

COVID-19 Temporary Wage Subsidy Scheme

Preliminary Statistics

(as at 7 May 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 and is expected to last 12 weeks from 26 March 2020. 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.

Based on data to date:

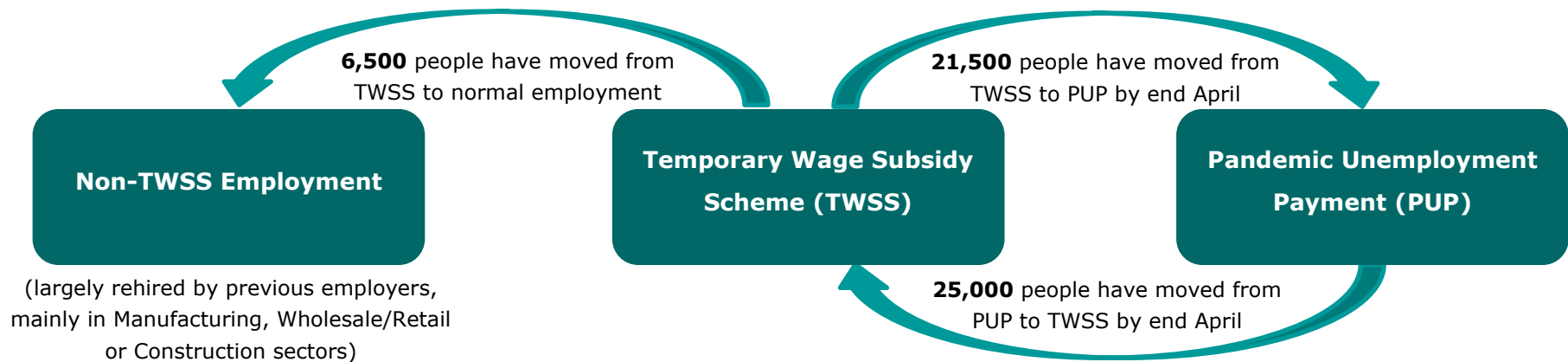
- There are over 52,600 employers registered with Revenue for the TWSS.
- Over **46,000 employers** have already received subsidy payments under TWSS.
- Over **452,000 employees** have already received at least one payment under TWSS.

On 7 May, Revenue has generated further subsidy payments under the scheme worth over €30 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 €838 million.** This includes €75 million in Income Tax paid that has been refunded over the same time.

The tables on the following pages present statistics on employers and employees. Included is information on employment trends in January and February 2020. For an employee to be eligible for TWSS, they must have been on the employer's payroll in these months. Also shown are initial and preliminary information on employers and employees in receipt of subsidy payments made to date under the TWSS from March 2020 onwards.

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.

Table 1: Employee Flows Into and Out of TWSS



A further 5,600 people have left TWSS for other reasons (including moving to Jobseeker’s Benefit or Illness Benefit schemes).

Table 2: 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	€211	€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*	1.59m	€4,665m	€2,943	€828m	€167m	€164m	€417m	114,500

**Preliminary data, based on payslips submitted by 5 May.*

***Employees in the public sector and persons in receipt of occupational pensions are excluded.*

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	0.44m	€1,241m	€2,822	€154m	€31m	€44m	€119m	54,700
February	0.44m	€1,124m	€2,545	€141m	€29m	€40m	€108m	53,200
March	0.44m	€1,100m	€2,483	€134m	€26m	€38m	€104m	52,700
April*	0.44m	€447m	€1,017	-€31m	€1m	€6m	€17m	50,300

