

COVID-19 Temporary Wage Subsidy Scheme

Preliminary Statistics (as at 23 July 2020)

These statistics are provisional and will be revised

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.

Overview

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

Expenditure on TWSS

The Exchequer cost* of TWSS in any given week is a factor of the number of employees on the Scheme, the instance of pay frequencies that fall within the week and the subsidy amounts being paid to individual employees.

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
Week to 16 July	2,062	92
Week to 23 July	2,165	103

*Cost includes €151 million in Income Tax paid that has been refunded over the same period.

Employees Kept on Payroll by TWSS

Over 626,700 employees have received a subsidy since the start of the Scheme

252,100 employees received a subsidy in the last week

An estimated 400,000 employees are currently being directly supported by the Scheme, having received a subsidy in their most recent pay period

Employers Supported by TWSS

Over 68,000 employers registered with Revenue for the TWSS

Over 63,500 employers have received subsidy payments under TWSS

TWSS Indirect Supports

Over 4,600 employers with 65,100 employees registered for TWSS but not yet claiming refunds

28,300 TWSS employers have 294,200 employees not in TWSS

The tables on the following pages present movements into and out of TWSS, as well as statistics on TWSS employers and employees. The Central Statistics Office is publishing information on TWSS recipients by age, gender, location and sector.¹

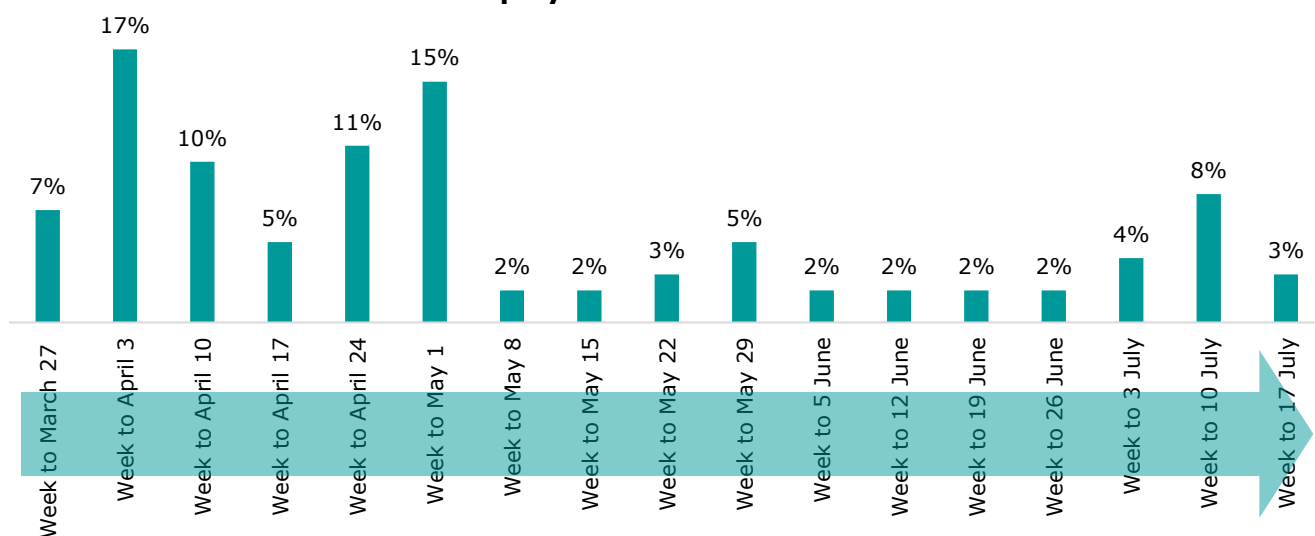
¹ <https://www.cso.ie/en/statistics/labourmarket/liveregister/detailedcovid-19incomesupportandliveregistertables/>.

