

COVID-19 Temporary Wage Subsidy Scheme

Preliminary Statistics

(as at 2 July 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. 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.

Over 567,600 employees have received a subsidy since the start of the Scheme, 287,500 employees received a subsidy in the last week and an estimated **410,000 employees are currently being supported by the Scheme** having received a subsidy in their most recent pay period.

There are now over 64,800 employers registered with Revenue for the TWSS. **Over 58,600 employers have received subsidy payments under TWSS.**

An estimated 8,600 employers have left the Scheme, accounting for 55,400 of an estimated total 155,200 employee outflows.

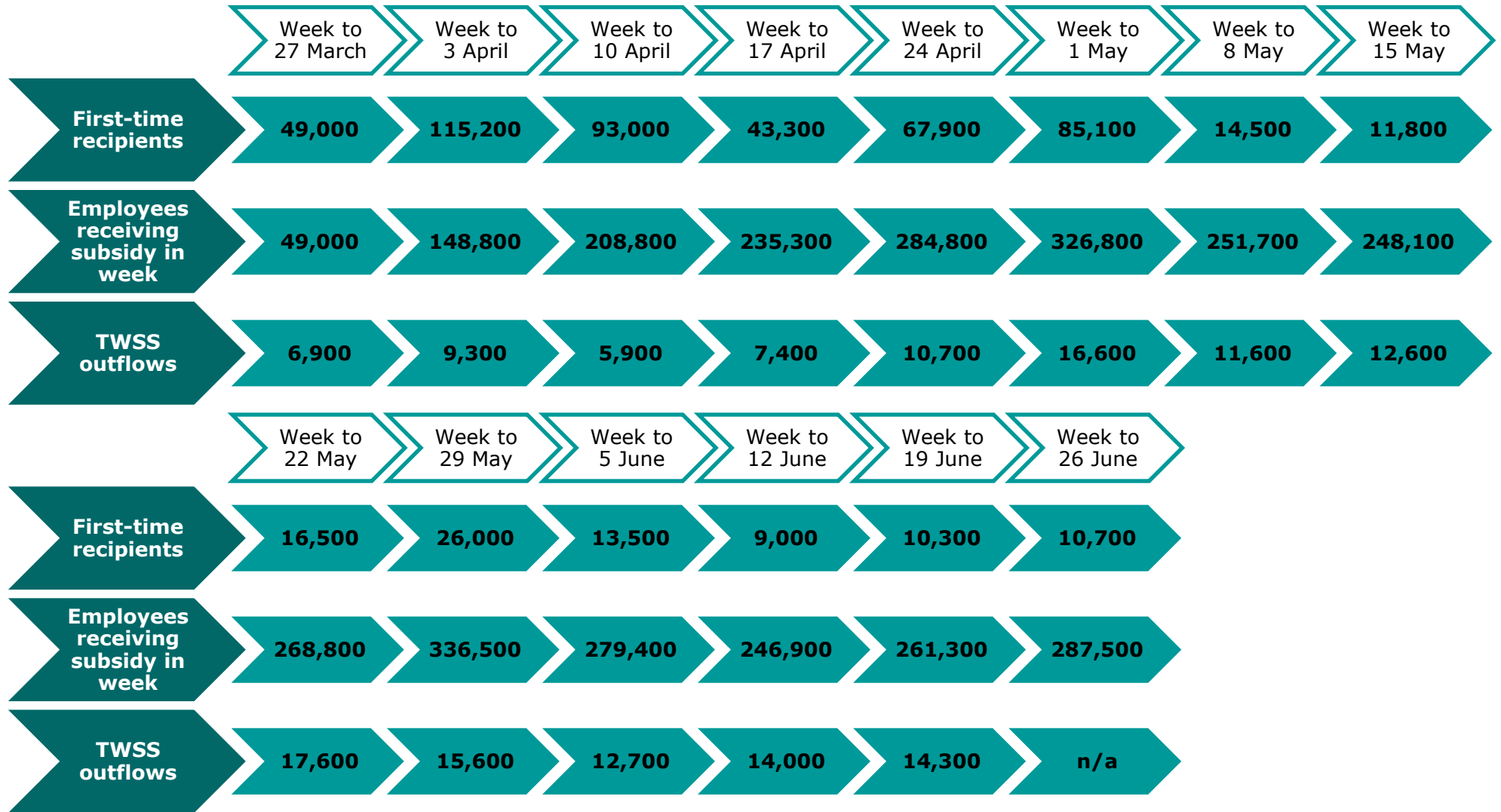
On 2 July, Revenue has generated further subsidy payments under the scheme worth €28 million. These payments will be in the bank accounts of the majority of the respective employers by the next banking day. **The cumulative value of payments made under the Scheme is now €1,878 million.** This includes €149 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. These are initial and preliminary information on employers and employees in receipt of subsidy payments made under the TWSS from March 2020 onwards, as well as movements into and out of TWSS. The Central Statistics Office are publishing information on TWSS recipients by age, gender and sector.¹