**Preliminary data, based on payslips submitted by 5 May.*

Table 3: Pay Frequencies

Pay Frequency	All Employees*						Employees Currently in TWSS Only					
	January		February		March		April		March		April	
	Share of Employees	Share of Gross Pay	Share of Employees	Share of Gross Pay	Share of Employees	Share of Gross Pay	Share of Employees	Share of Gross Pay	Share of Employees	Share of Gross Pay	Share of Employees	Share of Gross Pay
Weekly	49.6%	34.6%	49.2%	30.7%	50.0%	28.2%	57.8%	52.8%	48.0%	25.6%	57.5%	54.1%
Monthly	39.2%	55.1%	39.3%	59.7%	38.8%	62.6%	31.3%	37.8%	40.9%	63.3%	31.2%	33.0%
Fortnightly	9.5%	8.7%	9.5%	7.9%	9.3%	7.8%	10.0%	8.6%	9.4%	8.8%	10.2%	11.5%
Four Weekly	1.3%	1.0%	1.3%	1.1%	1.2%	0.9%	0.8%	0.5%	1.3%	1.7%	1.0%	1.0%
Other	0.5%	0.6%	0.8%	0.5%	0.8%	0.5%	0.2%	0.3%	0.5%	0.7%	0.1%	0.3%
All Frequencies	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

**Employees in the public sector and persons in receipt of occupational pensions are excluded.*

Table 4: Income Distribution of Employees by Average Weekly Net Pay Range

Average Weekly Net Pay	All Employees*		Employees Currently in TWSS Only	
	January/February	March/April	January/February	March/April
€0 - €100	6%	8%	2%	5%
€101 - €200	7%	9%	5%	12%
€201 - €300	10%	13%	8%	22%
€301 - €400	14%	15%	15%	24%
€401 - €500	15%	13%	21%	15%
€501 - €600	13%	10%	18%	10%
€601 - €700	10%	8%	13%	6%
€701 - €800	7%	5%	8%	3%
€801 - €900	5%	4%	5%	1%
€900+	15%	14%	5%	2%
€0 - €412	38%	48%	33%	65%
€413 - €500	13%	12%	18%	13%
€501 - €586	11%	9%	16%	9%
€586+	37%	32%	33%	13%
All Pay Ranges	100%	100%	100%	100%

**Employees in the public sector and persons in receipt of occupational pensions are excluded.*

Table 5: Distribution of TWSS Employers and Employees by Revenue Division

Revenue Division	Share of Employers	Share of Employees
Large Cases	0.7%	14.7%
Medium Enterprises	12.9%	41.8%
Business	80.4%	38.9%
Personal	5.9%	4.6%
All Divisions	100%	100%

