

# **COVID-19 Support Schemes**

Employment Wage Subsidy Scheme (EWSS)

COVID-19 Restrictions Support Scheme (CRSS)

## **Preliminary Statistics**

(as at 17 December 2020)

**These statistics are provisional and will be revised**

## Employment Wage Subsidy Scheme (EWSS)

The EWSS is an economy-wide enterprise support. The Scheme provides a subsidy to qualifying employers based on the numbers of eligible employees on the employer's payroll. EWSS replaced the Temporary Wage Subsidy Scheme (TWSS) from 1 September 2020 and was expected to continue until 31 March 2021. It was announced in Budget 2021 that supports to employers would be extended to end of 2021. Both Schemes ran in parallel from 1 July 2020 until the TWSS ceased at the end of August 2020. The TWSS and the EWSS are operated by Revenue through the payroll system.

**EWSS Table 1: November Payroll**

|                    | All       | EWSS Only |
|--------------------|-----------|-----------|
| Employers          | 136,300   | 31,000    |
| Employees          | 2,380,300 | 276,500   |
| Employments (jobs) | 2,535,900 | 277,300   |

There are currently **41,100 employers registered with Revenue** for EWSS. This excludes around 2,800 employers who registered then subsequently cancelled their registrations.

On 21 October, Revenue advised of changes to the EWSS, involving a new payment schedule and reflecting a Government decision to revise the rates of subsidy payable under the EWSS.

The revised Scheme operates in respect of payroll submissions with pay dates on or after 20 October 2020. October EWSS payments were paid starting 5 November 2020. The first EWSS payments in respect of November payrolls were paid from 10 November. Thereafter, subsequent payments are being paid following the receipt of a payroll submission containing an EWSS claim. This means EWSS is now paid on a similar basis to the TWSS, providing a significant positive cashflow boost for businesses.

**EWSS Table 1: Payments Processed by Revenue**

| Claim Month        | EWSS Payments  | PRSI Forgone** | Employers     | Employees      |
|--------------------|----------------|----------------|---------------|----------------|
| July/August*       | €32.7m         | €6.9m          | 6,400         | 30,700         |
| September          | €260.3m        | €62.0m         | 34,000        | 348,100        |
| October            | €362.0m        | €66.1m         | 36,100        | 348,400        |
| November           | €345.5m        | €53.5m         | 31,000        | 276,500        |
| December (to date) | €197.9m        | €30.4m         | 25,200        | 249,300        |
| <b>All Months</b>  | <b>€1,198m</b> | <b>€219m</b>   | <b>39,500</b> | <b>433,200</b> |

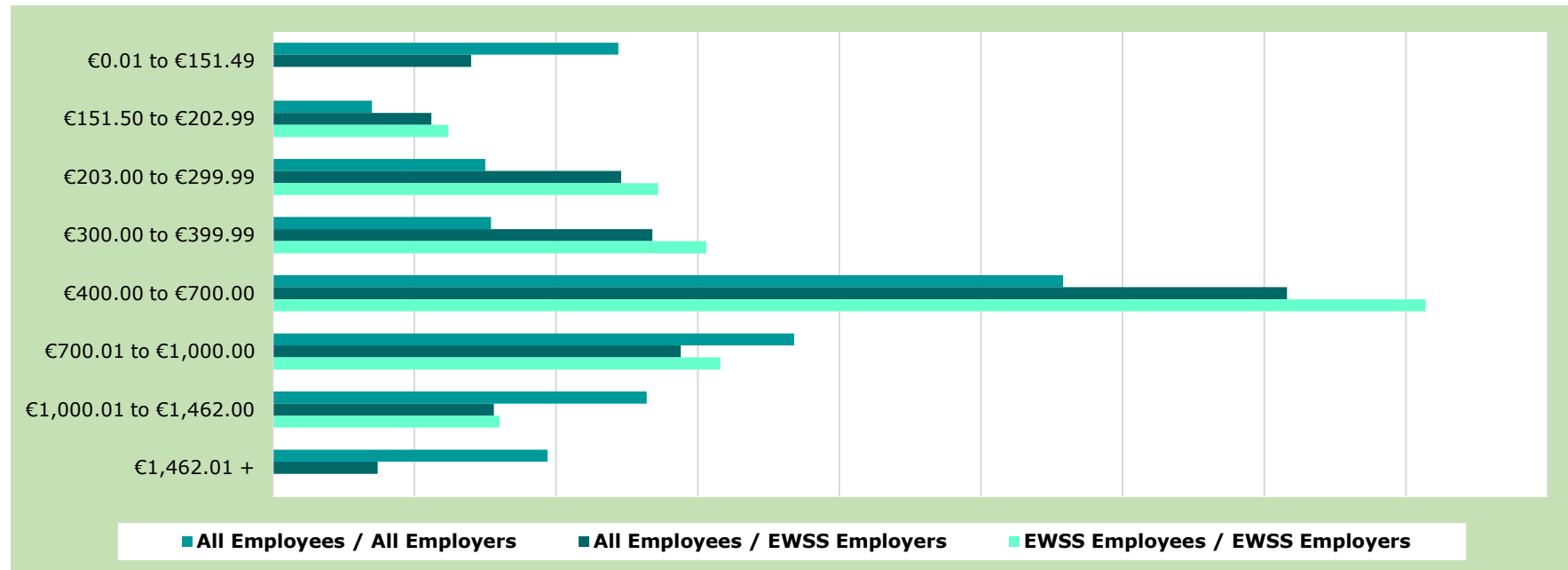
\*EWSS claims for July/August in respect of newly or seasonally hired employees who were ineligible for the TWSS;

