

COVID-19 Temporary Wage Subsidy Scheme

Preliminary Statistics

(as at 9 July 2020)

These statistics are provisional and will be revised

Overview

The COVID-19 Temporary Wage Subsidy Scheme (TWSS) is available to employers who keep employees on payroll throughout the COVID-19 pandemic, meaning employers can retain links with their employees for when business picks up after the crisis.

The TWSS is operated by Revenue through the payroll system. In the initial phase from 26 March, eligible employers were reimbursed a maximum subsidy of €410 in respect of each eligible employee, regardless of the employee's income. From 5 May onwards, TWSS is based on each eligible employee's average net weekly pay for January and February 2020, calculated from the payroll submissions made (to Revenue) by the employer for that period.

Over 598,800 employees have received a subsidy since the start of the Scheme, 285,900 employees received a subsidy in the last week and an estimated **405,000 employees are currently being supported by the Scheme** having received a subsidy in their most recent pay period.

There are now over 66,500 employers registered with Revenue for the TWSS. **Over 61,300 employers have received subsidy payments under TWSS.**

An estimated 12,900 employers have left the Scheme, accounting for 84,000 of an estimated total 194,100 employee outflows.

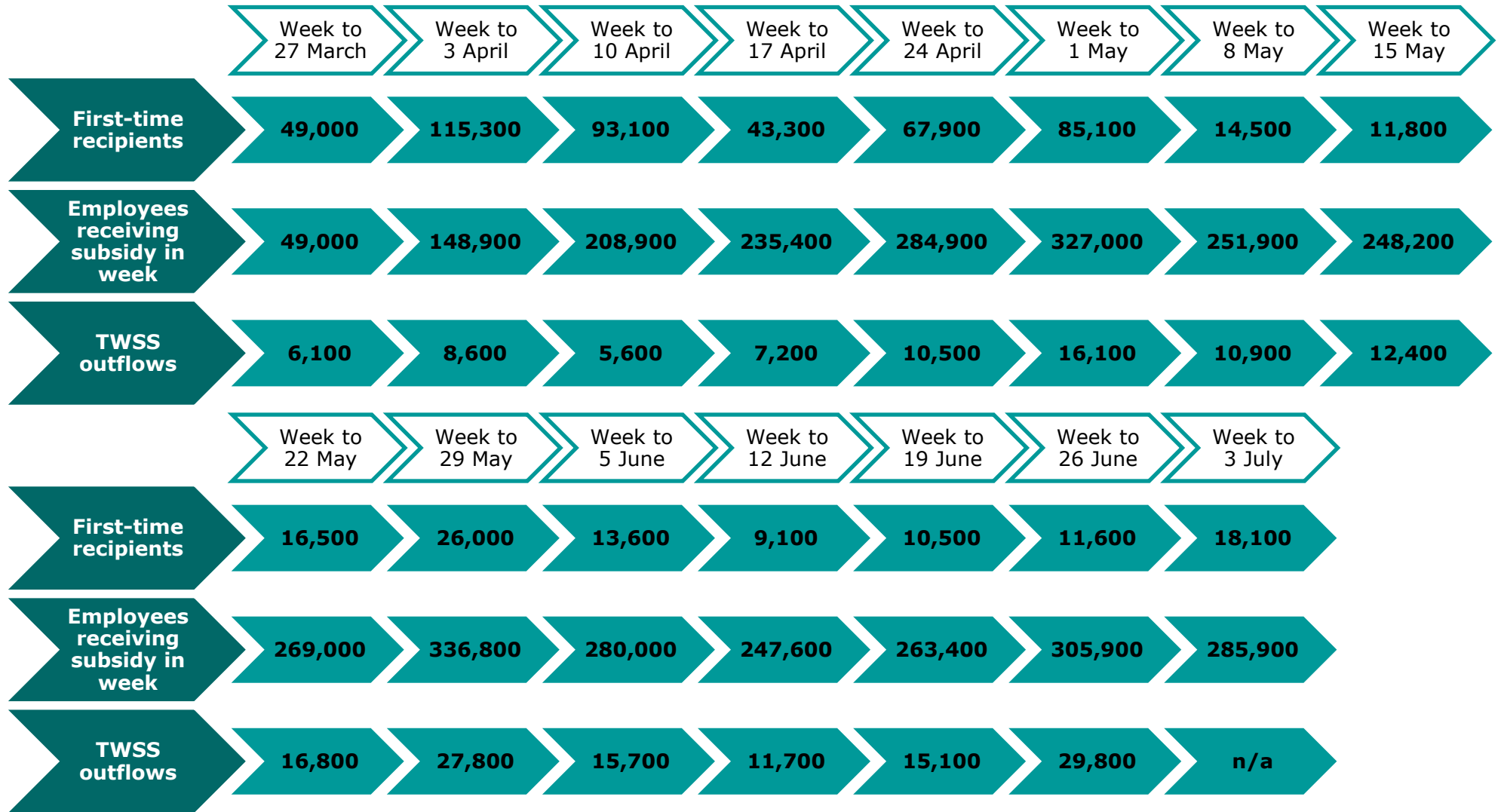
On 9 July, Revenue has generated further subsidy payments under the scheme worth €25 million. These payments will be in the bank accounts of the majority of the respective employers by the next banking day. **The cumulative value of payments made under the Scheme is now €1,970 million.** This includes €150 million in Income Tax paid that has been refunded over the same time.

