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

# **Preliminary Statistics**

(as at 13 August 2020)

These statistics are provisional and will be revised

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>.



#### **Overview**

The COVID-19 Temporary Wage Subsidy Scheme (TWSS) is operated by Revenue through the payroll system and is available to employers who keep employees on payroll through the COVID-19 pandemic, meaning employers can retain links with their employees for when business picks up after the crisis.

#### **Expenditure on TWSS**

The Exchequer cost\* of TWSS in any given week is a factor of the number of employees on the Scheme, the instance of pay frequencies that fall within the week and the subsidy amounts being paid to individual employees.

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
Week to 9 July	1,970	92
Week to 16 July	2,062	92
Week to 23 July	2,165	103
Week to 30 July	2,321	156
Week to 6 August	2,432	111
Week to 13 August	2,523	91

<sup>\*</sup>Cost includes €151 million in Income Tax paid that has been refunded over the same period.

#### **Employees Kept on Payroll by TWSS**

Over 652,700 employees have received a subsidy since the start of the Scheme

245,900 employees received a subsidy in the last week

An estimated 370,000 employees are currently being directly supported by the Scheme, having received a subsidy in their most recent pay period

#### **Employers Supported by TWSS**

In total, 69,500 employers registered with Revenue for TWSS

Over 65,800 employers have received subsidy payments under TWSS

#### **TWSS Indirect Supports**

Over 4,600 employers with 67,600 employees registered for TWSS but not yet claiming subsidy

21,500 current TWSS employers have 221,000 employees not in TWSS

The tables on the following pages present movements into and out of TWSS, as well as statistics on TWSS employers and employees. The Central Statistics Office is publishing information on TWSS recipients by age, gender, location and sector.<sup>1</sup>

 $<sup>^{1} \ \</sup>underline{\text{https://www.cso.ie/en/statistics/labourmarket/liveregister/detailedcovid-19incomesupportandliveregistertables/.} \\ \underline{\text{Page | 2}}$ 

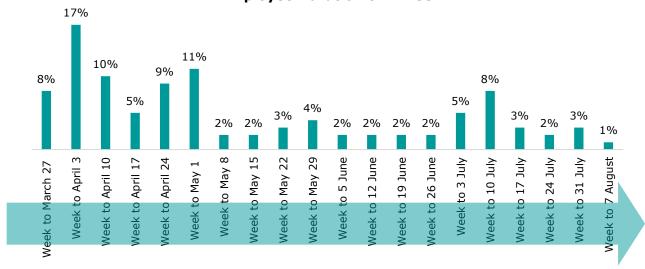


Table 1: Employee Flows Into and Out of TWSS by Week

	First-time TWSS Recipients	Employees receiving subsidy in each week	TWSS Outflows
Week to March 27	49,100	49,100	4,400
Week to April 3	115,300	148,900	6,700
Week to April 10	93,300	209,100	4,500
Week to April 17	43,300	235,600	6,500
Week to April 24	67,900	285,100	9,500
Week to May 1	85,200	327,200	15,100
Week to May 8	14,500	252,000	10,300
Week to May 15	11,700	248,400	11,800
Week to May 22	16,500	269,200	15,900
Week to May 29	26,000	337,100	25,300
Week to 5 June	13,700	280,500	14,300
Week to 12 June	9,200	248,200	12,000
Week to 19 June	10,600	264,300	17,400
Week to 26 June	11,800	308,300	39,700
Week to 3 July	20,300	300,300	36,400
Week to 10 July	33,900	260,300	12,100
Week to 17 July	13,700	267,800	9,900
Week to 24 July	9,600	281,700	11,500
Week to 31 July	12,500	334,100	12,100
Week to 7 August	4,700	245,900	n/a

The number of employees in receipt of a TWSS subsidy in a given week depends on their pay frequency. An "outflow" is counted where there is an apparent permanent exit from the Scheme. Revisions to the latest available outflow data may become more pronounced as the economy continues to reopen.

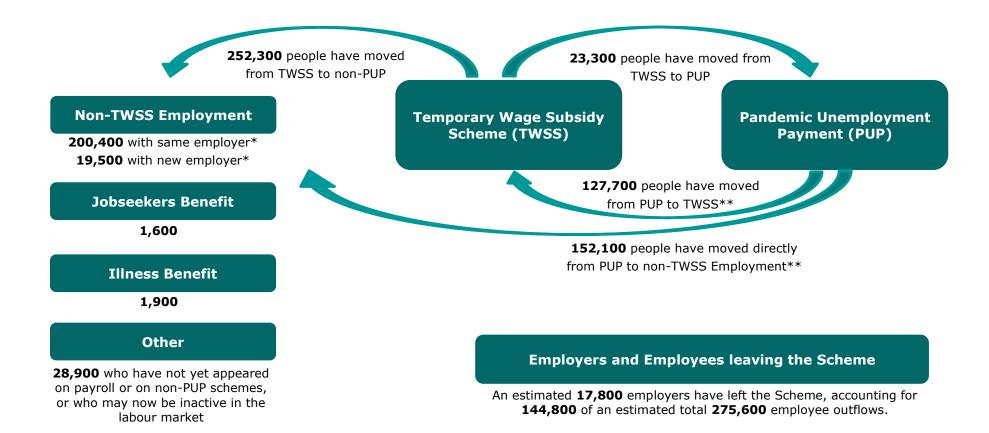
### **Employee Duration on TWSS**



For example, 8% of current TWSS employees have been on the Scheme since the week to 27 March, 17% since the week to 3 April, etc.



