

COVID-19 Temporary Wage Subsidy Scheme

Preliminary Statistics

(as at 17 April 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 and is expected to last 12 weeks from 26 March 2020.

Based on data to date:

- There are over 45,100 employers registered with Revenue for the TWSS.
- Over 30,800 employers have already received subsidy payments under TWSS.
- Over 281,200 employees have already received at least one payment under TWSS.

On 17 April, Revenue has generated further subsidy payments under the scheme worth €34m. 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 €300m. This includes €26m in Income Tax paid that has been refunded over the same time.

The tables on the following pages present statistics on employers and employees.

Tables 1 to 3 show information on employment trends in January and February 2020. For an employee to be eligible for TWSS, they must have been on the employer's payroll in these months.

Tables 4 through 12 show initial and preliminary information on employers and employees in receipt of subsidy payments made to date under the TWSS from March 2020 onwards.

Table 1: Employment, Pay and Tax/PRSI in January and February 2020*

Month	Number of Employees	Gross Pay	Average Gross Pay	Income Tax Paid	USC Paid	Employee PRSI	Employer PRSI	Number of Employers
January	1,894,403	€6,157m	€1,088	€1,070m	€210m	€219m	€592m	153,137
February	1,872,149	€5,873m	€1,206	€1,069m	€211m	€209m	€562m	149,918

**Employees in the public sector and persons in receipt of occupational pensions are excluded.*

Table 2: Pay Frequencies in January and February 2020*

Pay Frequency	January		February	
	Share of Employees	Share of Gross Pay	Share of Employees	Share of Gross Pay
Weekly	49.64%	34.61%	49.15%	30.73%
Monthly	39.15%	55.07%	39.33%	59.74%
Fortnightly	9.49%	8.71%	9.49%	7.91%
Four Weekly	1.27%	1.00%	1.25%	1.09%
Other	0.45%	0.61%	0.78%	0.52%
All Frequencies	100%	100%	100%	100%

**Employees in the public sector and persons in receipt of occupational pensions are excluded.*

Table 3: Gross Pay Ranges of Individuals in January and February 2020***

Monthly Gross Pay	Annual Estimated Income***	January		February	
		Share of Employees	Share of Gross Pay	Share of Employees	Share of Gross Pay
€1 - €3,170	€1 - €38k	63.94%	32.98%	68.39%	35.06%
€3,171 - €4,000	€38k - €48k	11.62%	12.42%	9.97%	11.04%
€4,001 - €4,835	€48k - €58k	7.33%	9.68%	5.99%	8.18%
€4,836 - €5,670	€58k - €68k	4.82%	7.56%	4.12%	6.70%
€5,671 - €6,350	€68k - €76k	2.84%	5.13%	2.50%	4.66%
€6,351 - €7,200	€76k - €86k	2.48%	5.04%	2.23%	4.69%
€7,200 - €8,350	€86k - €100k	2.23%	5.18%	2.04%	4.90%
>€8,350	>€100k	4.74%	22.02%	4.77%	24.77%
All Ranges		100%	100%	100%	100%

*Employees in the public sector and persons in receipt of occupational pensions are excluded.

**An individual may hold more than one employment.

**Assuming individual's January/February working pattern continued for the entire year.

Table 4: Distribution of TWSS Employers and Employees by Revenue Division

Revenue Division	Share of Employers	Share of Employees
Large Cases	0.51%	13.0%
Medium Enterprises	13.5%	41.6%
Business	80.7%	41.4%
Personal	5.2%	4.2%
All Divisions	100%	100%

Table 5: Distribution of TWSS Employers and Employees by Number of Employees

Number of Employees*	Share of Employers	Share of Employees
1-2	22.5%	3.7%
3-5	25.3%	7.7%
6-9	17.3%	8.8%
10-19	16.8%	14.7%
20-29	6.6%	9.4%
30-39	3.3%	6.2%
40-49	1.8%	4.2%
50-99	3.5%	11.9%
100-249	2.1%	11.1%
250+	0.9%	22.2%
All Employers	100%	100%

