

COVID-19 Temporary Wage Subsidy Scheme

Statistical Overview

October 2020

These statistics may be subject to later revision

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) was operated by Revenue through the payroll system. The Scheme enabled employees to receive significant income supports through their employers' payroll and meant that employers directly affected by the pandemic could retain links with their employees.

The TWSS ran from 26 March to 31 August 2020. The cost to the Exchequer of the Scheme over that period is just under €2.9 billion.

Over 664,000 employees received a subsidy through the Scheme.

An estimated 365,000 employees were being directly supported by TWSS at its close.

69,500 employers registered with Revenue for the Scheme.

Over 66,500 employers received subsidy payments under TWSS.

Up to 255,800 employees each month, who were not in TWSS, were indirectly supported through their employers' participation in the Scheme.

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 (available [here](#)). The Central Statistics Office also published information on TWSS recipients by age, gender, location and sector ([here](#)).

This note presents a comprehensive statistical overview of the TWSS now that payslips for the relevant period are substantially finalised. Tables 1 to 5 provide descriptive statistics of 66,500 employers and 664,000 employees that received subsidies through the Scheme. Tables 6 to 9 shows further analysis of the TWSS employers. Tables 10 to 16 show movements into and out of TWSS, as well as linkages to other schemes such as the Pandemic Unemployment Payment.

Table 1: TWSS Employers and Employees by Sector

Sector of Employer	Share of TWSS Employers	Share of TWSS Employees
Accommodation & food services	10.3%	16.7%
Activities of households as employers	0.1%	0.0%
Administrative & support services	4.4%	5.5%
Agriculture, forestry & fishing	1.6%	0.8%
Arts, entertainment & recreation	2.6%	2.7%
Construction	16.0%	10.3%
Education	3.0%	2.0%
Utilities	0.5%	0.7%
Financial & insurance	1.2%	1.2%
Human health & social work	6.4%	4.9%
IT & other information services	2.1%	1.7%
Manufacturing	7.3%	12.6%
Professional & technical services	12.3%	7.9%
Public administration & defence	0.7%	0.4%
Real estate	1.9%	1.4%
Transportation & storage	3.6%	5.4%
Wholesale & retail trade	19.4%	22.4%
Other services	6.6%	3.5%
All Sectors	100% 66,500 employers	100% 664,000 employees

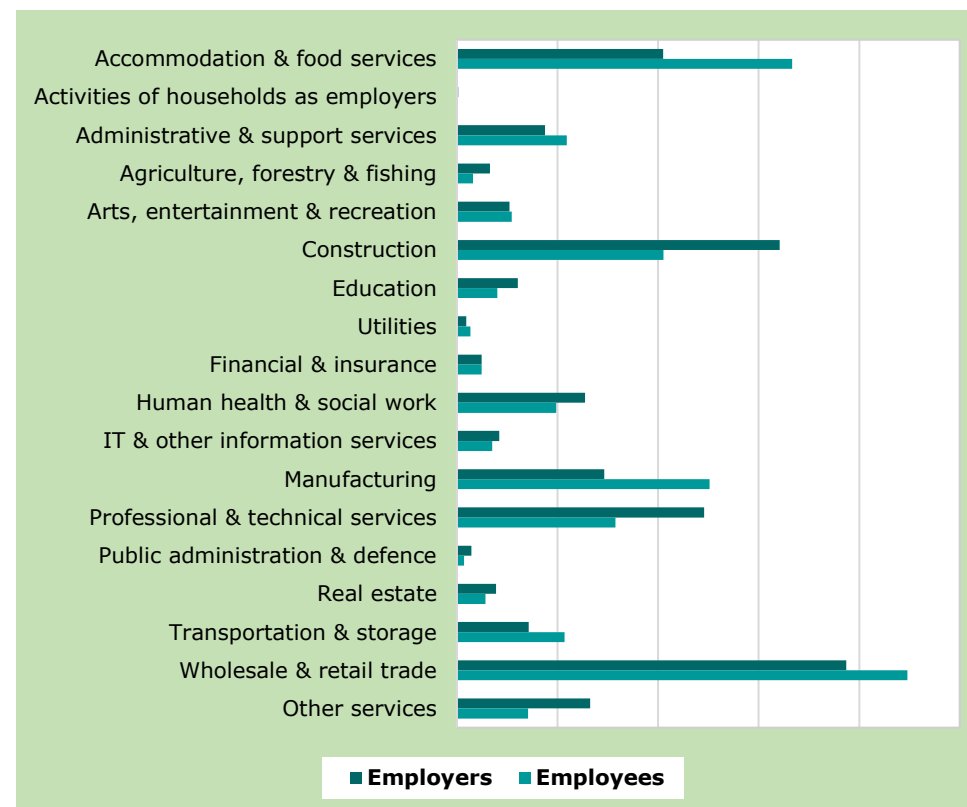


Table 2: TWSS Employers and Employees by Location

Location of Employer	Share of TWSS Employers	Share of TWSS Employees
Carlow	1.2%	1.3%
Cavan	1.6%	1.5%
Clare	2.2%	1.9%
Cork	11.3%	9.3%
Donegal	3.1%	2.4%
Dublin	30.1%	40.2%
Galway	5.7%	5.6%
Kerry	3.3%	2.8%
Kildare	4.6%	4.3%
Kilkenny	2.0%	1.5%
Laois	1.3%	1.0%
Leitrim	0.6%	0.4%
Limerick	3.8%	3.8%
Longford	0.8%	0.8%
Louth	2.8%	2.5%
Mayo	2.7%	2.3%
Meath	3.9%	3.2%
Monaghan	1.5%	1.4%
Offaly	1.4%	1.1%
Roscommon	1.0%	0.8%
Sligo	1.3%	1.0%
Tipperary	3.0%	2.1%
Waterford	2.3%	2.2%
Westmeath	1.9%	1.6%
Wexford	3.4%	2.8%
Wicklow	3.1%	2.2%
All Locations	100% 66,500 employers	100% 664,000 employees



