

COVID-19 Support Schemes

Employment Wage Subsidy Scheme (EWSS)

COVID-19 Restrictions Support Scheme (CRSS)

Preliminary Statistics

(as at 5 November 2020)

These statistics are provisional and will be revised

Employment Wage Subsidy Scheme (EWSS)

The EWSS is an economy-wide enterprise support. The Scheme provides a flat-rate subsidy to qualifying employers based on the numbers of eligible employees on the employer’s payroll. EWSS replaced the Temporary Wage Subsidy Scheme (TWSS) from 1 September 2020 and was expected to continue until 31 March 2021. It was announced in Budget 2021 that supports to employers would be extended to end of 2021. Both Schemes ran in parallel from 1 July 2020 until the TWSS ceased at the end of August 2020. The TWSS and the EWSS are operated by Revenue through the payroll system.

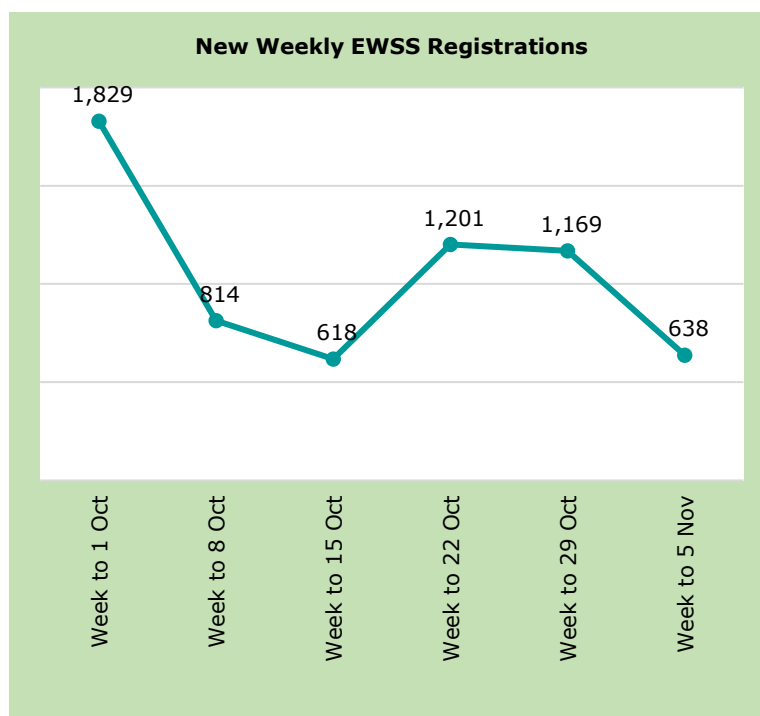
EWSS Supports Processed by Revenue (October data are provisional)

Claim Month	EWSS Payments	PRSI Forgone**	Employers	Employees
July/August*	€33.0m	€6.9m	6,400	31,000
September	€259.2m	€61.8m	33,700	346,600
October	€353.4m	€64.9m	34,900	342,900
All Months	€645.6m	€133.7m	37,400	395,900

*EWSS claims for July/August in respect of newly or seasonally hired employees who were ineligible for the TWSS;

**Employer PRSI forgone due to the reduced rate of PRSI on wages paid which are eligible for EWSS.

There are currently **41,000 employers** are registered with Revenue for EWSS.



On 21 October, Revenue advised of changes to the EWSS, involving a new payment schedule and reflecting a Government decision to revise the rates of subsidy payable under the EWSS.

The revised Scheme operates in respect of payroll submissions with pay dates on or after 20 October 2020. October EWSS payments will be paid by 5 November 2020. The first EWSS payments in respect of November payrolls will be made in early November. Thereafter, subsequent payments for November will be paid following the receipt of a payroll submission containing an EWSS claim. This means EWSS will be paid on a similar basis to the TWSS, providing a significant positive cashflow boost for businesses.

Gross Weekly Pay	Revised EWSS Rate	EWSS Employee Share		
		September	October*	20 October to 31 October Only*
€151.51 - €202.99	€203	7%	10%	7%
€203.00 - €299.99	€250	17%	18%	14%
€300.00 - €399.99	€300	17%	19%	15%
€400.00 - €1,462.00	€350	59%	54%	63%
		100%	100%	100%
		346,600 employees	342,900 employees	201,500 employees

*October data are provisional, based on payslips filed to date.

COVID-19 Restrictions Support Scheme (CRSS)

The CRSS is aimed at businesses that are impacted by COVID-19 restrictions. Under the CRSS, a qualifying person who carries on a business activity that is impacted by COVID-19 related restrictions, such that the business is required to prohibit or considerably restrict customers from accessing its premises, can make a claim to Revenue for a payment, subject to a maximum of €5,000, for each week that it is affected by the restrictions.

Details of the proposed Scheme were published in the Finance Bill 2020. Pending enactment of the necessary legislation Revenue has advised that registration for the Scheme is available to eligible businesses, or the tax agent acting on their behalf, via the e-Registration facility in ROS.

Up to 5 November, **over 2,600 businesses had registered nearly 2,900 premises** for CRSS with Revenue.

Further statistics and details on CRSS will be published in the coming weeks.

Further Information

Information on the operation of TWSS, EWSS and CRSS are available on www.revenue.ie.

Queries of a statistical nature in relation to the Schemes can be sent to statistics@revenue.ie.

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 analysis of movements into and out of TWSS ([here](#)). The Central Statistics Office also published information on TWSS recipients by age, gender, location and sector ([here](#)). Revenue has published a comprehensive statistical overview of the TWSS now that payslips for the relevant period are finalised ([here](#)).