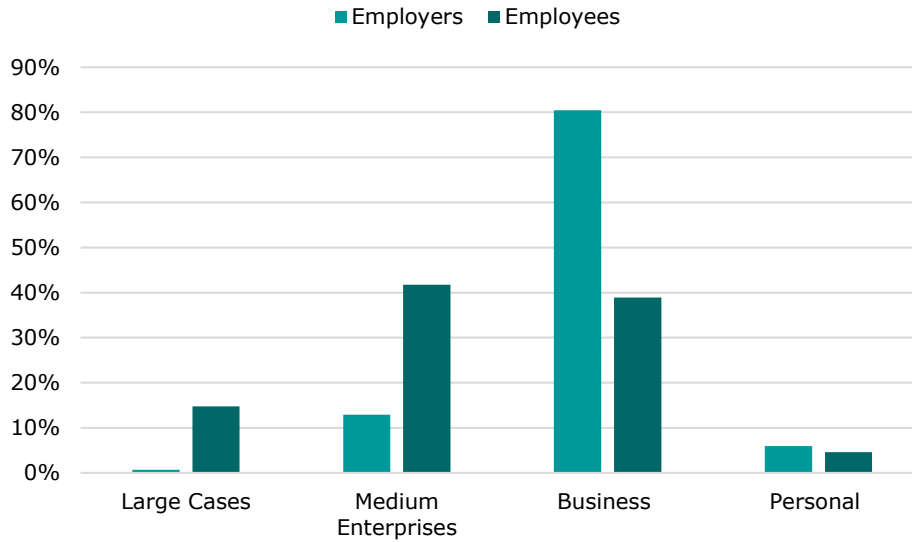
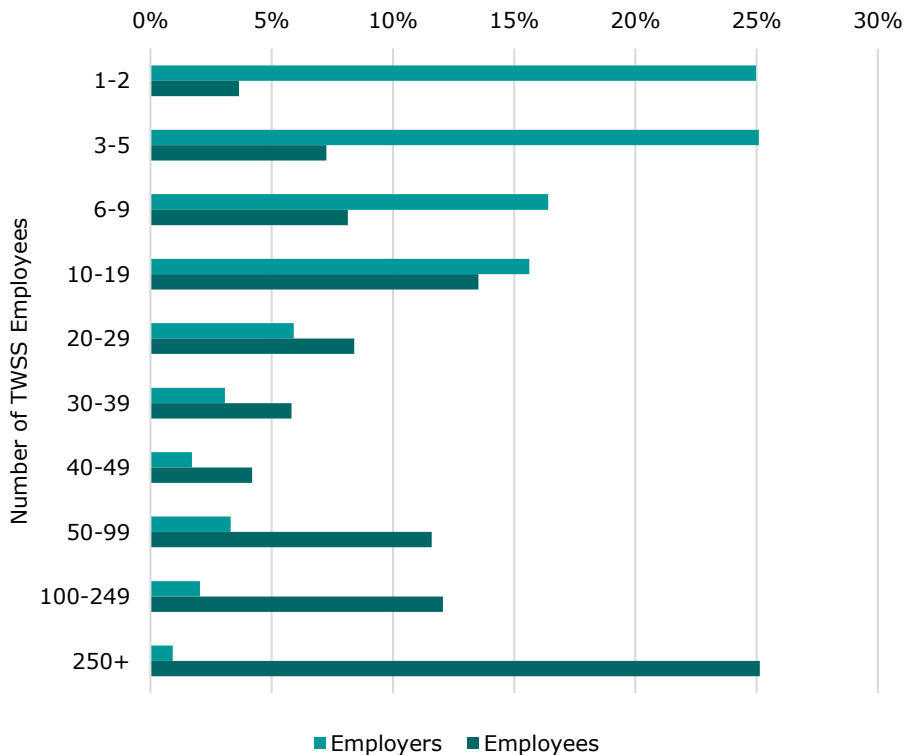


Table 6: Distribution of TWSS Employers and Employees by Number of Employees*

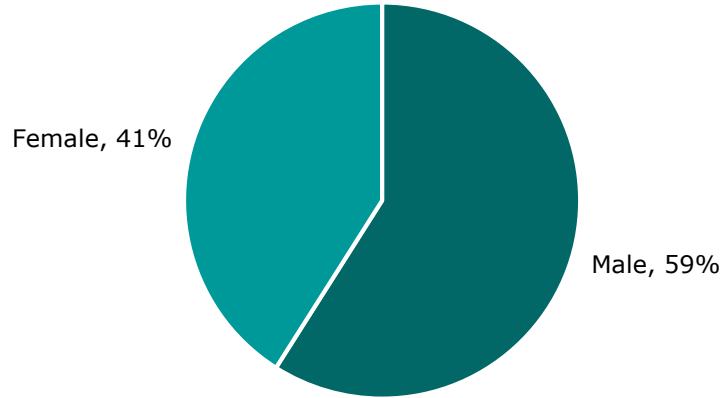
Number of TWSS Employees	Share of Employers	Share of Employees
1-2	25.0%	3.7%
3-5	25.1%	7.3%
6-9	16.4%	8.1%
10-19	15.6%	13.5%
20-29	5.9%	8.4%
30-39	3.1%	5.8%
40-49	1.7%	4.2%
50-99	3.3%	11.6%
100-249	2.0%	12.1%
250+	0.9%	25.1%
All Employers	100%	100%



*Based on the number of employees being paid through TWSS by the employer.

