

COVID-19 Temporary Wage Subsidy Scheme

Preliminary Statistics

(as at 23 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 48,100 employers registered with Revenue for the TWSS.
- Over 35,200 employers have already received subsidy payments under TWSS.
- Over 337,400 employees have already received at least one payment under TWSS.

On 23 April, Revenue has generated further subsidy payments under the scheme worth over €53 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 €430 million. This includes €36 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.

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 | 49.6% | 34.6% | 49.2% | 30.7% |
| Monthly | 39.2% | 55.1% | 39.3% | 59.7% |
| Fortnightly | 9.5% | 8.7% | 9.5% | 7.9% |
| Four Weekly | 1.3% | 1.0% | 1.3% | 1.1% |
| Other | 0.5% | 0.6% | 0.8% | 0.5% |
| 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 | Estimated Annual Income*** | January | | February | |
|-------------------|----------------------------|--------------------|--------------------|--------------------|--------------------|
| | | Share of Employees | Share of Gross Pay | Share of Employees | Share of Gross Pay |
| €1 - €3,170 | €1 - €38k | 63.9% | 33.0% | 68.4% | 35.1% |
| €3,171 - €4,000 | €38k - €48k | 11.6% | 12.4% | 10.0% | 11.0% |
| €4,001 - €4,835 | €48k - €58k | 7.3% | 9.7% | 6.0% | 8.2% |
| €4,836 - €5,670 | €58k - €68k | 4.8% | 7.6% | 4.1% | 6.7% |
| €5,671 - €6,350 | €68k - €76k | 2.8% | 5.1% | 2.5% | 4.7% |
| €6,351 - €7,200 | €76k - €86k | 2.5% | 5.0% | 2.2% | 4.7% |
| €7,200 - €8,350 | €86k - €100k | 2.2% | 5.2% | 2.0% | 4.9% |
| >€8,350 | >€100k | 4.7% | 22.0% | 4.8% | 24.8% |
| 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 | 0.6% | 13.7% |
| Medium Enterprises | 13.3% | 41.4% |
| Business | 80.3% | 40.4% |
| Personal | 5.7% | 4.5% |
| 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 | 22.7% | 3.7% |
| 3-5 | 25.2% | 7.6% |
| 6-9 | 16.8% | 8.5% |
| 10-19 | 16.3% | 14.3% |
| 20-29 | 6.3% | 9.0% |
| 30-39 | 3.2% | 6.0% |
| 40-49 | 1.8% | 4.2% |
| 50-99 | 3.5% | 11.7% |
| 100-249 | 2.1% | 11.4% |
| 250+ | 0.9% | 23.2% |
| 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% | 1.5% |
| Cavan | 1.6% | 1.6% |
| Clare | 2.2% | 1.6% |
| Cork City | 2.7% | 2.5% |
| Cork County | 8.5% | 6.5% |
| Donegal | 3.0% | 2.1% |
| Dublin City | 14.6% | 20.8% |
| Dublin County | 14.2% | 17.3% |
| Galway | 5.5% | 5.6% |
| Kerry | 3.0% | 2.7% |
| Kildare | 5.1% | 5.2% |
| Kilkenny | 2.0% | 1.5% |
| Laois | 1.5% | 1.0% |
| Leitrim | 0.5% | 0.3% |
| Limerick | 3.8% | 4.0% |
| Longford | 0.8% | 0.9% |
| Louth | 3.1% | 3.2% |
| Mayo | 2.6% | 2.1% |
| Meath | 4.0% | 3.1% |
| Monaghan | 1.6% | 1.6% |
| Offaly | 1.5% | 1.3% |
| Roscommon | 1.1% | 0.8% |
| Sligo | 1.2% | 0.9% |
| Tipperary | 3.1% | 2.2% |
| Waterford | 2.3% | 2.6% |
| Westmeath | 1.9% | 1.6% |
| Wexford | 3.3% | 2.7% |
| Wicklow | 3.2% | 2.2% |
| All Locations | 100% | 100% |

