SMEs across all business sectors to upskill and reskill their employees in Artificial Intelligence (AI) skills. This will help foster innovation, enhance operational efficiency, and promote long-term company growth by supporting the upskilling of the Irish SME workforce in AI.

These **Scheme Guidelines** have been developed to assist applicants in understanding the **eligibility criteria**, **qualifying expenditure**, and the **application process** for the Upskill SME Training Grant.

Funded as **De Minimis aid** under EU and national State aid regulations, the scheme enables eligible companies to reclaim payroll costs. The reimbursement rate is based on the average daily earnings rate for all sectors published by the Central Statistics Office (CSO) Earnings and Labour Costs. This applies to employees participating in approved training programmes.

The overarching goal is to make training more accessible and affordable for SMEs, thereby strengthening productivity and competitiveness across the sector.

For the purposes of this scheme, Skillnet Ireland has adopted the **EU Commission definition of SMEs**. This classification serves two key functions:

1. To qualify as SMEs, a company must have fewer than 250 employees **and** either a turnover of ≤ €50 million **or** a balance sheet total of ≤ €43 million.
2. Once SME status is confirmed, the company is further categorised as **micro**, **small**, or **medium**. This categorisation is important, as the **maximum grant available per annum** is capped based on the size classification.

Once a company is deemed eligible, it may apply for funding **up to the applicable annual cap**. All applicants must meet the relevant eligibility conditions and comply with the **Terms and Conditions** set out in this document. Applications that do not satisfy these requirements will be deemed ineligible and will not proceed to assessment.

The document is structured as follows:

Section 2: What Can SMEs Claim Under the Grant
This section outlines the categories of expenses that are eligible for reimbursement under the Upskill SME Training Grant.

Section 3: Eligibility Criteria
This section sets out the eligibility requirements for companies, employees, and training programmes. It also explains the De Minimis aid rules, SME classification, and which organisations or training types are excluded from the scheme.

Section 4: The Grant Application Process
This section describes the five stages of the grant process from registration through to payment. It outlines what information is required at each step and how applications are assessed and approved through the Skillnet Ireland Grant Management Portal.

Section 5: Customer support services available to assist applicants throughout their Upskill SME Training Grant journey. From pre-registration queries to technical help with the application portal, the dedicated support team is on hand to provide guidance, resolve issues, and ensure applications progress smoothly. Contact details and the range of support services offered are provided in this section.

Appendices:

Appendix A – Grant Application under De Minimis Thresholds
Explains how De Minimis aid limits apply to the Upskill SME Training Grant, including cumulative thresholds across different sectors. This section includes worked scenarios demonstrating how SMEs must manage grant requests to remain within the €300,000 overall cap.

Appendix B – Training Expense Claim Scenarios
Provides worked examples of how eligible training-related expenses are calculated for grant claims. These practical case studies illustrate how costs can be claimed under different training formats and durations.

Appendix C – General Terms and Conditions
Sets out the terms that govern participation in the grant scheme, including application rules, eligibility compliance, data protection, and obligations under De Minimis aid and Freedom of Information legislation.

2. What can SMEs claim under the grant

2.1 Eligible Claims

Eligible SMEs may claim a flat-rate daily reimbursement based on the latest CSO Earning and Labour Cost Report. This represents a portion of an employee's salary costs for time spent attending live training on eligible training programmes within working hours.

Based on the Q2 2025 CSO Report the flat rate is €204.30 per day (based on the CSO Average Weekly Salary). This figure would be updated annually to reflect latest figures from the CSO.

2.2 Ineligible Claims

The Upskill SME Training Grant supports the recovery of employee training time only through the approved flat-rate reimbursement model. The following costs are not eligible for reimbursement under the scheme:

- Course fees
- Tuition fees
- Training provider costs
- Employee-funded training

Training programme fees and tuition fees cannot be claimed, as these costs may already benefit from other forms of public funding or subsidy. All training must be funded by the employer and delivered through an approved training programme. Only the approved daily reimbursement rate for eligible employees attending training during contracted working hours may be claimed.

Any costs or expenditure items that have been claimed, reimbursed or supported under another grant, subsidy, State aid measure, EU funding programme or publicly funded scheme.

2.3 Maximum Grant per Company by Size

The grant claimable per annum is capped in accordance with the SME size category as outlined in section 3.2.

The table below shows the cap that applies to each company by SME size category:

Category	Maximum Grant
Micro	€5,000
Small	€15,000
Medium	€25,000

Table 1: Maximum Grant Amounts

2.4 Tax Treatment of the SME Upskilling Training Grant

For tax purposes, the Upskill SME Training Grant is treated as a Revenue Grant and should be correctly declared within the company's accounts. Companies are advised to seek guidance from their accountants or tax advisors to ensure the grant is properly accounted for and reported in line with standard accounting and tax practices.

2.5 Funding Disclaimer

Submission of an application to the Upskill SME Training Grant does not constitute approval of funding. Applicants should not assume that funding has been awarded or communicate funding approval within their organisation until they have received formal written confirmation through the Skillnet Grant Management Portal.

The Upskill SME Training Grant is a pilot initiative for 2026 and is subject to a fixed funding allocation. Funding will be awarded to eligible applicants on a first-approved, first-funded basis until the available budget has been fully committed. As a result, submission of an application does not guarantee funding, even where eligibility criteria have been met. Applicants are encouraged to engage early and submit applications as soon as possible. Only written communication issued through the Skillnet Grant Management Portal should be considered as confirmation of funding approval.