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

	First-time TWSS Recipients	Employees receiving subsidy in each week	TWSS Outflows
Week to March 27	49,100	49,100	4,800
Week to April 3	115,300	148,900	7,400
Week to April 10	93,100	208,900	4,900
Week to April 17	43,400	235,500	6,700
Week to April 24	67,900	285,000	9,900
Week to May 1	85,100	327,100	15,700
Week to May 8	14,500	251,900	10,700
Week to May 15	11,700	248,300	12,000
Week to May 22	16,500	269,100	16,300
Week to May 29	26,100	337,000	26,800
Week to 5 June	13,700	280,400	15,200
Week to 12 June	9,200	248,000	12,500
Week to 19 June	10,600	264,100	16,400
Week to 26 June	11,800	307,800	23,400
Week to 3 July	20,000	298,800	26,000
Week to 10 July	33,400	257,800	25,600
Week to 17 July	12,700	252,100	n/a

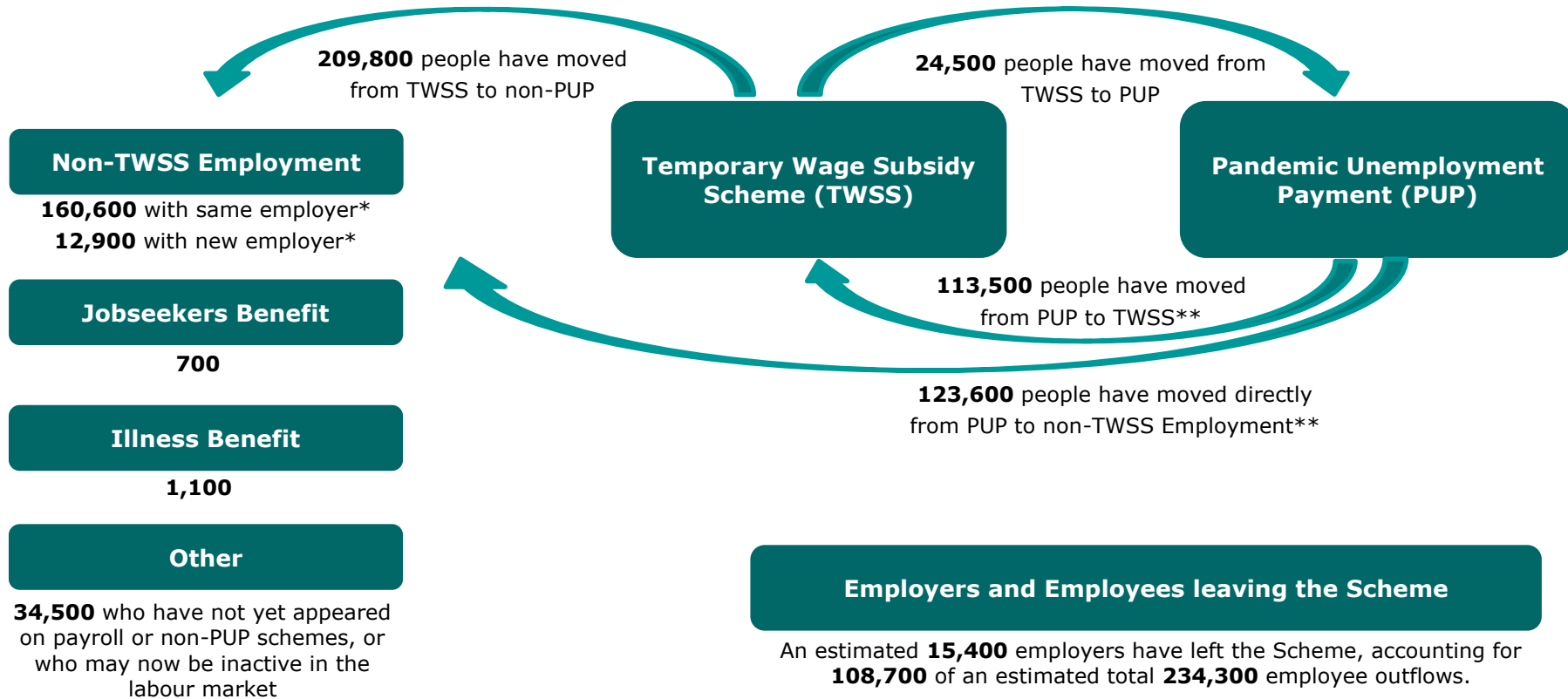
The number of employees in receipt of a TWSS subsidy in a given week depends on their pay frequency. An "outflow" is counted where there is an apparent permanent exit from the Scheme. Revisions to the latest available outflow data may become more pronounced as the economy continues to reopen.

Employee Duration on TWSS



For example, 7% of current TWSS employees have been on the Scheme since the week of March 27th, 17% since the week of April 3rd, etc.

