

PAYE Trends and Analysis

Preliminary Statistics

(as at November 2021)

These statistics are provisional and will be revised

**2,925,000
Employees**

**172,000
Employers**

**€86.9bn
Gross Pay**

**In 2021 based on real-time reporting of payroll to Revenue by employers to end October
(see Tables 1 and 2 for more detail)**

**588,300
Employees**

**47,400
Employers**

**€4.1bn
Subsidies Paid**

**Supported by the Employment Wage Subsidy Scheme (EWSS) in 2021
(see Table 3 for more detail)**

**27%
of employers supported
by EWSS**

**73%
share of average gross
pay supported for EWSS
employees**

**€6.7bn
payroll cost of EWSS
employees, from total
€86.9bn**

**EWSS is offering significant support to employers in 2021
(see Table 4 for more detail)**

**€19.5bn
PAYE tax receipts in
first 10 months of 2021**

**+3.6bn
(+22.8%)
on 2020**

**+3.7bn
(+23.4%)
on 2019**

**PAYE Income Tax and USC receipts continue to grow strongly to date in 2021 (includes
€874m in warehoused debt)
(see Table 5 for more detail)**

**3.7%
Growth in numbers of employments
in first 10 months of 2021**

**11.6%
Growth in numbers of aggregate
gross pay in first 10 months of 2021**

**Increased levels of pay are the main driver of higher tax receipts. Real-time reporting data do not distinguish between part-time/full-time work or separate out overtime. Increased working hours and overtime by those in employment are therefore contributing to the increased levels of pay. Increases in the number in employment are growing at a slower rate (in part due to EWSS supporting employment in 2020/2021) but are also contributing to higher tax receipts.
(see Table 6 for more detail)**

Table 1: Employers, Numbers in Employment, Incomes and Tax Liabilities***2019**

Month	Number of Employees	Gross Pay €m	Income Tax €m	USC €m	Employee PRSI €m	Employer PRSI €m	Number of Employers
January	2,496,000	7,786	1,297	257	255	686	153,000
February	2,493,000	7,544	1,284	253	248	660	155,000
March	2,517,000	8,586	1,558	311	286	748	157,000
April	2,523,000	7,874	1,351	266	259	676	158,000
May	2,540,000	8,661	1,432	282	284	744	159,000
June	2,564,000	7,872	1,321	259	258	683	159,000
July	2,569,000	7,969	1,318	258	262	691	157,000
August	2,572,000	8,348	1,337	262	274	727	157,000
September	2,568,000	7,707	1,262	247	254	672	159,000
October	2,578,000	8,498	1,396	274	278	729	159,000
November	2,590,000	8,255	1,363	267	271	712	158,000
December	2,593,000	9,118	1,690	327	297	749	159,000
12 Months	2,950,000	98,218	16,609	3,265	3,224	8,477	179,000
10 Months	2,867,000	80,085	13,556	2,669	2,658	7,016	169,000

2020

Month	Number of Employees	Gross Pay €m	Income Tax €m	USC €m	Employee PRSI €m	Employer PRSI €m	Number of Employers
January	2,588,000	8,601	1,465	287	284	768	159,000
February	2,572,000	8,169	1,455	284	272	723	159,000
March	2,569,000	8,677	1,631	320	291	762	158,000
April	2,252,000	7,419	1,276	252	236	609	120,000
May	2,193,000	6,572	1,110	218	210	545	125,000
June	2,282,000	6,799	1,180	229	218	571	134,000
July	2,418,000	7,734	1,337	258	250	658	145,000
August	2,445,000	7,124	1,230	237	230	607	148,000
September	2,487,000	7,927	1,371	263	265	701	152,000
October	2,493,000	8,823	1,519	290	293	773	153,000
November	2,401,000	8,157	1,483	282	275	708	144,000
December	2,518,000	9,904	1,930	367	330	823	151,000
12 Months	2,919,000	95,905	16,986	3,286	3,156	8,249	179,000
10 Months	2,870,000	77,845	13,574	2,638	2,549	6,717	170,000

