# **COVID-19 Temporary Wage Subsidy Scheme**

## **Preliminary Statistics**

(as at 4 June 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.

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There are now over 58,300 employers registered with Revenue for the TWSS. **Over 52,700** employers have already received subsidy payments under TWSS.

Over 514,700 employees have received a subsidy since the start of the Scheme, 293,500 employees received a subsidy in the last week and an estimated **380,000 employees are currently being** supported by the Scheme having received a subsidy in their most recent pay period.

On 4 June, 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 €1,370 million. This includes €127 million in Income Tax paid that has been refunded over the same time.

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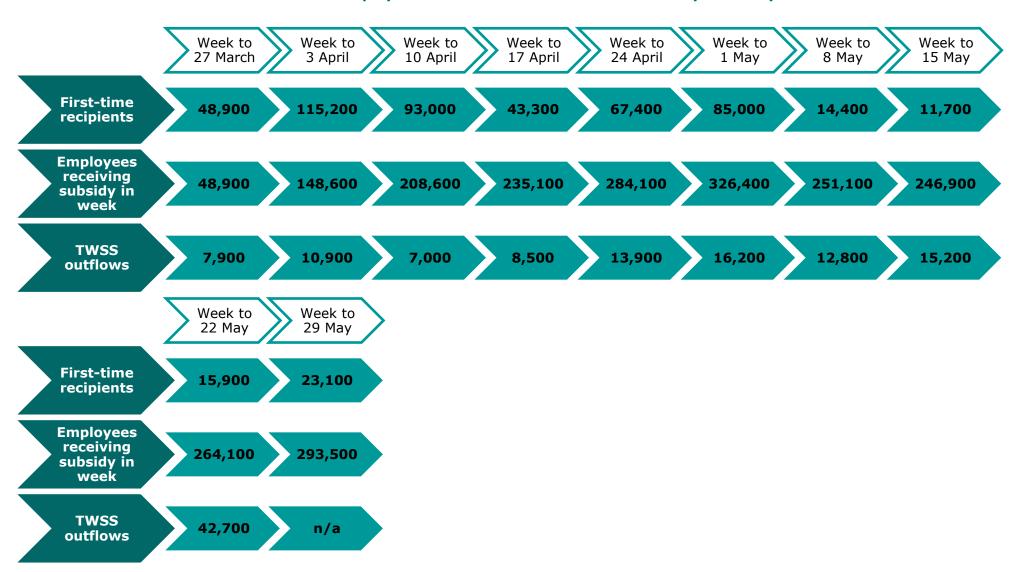
The tables on the following pages present statistics on employers and employees. These are initial and preliminary information on employers and employees in receipt of subsidy payments made under the TWSS from March 2020 onwards, as well as movements into and out of TWSS.

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Further information on the operation of TWSS is available on <a href="www.revenue.ie">www.revenue.ie</a>. Queries of a statistical nature in relation to TWSS can be sent to <a href="statistics@revenue.ie">statistics@revenue.ie</a>.



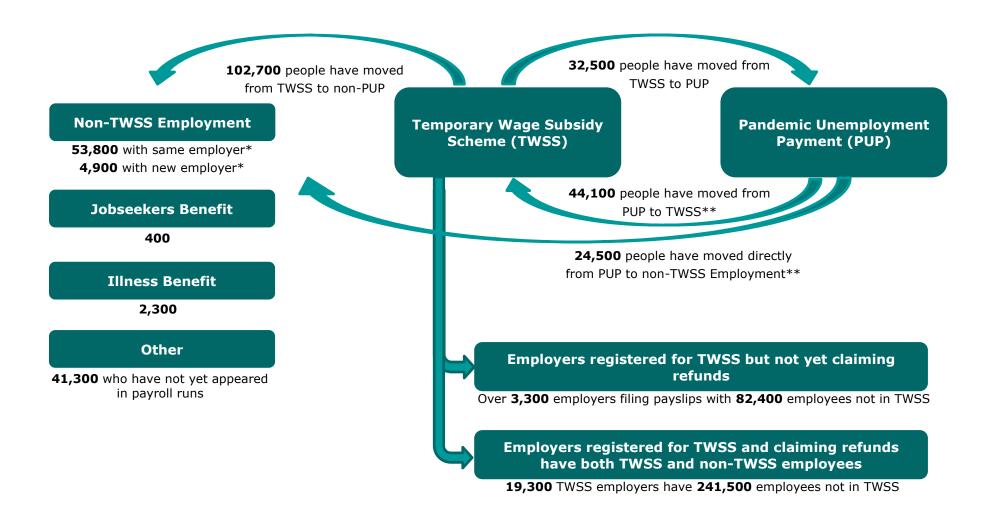
Table 1: Employee Flows Into and Out of TWSS - Weekly Summary



The number of employees in receipt of a TWSS refund in a given week depends on their pay frequency.



Table 2: Employee Flows Into and Out of TWSS - Overall



<sup>\*</sup>Sectoral detail provided in Table 3; \*\*Sectoral detail provided in Table 4.