Table 7: Demographics of TWSS Employees

Gender



Age

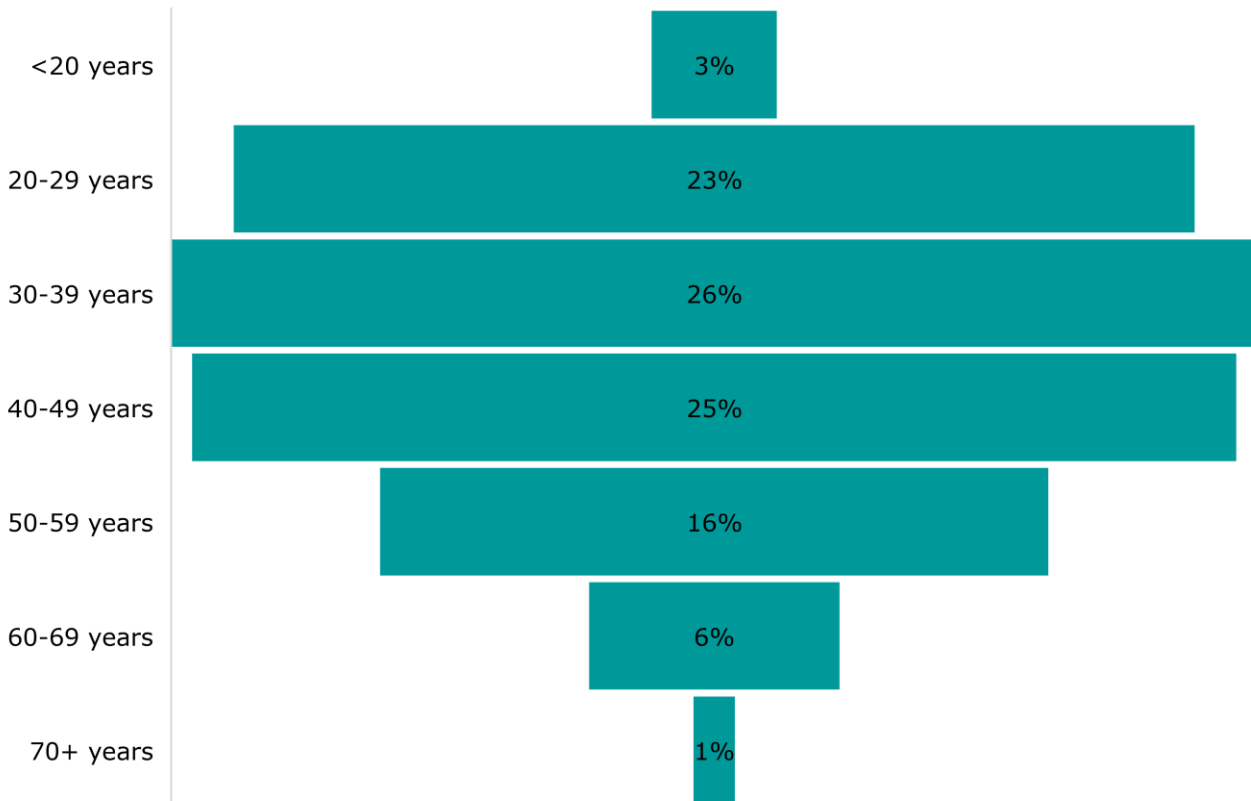


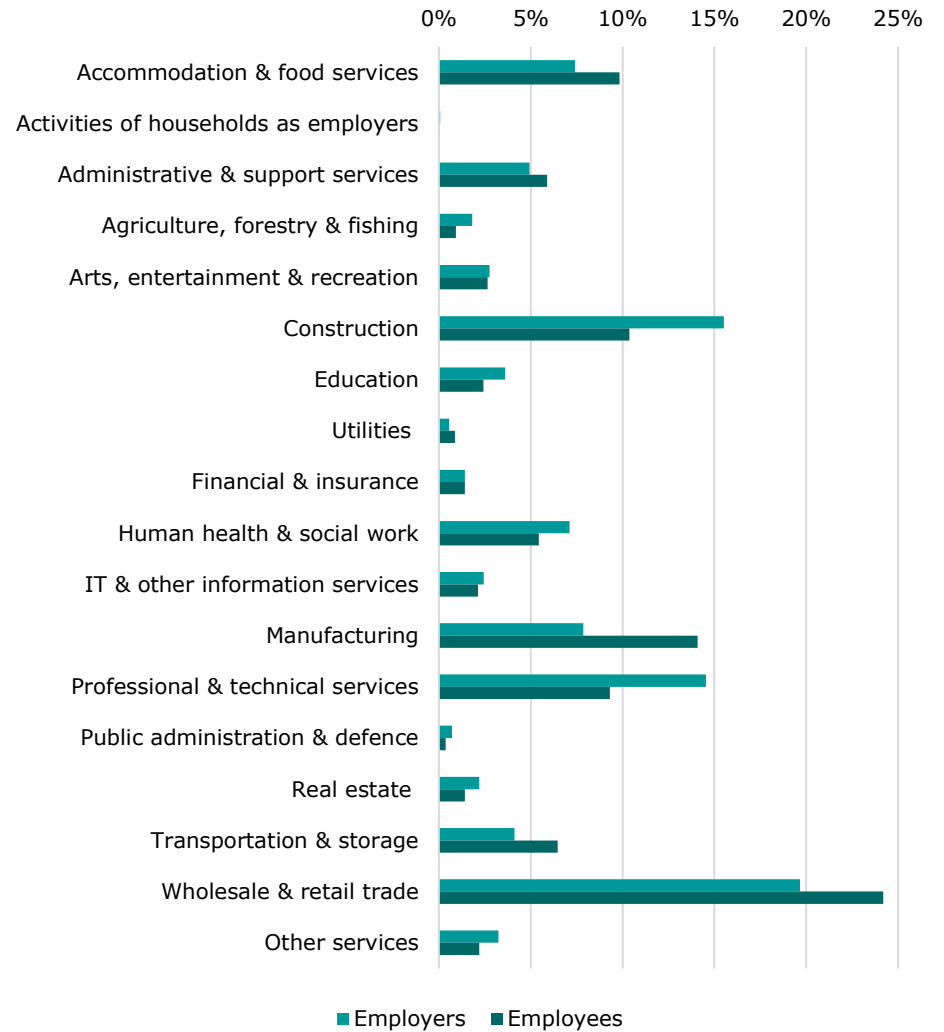
Table 8: Distribution of TWSS Employers and Employees by Location*

Location of Employer	Share of Employers	Share of Employees
Carlow	1.2%	1.2%
Cavan	1.5%	1.4%
Clare	2.0%	1.5%
Cork City	2.7%	2.6%
Cork County	8.2%	6.1%
Donegal	2.6%	1.7%
Dublin City	17.3%	25.1%
Dublin County	15.6%	18.7%
Galway	5.3%	5.4%
Kerry	2.9%	2.3%
Kildare	4.9%	4.5%
Kilkenny	1.9%	1.4%
Laois	1.3%	0.9%
Leitrim	0.5%	0.3%
Limerick	3.6%	3.6%
Longford	0.7%	0.9%
Louth	2.9%	2.7%
Mayo	2.3%	1.8%
Meath	3.9%	3.0%
Monaghan	1.5%	1.4%
Offaly	1.3%	1.1%
Roscommon	1.0%	0.7%
Sligo	1.1%	0.8%
Tipperary	2.8%	2.0%
Waterford	2.1%	2.2%
Westmeath	1.8%	1.4%
Wexford	3.0%	2.3%
Wicklow	3.2%	2.1%
All Locations	100%	100%