**Based on the number of employees being paid through TWSS by the employer.*

Table 6: Distribution of TWSS Employers and Employees by Location

Location of Employer*	Share of Employers	Share of Employees
Carlow	1.3%	1.6%
Cavan	1.7%	1.6%
Clare	2.2%	1.6%
Cork City	2.7%	2.6%
Cork County	8.6%	6.6%
Donegal	3.0%	2.2%
Dublin City	14.2%	20.6%
Dublin County	14.1%	16.6%
Galway	5.6%	5.6%
Kerry	3.1%	2.6%
Kildare	5.2%	5.3%
Kilkenny	2.0%	1.6%
Laois	1.5%	1.0%
Leitrim	0.5%	0.4%
Limerick	3.8%	4.0%
Longford	0.8%	0.8%
Louth	3.2%	3.3%
Mayo	2.6%	2.0%
Meath	4.1%	3.2%
Monaghan	1.6%	1.6%
Offaly	1.5%	1.4%
Roscommon	1.1%	0.8%
Sligo	1.2%	1.0%
Tipperary	3.1%	2.3%
Waterford	2.3%	2.6%
Westmeath	2.0%	1.7%
Wexford	3.4%	2.8%
Wicklow	3.2%	2.2%
All Locations	100%	100%

**Based on the main location of the employer.*

Table 7: Distribution of TWSS Employers and Employees by Economic Sector

Sector of Employer*	Share of Employers	Share of Employees
Accommodation & food services	9.2%	12.9%
Activities of households as employers	0.0%	0.0%
Administrative & support services	4.6%	4.2%
Agriculture, forestry & fishing	1.9%	1.1%
Arts, entertainment & recreation	3.0%	3.1%
Construction	18.6%	12.3%
Education	2.8%	1.9%
Utilities	0.6%	1.2%
Financial & insurance	0.9%	0.8%
Human health services	2.7%	0.9%
IT & other information services	1.2%	0.7%
Manufacturing	8.7%	15.6%
Legal, accounting, management, architecture	8.3%	4.8%
Other professional, scientific & technical	1.8%	0.9%
Public administration & defence	0.6%	0.2%
Publishing, audiovisual & broadcasting	0.8%	0.7%
Real estate	1.9%	1.3%
Residential care & social work	3.0%	3.8%
Scientific research & development	0.1%	0.1%
Telecommunications	0.1%	0.0%
Transportation & storage	4.5%	5.7%
Wholesale & retail trade	21.3%	25.2%
Other services	3.3%	2.6%
All Sectors	100%	100%

**Based on the sector of main activity of the employer.*

Table 8: Income Distribution of TWSS Employees by Sector

Sector of Employer	Average Weekly Net Pay in January / February
Agriculture, forestry & fishing	€419
Mining & quarrying	€549
Manufacturing	€526
Electricity, gas, steam	€468
Water, sewerage, waste management	€542
Construction	€568
Wholesale & retail trade	€449
Transportation & storage	€540
Accommodation & food service	€394
Information & communication	€524
Financial & insurance	€454
Real estate	€434
Professional, scientific & technical	€503
Administrative & support service	€493
Public administration & defence	€351
Education	€345
Human health & social work	€367
Arts, entertainment & recreation	€413
Other services activities	€402
Activities of households as employers	€289
All Sectors	€471

Table 9: Income Distribution of TWSS Employees by Average Pay Range

Average Weekly Net Pay in January / February	Share of TWSS Employees
€1 to €100	2.5%
€101 to €200	6.8%
€201 to €300	9.3%
€301 to €400	17.6%
€401 to €500	21.6%
€501 to €600	18.6%
€601 to €700	11.8%
€701 to €800	6.5%
€801 to €900	3.2%
€900+	2.1%
Up to €586	73.9%
€586+	25.9%
All Ranges	100%