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.

¹ <https://www.cso.ie/en/statistics/labourmarket/liveregister/detailedcovid-19incomesupportandliveregistertables/>.

Table 1: Employee Flows Into and Out of TWSS by Week



*The number of employees in receipt of a TWSS subsidy in a given week depends on their pay frequency (Table 2B).
Revisions to the latest available outflow data may become more pronounced as the economy continues to reopen.*

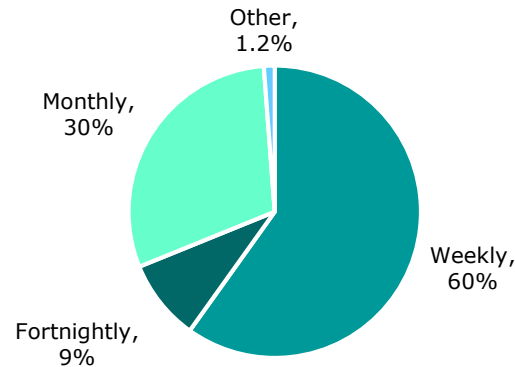
Table 2: Exchequer Cost of the TWSS

The Exchequer cost of TWSS (Table 2A) in any given week is a factor of the number of employees on the Scheme (Table 1), their duration on the Scheme (Table 2C), the instance of pay frequencies that fall within the week (Table 2B) and the amounts of subsidy being paid (Table 6).

2A: Exchequer Cost of TWSS by Week

Date	Cumulative Cost € million	Weekly Cost € million
To 9 April	155	155
Week to 17 April	300	145
Week to 23 April	430	130
Week to 30 April	712	282
Week to 7 May	838	126
Week to 14 May	936	98
Week to 21 May	1,048	112
Week to 28 May	1,244	196
Week to 4 June	1,370	126
Week to 11 June	1,485	115
Week to 18 June	1,589	104
Week to 25 June	1,698	109
Week to 2 July	1,878	180