**Based on the main location of the employer.*

Table 10: Distribution of TWSS Employers and Employees by Economic Sector*

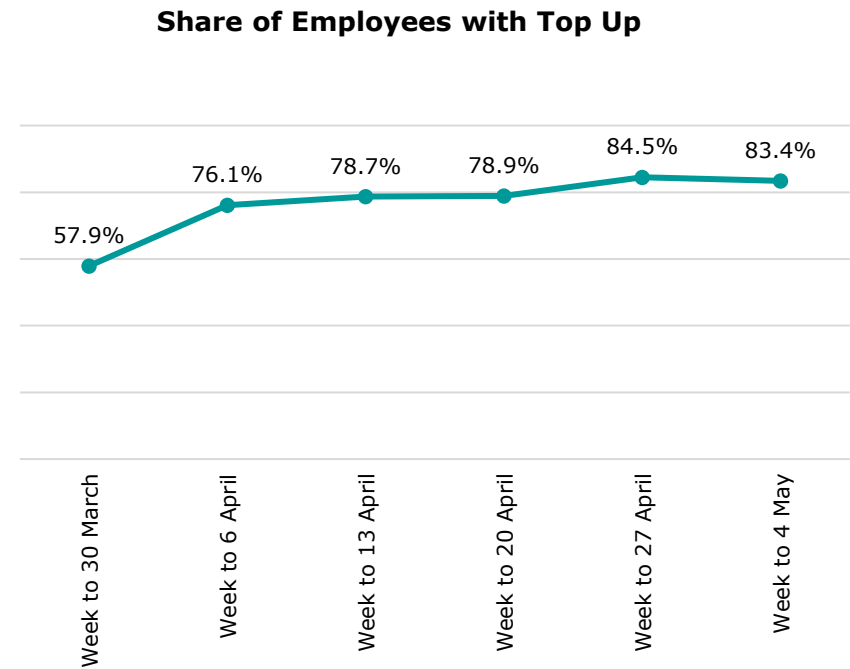
Sector of Employer	Share of Employers	Share of Employees
Accommodation & food services	7.4%	9.8%
Activities of households as employers	0.1%	0.0%
Administrative & support services	4.9%	5.9%
Agriculture, forestry & fishing	1.8%	0.9%
Arts, entertainment & recreation	2.8%	2.6%
Construction	15.5%	10.4%
Education	3.6%	2.4%
Utilities	0.6%	0.9%
Financial & insurance	1.4%	1.4%
Human health & social work	7.1%	5.4%
IT & other information services	2.4%	2.1%
Manufacturing	7.9%	14.1%
Professional & technical services	14.5%	9.3%
Public administration & defence	0.7%	0.4%
Real estate	2.2%	1.4%
Transportation & storage	4.1%	6.5%
Wholesale & retail trade	19.7%	24.2%
Other services	3.2%	2.2%
All Sectors	100%	100%



*Based on the sector of main activity of the employer.