\*\*Employer PRSI forgone due to the reduced rate of PRSI on wages paid which are eligible for EWSS.

**EWSS Table 3: Employee Incomes in November**

| Gross weekly pay       | All Employees / All Employers | All Employees / EWSS Employers | EWSS Employees / EWSS Employers |
|------------------------|-------------------------------|--------------------------------|---------------------------------|
| €0.01 to €151.49       | 12.2%                         | 7.0%                           |                                 |
| €151.50 to €202.99     | 3.5%                          | 5.6%                           | 6.2%                            |
| €203.00 to €299.99     | 7.5%                          | 12.3%                          | 13.6%                           |
| €300.00 to €399.99     | 7.7%                          | 13.4%                          | 15.3%                           |
| €400.00 to €700.00     | 27.9%                         | 35.8%                          | 40.7%                           |
| €700.01 to €1,000.00   | 18.4%                         | 14.4%                          | 15.8%                           |
| €1,000.01 to €1,462.00 | 13.2%                         | 7.8%                           | 8.0%                            |
| €1,462.01 +            | 9.7%                          | 3.7%                           |                                 |
| <b>All Ranges</b>      | <b>100%</b>                   | <b>100%</b>                    | <b>100%</b>                     |
|                        | <b>2.54m employments</b>      | <b>350,600 employments</b>     | <b>276,500 employments</b>      |

Note: Employees include persons in receipts of occupational pensions.



**EWSS Table 4: Movements of EWSS Employers and Employees**

**November EWSS Employers**

| October Status          | Share of Employers |
|-------------------------|--------------------|
| EWSS Employer           | 95%                |
| Non-EWSS Employer       | 4%                 |
| "New" Employer*         | 1%                 |
| <b>31,000 employers</b> |                    |

\*Employer did not file payslips in October.

**November EWSS Employees**

| October Status           | Share of Employees* |
|--------------------------|---------------------|
| EWSS Employee            | 90%                 |
| Non-EWSS Employee        | 7%                  |
| On PUP                   | 2%                  |
| "New" Employee**         | 6%                  |
| <b>276,500 employees</b> |                     |

\* The sum exceeds 100% as individuals can be both employed and on PUP in the same month; \*\*Employee did not appear on payslips in October.

**EWSS to PUP**

| Flow  | Number |
|---|--------|
| November EWSS Employees who have subsequently appeared on PUP in December | 10,800 |
| October EWSS Employees who have subsequently appeared on PUP in November  | 75,100 |
| September EWSS Employees who subsequently appeared on PUP in October      | 44,900 |

**TWSS to EWSS**

| Flow  | Number  |
|---|---------|
| Employers on TWSS in August and on EWSS in November | 17,600  |
| Employees on TWSS in August and on EWSS in November | 169,100 |

## COVID-19 Restrictions Support Scheme (CRSS)

The CRSS is aimed at businesses that are impacted by COVID-19 restrictions. Under the CRSS, a qualifying person who carries on a business activity that is impacted by COVID-19 related restrictions, such that the business is required to prohibit or considerably restrict customers from accessing its premises, can make a claim to Revenue for a payment, subject to a maximum of €5,000, for each week that it is affected by the restrictions.

Details of the proposed Scheme were published in the Finance Bill 2020. Pending enactment of the necessary legislation Revenue has advised that registration for the Scheme is available to eligible businesses, or the tax agent acting on their behalf, via the e-Registration facility in ROS.