Table 3: TWSS Employers and Employees by Revenue Division

Revenue Division of Employer	Share of TWSS Employers	Share of TWSS Employees
Large Cases	0.5%	11.9%
Medium Enterprises	10.3%	40.0%
Business	84.3%	45.2%
Other	4.9%	3.4%
All Divisions	100% 66,500 employers	100% 664,000 employees

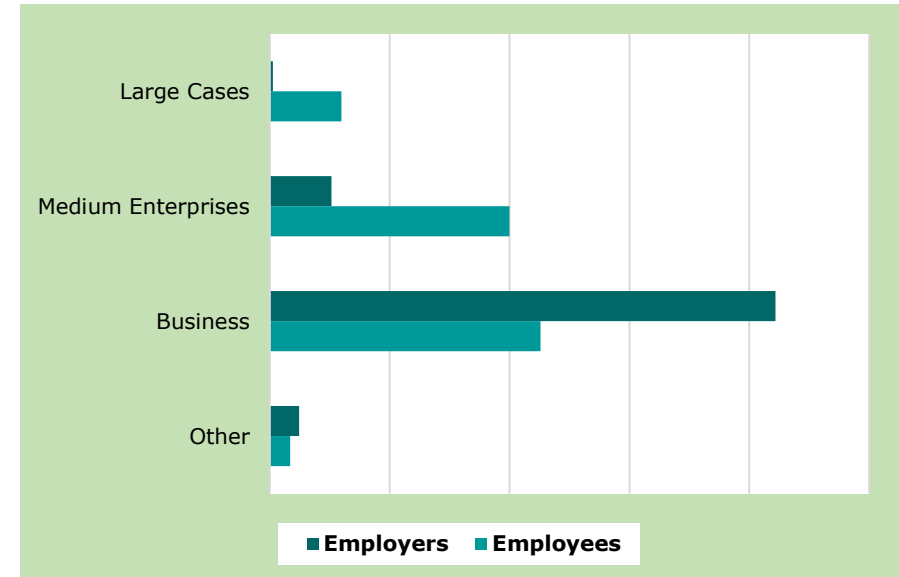


Table 4: TWSS Employee Demographics

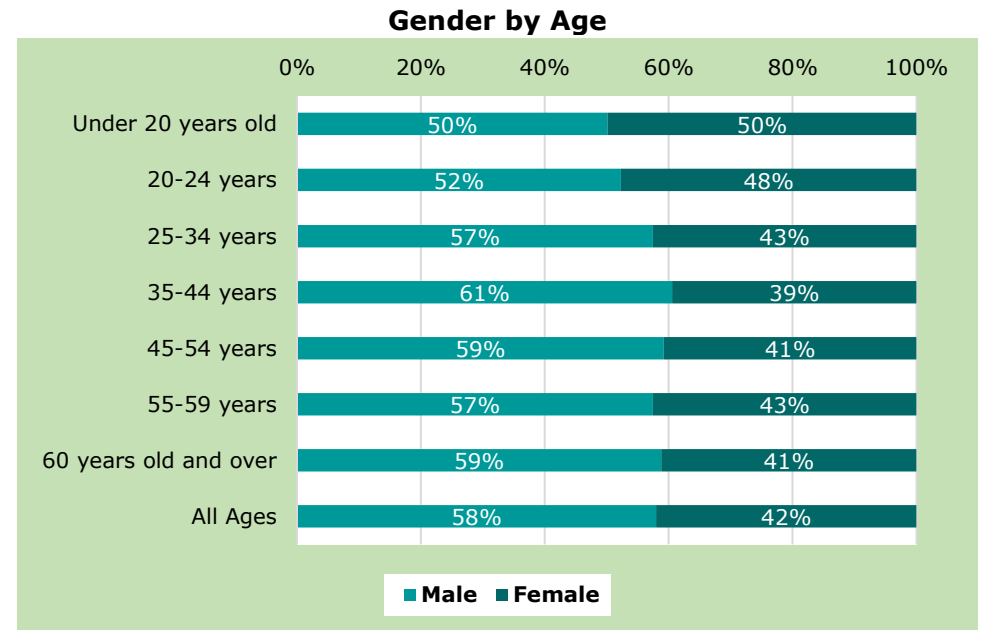
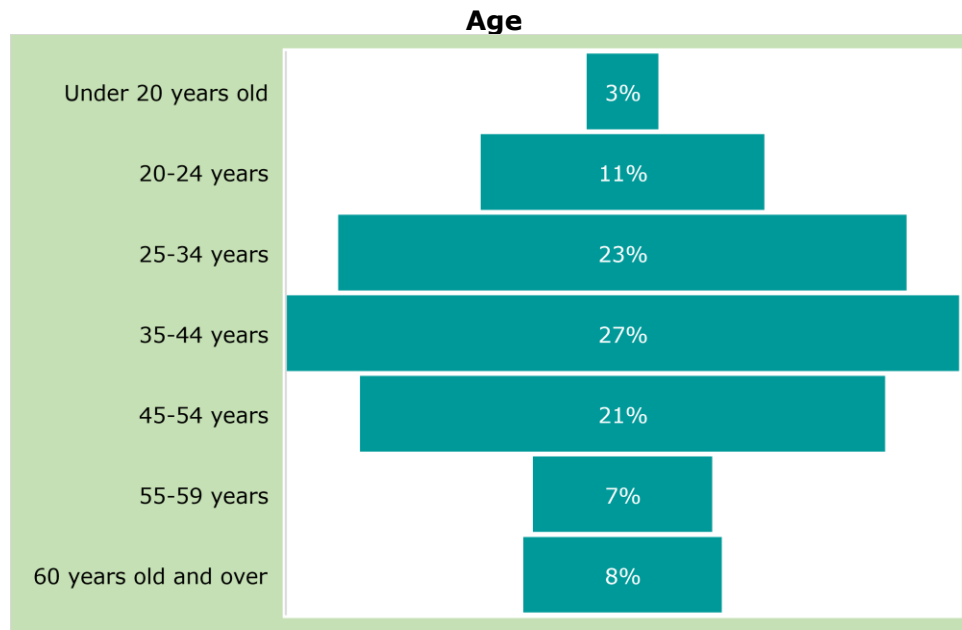


