

COVID-19 Wage Subsidy Schemes

Preliminary Statistics (as at 1 October 2020)

These statistics are provisional and will be revised

Information on the operation of TWSS and EWSS are available on www.revenue.ie.
Queries of a statistical nature in relation to the Schemes can be sent to statistics@revenue.ie.

The Temporary Wage Subsidy Scheme and the Employment Wage Subsidy Scheme are operated by Revenue through the payroll system to support employers and employees through the COVID-19 pandemic.

Temporary Wage Subsidy Scheme (TWSS)

The TWSS enabled employees, whose employers were affected by the pandemic, to receive significant supports directly from their employer through the payroll system. TWSS ran from 26 March 2020 (replacing the Employer Refund Scheme) until 31 August 2020.

The Exchequer cost of TWSS was €2,855 million

Over 664,000 employees received a subsidy through the Scheme

An estimated 360,000 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

Further 220,000 employees not in TWSS were 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](#)). Revenue will publish a comprehensive statistical overview of the TWSS once payslips for the relevant period are finalised.

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 replaces TWSS from 1 September 2020 and is expected to continue until 31 March 2021. Both Schemes ran in parallel from 1 July 2020 until the TWSS ceased at the end of August 2020.

Over 38,200 employers have registered with Revenue for EWSS. There have been 13,600 applications for tax clearance certificates since mid-August specifically for EWSS purposes.

Revenue has processed payments of €15m for backdated EWSS claims for July/August in respect of newly or seasonally hired employees who were ineligible for the TWSS. 3,900 employers are due an EWSS payment in respect of 21,000 employments for this period.

The tables on the following pages show initial statistics on employers registered for EWSS. Further EWSS statistics updates will be published weekly.

Table 1: EWSS Registered Employers by Revenue Division

Revenue Division of Employer	Share of Registered Employers
Large Cases	0.3%
Medium Enterprises	8.2%
Business	85.6%
Other	5.9%
All Employers	100%

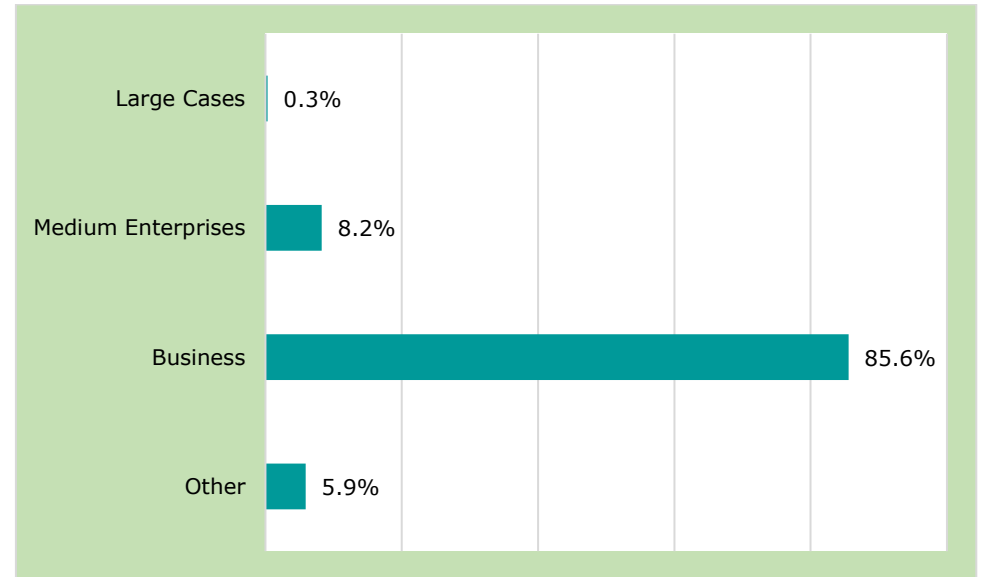


Table 2: EWSS Registered Employers by Sector

Sector of Employer	Share of Registered Employers
Accommodation & food services	18%
Activities of households as employers	0%
Administrative & support services	5%
Agriculture, forestry & fishing	1%
Arts, entertainment & recreation	4%
Construction	11%
Education	5%
Utilities	0%
Financial & insurance	1%
Human health & social work	6%
IT & other information services	2%
Manufacturing	6%
Professional & technical services	11%
Public administration & defence	1%
Real estate	2%
Transportation & storage	4%
Wholesale & retail trade	15%
Other services	9%
All Sectors	100%

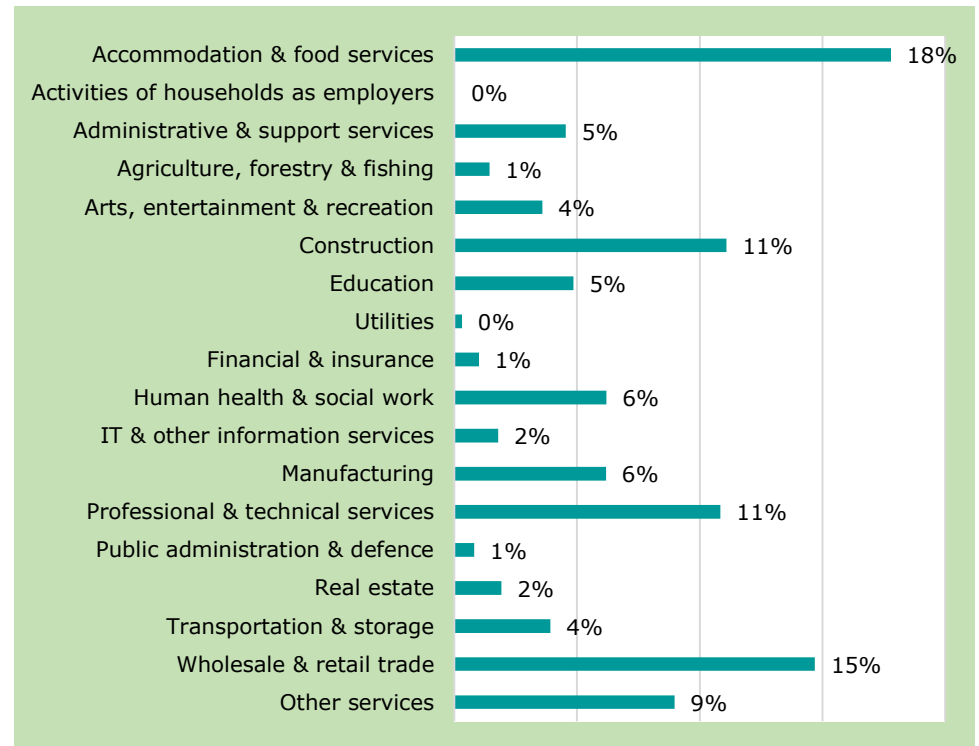


Table 3: EWSS Registered Employers by Location

Location of Employer	Share of Registered Employers
Carlow	1%
Cavan	1%
Clare	2%
Cork	10%
Donegal	3%
Dublin	31%
Galway	6%
Kerry	4%
Kildare	4%
Kilkenny	2%
Laois	1%
Leitrim	1%
Limerick	4%
Longford	1%
Louth	3%
Mayo	3%
Meath	4%
Monaghan	1%
Offaly	1%
Roscommon	1%
Sligo	1%
Tipperary	3%
Waterford	2%
Westmeath	2%
Wexford	3%
Wicklow	3%
All Locations	100%