Table 2: Movement between Schemes and to Employment



*Sectoral detail provided in Table 3; **Sectoral detail provided in Table 4.

Table 3: Number of Employees ('000s) Moving from TWSS to Non-TWSS Employment

Sector	Remain with Same Employer				Hired by New Employers			
	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	1.7	0.4	0.6	0.2	0.4	0.1	0.1	0.1
Mining & quarrying	0.9	0.4	0.3	0	0	0	0.0	0.0
Manufacturing	33	9.4	11.1	4.9	1	0.2	0.2	0.1
Construction	26.3	11.6	7.5	3.8	1.2	0.4	0.4	0.2
Wholesale & retail	47.2	11.9	18.4	8.7	2	0.4	0.6	0.3
Transportation & storage	14	2.8	3.3	1.8	0.5	0.1	0.2	0.1
Accommodation & food services	4.6	0.6	1.1	1.6	0.6	0.1	0.1	0.1
Information & communication	3.3	0.9	0.5	0.1	0.4	0.1	0.1	0.0
Financial & insurance	2.2	0.8	0.7	0.2	0.7	0.2	0.2	0.1
Real estate	1.1	0.3	0.3	0.2	0.2	0	0.1	0.0
Professional, scientific & technical	7.6	2.7	2.3	0.8	0.7	0.2	0.2	0.1
Administrative & support services	6.8	2.3	1.8	1.1	1.3	0.3	0.3	0.2
Public administration & defence	0.2	0.1	0.0	0.0	1.2	0.3	0.4	0.1
Education	0.8	0.1	0.3	0.1	0.9	0.2	0.3	0.1
Health & social work	3.5	0.7	1.6	0.4	1.2	0.2	0.3	0.2
All other activities	7.4	0.9	1.3	4.1	0.6	0.1	0.2	0.1
All Sectors	160.6	45.9	51.2	28.0	12.9	2.9	3.7	1.7

Table 4: 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	0.1	1.8	0.5	0.5	0.3
Mining & quarrying	0.1	0.0	0.0	0.0	0.5	0.2	0.1	0.0
Manufacturing	8.4	2.1	2.5	1.2	14.6	4.6	3.3	1.9
Construction	10.7	5.6	2.4	1.1	28.0	14.1	7.0	2.8
Wholesale & retail	21.9	4.7	9.0	3.5	24.2	5.5	7.5	4.4
Transportation & storage	2.3	0.4	0.3	0.4	3.6	1.0	0.9	0.6
Accommodation & food services	41.0	2.2	4.9	27.4	10.7	1.3	1.7	5.1
Information & communication	0.9	0.1	0.2	0.1	2.0	0.3	0.5	0.4
Financial & insurance	0.4	0.0	0.1	0.2	2.0	0.4	0.6	0.5
Real estate	1.5	0.1	0.3	0.7	1.0	0.2	0.3	0.3
Professional, scientific & technical	3.2	0.6	0.8	0.6	5.2	1.4	1.6	0.9
Administrative & support services	3.4	0.8	0.6	0.6	11.2	3.2	2.9	2.1
Public administration & defence	0.2	0.0	0.1	0.0	2.3	0.5	0.6	0.6
Education	1.9	0.1	0.2	0.3	2.5	0.4	0.5	0.6
Health & social work	5.8	0.7	0.9	0.6	6.7	1.4	1.6	1.2
All other activities	11.4	0.5	1.2	8.5	7.5	1.1	1.4	4.0
All Sectors	113.5	18.1	23.5	45.4	123.6	36.2	31.1	25.6

Table 5: 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**	1.66m	€4,596m	€2,774	€821m	€160m	€159m	€413m	132,500

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	0.61m	€1,639m	€2,709	€202m	€41m	€58m	€158m	72,000
February	0.61m	€1,488m	€2,438	€187m	€38m	€53m	€143m	70,500
March	0.61m	€1,427m	€2,348	€172m	€34m	€50m	€136m	69,500
April	0.53m	€592m	€1,109	-€13m	€4m	€11m	€32m	59,400
May	0.52m	€485m	€928	-€21m	€1m	€7m	€21m	61,700
June**	0.55m	€623m	€1,125	€35m	€10m	€13m	€36m	66,200

*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.