Table 5: TWSS Employee Pay Levels (pre-COVID-19)

Average Weekly Net Pay in Jan/Feb	All Employees*	TWSS Employees Only
€0 - €100	7%	2%
€101 - €200	8%	5%
€201 - €300	10%	8%
€301 - €400	14%	15%
€401 - €500	15%	21%
€501 - €600	12%	18%
€601 - €700	9%	13%
€701 - €800	6%	8%
€801 - €900	5%	5%
€900+	14%	5%
€0 - €412	40%	33%
€413 - €500	13%	18%
€501 - €586	11%	16%
€586+	36%	33%
All Pay Ranges	100% 1.8m employees	100% 664,000 employees



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

Table 6: Employment by TWSS Employers

	Mix	Exclusively TWSS	All Employers
March	7,500	5,000	12,500
April	17,100	27,400	44,500
May	17,400	33,300	50,700
June	19,900	32,100	52,000
July	23,200	28,900	52,100
August	23,100	25,400	48,500

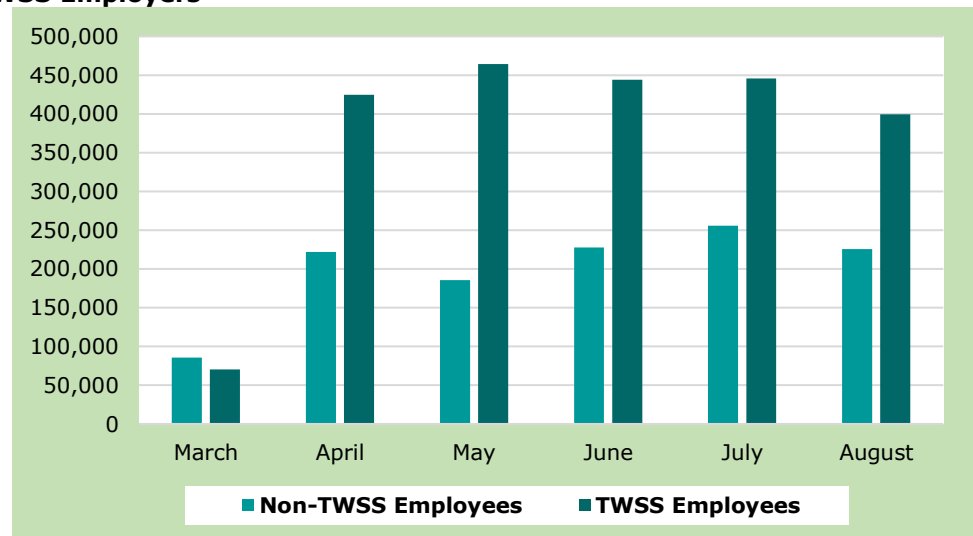
"Mix" refers to an employer with both TWSS and non-TWSS employees;
 "Exclusively TWSS" refers to an employer with only TWSS employees.

TWSS Employers by Employee Mix



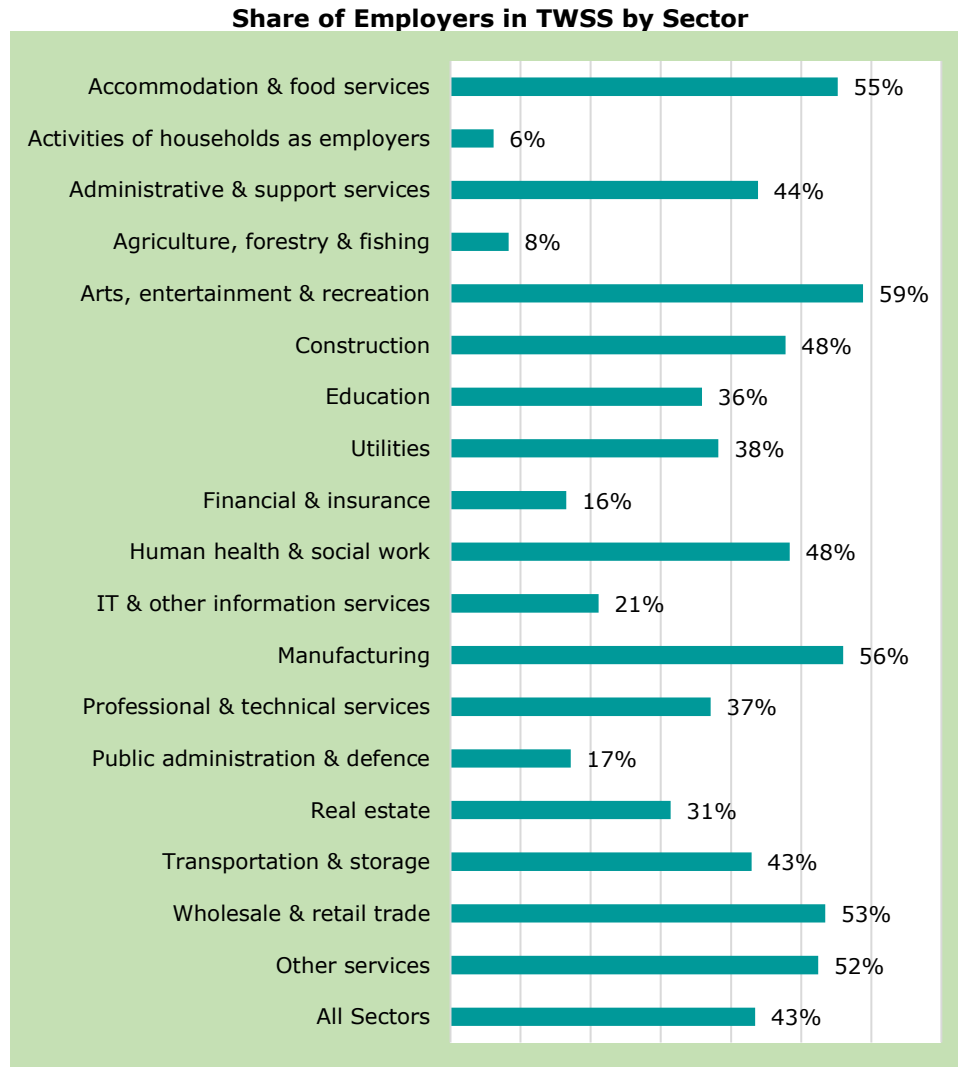
Employment by TWSS Employers

	Non-TWSS Employees	TWSS Employees	All Employees
March	85,500	70,400	155,900
April	222,000	424,700	646,700
May	185,700	464,300	650,000
June	227,500	444,300	671,700
July	255,800	445,700	701,500
August	225,800	399,600	625,400