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

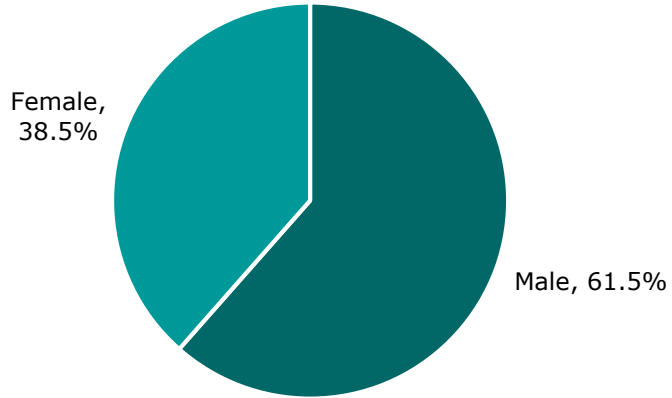
Table 7: Distribution of TWSS Employers and Employees by Economic Sector

| Sector of Employer* | Share of Employers | Share of Employees |
|---|--------------------|--------------------|
| Accommodation & food services | 8.8% | 12.2% |
| Activities of households as employers | 0.0% | 0.0% |
| Administrative & support services | 4.6% | 4.6% |
| Agriculture, forestry & fishing | 1.9% | 1.0% |
| Arts, entertainment & recreation | 3.0% | 3.1% |
| Construction | 18.0% | 11.8% |
| Education | 3.1% | 2.0% |
| Utilities | 0.6% | 1.1% |
| Financial & insurance | 1.0% | 0.9% |
| Human health services | 2.8% | 1.0% |
| IT & other information services | 1.4% | 1.2% |
| Manufacturing | 8.6% | 15.5% |
| Legal, accounting, management, architecture | 8.6% | 5.0% |
| Other professional, scientific & technical | 1.9% | 1.0% |
| Public administration & defence | 0.7% | 0.3% |
| Publishing, audiovisual & broadcasting | 0.9% | 0.7% |
| Real estate | 2.0% | 1.2% |
| Residential care & social work | 3.3% | 4.0% |
| Scientific research & development | 0.1% | 0.1% |
| Telecommunications | 0.1% | 0.0% |
| Transportation & storage | 4.6% | 6.3% |
| Wholesale & retail trade | 20.9% | 24.5% |
| Other services | 3.3% | 2.5% |
| All Sectors | 100% | 100% |