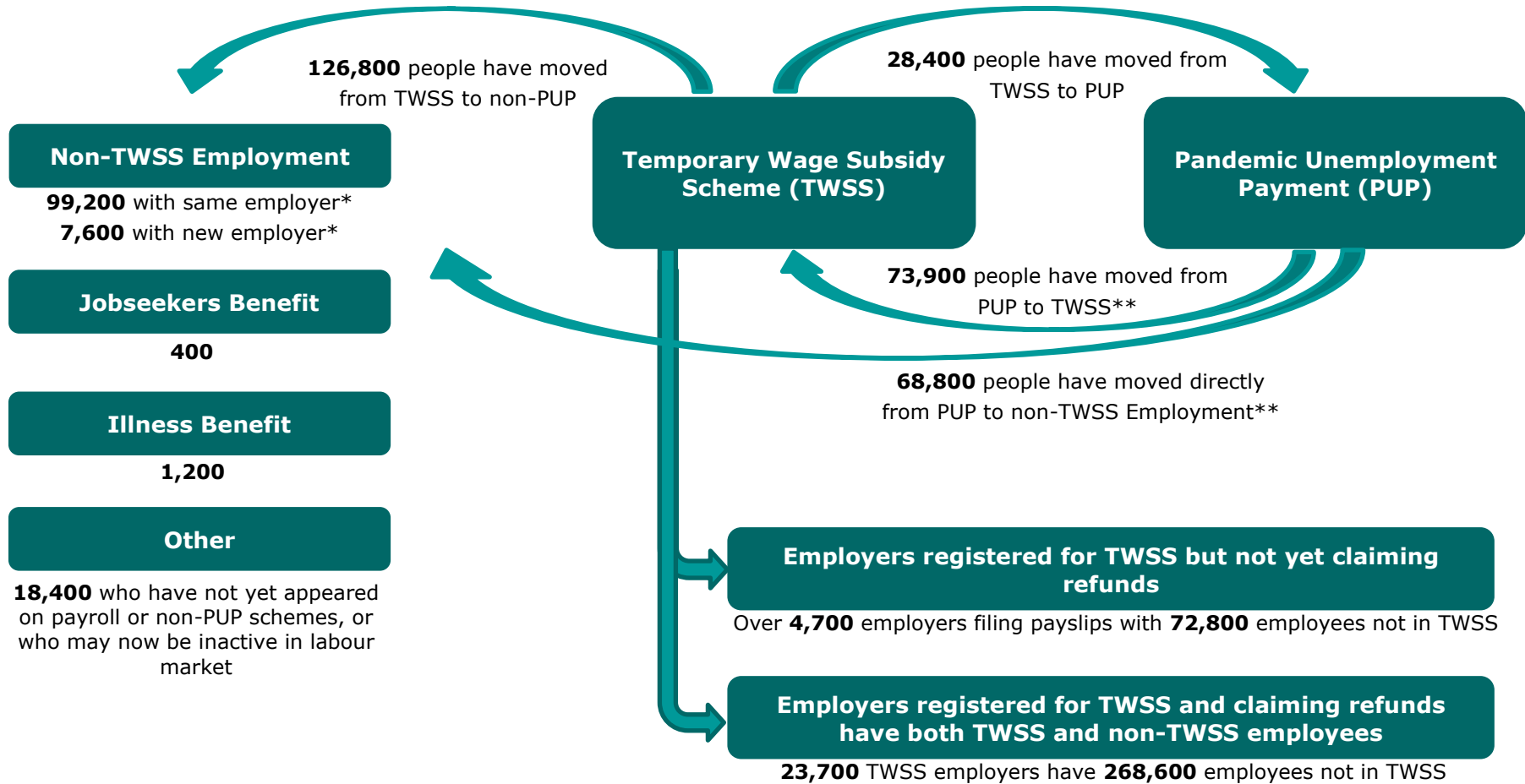
2B: Pay Frequencies of TWSS Employees



2C: Employee Duration on TWSS

Number of Weeks in TWSS	Share of Current TWSS Employees
15	7%
14	20%
13	13%
12	6%
11	12%
10	17%
9	3%
8	2%
7	3%
6	6%
5	3%
4	2%
3	2%
2	3%
1	1%
All Employees	100%

Table 3: Movement between Schemes and to Employment



*Sectoral detail provided in Table 4; **Sectoral detail provided in Table 5.

Table 4: Number of Employees ('000s) Moving from TWSS to Non-TWSS Employment

Sector	Remain with Same Employer			Hired by New Employer		
	Cumulative	18 May to 7 June (Phase 1 Reopening)	Since 8 June (Phase 2 Reopening)	Cumulative	18 May to 7 June (Phase 1 Reopening)	Since 8 June (Phase 2 Reopening)
Agriculture, forestry & fishing	1.1	0.4	0.2	0.2	0.1	0.0
Mining & quarrying	0.7	0.4	0.1	0	0.0	0.0
Manufacturing	23.2	8.9	6.6	0.6	0.1	0.1
Construction	17.7	10.4	4.0	0.7	0.2	0.2
Wholesale & retail	26.3	7.1	11.0	1.2	0.3	0.2
Transportation & storage	10.2	2.2	1.8	0.3	0.1	0.1
Accommodation & food services	2.7	0.6	0.8	0.3	0.0	0.0
Information & communication	2.3	0.4	0.1	0.3	0.1	0.0
Financial & insurance	1.3	0.6	0.1	0.4	0.1	0.1
Real estate	0.7	0.2	0.1	0.1	0.0	0.0
Professional, scientific & technical	3.9	1.4	0.8	0.4	0.1	0.1
Administrative & support services	4.4	1.8	1.0	0.9	0.2	0.2
Public administration & defence	0.1	0.0	0.0	0.7	0.2	0.2
Education	0.4	0.1	0.0	0.5	0.2	0.1
Health & social work	2.0	0.6	0.6	0.8	0.2	0.1
All other activities	2.2	0.8	0.6	0.3	0.1	0.1
All Sectors	99.2	35.9	28.0	7.6	2.1	1.5