To date **15,700 businesses have registered 18,100 premises** for CRSS with Revenue. A further 2,300 registrations are currently at applicant stage.

Starting from 17 November, an eligible business, if registered with Revenue for CRSS and who carries on a business activity from a premise located in a region subject to COVID-19 related restrictions, can make a claim for payment under the CRSS. Payment will be made generally within 3 days of the submission of a qualifying claim.

Claims for CRSS **payments of €115.1 million in respect of 15,600 premises** have been made to date and €114.0 million of this has already been processed for payment. The payments are 85% to Corporation Tax registered businesses and 15% Income Tax to registered businesses.

Of the businesses being supported through CRSS, 4,300 were also supported through EWSS in November (receiving €73 million in EWSS support in the month). In total, all CRSS supported businesses had 30,200 employees on payroll in November.

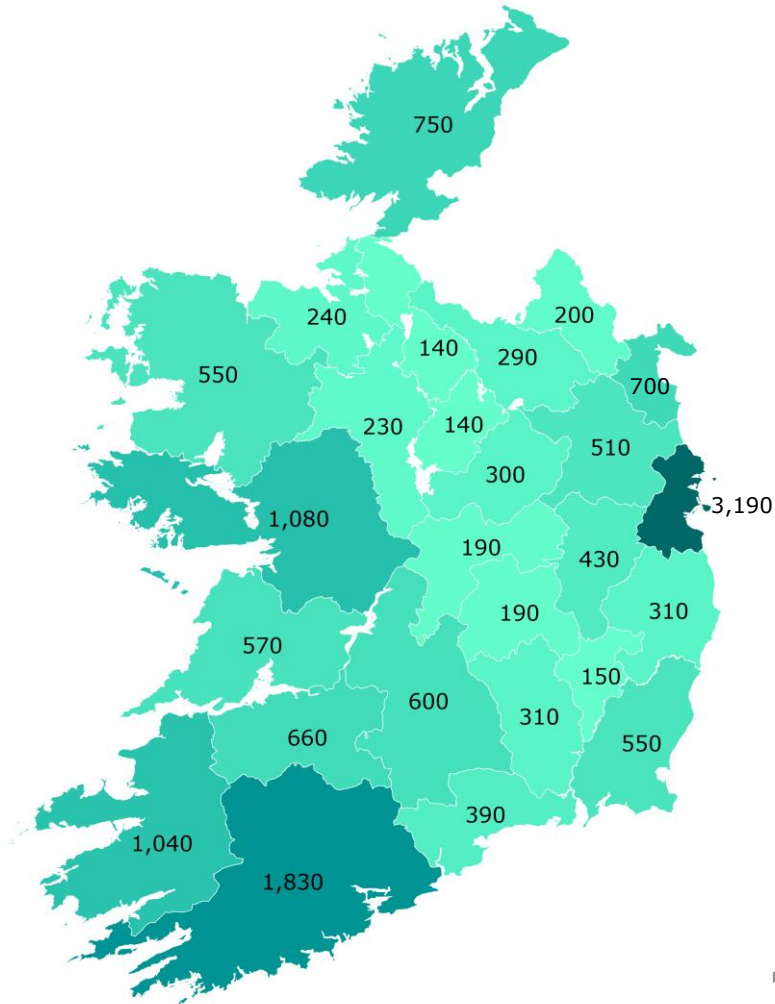
**CRSS Table 1: Claims and Premises by Sector**

| Sector of Business                                    | Share of Premises      | Share of Claim Amounts |
|---|------------------------|------------------------|
| Personal Services (Hairdressers, Beauticians, etc)    | 21.7%                  | 5.8%                   |
| Bar (Wet Pub)   | 18.0%                  | 12.9%                  |
| Café, Restaurant                                      | 12.3%                  | 14.4%                  |
| Retail Specialist Store (Clothes, Toys, Florist, etc) | 11.7%                  | 9.7%                   |
| Other   | 9.6%                   | 11.6%                  |
| Bar (Serving Food)                                    | 9.5%                   | 17.6%                  |
| Hotels and Accommodation (B&Bs etc)                   | 9.4%                   | 19.4%                  |
| <b>All Sectors</b>                                    | <b>100%</b>            | <b>100%</b>            |
|   | <b>15,600 premises</b> | <b>€115.1m claimed</b> |