2021

Month	Number of Employees	Gross Pay €m	Income Tax €m	USC €m	Employee PRSI €m	Employer PRSI €m	Number of Employers
January	2,404,000	8,042	1,462	280	272	720	133,000
February	2,307,000	7,938	1,495	283	269	704	129,000
March	2,323,000	8,822	1,749	340	302	773	130,000
April	2,374,000	9,225	1,714	328	312	801	134,000
May	2,424,000	8,184	1,512	286	278	711	140,000
June	2,546,000	8,670	1,589	301	292	760	146,000
July	2,584,000	9,341	1,655	313	316	830	145,000
August	2,590,000	8,483	1,493	283	287	751	146,000
September	2,628,000	9,230	1,611	304	309	813	150,000
October	2,630,000	8,993	1,597	301	303	795	150,000
November							
December							
12 Months							
10 Months	2,925,000	86,929	15,879	3,019	2,940	7,658	172,000

*Information in this table reflects the liabilities for the month, rather than payments in the month; Data are provisional for 2021, in particular for most recent months.

Table 2: Employees and Pension Recipients 2021***All Employees Including Those in Receipt of Occupational Pensions**

Month	Number of Employees	Gross Pay €m	Income Tax €m	USC €m	Employee PRSI €m	Employer PRSI €m	Number of Employers
January	2,404,000	8,042	1,462	280	272	720	133,000
February	2,307,000	7,938	1,495	283	269	704	129,000
March	2,323,000	8,822	1,749	340	302	773	130,000
April	2,374,000	9,225	1,714	328	312	801	134,000
May	2,424,000	8,184	1,512	286	278	711	140,000
June	2,546,000	8,670	1,589	301	292	760	146,000
July	2,584,000	9,341	1,655	313	316	830	145,000
August	2,590,000	8,483	1,493	283	287	751	146,000
September	2,628,000	9,230	1,611	304	309	813	150,000
October	2,630,000	8,993	1,597	301	303	795	150,000
November							
December							
12 Months							
10 Months	2,925,000	86,929	15,879	3,019	2,940	7,658	172,000

All Employees Excluding Those in Receipt of Occupational Pensions

Month	Number of Employees	Gross Pay €m	Income Tax €m	USC €m	Employee PRSI €m	Employer PRSI €m	Number of Employers
January	2,078,000	7,466	1,373	267	272	720	132,000
February	1,979,000	7,364	1,405	270	269	704	127,000
March	2,001,000	8,239	1,655	326	302	773	128,000
April	2,047,000	8,543	1,609	312	312	801	132,000
May	2,098,000	7,610	1,423	273	278	711	139,000
June	2,219,000	8,051	1,488	285	292	760	145,000
July	2,258,000	8,732	1,561	300	316	830	144,000
August	2,262,000	7,899	1,404	269	287	751	145,000
September	2,301,000	8,540	1,504	288	309	813	149,000
October	2,305,000	8,373	1,499	286	303	795	149,000
November							
December							
12 Months							
10 Months	2,591,000	80,817	14,920	2,877	2,940	7,658	170,000

Those in Receipt of Occupational Pensions Only**

Month	Number of Employees	Gross Pay €m	Income Tax €m	USC €m	Employee PRSI €m	Employer PRSI €m	Number of Employers
January	360,000	577	89	13	0	0	7,500
February	360,000	574	90	13	0	0	7,600
March	355,000	583	94	14	0	0	7,800
April	361,000	682	105	16	0	0	7,800
May	360,000	574	89	13	0	0	7,900
June	364,000	619	101	15	0	0	8,400
July	361,000	609	95	14	0	0	8,200
August	362,000	584	90	13	0	0	8,200
September	364,000	690	108	16	0	0	8,500
October	361,000	620	99	14	0	0	8,400
November							
December							
12 Months							
10 Months	395,000	6,112	959	142	0	0	10,700

Notes: *Information in this table reflects the liabilities for the month, rather than payments in the month; **Gross pay includes only income from occupational pensions, it does not include income from State pensions (many of the individuals would be in receipt of both); Data are provisional for 2021, in particular for most recent months; While the counts of employees and employers are relating to individuals rather than employments, it is also the case that some people and employers can appear in both subsets, if they are in receipt of/paying out a mix of pension income and non-pension income (PRSI class of M and age variable is used to define which income is a pension).