3. Eligibility Criteria

To qualify for grant aid under the Upskill SME Training Grant the following eligibility criteria, terms and conditions must be met in all cases.

Applications that fail to meet the eligibility criteria related to their company structure, training programmes and/or expenses covered under the scheme will be deemed ineligible and will not be considered further.

3.1 De Minimis Eligibility

The following De Minimis eligibility criteria apply to the Upskill SME Training Grant:

- To apply for grant aid support a qualifying company must be below the thresholds for the De Minimis categories.

De Minimis Category	Threshold	Period
General[1]	€300,000	3-year rolling
Primary Agriculture[2]	€50,000	3-year rolling
Fisheries / Aquaculture[3]	€40,000	3-year fiscal

Table 2: De Minimis Thresholds

Note: The maximum De Minimis aid that can be granted is €300,000 which is cumulative. Thus, aid granted under sector categories Primary Agriculture and Fisheries/Aquaculture contributes to the state aid ceiling of €300,000. See Appendix A which explains the De Minimis thresholds and their cumulative nature.

3.2 SME Company Eligibility

The following company eligibility criteria apply to the Upskill SME Training Grant:

- Companies must be registered in the Republic of Ireland, with the Companies Registration Office (CRO).
- Companies must be operating in Ireland for more than 12 months and be tax compliant.
- Companies must be classed as SMEs, with a headcount of less than 250 with either a turnover of ≤ €50m OR a balance sheet value ≤ €43m.
- The company must also determine its status as either micro, small or medium in accordance with the EU classification[4].

Category	Headcount	Turnover	Balance Sheet Value
Micro	<10	≤ €2 m	≤ €2 m
Small	<50	≤ €10 m	≤ €10 m
Medium	<250	≤ €50 m	≤ €43 m

Table 3: SME Classification in accordance with EU Commission Definition

[1] Details of the De Minimis **Commission Regulation (EU) 2023/2831** regarding General De Minimis can be found here.
[2] Details of the De Minimis **Commission Regulation (EU) 2023/2391** regarding the treatment of Fisheries and Aquaculture can be found here.
[3] Details of the De Minimis **Commission Regulation (EU) 2024/3118** regarding the treatment of Agriculture can be found here.
[4] https://single-market-economy.ec.europa.eu/smes/sme-fundamentals/sme-definition_en

The EU Commission SME self-assessment questionnaire allows companies to determine their SME status.

Adjustments to Headcount, Turnover and Balance Sheet Total re. Parent Company Ownership

Under the EU Commission SME classification, when calculating the headcount, turnover or balance sheet total for an enterprise, it is necessary to consider its ownership structure and relationships.

The classifications **autonomous, partner, or linked** are used to adjust financial size and employee count for SME qualification. The final SME classification is determined after these adjustments.

Autonomous Enterprises: Where an enterprise is based in Ireland and operated independently thus is not controlled (directly or indirectly) by an entity outside the state, it may qualify as an SME if it meets the thresholds for staff headcount, turnover, and balance sheet total.

Partner or Linked Enterprises: Where SME status depends on its relationship with the parent company or other linked enterprises, then the headcount, turnover and balance sheet total must be adjusted to reflect the level of ownership.

How a Partner or Linked Enterprises impacts headcount, turnover or balance sheet value is set out below:

Ownership Level	Enterprise Type	Impact on SME Status
Less than 25%	Autonomous	SME status is based on its own financials and employee count.
25% - 50%	Partner	Proportional financial and employee data from the partner company must be included.
More than 50%	Linked	100% of the financial and employee data from the parent company must be included, often disqualifying the SME status.

Table 4: Enterprise Ownership Level Impact on SME Status

For an enterprise in an EU country to qualify as an SME, the total aggregated data of all linked and partner enterprises, including the parent company, must meet the SME thresholds.

- The Upskill SME Training Grant supports commercial SMEs, and therefore the following types of companies are ineligible for grant aid under this scheme:
    - Companies which do not meet the stated eligibility criteria.
    - Public sector bodies.
    - Non-Government bodies (Charity or not-for-profit organisations).
    - Companies based outside the Republic of Ireland.
    - Sole Traders.

3.3 Training Programme Eligibility

Programme Types

Eligible programmes are published in the Upskill SME Training Grant programme catalogue. Programme eligibility is reviewed and approved at quarterly governance meetings between Department of Further and Higher Education, Research, Innovation and Science (DFHERIS) and Skillnet Ireland before inclusion in the Scheme.

There are two types of training programmes for the Upskill SME Training Grant:

- **A Stand-Alone Training Programme:** A stand-alone training programme is a structured learning initiative designed to achieve specific learning outcomes independently, without being part of a broader programme or curriculum. It focuses on a particular topic, skill set, or competency and is typically delivered in a single session or a short series of sessions. The duration of these programmes will be a minimum of a one-day training and training will typically conclude within a calendar month. These are typically delivered as 'bootcamp' sessions or focussed upskilling sessions.
- **A Modular Programme:** A modular programme is a structured educational offering that is divided into distinct modules, each covering a specific subject area or competency and will often lead to a qualification such as a diploma, degree, or professional certification. The duration of these programmes (encompassing multiple modules) will typically be longer than one calendar month. Grant applications should be made on a module-by-module basis to support businesses with costs within a shorter timeframe.

Eligible Providers

Training programmes must be delivered by an approved provider from one of the categories below.