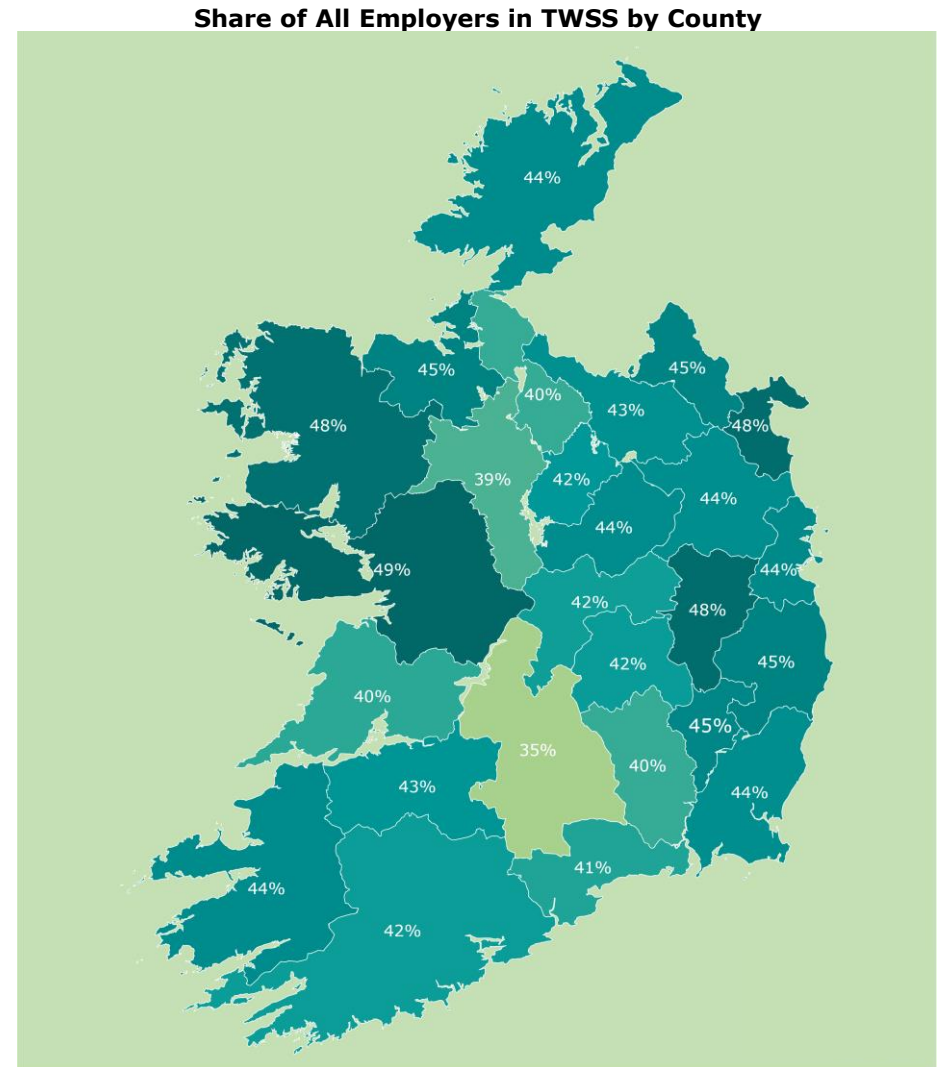


The data in Table 6 are monthly breakdowns of TWSS recipients; whereas Tables 1 to 5 are cumulative breakdowns.

Table 7: TWSS Employers as Shares of All Employers



For example, 55% of all employers in the accommodation & food sector registered with Revenue pre-COVID received subsidies through TWSS.



For example, 44% of all employers in Donegal registered with Revenue pre-COVID received subsidies through TWSS.

Table 8: Pay Frequencies

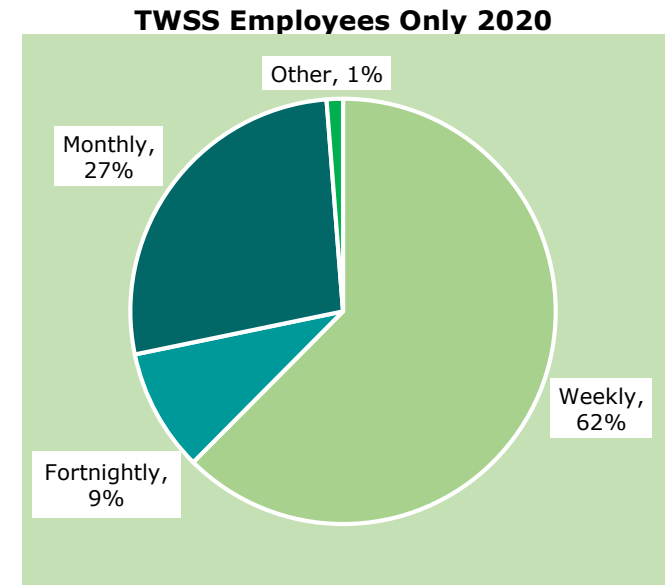
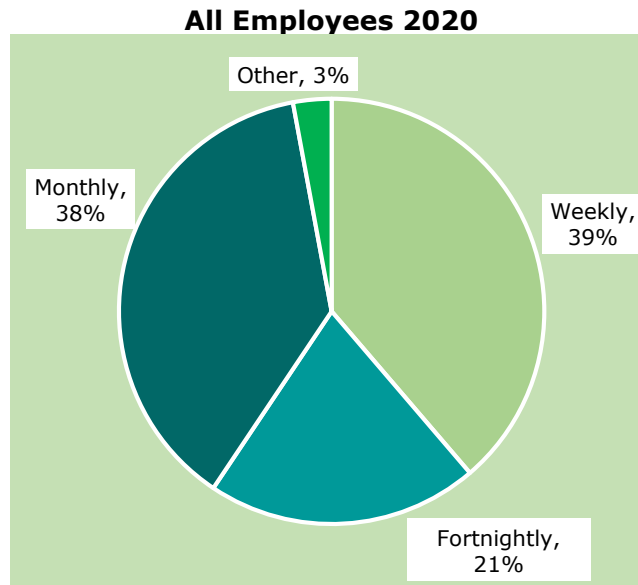
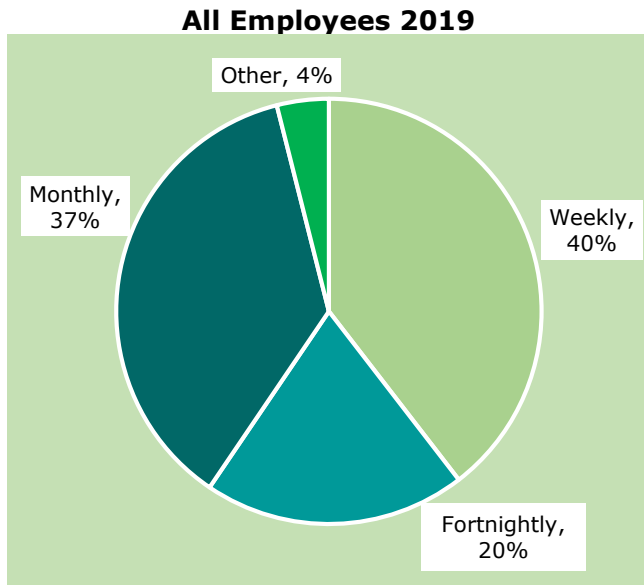