The tables on the following pages present statistics on TWSS employers and employees. These are initial and preliminary information on employers and employees in receipt of subsidy payments made under the TWSS from March 2020 onwards. The Central Statistics Office are publishing information on TWSS recipients by age, gender and sector.¹

Further information on the operation of TWSS is available on www.revenue.ie. Queries of a statistical nature in relation to TWSS can be sent to statistics@revenue.ie.

¹ <https://www.cso.ie/en/statistics/labourmarket/liveregister/detailedcovid-19incomesupportandliveregistertables/>.

Table 1: Employee Flows Into and Out of TWSS by Week



The number of employees in receipt of a TWSS subsidy in a given week depends on their pay frequency (Table 2B). An "outflow" is counted where there is an apparent permanent exit from the Scheme. Revisions to the latest available outflow data may become more pronounced as the economy continues to reopen.

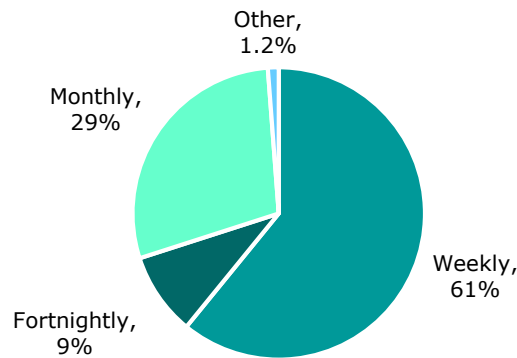
Table 2: Exchequer Cost of the TWSS

The Exchequer cost of TWSS (Table 2A) in any given week is a factor of the number of employees on the Scheme (Table 1), their duration on the Scheme (Table 2C), the instance of pay frequencies that fall within the week (Table 2B) and the subsidy amounts being paid to individual employees.

2A: Exchequer Cost of TWSS by Week

Date	Cumulative Cost € million	Weekly Cost € million
To 9 April	155	155
Week to 17 April	300	145
Week to 23 April	430	130
Week to 30 April	712	282
Week to 7 May	838	126
Week to 14 May	936	98
Week to 21 May	1,048	112
Week to 28 May	1,244	196
Week to 4 June	1,370	126
Week to 11 June	1,485	115
Week to 18 June	1,589	104
Week to 25 June	1,698	109
Week to 2 July	1,878	180
Week to 9 July	1,970	92