- Skillnet Ireland Business Networks and National Initiatives
- Higher Education Institutions (HEIs), including:
  - Universities
  - Technological Universities
  - Institutes of Technology where applicable
  - Colleges recognised by QQI or equivalent statutory authorities
- Education and Training Boards (ETBs)
  - Further Education and Training Colleges
  - Training Centres
  - Skills to Advance delivery locations

Providers are required to demonstrate relevant expertise in AI, digital capability development, or business transformation.

Eligible Training

The following training programme eligibility criteria apply to the Upskill SME Training Grant:

- All delivery must take place in the Republic of Ireland
- Programmes must be on the approved programme list available on Upskill SME Training Grant webpage.
- Programmes must develop skills for AI readiness or new business capabilities in AI as its primary outcome. Programmes where AI is only a minor component of the overall programme content are not eligible.
- Eligible AI Themes:
    - Getting Started with AI
    - Leading Your Business for AI
    - Data Skills for AI
    - Building & Developing AI Solutions
    - AI Governance, Risk, Ethics & Compliance
    - Using AI in Your Business

Additional Eligibility Requirements

- Eligible modes of training delivery include:
    - In-Person: Training that takes place mainly face-to-face at a physical location.
    - Virtual: Live online training delivered via video or audio conferencing.
    - Blended: A hybrid mode of delivery that combines both in-person and online learning.
- Training must have a minimum duration of one (1) day (six (6) hours of contact time). Only contact time is eligible. Self-study, self-paced study, assessment time and other non-contact activities are not eligible.
- Training must take place during the employees' contracted working hours.
- Training must be delivered by a training provider which is external to the company and not provided by an internal company resource.
- Training must be funded by the employer.

Ineligible Training

The following training activities are not eligible for support under the Upskill SME Training Grant.

- Ineligible AI Themes:
    - General digital literacy unrelated to AI.
    - General Microsoft Office/basic computer skills.
    - General leadership or management training not substantially focused on AI.
    - General cybersecurity or compliance training not AI-specific.
    - General sales, marketing, HR or customer service training not AI-enabled.
    - Personal certifications not tied to business AI adoption needs.

- Mandatory statutory training, examples:
    - Health and Safety
    - Manual Handling
    - Fire Safety
    - First Aid
    - GDPR compliance training where undertaken solely to meet legal obligations
- Training required solely to maintain regulatory certification.
- Apprenticeships.
- Induction training.
- Product-specific sales training.
- Vendor demonstrations.
- General recruitment activities.
- Attendance at conferences, exhibitions, or trade shows where structured learning outcomes are absent.
- Self-paced e-learning.
- Training programmes which take place during the employees' own time, outside of contracted working hours.
- Any training that is funded by the employees.

3.4 Participant Eligibility

Eligible participants:

- Must be a direct employee of the company.
- Have taken the training programme during normal working hours.
- The training programme must have been paid for by the employer.
- Have completed the training programme in accordance with the Scheme definition of Completion.

Ineligible participants:

- Unemployed individuals.
- Jobseekers.
- Full-time students.
- Employees of public sector bodies.
- Employees of charities/not-for-profits.
- Solely self-employed individuals.
- Third-party contractors/suppliers.
- Employees of businesses located outside the Republic of Ireland.

4. Upskill SME Training Grant Process

The Upskill SME Training Grant process consists of 5 stages (1) Registration, (2) Eligibility, (3) Application (4) Evaluation and (5) Payment. Each SME is required to register with the Skillnet Ireland Grant Management portal to submit information on the company itself and subsequently the details of the grant request. The portal is used to submit applications, evaluate the grant claim, and notify applicants of decision outcomes regarding the claim.