Table 9: Payments to TWSS Employees

Average TWSS Subsidy Received*

Week Ending	First-time TWSS Recipients	All TWSS Recipients
8 May	€310	€390
15 May	€299	€307
22 May	€269	€307
29 May	€308	€309
5 June	€304	€309
12 June	€287	€304
19 June	€264	€304
26 June	€268	€303
3 July	€265	€301
10 July	€240	€292
17 July	€226	€288
24 July	€225	€286
31 July	€223	€286
7 August	€221	€283
14 August	€219	€283
21 August	€224	€283
28 August	€225	€282

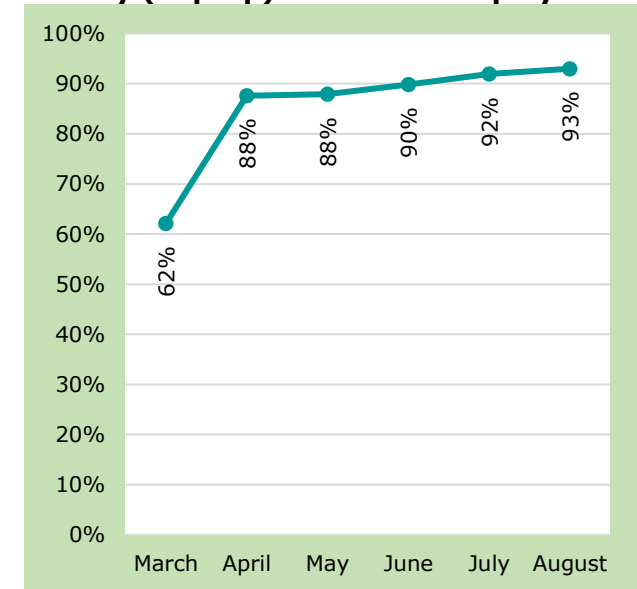
*For weekly paid employees; in the operational phase of TWSS (from 4 May onwards).

Subsidies and Gross Pay to Employees

Month	TWSS Subsidies	Employer Gross Pay**
April*	€712m	€602m
May	€532m	€494m
June	€454m	€633m
July	€623m	€952m
August	€523m	€925m
All Months	€2,844m	€3,606m

*Includes March TWSS subsidies.
**TWSS employees only.

Share of Employees in Receipt of Additional Pay (Top-up) from their Employer

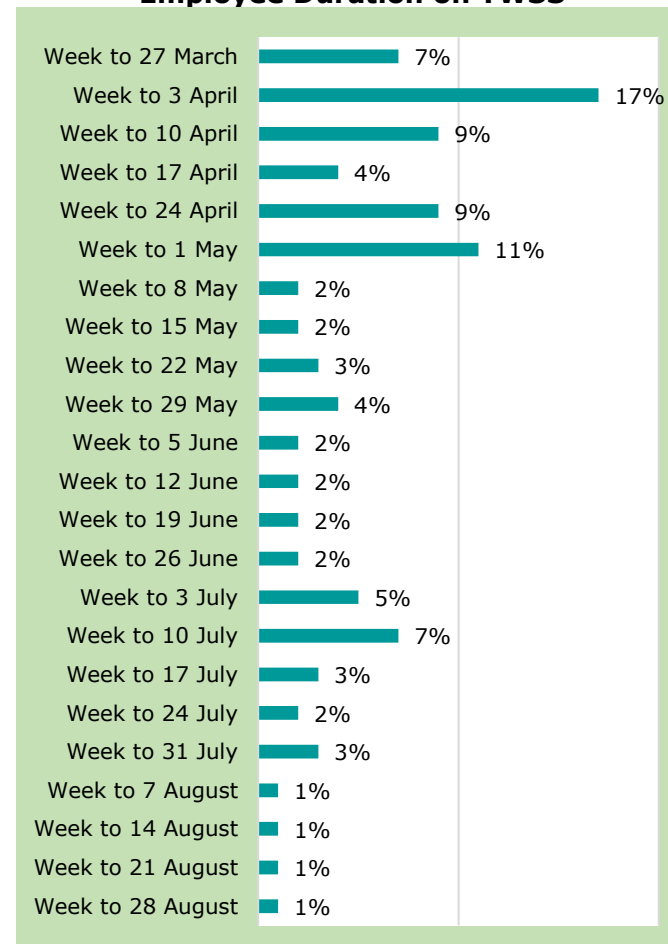


For example, 93% of TWSS employees recorded on payslips in August received an additional (top-up) payment from their employer at least once during that month.