Table 3: Profile of EWSS Employees

The tables below profiles the 588,300 employees supported through EWSS (during 2021) across a number of indicators.

Gender and Age

Age	Share by Age	Female	Male
<20	8.0%	54.6%	45.5%
20 to 24	14.7%	52.1%	47.9%
25 to 34	22.8%	46.8%	53.2%
35 to 44	23.2%	43.4%	56.6%
45 to 54	17.3%	42.6%	57.5%
55 to 59	5.9%	42.2%	57.8%
>59	8.0%	40.2%	59.8%
All Ages	100%	45.8%	54.2%

Duration on EWSS*

Number of Months	
1	9.5%
2	10.1%
3	11.3%
4	10.4%
5	9.2%
6	7.8%
7	7.6%
8	6.2%
9	5.6%
10	5.1%
11	3.7%
12	13.6%
Total	100

Employer Size

Revenue Division	Employers	Employees
Business	85.6%	51.1%
Large Cases	0.3%	8.6%
Medium Enterprises	8.5%	37.8%
Personal	5.4%	3.5%
All	100%	100%

Pay Frequencies

Fortnightly	9.2%
Four weekly	1.0%
Monthly	20.9%
Twice monthly	0.1%
Weekly	68.8%
All	100%

Income Ranges**

Gross Weekly Pay	
€151.50 to €202.99	11%
€203.00 to €299.99	16%
€300.00 to €399.99	15%
€400.00 to €700.00	39%
€700.01 to €1,000.00	12%
€1,000.01 to €1,462.00	6%
All Ranges	100%

*For those employees on the Scheme as at end August 2021; **For October 2021.

Table 4: Profile of EWSS Employers

The tables below profiles the 47,400 employers supported through EWSS (during 2021) across a number of indicators.

Employer Supports by Sector

	Employers in EWSS	EWSS Employers as Share of All Employers	Average % of Employee Gross Pay Supported by EWSS
A Agriculture Forestry & Fishing	1.3%	4.7%	78%
B Mining & Quarrying	0.1%	25.5%	65%
C Manufacturing	6.1%	29.5%	64%
D+E Utilities	0.3%	17.8%	60%
F Construction	14.3%	28.3%	61%
G Wholesale & Retail Trade	16.3%	28.6%	72%
H Transportation & Storage	3.6%	28.4%	73%
I Accommodation & Food	16.9%	62.2%	78%
J Information & Communication	2.5%	12.8%	61%
K Financial & Insurance	0.8%	6.8%	58%
L Real Estate activities	1.7%	20.6%	70%
M Professional Services	8.7%	18.4%	62%
N Administrative & Support	4.5%	30.4%	64%
O Public Administration	0.3%	16.7%	75%
P Education	4.5%	30.6%	82%
Q Human Health & Social Work	5.4%	24.8%	80%
R Arts Entertainment & Recreation	3.5%	54.5%	73%
S Other Services Activities	8.7%	45.9%	84%
Other	0.5%	11.6%	90%
All Sectors	100%	27.2%	73%