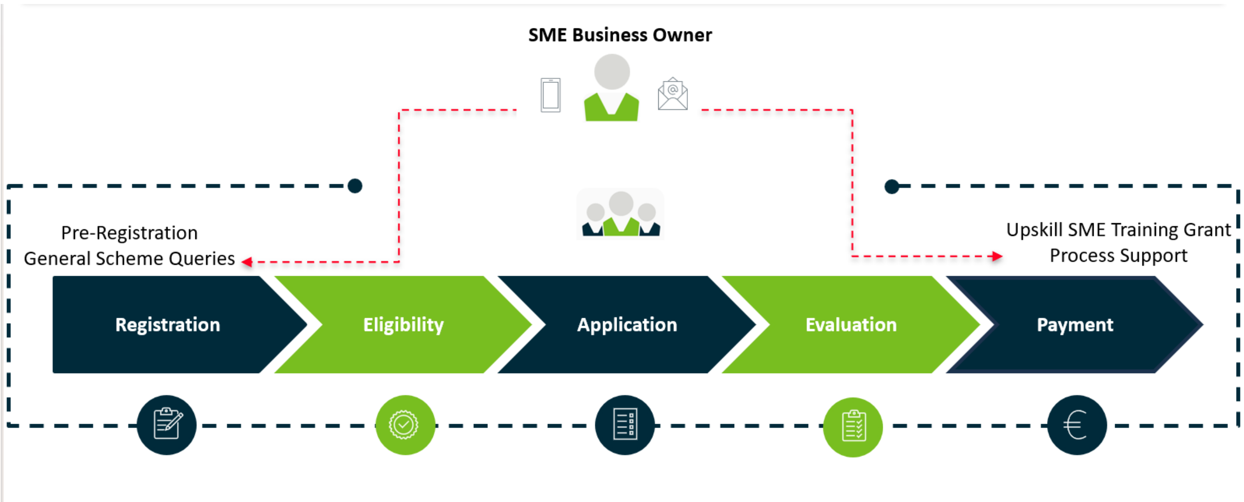

Figure 1: Upskill SME Training Grant Process

Step	Description	Carried Out By
Registration	The SME must register through the Skillnet Ireland Grant Management Application Portal.	SME
Eligibility	The eligibility stage determines if the SME is eligible for the scheme.	Upskill SME Training Grant Management Assessment Team
Application	The SME completes and submits the Application for Cost Recovery to claim eligible training-related expenses incurred.	SME
Evaluation	Each application will be reviewed and evaluated to determine if the application is approved for payment.	Upskill SME Training Grant Management Assessment Team
Payment	An application reaches the Payment Stage when it has been approved for payment.	Upskill SME Training Grant Management Assessment Team

Table 5: Stages of the Upskill SME Training Grant process

4.1 Stage 1: Registering on the Upskill SME Training Grant Platform

The first stage of the process for SMEs is to complete the registration on the Skillnet Ireland Grant Management portal.

SMEs will be required to provide organisational data to verify it is a valid company registered and operating in Ireland. The individual that registers the company on the portal will be designated as the Primary Contact. The Primary Contact will receive an email to activate the account and to allow progress to next stage.

Information Required to Register

SMEs will be required to supply the following information when registering on the portal:

- Company Registration Office (CRO) Number
- Registered Company Name & Address
- Date the company was established
- Business Description
- Primary Industry Sector (NACE code level 2) & Primary Economic Activity (NACE code level 4)5
- Primary Contact name
- Primary Contact company email address
- Primary Contact phone number
- Primary Contact job title

To be permitted to register for the scheme, the SME must:

- Be registered in the Republic of Ireland (verified by CRO number).
- Have been established for a period of 12 months or more.

Further information

- A company can only sign up to the Portal once
- A contact email address can only be registered with the Portal once

[5] https://www.cso.ie/en/methods/classifications/csodatastandardsandclassifications/csostatisticalclassifications/nace-classificationofeconomicactivities/

4.2 Stage 2: Assessing SMEs Eligibility

The SME Eligibility Assessment Stage determines whether SMEs can proceed to apply for grant aid under the Upskill SME training grant scheme.

Preparing for Eligibility

The SME will be required to supply:

- SME headcount and the turnover or balance sheet value for previous fiscal period.
- Tax Details: Tax Reference Number and Tax Clearance Access Number (TCAN).
- De Minimis grant amounts received for previous 3 years.

To be deemed eligible for the scheme, SMEs must:

- Be tax compliant.
- Be classed as an SME in accordance EU definition, a headcount less than 250 and either a turnover of ≤ €50m OR a balance sheet value ≤ €43m.
- Be within the De Minimis Aid thresholds.

Further Information

- The EU Commission SME self-assessment questionnaire can support a company to determine their SME status.
- The level of grant that can be claimed is capped based on the size of the SME using the EU Commission definition.

4.3 Stage 3: Submitting a Grant Application

Once the SME has been notified that they meet the eligibility criteria, they can then access the platform to submit their grant claim request. The SME primary contact can create additional users on the Portal, a secondary contact; to delegate application submission to appropriate employees, this person is known as the appointed employer representative.

The representatives may include (for example) the company’s Accountant, Human Resources Manager, Learning and Development Manager, or a member of the Senior Leadership Team with authority for expenditure.

Information Required

The SME applicant (primary contact or the employer representative) will need to provide all required information to allow for a complete application and evaluation.

Please refer to the Data Privacy Notice for the Upskilling SME Training Grant for all information on how we will treat your data. The onus is on the company to inform their employees that they will be sharing data on behalf of their employees.

Overall, there are two categories of information required to complete an application: (1) the training programme information and (2) employee information.

The table below provides the details requested for each category and will help you to complete the application process.

Category		Information Requested
1	Details of the training programme	• Duration (Start Date, End Date) • Mode (In-person, virtual, blended) • Training Delivery partner (e.g., Skillnet Business Network name) • Location (County, Eircode) • Invoice for training programme and Proof of Payment • Individual Training Module Names (where applicable) • Training Completion Form* ** The form is found on the Upskill SME Training Grant webpage.*
2	Details of the employee who attended the training	• Name • Job Title • Occupation • PPSN* (only last 3 characters required) on the wage slip ** Redact all but the last three PPSN characters, employee name and wage period.*

Table 6: Application Categories and Information Requested

Supporting Information

In addition, SME applicants must provide documentation to complete the grant application:

- Up-to-date Tax Clearance Certificate
- Company Bank Details including upload of bank statement (record these details once only)
- Total De Minimis Aid received in the last 3 years to ensure De Minimis threshold has not been exceeded – *this will be copied from the eligibility questionnaire and can be updated if required*

Training Completion Form

There is a defined Training Completion Form that is completed by both the SME Applicant <u>and</u> the Skillnet Business Network Manager/National Initiative Manager or Training Provider and includes information about the trainee/employee and training provider and must be uploaded as part of each application.