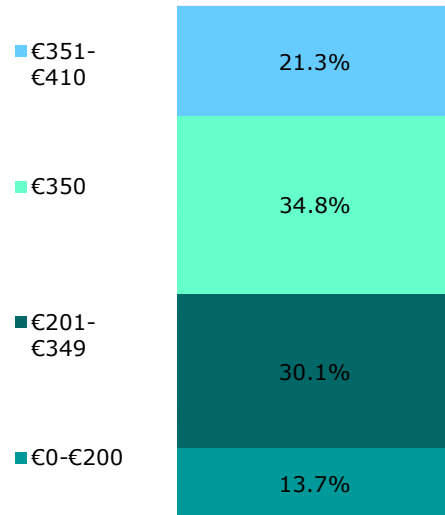
Table 5: Number of Employees ('000s) Moving from PUP to TWSS Employment ("Rehires") and from PUP to Non-TWSS Employment ("New Hires")

Sector	Cumulative	Rehires		Cumulative	New Hires	
		18 May to 7 June (Phase 1 Reopening)	Since 8 June (Phase 2 Reopening)		18 May to 7 June (Phase 1 Reopening)	Since 8 June (Phase 2 Reopening)
Agriculture, forestry & fishing	0.4	0.1	0.1	1.0	0.4	0.4
Mining & quarrying	0.1	0.1	0.0	0.3	0.2	0.1
Manufacturing	7.7	2.6	2.0	8.3	3.5	3.6
Construction	11.1	6.5	2.5	18.8	11.8	6.1
Wholesale & retail	20.9	5.5	9.0	11.8	4.1	5.9
Transportation & storage	2.2	0.5	0.3	2.0	0.8	0.8
Accommodation & food services	12.5	2.2	3.8	3.2	1.0	1.2
Information & communication	0.8	0.1	0.2	1.4	0.3	0.4
Financial & insurance	0.2	0.0	0.0	1.3	0.4	0.5
Real estate	0.8	0.1	0.3	0.6	0.2	0.3
Professional, scientific & technical	2.9	0.7	0.8	3.1	1.2	1.3
Administrative & support services	3.2	1.1	0.6	6.6	2.7	2.6
Public administration & defence	0.2	0.0	0.0	1.6	0.5	0.6
Education	2.1	0.1	0.1	1.6	0.4	0.5
Health & social work	6.1	0.8	0.8	4.7	1.4	1.3
All other activities	2.9	0.5	0.9	2.3	0.9	1.0
All Sectors	73.9	21.0	21.6	68.8	29.8	26.3

Table 6: Additional Pay by TWSS Employers, Subsidy Amounts and Tapering

Distribution of TWSS Subsidy Amount to Employees*

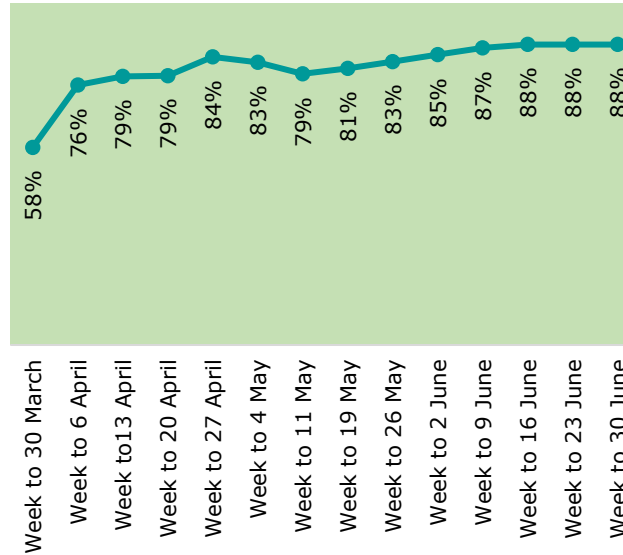
The amount of TWSS subsidy paid to an employee is based on their average net weekly pay received before the pandemic crisis, subject to a maximum subsidy of €410 per week.