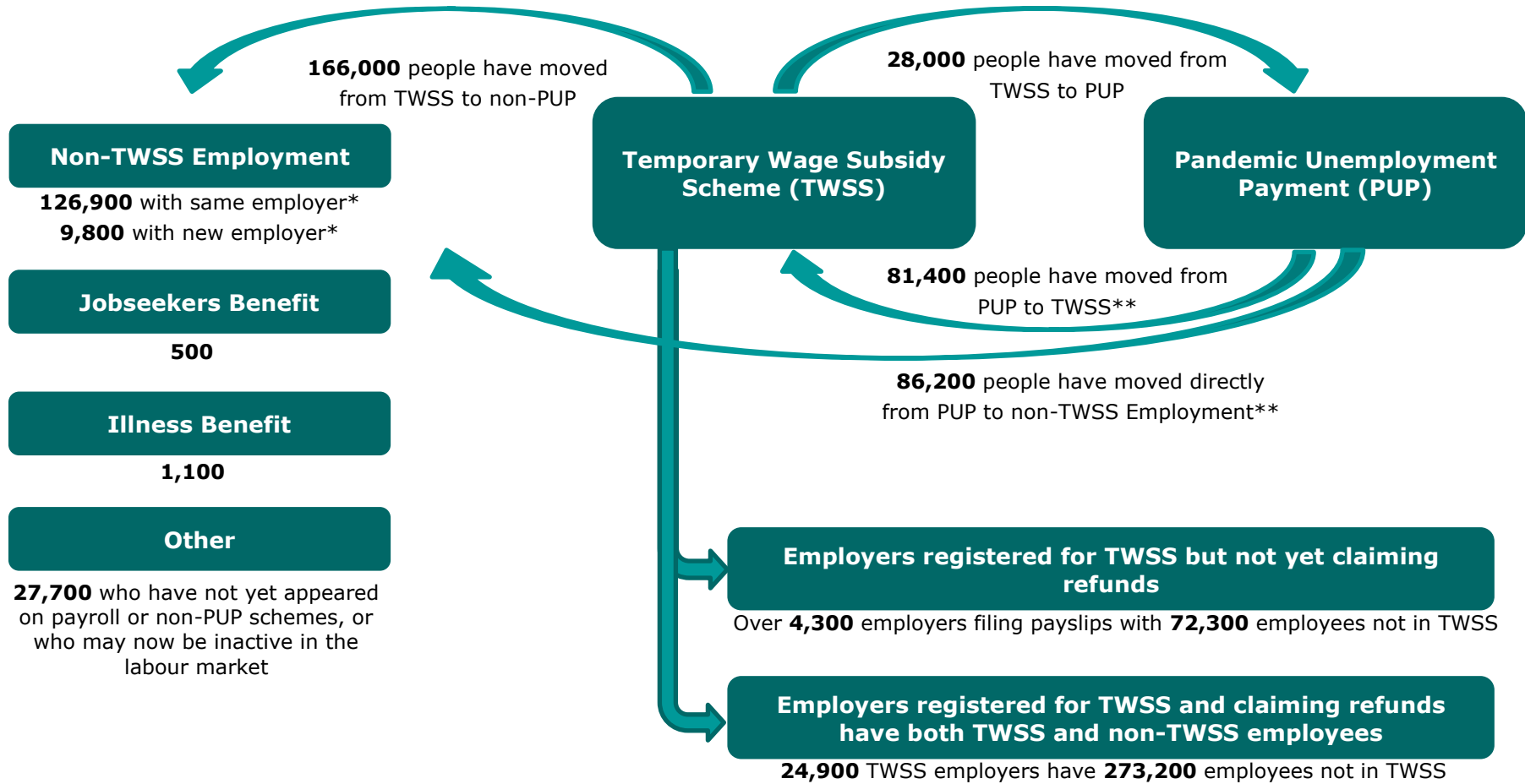
2B: Pay Frequencies of TWSS Employees



2C: Employee Duration on TWSS

Number of Weeks in TWSS	Share of Current TWSS Employees
16	7%
15	18%
14	12%
13	6%
12	12%
11	15%
10	3%
9	2%
8	3%
7	5%
6	3%
5	2%
4	2%
3	3%
2	4%
1	3%
All Employees	100%

Table 3: Movement between Schemes and to Employment



*Sectoral detail provided in Table 4; **Sectoral detail provided in Table 5.

Table 4: Number of Employees ('000s) Moving from TWSS to Non-TWSS Employment

Sector	Remain with Same Employer			Hired by New Employer		
	Cumulative	18 May to 7 June (Phase 1 Reopening)	Since 8 June (Phase 2 Reopening)	Cumulative	18 May to 7 June (Phase 1 Reopening)	Since 8 June (Phase 2 Reopening)
Agriculture, forestry & fishing	1.5	0.4	0.6	0.3	0.1	0.1
Mining & quarrying	0.7	0.4	0.2	0	0.0	0.0
Manufacturing	27.3	9.4	10.3	0.7	0.2	0.2
Construction	22.2	11.7	7.2	0.9	0.3	0.3
Wholesale & retail	36	11.9	16.0	1.5	0.4	0.5
Transportation & storage	12.2	2.8	3.2	0.4	0.1	0.1
Accommodation & food services	2.9	0.7	1.1	0.3	0.1	0.1
Information & communication	3.1	0.9	0.4	0.3	0.1	0.1
Financial & insurance	1.8	0.8	0.4	0.6	0.2	0.2
Real estate	0.9	0.3	0.2	0.1	0.0	0.1
Professional, scientific & technical	6.3	2.7	1.9	0.5	0.1	0.1
Administrative & support services	5.5	2.4	1.7	1	0.2	0.3
Public administration & defence	0.1	0.1	0.0	1	0.3	0.4
Education	0.7	0.1	0.3	0.7	0.2	0.2
Health & social work	2.6	0.7	1.2	1	0.2	0.3
All other activities	2.9	0.9	1.2	0.4	0.1	0.1
All Sectors	126.9	46.1	45.9	9.8	2.7	2.9