The training completion form must be completed by the following:

The employer or the appointed employer representative who registered for the Upskill SME Training Grant via the Skillnet Ireland Grant Management Application Portal can sign the Training Completion Form at the designated sections. The representatives may include (for example) the company's Accountant, Human Resources Manager, Learning and Development Manager, or a member of the Senior Leadership Team with authority for expenditure

and

The appointed Skillnet Business Network Manager/ National Initiative Manager or Training Provider Owner/ Manager can sign the form at the designated section to verify the training completion. In the instance of multiple training providers within one training programme, best practice will be to request the appointed Skillnet Network Manager/National Initiative Training Manager to sign.

Handling Claims for Different Types of Training Programmes

- For a standalone training programme, the company is requested to claim related expenses once the training programme has completed.
- For a modular training programme, the company is encouraged to claim related expenses for one or more completed modules at least annually, or more frequently if desired. Where a modular programme spans more than one scheme year, only modules completed during the current scheme year may be included in a grant claim. Modules completed in a subsequent scheme year may be claimed separately, subject to the scheme remaining open, continued eligibility, and the availability of funding.

4.4 Stage 4: Grant Application Evaluation

During the Grant Application evaluation stage each submitted application is reviewed and evaluated to determine if the application is approved for payment.

- Applications for funding received are checked for compliance with the eligibility criteria.
- Applicants are notified where an application is deemed to be ineligible with a note explaining why the application was considered ineligible.
- A system validation will check that the Application costs being claimed do not exceed the defined Skillnet threshold for the SME company for the calendar year (threshold differs per SME classification of Micro, Small or Medium). See section 2.3 and 3.2 for further detail.

Further information may be requested from the SME during the evaluation stage if additional validation is required or to support the evaluation.

4.5 Stage 5: Grant Payment

Once a payment is approved, the SME will receive an email confirming the approval date along with the terms and conditions associated with the provision of the grant. This email serves as an official record of the grant award and should be retained by the SME. It may be required when calculating cumulative De Minimis aid for future grant applications with Skillnet Ireland or other State bodies.

Applications that are approved will be paid into the validated bank account provided at the registration stage of the application process.

Payment of grant aid will only be made when all scheme terms and conditions have been fulfilled.

The SME is advised to maintain information provided in support of the claim and the approval email for a period of 10 years in accordance with De Minimis regulations. Such information may also be requested as part of an audit by the Revenue Commissioners, to demonstrate the purpose of the grant received and compliance with the tax code. The onus is on the SME company to ensure correct compliance with the De Minimis regulation and with the treatment of the grant in accordance with the tax code.

Among the items to retain:

- Evidence of the training programme, those who attended it and dates of attendance
- Evidence of expenses claimed in accordance with the flat rate allowance
- Evidence of the overall amount submitted, and the amount received:
  - The notification of the approved grant amount received
  - Evidence that the grant was received into the chosen bank account, and the date (ensure the amount received matches the amount on the grant approval notification email)

The notification of approval of the grant as it states the date of approval and amount received. This information will be important to you should you submit a claim for De Minimis aid through Skillnet Ireland or another state agency.

Note: The amount stated on the approval for the claim submitted only.

5. Customer Support

Our dedicated customer support team will be available Monday to Friday, 9:00 am to 5:00 pm, except public holidays, offering guidance and assistance to ensure a smooth and efficient application journey.

This service will launch in mid-September 2026. We will update this document at that time.

Support is available across each of the following:

- **Pre-Registration Support:** Guidance on eligibility criteria and help with initial queries before beginning the application process.
- **General Support Queries:** Answers to common questions about the scheme, eligibility, and participation requirements.
- **Application Process Support:** Step-by-step assistance to help applicants and Network Managers navigate the online application system, ensuring all required information is complete and accurate.
- **Complaints and Appeals:** Should you have a complaint to raise or wish to appeal a decision regarding your grant request.

Appendix A – Grant Application under De Minimis Thresholds

Under EU rules, De Minimis aid allows small amounts of state support to be given to companies without requiring formal EU approval. However, there are strict maximum thresholds across all De Minimis schemes a company can receive.
The following limitations apply:

- A company can receive **up to €300,000** in total De Minimis aid over any **rolling 3-year period**.
- Different sectors, such as **Primary Agriculture** (€50,000) and **Fisheries/Aquaculture** (€40,000), also have their own **separate sector limits**.
- **All De Minimis aid** a company receives — whether general or sector-specific — **counts toward the €300,000 total limit**.
- SMEs must monitor aid received across all activities and stay within these thresholds.

How would SMEs identify their existing levels of De Minimis aid?

- Should the company have received funding from a state agency such as a government department, local enterprise office or state agency, it is likely to that the agreement attached with the funding will refer to De Minimis. Alternatively, SMEs could contact the agency that provided the grant to determine whether it was De Minimis in nature. The applicant will need to determine all such aid the company has received.

What is the difference between 3-year rolling period and 3-fiscal years?

- Under the De Minimis rules, Primary Agriculture and General aid is assessed over a rolling 3-year period, meaning that at the time of applying, a company must consider all De Minimis support received in the previous 36 months from the application date for the Upskill SME Grant.
- In contrast, Fisheries and Aquaculture De Minimis aid is assessed over the three most recent fiscal years, typically aligned with calendar years (1 January to 31 December). Regardless of when an application is submitted during the year, the company must total all aid received in the three previous full fiscal years to determine remaining eligibility.

How to calculate the total De Minimis aid received?