Table 10: TWSS Employee Inflows and Outflows (1)

	First-time TWSS Recipients	Employees receiving subsidy in each week	TWSS Outflows
Week to 27 March	48,000	48,000	4,000
Week to 3 April	111,900	144,700	5,300
Week to 10 April	90,900	204,900	4,000
Week to 17 April	42,300	230,700	6,000
Week to 24 April	66,300	279,700	8,600
Week to 1 May	84,900	322,500	14,300
Week to 8 May	15,100	250,500	9,600
Week to 15 May	12,400	246,500	11,400
Week to 22 May	16,600	267,900	15,500
Week to 29 May	27,000	335,100	24,400
Week to 5 June	13,500	279,000	13,800
Week to 12 June	9,000	246,800	11,500
Week to 19 June	10,400	262,900	16,800
Week to 26 June	11,600	306,700	37,400
Week to 3 July	19,800	298,900	33,400
Week to 10 July	33,500	259,300	11,700
Week to 17 July	13,300	266,700	9,300
Week to 24 July	9,400	281,200	9,100
Week to 31 July	12,400	335,800	13,400
Week to 7 August	4,800	262,200	8,100
Week to 14 August	3,300	259,700	8,200
Week to 21 August	3,400	262,400	10,400
Week to 28 August	3,000	300,100	12,700
Week to 04 September	1,000	86,000	Not applicable

Employee Duration on TWSS



The number of employees in receipt of a TWSS subsidy in a given week depends on their pay frequency (Table 8). An "outflow" is counted where there is an apparent permanent exit from the Scheme.

This distribution refers to the 365,000 employees who were supported at Scheme end. For example, 7% of TWSS employees supported at Scheme end were on the Scheme since 27 March.

Table 11: TWSS Employee Inflows and Outflows (2)

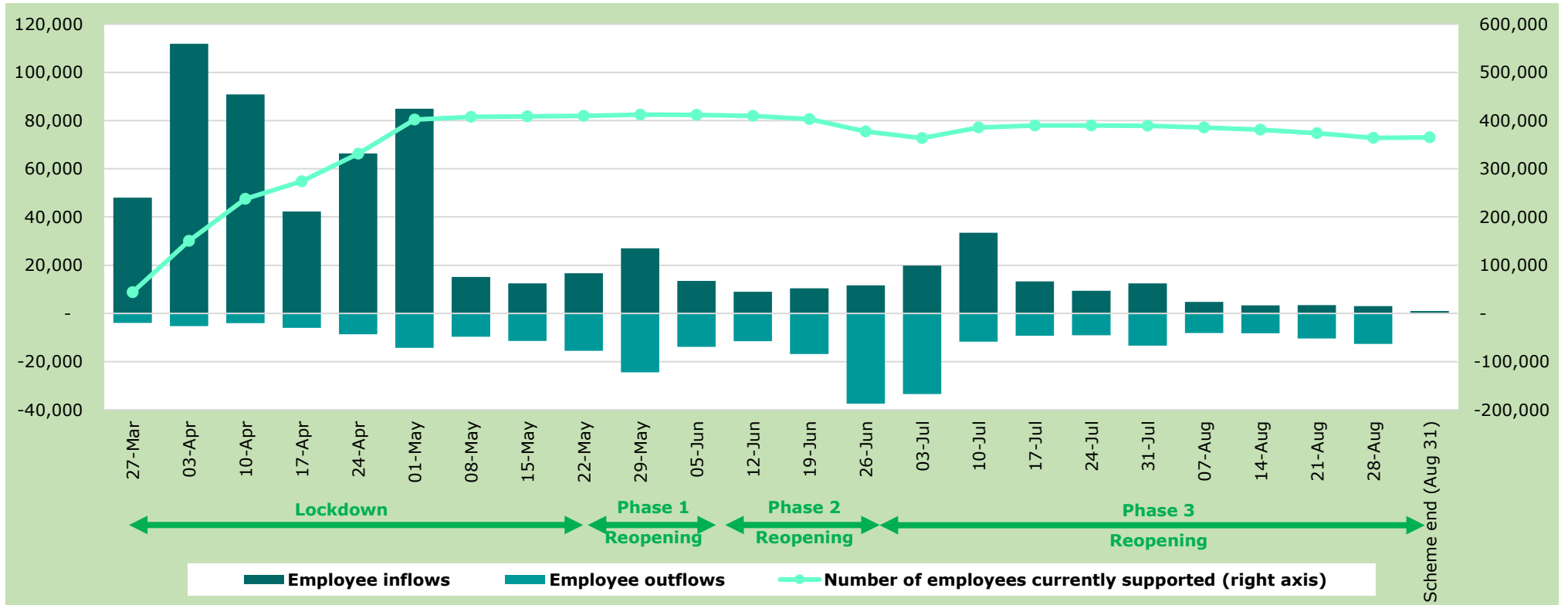
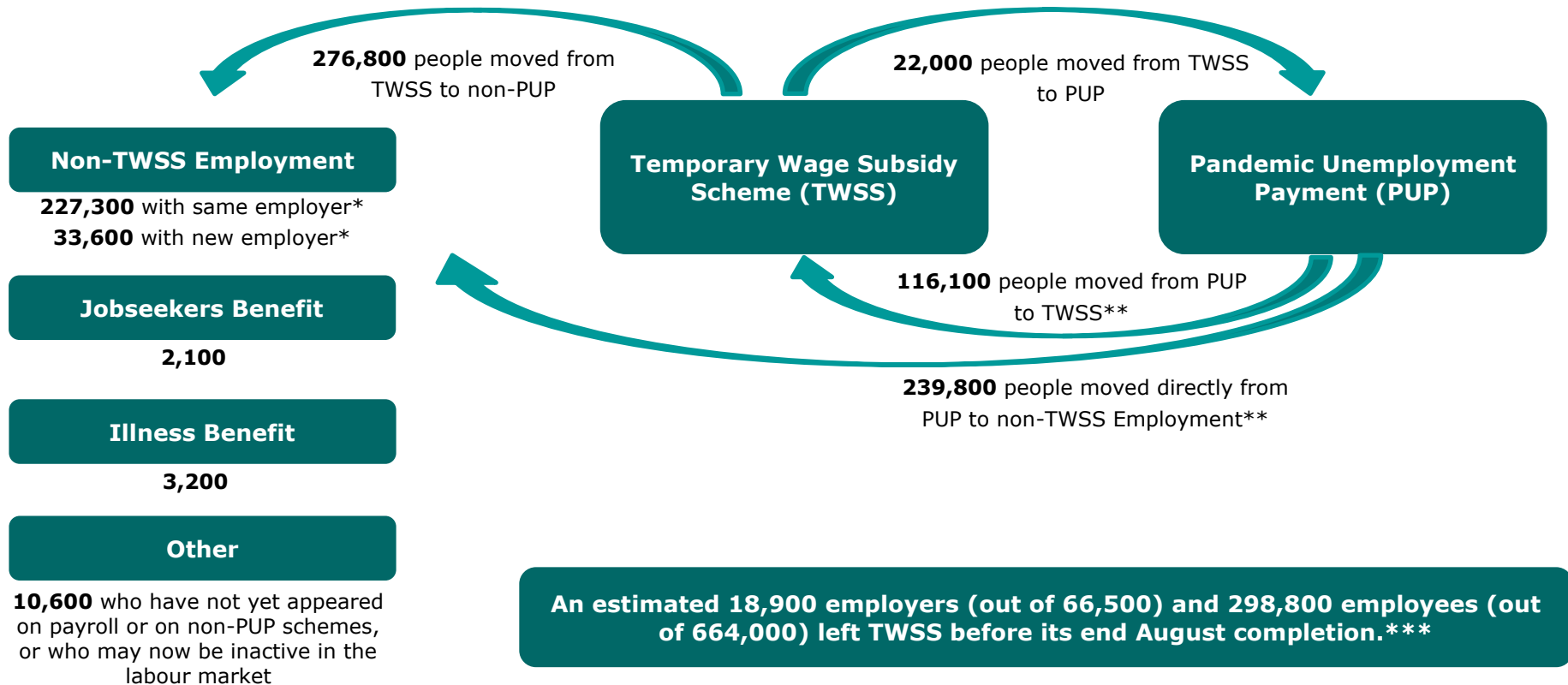