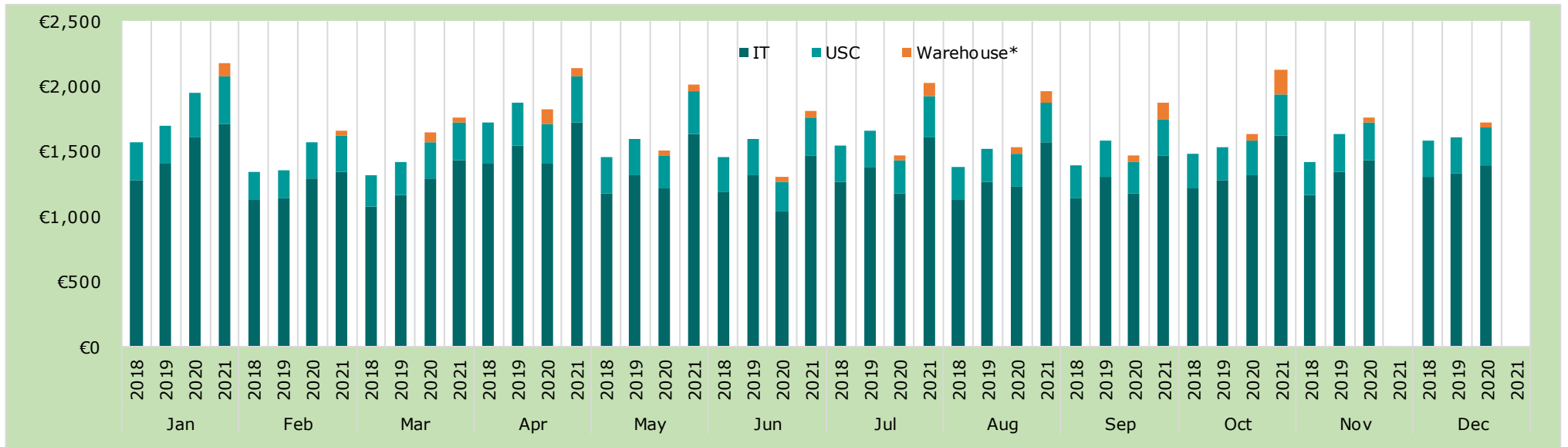
Employer Supports by Month

	Gross Pay All Employees €m	Gross Pay EWSS Employees Only €m	Share of EWSS Employees in All Employees Gross Pay
September 2020	7,927	691	8.7%
October	8,823	733	8.3%
November	8,157	591	7.2%
December	9,904	705	7.1%
January 2021	8,020	695	8.7%
February	7,915	673	8.5%
March	8,809	694	7.9%
April	9,236	717	7.8%
May	8,315	632	7.6%
June	8,607	701	8.1%
July	9,344	742	7.9%
August	8,457	639	7.6%
September	9,230	624	6.8%
October	8,993	574	6.4%
All EWSS Months	121,803	9,274	7.6%

The first 2 columns are based on cumulative data, while the last column is based on October 2021 only. This last column is grouped at the employer level, and expresses the amounts of EWSS received as a % of gross pay of each payslip by that employer on which EWSS was claimed.

Table 5: PAYE Receipts (€ millions)

	Income Tax				USC				Warehoused Debt*				Total			
	2018	2019	2020	2021	2018	2019	2020	2021	2018	2019	2020	2021	2018	2019	2020	2021
Jan	€1,283	€1,407	€1,602	€1,711	€291	€294	€346	€360				€103	€1,574	€1,701	€1,948	€2,174
Feb	€1,124	€1,139	€1,289	€1,337	€218	€216	€279	€281				€44	€1,342	€1,355	€1,568	€1,663
Mar	€1,071	€1,164	€1,296	€1,432	€247	€254	€273	€290			€72	€43	€1,318	€1,418	€1,645	€1,768
Apr	€1,408	€1,539	€1,405	€1,727	€317	€330	€304	€351			€109	€64	€1,725	€1,868	€1,825	€2,147
May	€1,182	€1,310	€1,212	€1,634	€269	€281	€256	€327			€35	€55	€1,450	€1,591	€1,504	€2,018
Jun	€1,193	€1,322	€1,041	€1,468	€266	€276	€227	€291			€33	€55	€1,459	€1,597	€1,303	€1,820
Jul	€1,264	€1,376	€1,183	€1,609	€279	€286	€241	€312			€45	€104	€1,542	€1,662	€1,471	€2,047
Aug	€1,129	€1,260	€1,233	€1,568	€251	€263	€249	€308			€48	€90	€1,380	€1,523	€1,534	€2,020
Sep	€1,143	€1,309	€1,180	€1,465	€251	€270	€239	€285			€47	€117	€1,395	€1,579	€1,469	€1,750
Oct	€1,210	€1,275	€1,313	€1,615	€268	€254	€266	€317			€54	€199	€1,478	€1,528	€1,634	€2,131
Nov	€1,163	€1,347	€1,430		€259	€280	€285						€1,422	€1,627	€1,758	
Dec	€1,305	€1,331	€1,391		€282	€272	€296						€1,587	€1,603	€1,728	
All	€14,475	€15,778	€15,576	€15,566	€3,197	€3,275	€3,260	€3,122	--	--	€524	€874	€17,673	€19,052	€19,386	€19,538
Jan-Oct	€12,007	€13,101	€12,754	€15,566	€2,657	€2,724	€2,680	€3,122	--	--	€443	€874	€14,663	€15,822	€15,901	€19,538