Table 10: Share of TWSS Employees in Receipt of Top Up from Employer*

Sector of Employer	Share of TWSS Employees with Top Up	Share of TWSS Employees without Top Up
Accommodation & food services	68%	32%
Activities of households as employers	69%	31%
Administrative & support services	80%	20%
Agriculture, forestry & fishing	90%	10%
Arts, entertainment & recreation	88%	12%
Construction	73%	27%
Education	80%	20%
Electricity, gas & steam	95%	5%
Financial & insurance	91%	9%
Human health services	75%	25%
IT & other information services	85%	15%
Manufacturing	87%	13%
Mining & quarrying	81%	19%
Legal, accounting, management, architecture	87%	13%
Other professional, scientific & technical	85%	15%
Public administration & defence	83%	17%
Publishing, audiovisual & broadcasting	71%	29%
Real estate	79%	21%
Residential care & social work	86%	14%
Scientific research & development	89%	11%
Telecommunications	89%	11%
Transportation & storage	90%	10%
Water supply, sewerage & waste management	92%	8%
Wholesale & retail trade	87%	13%
Other services	81%	19%
All Sectors	82%	18%

*Analysis based on gross pay reported by employers for weekly-paid employees in April.

Table 11: Amount of Top Up from Employer*

Sector of Employer	€1- €100	€101- €200	€201- €300	€301- €400	€400 +	All
Accommodation & food services	39%	37%	11%	6%	7%	100%
Activities of households as employers	73%	27%	0%	0%	0%	100%
Administrative & support services	25%	43%	14%	8%	10%	100%
Agriculture, forestry & fishing	29%	46%	14%	7%	4%	100%
Arts, entertainment & recreation	33%	48%	11%	4%	4%	100%
Construction	24%	35%	16%	11%	13%	100%
Education	42%	43%	8%	4%	3%	100%
Electricity, gas & steam	22%	53%	13%	9%	4%	100%
Financial & insurance	22%	41%	10%	12%	15%	100%
Human health services	34%	43%	11%	5%	7%	100%
IT & other information services	28%	44%	13%	8%	7%	100%
Manufacturing	26%	36%	16%	8%	14%	100%
Mining & quarrying	30%	34%	18%	11%	7%	100%
Legal, accounting, management, architecture	27%	44%	13%	8%	8%	100%
Other professional, scientific & technical	30%	45%	12%	8%	6%	100%
Public administration & defence	42%	38%	10%	5%	5%	100%
Publishing, audiovisual & broadcasting	20%	38%	17%	13%	13%	100%
Real estate	38%	42%	9%	6%	6%	100%
Residential care & social work	39%	49%	7%	3%	3%	100%
Scientific research & development	28%	52%	13%	3%	4%	100%
Telecommunications	40%	39%	14%	7%	0%	100%
Transportation & storage	18%	38%	14%	8%	22%	100%
Water supply, sewerage & waste management	20%	33%	14%	8%	26%	100%
Wholesale & retail trade	37%	42%	10%	5%	6%	100%
Other services	41%	44%	7%	4%	4%	100%
All Sectors	31%	40%	13%	7%	10%	100%

*Analysis based on gross pay reported by employers for weekly-paid employees in April.

Table 12: Share of Employers in TWSS by Sector

Sector	Share of Employers in TWSS*
Accommodation & food services	22.5%
Activities of households as employers	2.2%
Administrative & support services	20.4%
Agriculture, forestry & fishing	4.4%
Arts, entertainment & recreation	29.8%
Construction	25.3%
Education	14.7%
Utilities	21.6%
Financial & insurance	5.1%
Human health services	15.4%
IT & other information services	5.5%
Manufacturing	30.0%
Legal, accounting, management, architecture	15.7%
Other professional, scientific & technical	13.9%
Public administration & defence	6.9%
Publishing, audiovisual & broadcasting	13.4%
Real estate	14.4%
Residential care & social work	25.3%
Scientific research & development	6.3%
Telecommunications	4.7%
Transportation & storage	21.7%
Wholesale & retail trade	26.6%
Other services	11.6%
All Sectors	18.6%

*Based on total number of employers registered with Revenue in January/February 2020.