- SMEs must consider not only its own previous aid, but also the aid received by any linked or partner enterprises. Together, these form what the EU refers to as a "single undertaking." This means:
  - If the company is part of a group (e.g., has subsidiaries, is a parent company, or is under common control with other companies), the applicant must add together all De Minimis aid received by all entities in the group within the relevant time-period. The combined total must not exceed the applicable De Minimis threshold (e.g., €300,000 over 3 years for general aid). Example: Where Company A and Company B are owned by the same parent

and: Company A received €150,000 Company B received €100,000. Then the single undertaking has received €250,000.

Any SME that has reached its De Minimis Threshold over the three years prior to Application for the Grant will not be eligible to apply. For further information on De Minimis rules, click here or contact our helpdesk.

If a new grant request would cause the company to exceed the €300,000 limit, the application **must be reduced** before approval.

The **four scenarios** below that illustrate how the De Minimis thresholds operate when SMEs submit grant requests under the Upskill SME Training grant Scheme.

Each scenario shows how previously received aid and new grant requests must be managed to stay within the overall limits.

- **Scenario 1:** Company submits a grant request under General De Minimis.
- **Scenario 2:** Company splits its grant request between Primary Agriculture and General De Minimis.
- **Scenario 3:** Company splits its grant request between Fisheries and Aquaculture and General De Minimis.
- **Scenario 4:** Company submits a grant request that exceeds the overall De Minimis limit.

Scenario 1: Grant aid under General De Minimis

- The company has already received €200,000 in General De Minimis aid.
- The company now requests:
    - €100,000 under General De Minimis.

Outcome:

- €200,000 (existing) + €100,000 (new request) = €300,000 cumulative De Minimis aid.
- The company reaches the €300,000 overall De Minimis limit.
- Claim is compliant, but the company cannot claim further De Minimis aid until amounts expire under the 3-year rolling period.

Scenario 2: Grant aid under Primary Agriculture and under General De Minimis

- The company has already received €200,000 in General De Minimis aid.

- The company now requests:
    - €50,000 under Primary Agriculture, and
    - €50,000 under General De Minimis.

Outcome:

- €200,000 (existing) + €100,000 (new request) = €300,000 cumulative De Minimis aid.
- The company reaches the €300,000 overall De Minimis limit.
- Claim is compliant, but the company cannot claim further De Minimis aid until amounts expire under the 3-year rolling period.

Scenario 3: Grant aid under Fisheries and Aquaculture and under General De Minimis

- The company has already received **€200,000** in General De Minimis aid.
- The company now requests:
    - €40,000 under Fisheries and Aquaculture, and
    - €60,000 under General De Minimis.

Outcome:

- €200,000 (existing) + €100,000 (new request) = €300,000 cumulative De Minimis aid.
- The company reaches the €300,000 overall De Minimis limit.
- The company also remains within the €40,000 sector cap for Fisheries and Aquaculture.
- Claim is compliant, but the company cannot claim further De Minimis aid until amounts expire under the 3-year rolling period.

Scenario 4: Grant aid request surpasses the threshold

- The company has already received **€200,000** in General De Minimis aid.
- The company now requests:
    - €60,000 under General De Minimis, and
    - €50,000 under Primary Agriculture.
- The total requested aid is €110,000.

Outcome:

- €200,000 (existing) + €110,000 (new request) = €310,000 cumulative De Minimis aid.

- This exceeds the €300,000 overall De Minimis limit.
- The company must reduce the grant request by €10,000 to comply with the threshold.
- After reducing the claim by €10,000, the company should resubmit their application for a maximum of €100,000 total additional aid.

Appendix B – Training Expense Claim Scenarios

There are two scenarios below that illustrate how grant claims are calculated under the Upskill Training Grant.

Scenario 1: a standalone training programme

An SME who meets the eligibility criteria for the Upskill SME Training Grant sends John on an eligible 5-day training programme.

- **Employee:** John
- **Training type: Standalone programme**
- **Training duration:** 5 days

Cost Category	Description	Calculation	Amount (€)
CSO Flat Rate	5 days of training	€204.30 x 5	€1021.50

Scenario 2: a modular training programme

An SME who meets the eligibility criteria for the Upskill SME Training Grant approves Susan to attend an eligible modular training programme, starting in September and concluding in February, and the programme will run for 3 days per calendar month, excluding December. This programme has a blended delivery, with some modules in person and some online in the virtual classroom.

- **Employee:** Susan
- **Training type:** Modular programme
- **Training duration:** 3 days per month in September, October, November.

Cost Category	Description	Calculation	Amount (€)
CSO Flat Rate	9 days of training	€204.30 x 9	€1838.70

Note: January and February are not included in the current claim as the module is completed in the subsequent scheme year and must be claimed separately.

Appendix C – General Terms and Conditions

The Upskill SME Training Grant Application Guide, including these Terms and Conditions and all related forms, is the version published on the Skillnet Ireland website and application portal at the time the application is submitted.