**Table 3: Employees Moving from TWSS to Non-TWSS Employment** 

'000s of Employees **Remain with Same Employer Hired by New Employer** Since 18 May Since 18 May Cumulative Sector **Cumulative** (Phase 1 Reopening) (Phase 1 Reopening) 0.2 Agriculture, forestry & fishing 0.5 0.1 0.0 Mining & quarrying 0.5 0.2 0.0 0.0 12.9 5.2 0.3 0.1 Manufacturing 9.1 5.5 0.1 0.1 Construction Wholesale & retail 14.0 6.5 0.6 0.2 Transportation & storage 6.5 1.1 0.1 0.0 Accommodation & food services 2.2 0.7 0.2 0.0 Information & communication 1.1 0.0 0.1 0.0 Financial & insurance 0.5 0.0 8.0 0.3 Real estate 0.5 0.0 0.0 0.0 0.2 0.0 Professional, scientific & technical 1.6 0.4 Administrative & support services 2.2 0.9 0.5 0.1 0.2 Public administration & defence 0.0 0.0 0.6 0.1 Education 0.5 0.0 0.3 Health & social work 1.1 0.2 0.5 0.1 0.4 0.2 All other activities 1.1 0.1

21.8

4.9

53.8



1.4

All Sectors

Table 4: Employees Moving from PUP to TWSS Employment (Rehires) and from PUP to Non-TWSS Employment (New Hires)

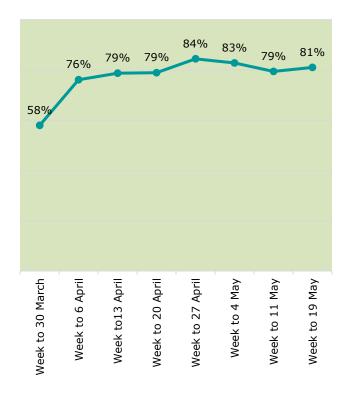
'000s of Employees Rehires New Hires

Sector	Cumulative	Since 18 May (Phase 1 Reopening)	Cumulative	Since 18 May (Phase 1 Reopening)
Agriculture, forestry & fishing	0.0	0.0	0.5	0.2
Mining & quarrying	0.0	0.0	0.2	0.1
Manufacturing	4.9	1.8	3.4	1.1
Construction	5.7	3.8	5.1	3.4
Wholesale & retail	10.1	3.6	4.4	1.2
Transportation & storage	1.3	0.3	0.7	0.2
Accommodation & food services	7.5	1.1	1.5	0.2
Information & communication	0.4	0.0	0.5	0.1
Financial & insurance	0.0	0.0	0.5	0.1
Real estate	0.4	0.1	0.2	0.0
Professional, scientific & technical	1.8	0.5	1.2	0.3
Administrative & support services	2.2	0.6	2.7	0.8
Public administration & defence	0.0	0.0	0.5	0.1
Education	1.8	0.0	0.7	0.1
Health & social work	4.9	0.4	1.7	0.2
All other activities	1.8	0.3	0.7	0.2
All Sectors	44.1	12.7	24.5	8.1



#### Table 5: Additional Pay by Employers, Subsidy Amounts and Tapering

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



### **Distribution of TWSS Subsidy Amounts to** Employees\*

Weekly Subsidy Amount	Share of Employees
€0 - €200	14.0%
€201 - €349	29.4%
€350	37.0%
€351 - €410	19.7%
All Refunds	100%



<sup>\*</sup>In Operational Phase (from 5 May onwards)

#### **Share of Employees where Subsidy is Tapered**

Sector	Share of Employees
Accommodation & food services	4.7%
Households as employers	8.7
Administrative & support services	9.5%
Agriculture, forestry & fishing	9.8%
Arts, entertainment & recreation	4.9%
Construction	7.9%
Education	7.3%
Utilities	16.9%
Financial & insurance	6.6%
Human health & social work	9.0%
IT & other information services	6.2%
Manufacturing	10.5%
Professional & technical services	6.7%
Public administration	10.0%
Real estate	6.6%
Transportation & storage	12.2%
Wholesale & retail trade	8.7%
Other services	7.7%
All Sectors	8.4%



Table 6: Share of Potentially Eligible Employers in TWSS by Sector and by County

Sector	Share of Employers in TWSS
Accommodation & food services	33.3%
Activities of households as employers	5.5%
Administrative & support services	38.7%
Agriculture, forestry & fishing	7.2%
Arts, entertainment & recreation	46.6%
Construction	38.4%
Education	32.3%
Utilities	35.1%
Financial & insurance	15.2%
Human health & social work	41.9%
IT & other information services	18.1%
Manufacturing	48.0%
Professional & technical services	33.9%
Public administration & defence	13.3%
Real estate	26.6%
Transportation & storage	38.3%
Wholesale & retail trade	42.8%
Other services	20.0%
All Sectors	33%