For weekly paid employees, the most common subsidy amount (the median) is €350 in the most recent week. The average subsidy for weekly paid employees is €325 in the most recent week.

*In Operational Phase (from 5 May onwards).

Share of TWSS Employees Being Paid Wages from Employers in Addition to the Subsidy



Additional Pay Amount*	Share of Employees**
€1 - €100	45%
€101 - €200	32%
€201 - €300	11%
€300+	13%

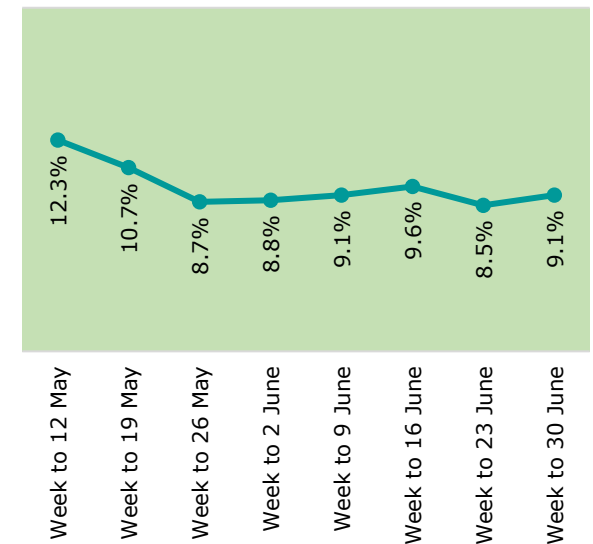
All Additional Pay Amounts 100%

*Weekly paid employees in most recent week.

**Of employees receiving additional pay.

Share of Employees where TWSS Subsidy is Tapered*

Subject to certain rules, tapering of the TWSS subsidy applies where the gross pay paid by the employer plus the subsidy amount exceeds the previous average net weekly pay. This ensures that no employee would be better off under the Scheme.



*In Operational Phase (from 5 May onwards).

Table 7: 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	€211m	€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	1.61m	€4,745m	€2,942	€842m	€169m	€166m	€423m	120,400
May	1.57m	€4,387m	€2,787	€755m	€150m	€151m	€389m	124,300
June**	1.56m	€4,280m	€2,741	€761m	€148m	€148m	€389m	115,700

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	0.54m	€1,530m	€2,825	€194m	€39m	€55m	€148m	66,100
February	0.55m	€1,391m	€2,548	€179m	€36m	€50m	€134m	64,600
March	0.54m	€1,348m	€2,478	€167m	€33m	€47m	€128m	63,800
April	0.51m	€577m	€1,133	-€15m	€4m	€11m	€30m	57,200
May	0.51m	€474m	€936	-€22m	€1m	€7m	€20m	59,700
June**	0.51m	€566m	€1,117	€29m	€9m	€12m	€33m	58,200

*Employments in the public sector and for persons in receipt of occupational pensions are excluded (TWSS employees are included); **June information are preliminary based on currently filed payslips; ***Gross pay for TWSS employees does not include the subsidy amount.

Table 8: Employers in TWSS

Sector	Share of Employers in TWSS	TWSS Employers as % of All Employers*
Accommodation & food services	8.3%	36%
Activities of households as employers	0.1%	6%
Administrative & support services	4.7%	40%
Agriculture, forestry & fishing	1.8%	8%
Arts, entertainment & recreation	2.5%	48%
Construction	16.9%	42%
Education	3.2%	33%
Utilities	0.5%	35%
Financial & insurance	1.4%	16%
Human health & social work	6.8%	44%
IT & other information services	2.2%	19%
Manufacturing	7.8%	51%
Professional & technical services	13.3%	35%
Public administration & defence	0.7%	15%
Real estate	2.1%	28%
Transportation & storage	3.8%	40%
Wholesale & retail trade	20.4%	46%
Other services	3.4%	21%
All Sectors	100%	35%

*Calculated against the total number of employers registered with Revenue and active in January/February 2020, excluding public sector and pension providers.

Share of TWSS Employers Receiving Refunds