Upskill SME Training Grant – General Terms & Conditions

1. All eligibility criteria for companies and training programmes must be adhered to in full.
2. Applicants must complete and submit the most recent version of the Training Completion Form available online. Hard copy applications will not be accepted.
3. The training for which grant support is sought must take place in the Republic of Ireland.
4. Once a grant has been approved, the amount is final and cannot be changed.
5. Payments will be made on a first-come, first-served basis. Where available funding is exhausted during the year, payments to remaining eligible applicants will be deferred and made only should further funds become available. Deferred applications will be prioritised accordingly.
6. Applicants must allow Skillnet Ireland, its agents, or authorised officers full access to inspect or review application materials and supporting documentation as required.
7. Any complaints or appeals must follow the procedures set out in the Skillnet Ireland Complaints and Appeals Policy, as outlined in the Customer Charter on the Skillnet Ireland website. Skillnet Ireland's decision will be considered full and final.
8. Knowingly submitting false or fraudulent information in connection with the grant application may result in the application being rejected and the applicant being deemed ineligible for future funding.
9. Applicants must also comply with their own obligations under applicable data protection legislation and De Minimis regulations.
10. Applicants must declare all De Minimis aid received over the previous three fiscal years and confirm that the grant being applied for does not cause the total to exceed the €300,000 threshold. Where there is uncertainty about past De Minimis funding, applicants should consult documentation issued by the awarding body at the time the aid was granted. Grant funding under this scheme is classified as De Minimis aid in accordance with Commission Regulation (EU) No 2023/2831. De Minimis aid received by anyone undertaking must not exceed €300,000 over any three fiscal years, regardless of the form of aid or the funding source. This cap applies to all linked companies within the same group.
11. Costs claimed under the Upskill SME Training Grant must not be reimbursed, in whole or in part, from any other public funding source. Applicants must ensure that any and all costs included in a claim are not also supported through any other grant, subsidy, State aid measure, EU funding programme or publicly funded initiative. Where double funding is identified, Skillnet Ireland

reserves the right to reject the application, recover grant funding already paid, and deem future applications ineligible.

12. The Applicant acknowledges that Skillnet Ireland is subject to the requirements of the Freedom of Information Act 2014, as amended (“FOIA”). Skillnet Ireland undertakes to use its best endeavours to hold confidential any information provided by the Applicant subject to its obligations under law, including the FOIA. Should the Applicant wish that any of the information supplied by him/her should not be disclosed because of its sensitivity, he/she should, when providing the information, identify the same and specify the reasons for its sensitivity. Skillnet Ireland will consult with the Applicant about such information before making a decision on any Freedom of Information request received.

13. Any personal information that an Applicant volunteers to Skillnet Ireland will be treated with the highest standards of security and confidentiality, strictly in accordance with the Data Protection Acts 1988 to 2018, as reenacted, amended or replaced from time to time”), and pursuant to the General Data Protection Regulations (meaning Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural personas with regard to the processing of personal data and on the free movement of such data repealing Directive 95/46/EC) and any related legislation. Skillnet Ireland, as data controller, and its agents, will store such information on its database and fully respect the confidentiality of the data provided. The information provided to Skillnet Ireland by Applicants will be used for evaluation purposes and to facilitate the administration of the Upskill SME Training Grant assessment process. This may require that data be supplied to and discussed, in confidence, with any person or organisation appointed by Skillnet Ireland to assist in assessing or monitoring this application. These persons will be subject to the same requirements for protection of confidentiality. The Applicant’s signature on the online Application Form is treated as confirmation that Skillnet Ireland and its agents may use the information thus supplied for the aforementioned purposes.

Glossary of Terms

<table>
<tr><th>Word/Term</th><th>Short Definition</th></tr>
<tr><td>Academic Year</td><td>An academic year is the period each year when an educational institution is open, and trainees/students attend classes. It is usually divided into three trimesters:
Autumn Trimester: September to December (Q4)
Spring Trimester: January to May (Q1/Q2)
Summer Trimester: May to August (Q2/Q3)</td></tr>
<tr><td>AI Readiness</td><td>A business and its employees’ ability to understand, adopt and use AI technologies effectively.</td></tr>
<tr><td>Application Window</td><td>The specific period during which applicants can submit their grant applications. The timeframe is set by Skillnet Ireland and includes start and end dates. Applications submitted outside this window will not be considered.</td></tr>
<tr><td>Authorised Employer Representative</td><td>An individual appointed by the SME to act on its behalf in relation to the Upskill SME Training Grant, including submitting applications and completing required documentation. Examples may include an Accountant, Human Resources Manager, Learning and Development Manager, or a member of the Senior Leadership Team with authority for expenditure.</td></tr>
<tr><td>Autonomous Enterprise</td><td>An enterprise that operates independently and is not controlled by another enterprise.</td></tr>
<tr><td>Balance Sheet Total</td><td>The total value of all assets and liabilities on a company's balance sheet.</td></tr>
<tr><td>Blended Programme</td><td>A hybrid mode of delivery that combines both in-person and online learning. For example, most of the sessions (usually 20%-79%) are online, while the rest are in-person.</td></tr>
<tr><td>BPO</td><td>Business Process Outsourcing, a business function operated by a contracted external provider.</td></tr>
<tr><td>Calendar Year</td><td>A period of 12 months starting from January 1 and ending on December 31.</td></tr>
<tr><td>Completion</td><td>Completion of a training programme/module for the purpose of the Upskill SME Training Grant means that</td></tr>
</table>

	the employee has attended 80% of all required training time via in-person, hybrid or virtual learning and has completed all assignment/project work if applicable.
Company Registration Number (CRN)	A is a unique code given to a company by the CRO in Ireland. It proves the company exists legally and is used for legal, administrative, and financial matters.
Companies Registration Office (CRO)	The Office responsible for registering companies in Ireland.
Contact Time	The period during which a participant is actively engaged in instructor-led learning through in-person, live virtual or blended delivery. Contact time includes scheduled teaching, training and facilitated learning sessions. Self-study, self-paced learning, assessment time and independent project work are excluded.
De Minimis Aid	Small amounts of state aid given to businesses, which do not require notification to the European Commission.
DETE	Department of Enterprise, Trade and Employment, a government department in Ireland.
DFHERIS	Department of Further and Higher Education, Research, Innovation and Science, a government department in Ireland.
Direct Employee	An individual employed by an SME under a contract of employment and paid through the company payroll. For the purposes of this Scheme, direct employees are eligible to participate in approved training and may be included in grant claims. Contractors, suppliers and self-employed individuals are not considered direct employees.
Document Retention Period	The length of time that documents must be kept before they can be disposed of.
Employee	An individual who works part-time or full-time under a contract of employment.
ESF+	European Social Fund Plus, a funding instrument aimed at supporting employment, education, and social inclusion in the EU.