Table 5: Number of Employees ('000s) Moving from PUP to TWSS Employment ("Rehires") and from PUP to Non-TWSS Employment ("New Hires")

Sector	Rehires				New Hires			
	Cumulative	18 May to 7 June (Phase 1 Reopening)	8 June to 28 June (Phase 2 Reopening)	Since 29 June (Phase 3 Reopening)	Cumulative	18 May to 7 June (Phase 1 Reopening)	8 June to 28 June (Phase 2 Reopening)	Since 29 June (Phase 3 Reopening)
Agriculture, forestry & fishing	0.4	0.1	0.1	0.0	1.3	0.5	0.4	0.1
Mining & quarrying	0.1	0.1	0.0	0.0	0.3	0.2	0.1	0.0
Manufacturing	7.6	2.4	2.0	0.4	10.7	3.4	3.8	0.8
Construction	10.7	6.0	2.5	0.4	21.1	11.6	6.5	1.0
Wholesale & retail	21.2	5.1	9.4	1.2	16.9	4.2	6.6	1.5
Transportation & storage	2.2	0.4	0.3	0.2	2.6	0.8	0.9	0.2
Accommodation & food services	17.8	2.2	4.6	4.5	4.5	1.0	1.3	0.4
Information & communication	0.8	0.1	0.2	0.0	1.6	0.3	0.5	0.1
Financial & insurance	0.3	0.0	0.1	0.0	1.7	0.4	0.6	0.2
Real estate	0.9	0.1	0.3	0.1	0.7	0.2	0.3	0.1
Professional, scientific & technical	3.0	0.7	0.8	0.2	3.9	1.2	1.4	0.3
Administrative & support services	3.2	1.0	0.6	0.2	8.2	2.7	2.8	0.6
Public administration & defence	0.2	0.0	0.1	0.0	1.9	0.5	0.6	0.2
Education	1.8	0.1	0.1	0.1	2.0	0.4	0.5	0.2
Health & social work	5.9	0.7	0.9	0.2	5.6	1.4	1.5	0.4
All other activities	5.4	0.5	1.1	2.3	3.1	0.9	1.1	0.3
All Sectors	81.4	19.7	23.1	10.0	86.2	29.6	28.9	6.2

Table 6: Employment, Pay and Tax/PRSI

All Employees*

Month	Number of Employees	Gross Pay***	Average Gross Pay	Income Tax Paid	USC Paid	Employee PRSI	Employer PRSI	Number of Employers
January	1.90m	€6,187m	€3,249	€1,077m	€211m	€220m	€595m	153,700
February	1.88m	€5,889m	€3,136	€1,073m	€209m	€212m	€563m	150,400
March	1.87m	€6,463m	€3,460	€1,272m	€252m	€233m	€608m	148,700
April	1.61m	€4,745m	€2,942	€842m	€169m	€166m	€423m	120,400
May	1.57m	€4,387m	€2,787	€755m	€150m	€151m	€389m	124,300
June**	1.63m	€4,527m	€2,771	€807m	€157m	€157m	€409m	127,400

Employees Currently in TWSS Only

Month	Number of Employees	Gross Pay***	Average Gross Pay	Income Tax Paid	USC Paid	Employee PRSI	Employer PRSI	Number of Employers
January	0.56m	€1,561m	€2,788	€196m	€40m	€55m	€151m	68,200
February	0.56m	€1,418m	€2,514	€181m	€36m	€51m	€137m	66,700
March	0.56m	€1,369m	€2,436	€168m	€33m	€48m	€130m	65,800
April	0.51m	€579m	€1,126	-€14m	€4m	€11m	€31m	57,600
May	0.51m	€475m	€934	-€22m	€1m	€7m	€20m	60,000
June**	0.53m	€606m	€1,139	€33m	€10m	€13m	€35m	62,900

*Employments in the public sector and for persons in receipt of occupational pensions are excluded (TWSS employees are included); **June information are preliminary based on currently filed payslips; ***Gross pay for TWSS employees does not include the subsidy amount.