Table 12: Movement between Schemes and to Employment



*Sectoral detail provided in Table 13; **Sectoral detail provided in Table 14; *** Sectoral and location detail provided in Table 16.

Table 13: Employees Moving from TWSS to Non-TWSS Employment

Sector	Remain with Same Employer (Number of Employees '000s)				Hired by New Employer (Number of Employees '000s)			
	Cumulative	Phase 1 Reopening	Phase 2 Reopening	Phase 3 Reopening	Cumulative	Phase 1 Reopening	Phase 2 Reopening	Phase 3 Reopening
Agriculture, forestry & fishing	2.3	0.3	0.8	0.6	0.6	0.1	0.2	0.3
Mining & quarrying	1	0.4	0.3	0.1	0.1	0	0	0
Manufacturing	39.9	8.9	12	11.9	2.4	0.4	0.5	0.9
Construction	31.9	11	8	9.8	3.2	0.7	0.8	1.2
Wholesale & retail	64.5	11.3	23.6	22.2	5.5	0.7	1.6	2.2
Transportation & storage	17	2.5	3.5	5.1	1.2	0.2	0.3	0.5
Accommodation & food services	13.4	0.5	0.9	10.5	2.7	0.2	0.3	1.7
Information & communication	5.8	0.9	1.5	1.6	1	0.1	0.2	0.3
Financial & insurance	3.2	0.8	1.2	0.7	1.4	0.2	0.4	0.6
Real estate	2.1	0.3	0.4	1.1	0.4	0	0.1	0.2
Professional, scientific & technical	13.6	2.5	4.7	4.7	2	0.3	0.5	0.8
Administrative & support services	11.9	2.1	2.5	6	3	0.4	0.6	1.3
Public administration & defence	0.3	0.1	0.1	0.1	1.9	0.3	0.5	0.7
Education	2.7	0.1	1.2	1	2.1	0.3	0.6	0.9
Health & social work	7.9	0.6	2.9	3.6	2.9	0.3	0.7	1.3
All other activities	9.9	0.8	1.9	6.2	3.1	0.2	0.5	2.1
All Sectors	227.3	43	65.4	85.3	33.6	4.5	7.9	14.8