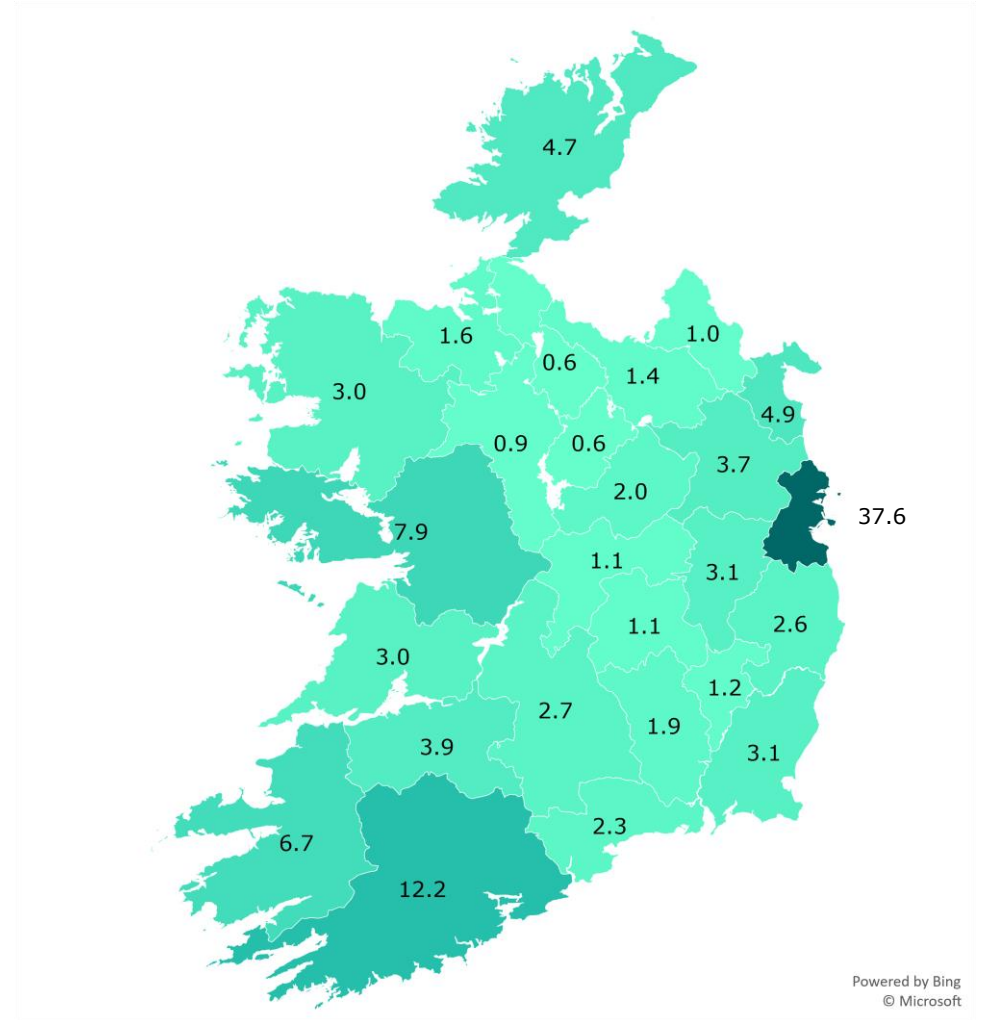
| Sector of Business                                    | Average Weekly Payment |
|---|------------------------|
| Bar (Wet Pub)   | €564                   |
| Personal Services (Hairdressers, Beauticians, etc)    | €274                   |
| Café, Restaurant                                      | €1,154                 |
| Retail Specialist Store (Clothes, Toys, Florist, etc) | €886                   |
| Bar (Serving Food)                                    | €1,682                 |
| Hotels and Accommodation (B&Bs etc)                   | €1,867                 |
| Other   | €1,010                 |
| <b>All Sectors</b>                                    | <b>€940</b>            |

**CRSS Table 2: Claims and Premises by Location**

**Premises Making Claims (15,600 premises)**



**Claim Amounts in € million (€115.1m)**



## Further Information

Information on the operation of TWSS, EWSS and CRSS are available on [www.revenue.ie](http://www.revenue.ie).

Queries of a statistical nature in relation to the Schemes can be sent to [statistics@revenue.ie](mailto:statistics@revenue.ie). Media queries should be directed to [revpress@revenue.ie](mailto:revpress@revenue.ie).

Weekly statistics updates on COVID-19 support schemes are available [here](#).

Revenue published weekly statistics on TWSS employers and employees for the duration of the Scheme as well as analysis of movements into and out of TWSS ([here](#)). The Central Statistics Office also published information on TWSS recipients by age, gender, location and sector ([here](#)). Revenue has published a comprehensive statistical overview of the TWSS now that payslips for the relevant period are finalised ([here](#)).