ETBs	Education and Training Boards (ETBs) ○ Further Education and Training Colleges ○ Training Centres ○ Skills to Advance delivery locations
Fexco	An Irish multinational financial and business solutions provider.
FTE	Full-Time Equivalent, a unit that indicates the workload of an employed person.
HEI	Higher Education Institutions including: ○ Universities ○ Technological Universities ○ Institutes of Technology where applicable ○ Colleges recognised by QQI or equivalent statutory authorities
Learning Outcomes	The knowledge, skills, competencies or business capabilities that participants are expected to acquire as a result of completing a training programme. Learning outcomes should support AI adoption, AI readiness, digital transformation capability or the effective use of AI within the workplace.
Learning Transfer	The application of skills, knowledge, and abilities learned in one context to another context.
Linked Enterprise	An enterprise controlled through ownership of more than 50%, requiring all financial and employee data to be included when determining SME status.
Modular Programme	An educational or training programme divided into separate modules or units, each focusing on a specific topic or skill.
Module	A component of learning within a HEI programme which has 5 or 10 ECTS credits.
NACE Code	NACE codes are a European Union standard classification system used to categorise economic activities. The system is maintained by Eurostat and helps governments, agencies, and organisations to identify and group companies by the type of work they carry out. "NACE" stands for Nomenclature of Economic Activities and is used across EU Member States for statistical, funding, and regulatory purposes.

	The application form requests NACE at two levels: • Level 2 (also known as the Division level) provides a broad classification of the sector in which a company operates. It consists of a two-digit code. Example: 56 – Food and beverage service activities • Level 4 (known as the Class level) gives a more detailed breakdown of specific company activities. It is a four-digit code that refines the Level 2 classification. Example: 5610 – Restaurants and mobile food service activities (a subset of 56) The NACE sector of a producer is the activity it makes most of its money from. For example, if a factory makes mostly brooms (group 32.91) but also a few walking sticks (group 16.29), then the whole factory will be classified in group 32.91. Where an enterprise has a mixed sector request and seeks grant aid under general and sector specific De Minimis, it is recommended that two separate requests be submitted with the NACE for each to be reported accordingly. Such an approach ensures that aid granted can be accurately accounted for within Member State reporting to the EU Commission. For an explanation of the NACE codes, the Central Statistics Office provides a useful guide.
Partner Enterprise	An enterprise in which another enterprise owns between 25% and 50%, requiring some financial and employee data to be included when determining SME status.
PAYE	Pay As You Earn, a system for collecting income tax from employees' wages.
Primary Address	The main address where an individual or company is located and/or can be contacted in relation to this Scheme.
Redacted	Information that has been edited or obscured, usually for confidentiality or security reasons.
Short training programme	A brief educational or training session designed to teach specific skills or knowledge in a condensed timeframe, typically lasting a few hours to a few days.

Skillnet Ireland Business Network	A network of businesses in Ireland that collaborate to provide training and upskilling opportunities.
Skillnet Ireland National Initiative	Programmes, projects, and schemes aimed at enhancing workforce skills and promoting learning and development in Ireland.
Smart Simple	A cloud-based platform for grants, research, and programme management.
Sole Trader	An individual who owns and runs a business alone.
SME	Small and Medium-sized Enterprises, businesses with a limited number of employees and turnover.
Staff Headcount	The total number of employees working in an organisation.
Tax Access Clearance Number	A number issued by the Irish Revenue Commissioners to confirm tax compliance.
Tax Reference Number	A unique number assigned to individuals or businesses for tax purposes in Ireland.
Trading Duration	The length of time a business has been operational.
Trainee	An individual undergoing training to acquire specific skills or knowledge, often as part of a job or educational programme.
Training Completion Form	The official Scheme form used to verify a participant's attendance and completion of an approved training programme or module. The form must be completed by the employer (or appointed employer representative) and the authorised training provider representative and submitted as evidence in support of a grant application.
Training Provider	An organisation or individual that offers training services.
Turnover	The total sales generated by a business in a specific period.
VAT	Value Added Tax, a consumption tax levied on the value added to goods and services.

About Skillnet Ireland

Skillnet Ireland is the national talent development agency of the Government of Ireland, responsible for advancing competitiveness, productivity, and innovation of Irish companies through enterprise-led talent development. Skillnet Ireland is funded from the National Training Fund through the Department of Further and Higher Education, Research, Innovation and Science (DFHERIS).

To learn more about Skillnet Ireland visit www.skillnetireland.ie.

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Upskill SME Training Grant is an enterprise support. Upskill SME Training Grant is managed by Skillnet Ireland and funded from the National Training Fund and the European Union through the Department of Further and Higher Education Research, Innovation and Science.

Skillnet IRELAND

Rialtas na hÉireann
Government of Ireland

Co-funded by the European Union