**Table 2: Movement between Schemes and to Employment** 





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

Table 3: Number of Employees ('000s) Moving from TWSS to Non-TWSS Employment

## **Remain with Same Employer**

## **Hired by New Employer**

Sector	Cumulative	18 May to 7 June (Phase 1 Reopening)	8 June to 28 June (Phase 2 Reopening)	Since 29 June (Phase 3 Reopening)	Cumulative	18 May to 7 June (Phase 1 Reopening)	8 June to 28 June (Phase 2 Reopening)	Since 29 June (Phase 3 Reopening)
Agriculture, forestry & fishing	2.1	0.4	0.9	0.3	0.4	0.1	0.1	0.1
Mining & quarrying	0.9	0.4	0.3	0.1	0.0	0.0	0.0	0.0
Manufacturing	36.9	9.4	12.7	6.8	1.4	0.3	0.4	0.3
Construction	29.9	11.6	8.4	6.3	1.9	0.5	0.6	0.5
Wholesale & retail	59.8	11.9	24.6	14.0	3.2	0.5	0.9	0.8
Transportation & storage	16.0	2.7	4.0	2.9	0.8	0.1	0.2	0.2
Accommodation & food services	6.9	0.6	1.1	3.3	1.2	0.1	0.2	0.4
Information & communication	5.4	0.9	1.6	0.9	0.6	0.1	0.2	0.1
Financial & insurance	2.9	0.8	1.3	0.3	1.0	0.2	0.4	0.2
Real estate	1.6	0.3	0.5	0.5	0.3	0.0	0.1	0.1
Professional, scientific & technical	12.0	2.6	4.8	2.8	1.1	0.2	0.3	0.3
Administrative & support services	10.3	2.3	2.7	3.6	2.0	0.3	0.4	0.5
Public administration & defence	0.2	0.1	0.1	0.0	1.5	0.3	0.5	0.3
Education	1.1	0.1	0.5	0.2	1.3	0.2	0.4	0.3
Health & social work	5.3	0.6	2.2	1.6	1.8	0.3	0.5	0.5
All other activities	9.0	0.9	2.1	4.6	1.0	0.1	0.2	0.3
All Sectors	200.4	45.4	67.7	48.1	19.5	3.4	5.4	4.8



Table 4: Number of Employees ('000s) Moving from PUP to TWSS Employment ("Rehires") and from PUP to Non-TWSS Employment ("New Hires")

Rehires New Hires

Sector	Cumulative	18 May to 7 June (Phase 1 Reopening)	8 June to 28 June (Phase 2 Reopening)	Since 29 June (Phase 3 Reopening)	Cumulative	18 May to 7 June (Phase 1 Reopening)	8 June to 28 June (Phase 2 Reopening)	Since 29 June (Phase 3 Reopening)
Agriculture, forestry & fishing	0.5	0.1	0.1	0.1	2.1	0.6	0.5	0.5
Mining & quarrying	0.1	0.1	0.0	0.0	0.5	0.2	0.1	0.1
Manufacturing	8.7	2.1	2.5	1.7	16.5	4.7	3.5	3.1
Construction	11.6	5.8	2.5	1.7	30.9	14.3	7.2	4.8
Wholesale & retail	22.7	4.5	8.9	5.1	29.8	6.0	8.0	7.9
Transportation & storage	2.3	0.3	0.3	0.6	4.4	1.1	1.0	1.1
Accommodation & food services	48.7	2.2	5.1	33.2	16.0	1.4	2.1	8.9
Information & communication	1.0	0.1	0.2	0.3	2.7	0.3	0.5	1.0
Financial & insurance	0.5	0.0	0.1	0.3	2.7	0.4	0.7	1.1
Real estate	1.7	0.1	0.4	0.9	1.4	0.2	0.4	0.5
Professional, scientific & technical	3.6	0.6	0.8	1.0	6.8	1.5	1.7	2.0
Administrative & support services	3.6	0.8	0.6	1.0	13.6	3.4	3.1	3.8
Public administration & defence	0.3	0.0	0.0	0.1	2.8	0.5	0.7	1.0
Education	2.1	0.1	0.2	0.6	3.2	0.4	0.6	1.1
Health & social work	6.1	0.7	0.9	1.0	8.5	1.5	1.8	2.6
All other activities	14.2	0.5	1.3	10.9	10.1	1.2	1.5	6.0
All Sectors	127.7	17.8	23.7	58.5	152.1	37.5	33.3	45.3



Table 5: 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	1.66m	€4,596m	€2,774	€821m	€160m	€159m	€413m	132,500
July**	1.73m	€5,199m	€3,000	€927m	€179m	€181m	€473m	136,400

## **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	0.63m	€1,685m	€2,666	€206m	€42m	€59m	€162m	74,600
February	0.64m	€1,529m	€2,398	€190m	€39m	€54m	€147m	73,000
March	0.63m	€1,460m	€2,302	€175m	€35m	€50m	€139m	72,000
April	0.54m	€599m	€1,101	-€13m	€4m	€11m	€32m	60,400
May	0.53m	€491m	€927	-€20m	€2m	€7m	€22m	62,700
June	0.56m	€630m	€1,121	€35m	€10m	€13m	€37m	67,400
July**	0.62m	€942m	€1,527	€102m	€21m	€25m	€68m	71,300

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

Cáin agus Custaim na hÉireann Irish Tax and Customs