*Amount of debt warehoused by due month, some previously warehoused debt for these months will have been already repaid and will be recorded as receipts in the month of payment.

Table 6: Change in Employment, Incomes and Tax Liabilities (for January to October each year)

	2021				2021 v 2020		2021 v 2019	
	Number of Employments	Gross Pay €m	IT €m	USC €m	Employments	Gross Pay	Employments	Gross Pay
A Agriculture Forestry & Fishing	55,000	845	105	21	-0.2%	7.7%	1.0%	10.5%
B Mining & Quarrying	5,000	195	35	7	2.5%	10.8%	-10.5%	-5.7%
C Manufacturing	293,000	10,670	1,995	396	5.0%	11.3%	3.2%	9.2%
D+E Utilities	25,000	1,015	200	38	1.7%	5.2%	-1.4%	5.9%
F Construction	197,000	4,850	815	150	4.5%	21.1%	4.2%	10.0%
G Wholesale & Retail Trade	538,000	11,955	2,005	388	5.5%	13.7%	0.0%	7.0%
H Transportation & Storage	117,000	3,080	455	89	0.0%	8.7%	-3.8%	-7.3%
I Accommodation & Food	293,000	2,375	220	42	1.9%	21.0%	-16.8%	-27.3%
J Information & Communication	165,000	8,500	2,150	402	11.6%	17.8%	9.8%	25.5%
K Financial & Insurance	379,000	9,430	2,170	386	2.9%	5.4%	3.9%	11.6%
L Real Estate activities	32,000	765	150	28	1.0%	10.6%	-8.1%	-0.2%
M Professional Services	221,000	8,415	1,890	349	2.7%	18.7%	1.6%	19.9%
N Administrative & Support	257,000	4,865	870	165	1.5%	13.7%	-10.1%	6.0%
O Public Administration	346,000	10,080	1,595	310	6.0%	5.8%	5%	9.7%
P Education	244,000	6,725	1,155	225	5.5%	7.8%	-0.5%	8.5%
Q Human Health & Social Work	392,000	10,495	1,675	328	4.3%	9.6%	5.5%	13.3%
R Arts Entertainment & Recreation	47,000	760	115	23	-8.3%	16.2%	-19.6%	-7.6%
S Other Services Activities	89,000	1,495	210	40	-4.7%	9.0%	-12.2%	-5.0%
Other	51,000	1,080	135	21	2.1%	4.6%	0.6%	4.9%
All	3,746,000	97,595	17,950	3,410	3.7%	11.6%	-0.9%	9.0%

Note: Caution should be taken with the 2021 vs 2020 comparisons, as TWSS amounts are not in gross pay; if TWSS subsidies of €2.9bn are added to gross pay in 2020 then the income growth from 2020 to 2021 falls from 11.6% to 8.0%. Also the number of employments in 2020 may be affected somewhat too, as some employers entered 0.00 into gross pay field instead of 0.01, and our processing of the data includes a step where we remove rows with a gross pay of 0.

Further Information

Information on the operation of the COVID-19 support schemes are available on www.revenue.ie.

Queries of a statistical nature in relation to the Schemes can be sent to statistics@revenue.ie. Media queries should be directed to revpress@revenue.ie in the first instance.

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 a comprehensive statistical overview of the TWSS now that payslips for the relevant period are finalised ([here](#), excel version [here](#)). The Central Statistics Office (CSO) also published information on TWSS recipients by age, gender, location and sector ([here](#)). The CSO is publishing monthly estimates of the number of persons being directly supported by the EWSS, included in the Live Register release ([here](#)).