Table 11: Sectoral Analysis of Employer Top Ups for TWSS Employees*

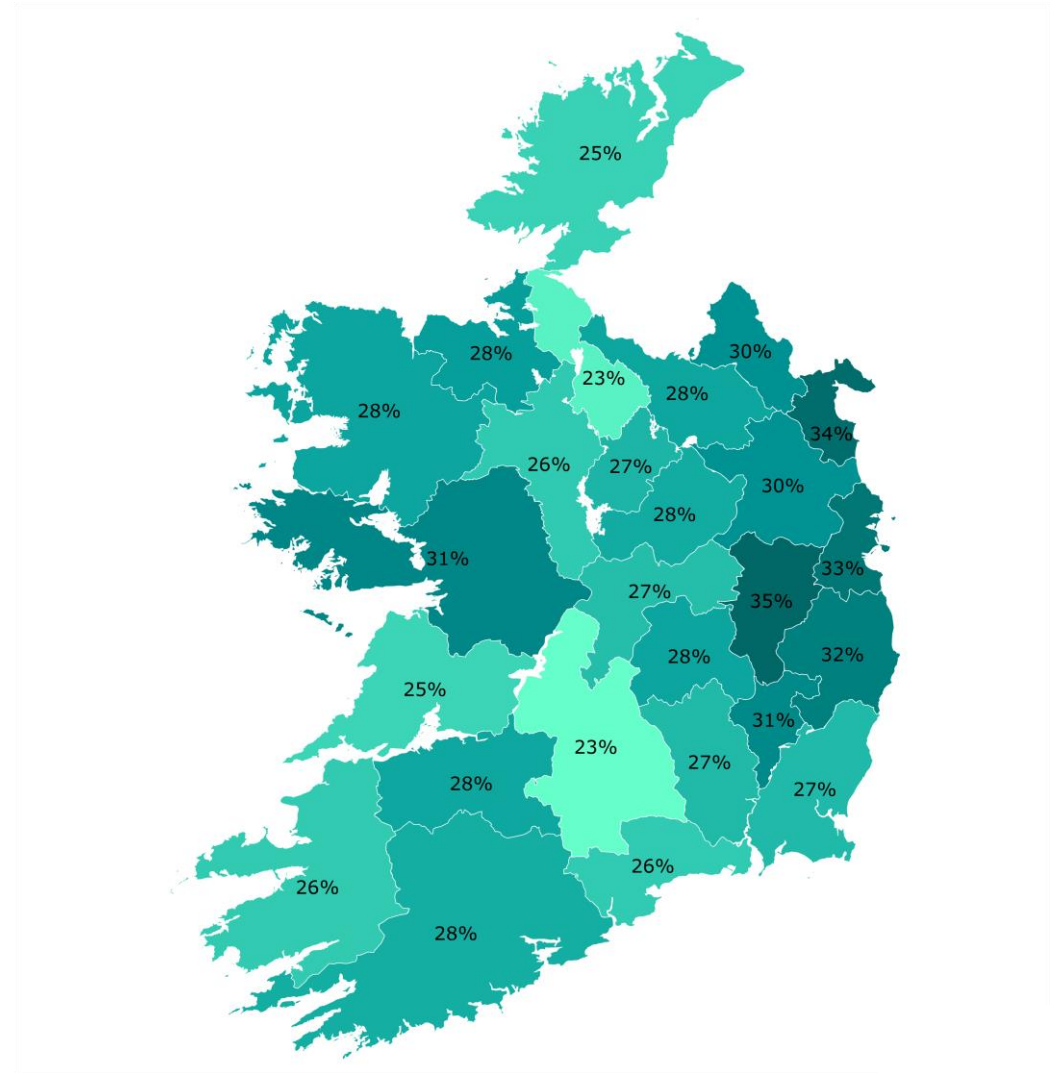
Sector of Employer	TWSS Employees without Top Up	TWSS Employees with Top Up
Accommodation & food services	27.9%	72.1%
Activities of households as employers	16.1%	83.9%
Administrative & support services	18.4%	81.6%
Agriculture, forestry & fishing	6.5%	93.5%
Arts, entertainment & recreation	12.0%	88.0%
Construction	20.9%	79.1%
Education	8.5%	91.5%
Utilities	4.3%	95.7%
Financial & insurance	6.0%	94.0%
Human health & social work	21.3%	78.7%
IT & other information services	11.0%	89.0%
Manufacturing	7.0%	93.0%
Professional & technical services	14.5%	85.5%
Public administration & defence	13.4%	86.6%
Real estate	18.4%	81.6%
Transportation & storage	21.5%	78.5%
Wholesale & retail trade	9.7%	90.3%
Other services	16.2%	83.8%
All Sectors	14%	86%



*Analysis based on gross pay as reported by employers, for weekly-paid employees in receipt of at least one top up.

Table 12: Share of Potentially Eligible Employers in TWSS by Sector and by County*

Sector	Share of Employers in TWSS
Accommodation & food services	27.5%
Activities of households as employers	4.9%
Administrative & support services	33.9%
Agriculture, forestry & fishing	6.3%
Arts, entertainment & recreation	42.5%
Construction	31.8%
Education	29.4%
Utilities	31.7%
Financial & insurance	13.2%
Human health & social work	37.1%
IT & other information services	16.0%
Manufacturing	41.3%
Professional & technical services	30.6%
Public administration & defence	11.9%
Real estate	24.3%
Transportation & storage	34.0%
Wholesale & retail trade	37.3%
Other services	17.6%
All Sectors	28.5%



*Based on the total number of employers registered with Revenue and active in January/February 2020.