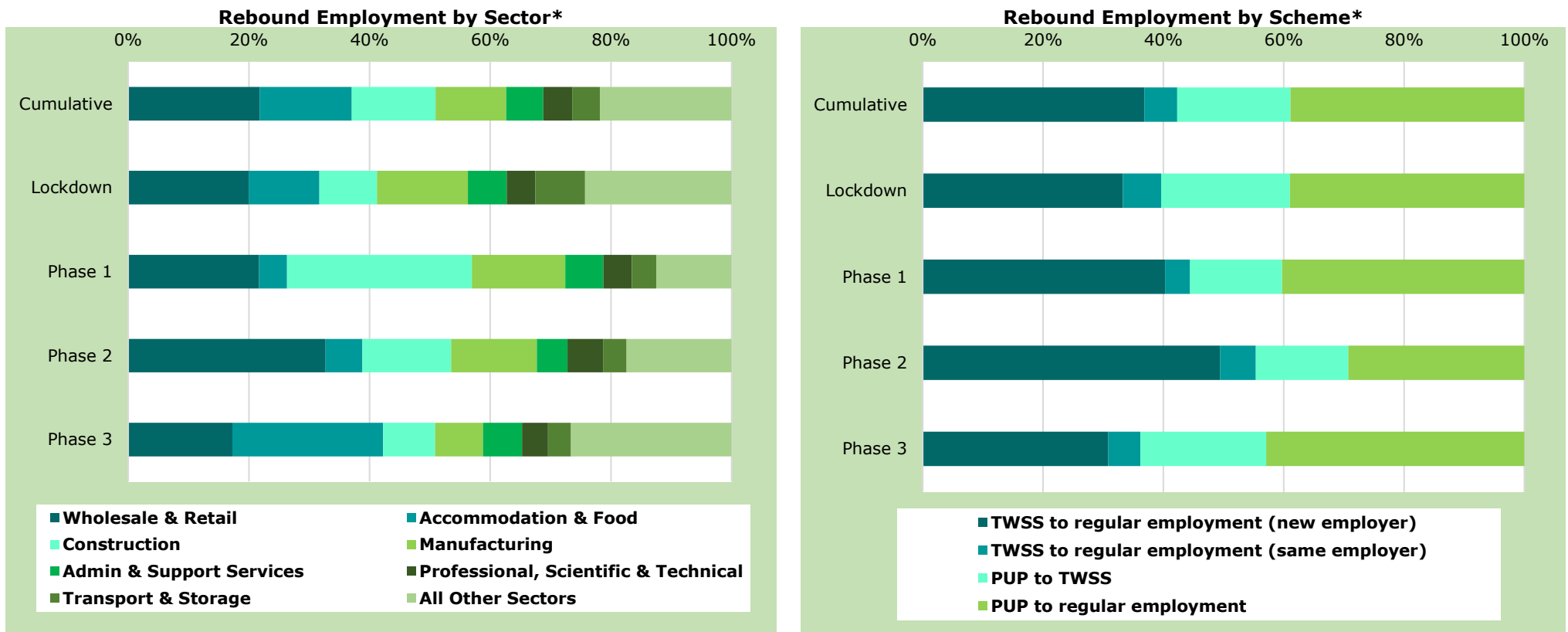
Phase 1 Reopening from 18 May to 7 June, Phase 2 Reopening from 8 June to 28 June and Phase 3 Reopening from 29 June to 30 September.

Table 14: Employees Moving from PUP to TWSS Employment (“Rehires”) and from PUP to Non-TWSS Employment (“New Hires”)

Sector	Rehires (Number of Employees ‘000s)				New Hires (Number of Employees ‘000s)			
	Cumulative	Phase 1 Reopening	Phase 2 Reopening	Phase 3 Reopening	Cumulative	Phase 1 Reopening	Phase 2 Reopening	Phase 3 Reopening
Agriculture, forestry & fishing	0.4	0.1	0.1	0.2	3	0.6	0.5	1.3
Mining & quarrying	0.1	0	0	0	0.7	0.2	0.1	0.2
Manufacturing	8.3	2	2.3	2	21.9	5.3	4	7.1
Construction	10.9	5.4	2.3	2	39.6	15.7	8.4	10.8
Wholesale & retail	21.2	4	8.1	5.7	43.1	7.2	10	17.7
Transportation & storage	2.2	0.3	0.3	0.7	8.1	1.3	1.1	4.3
Accommodation & food services	41.5	2	3.7	30.4	36.5	2.3	3.1	26.6
Information & communication	1	0.1	0.1	0.4	5.1	0.4	0.6	3.3
Financial & insurance	0.4	0	0.1	0.3	4	0.5	0.7	2.3
Real estate	1.5	0.1	0.3	0.9	2.5	0.2	0.4	1.5
Professional, scientific & technical	3.5	0.5	0.8	1.2	10.3	1.7	1.9	5.1
Administrative & support services	3.4	0.7	0.5	1.2	19.5	3.6	3.1	9.5
Public administration & defence	0.3	0	0	0.1	4.3	0.5	0.6	2.5
Education	2.2	0.1	0.1	0.8	9.4	0.5	0.6	6.6
Health & social work	5.9	0.6	0.8	1.3	14.3	1.7	2	6.9
All other activities	13.1	0.4	0.8	10.8	17.5	1.4	1.6	13
All Sectors	116.1	16.3	20.3	57.9	239.8	43	38.8	118.8

Phase 1 Reopening from 18 May to 7 June, Phase 2 Reopening from 8 June to 28 June and Phase 3 Reopening from 29 June to 30 September.

Table 15: Rebound Employment



Phase 1 Reopening from 18 May to 7 June, Phase 2 Reopening from 8 June to 28 June and Phase 3 Reopening from 29 June to 30 September.

*Rebound employment includes employees moving from TWSS to regular employment (with same or new employer) as shown in Table 13, from PUP to TWSS employment and from PUP to regular employment as shown in Table 14.

Table 16: TWSS Exit Rates

By Sector			By Location		
Sector of Employer	Share of TWSS Employers who Exited the Scheme	Share of TWSS Employees who Exited the Scheme	Location of Employer	Share of TWSS Employers who Exited the Scheme	Share of TWSS Employees who Exited the Scheme
Accommodation & food services	15%	26%	Carlow	32%	41%
Activities of households as employers	29%	45%	Cavan	31%	48%
Administrative & support services	26%	45%	Clare	28%	34%
Agriculture, forestry & fishing	38%	53%	Cork	31%	43%
Arts, entertainment & recreation	29%	45%	Donegal	26%	34%
Construction	39%	56%	Dublin	26%	46%
Education	36%	39%	Galway	25%	43%
Utilities	49%	76%	Kerry	27%	38%
Financial & insurance	29%	47%	Kildare	32%	52%
Human health & social work	29%	37%	Kilkenny	31%	39%
IT & other information services	24%	39%	Laois	36%	45%
Manufacturing	32%	57%	Leitrim	32%	42%
Professional & technical services	28%	38%	Limerick	28%	48%
Public administration & defence	26%	27%	Longford	27%	43%
Real estate	25%	35%	Louth	31%	53%
Transportation & storage	34%	56%	Mayo	24%	36%
Wholesale & retail trade	32%	53%	Meath	35%	46%
Other services	17%	35%	Monaghan	27%	41%
All Sectors	29%	45%	Offaly	29%	51%
	66,500 employers	664,000 employees	Roscommon	35%	49%
			Sligo	27%	39%
			Tipperary	34%	46%
			Waterford	29%	49%
			Westmeath	28%	41%
			Wexford	30%	42%
			Wicklow	33%	42%
			All Locations	29%	45%
				66,500 employers	664,000 employees