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

Table 8: Demographics of TWSS Employees

Gender



Age

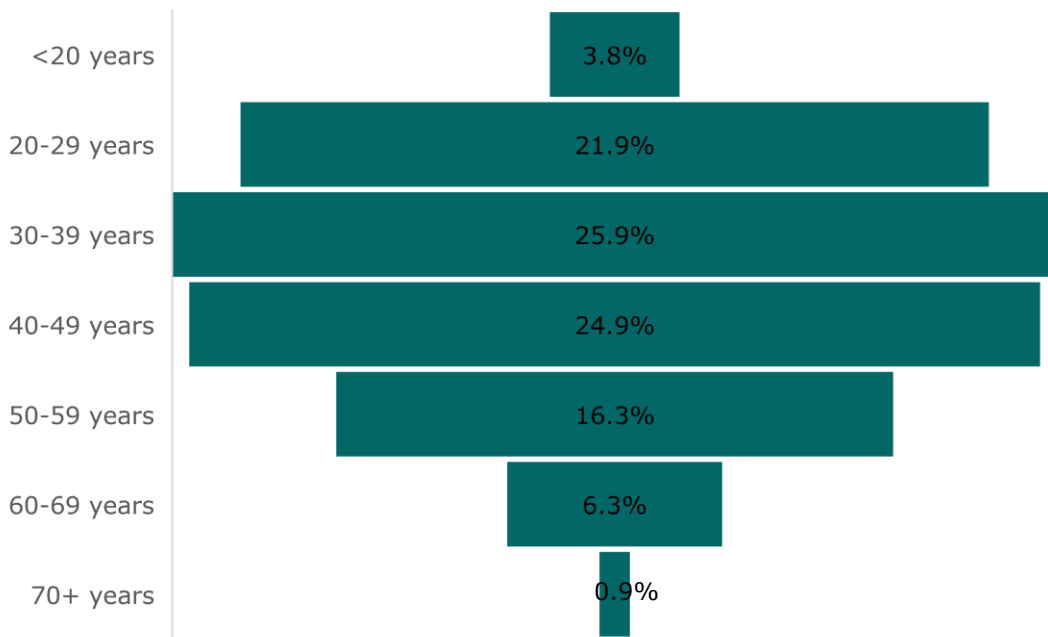


Table 9: Income Distribution of TWSS Employees by Average Pay Range

| Average Weekly Net Pay in January / February | Share of TWSS Employees |
|--|-------------------------|
| €0 to €100 | 1.9% |
| €101 to €200 | 5.7% |
| €201 to €300 | 9.0% |
| €301 to €400 | 17.5% |
| €401 to €500 | 21.9% |
| €501 to €600 | 18.9% |
| €601 to €700 | 12.2% |
| €701 to €800 | 6.8% |
| €801 to €900 | 3.6% |
| €900+ | 2.5% |
| €0 to €412 | 36.7% |
| €413 to €500 | 19.3% |
| €501 to €586 | 16.5% |
| €586+ | 27.5% |
| All Pay Ranges | 100% |

Table 10: Average Pay of TWSS Employees by Sector

| Sector of Employer | Average Weekly Net Pay in January / February |
|---------------------------------------|--|
| Accommodation & food services | €394 |
| Activities of households as employers | €340 |
| Administrative & support services | €508 |
| Agriculture, forestry & fishing | €429 |
| Arts, entertainment & recreation | €438 |
| Construction | €578 |
| Education | €377 |
| Utilities | €542 |
| Financial & insurance | €544 |
| Human health & social work | €392 |
| IT & other information services | €520 |
| Manufacturing | €536 |
| Professional services | €535 |
| Public administration & defence | €523 |
| Real estate | €456 |
| Transportation & storage | €547 |
| Wholesale & retail trade | €450 |
| Other services | €418 |
| All Sectors | €485 |

Table 11: Employer Top Ups for TWSS Employees*

| Sector of Employer | TWSS Employees without Top Up | TWSS Employees with Top Up* | Of share with top ups, the amounts are: | | | | | All | Average Top Up |
|---------------------------------------|-------------------------------|-----------------------------|---|------------|------------|-----------|-------------|-------------|----------------|
| | | | €1-€100 | €101-€200 | €201-€300 | €301-€400 | €400+ | | |
| Accommodation & food services | 30.2% | 69.8% | 26.9% | 26.1% | 7.3% | 4.4% | 5.1% | 100% | €164 |
| Activities of households as employers | 35.3% | 64.7% | 47.1% | 17.6% | 0.0% | 0.0% | 0.0% | 100% | €88 |
| Administrative & support services | 19.1% | 80.9% | 20.0% | 32.5% | 11.0% | 7.6% | 9.9% | 100% | €187 |
| Agriculture, forestry & fishing | 8.8% | 91.2% | 26.6% | 41.4% | 12.3% | 6.4% | 4.5% | 100% | €155 |
| Arts, entertainment & recreation | 12.5% | 87.5% | 30.8% | 40.5% | 8.7% | 3.4% | 4.0% | 100% | €143 |
| Construction | 24.8% | 75.2% | 17.8% | 27.0% | 11.8% | 8.4% | 10.0% | 100% | €217 |
| Education | 18.0% | 82.0% | 33.0% | 35.8% | 7.1% | 3.2% | 2.8% | 100% | €130 |
| Utilities | 6.6% | 93.4% | 18.1% | 30.1% | 12.2% | 7.9% | 25.0% | 100% | €270 |
| Financial & insurance | 7.0% | 93.0% | 21.6% | 38.2% | 8.6% | 10.9% | 13.6% | 100% | €201 |
| Human health & social work | 23.2% | 76.8% | 26.1% | 34.0% | 7.9% | 3.6% | 5.2% | 100% | €136 |
| IT & other information services | 14.4% | 85.6% | 22.4% | 37.2% | 11.0% | 7.6% | 7.5% | 100% | €193 |
| Manufacturing | 10.8% | 89.2% | 23.6% | 33.5% | 12.5% | 7.5% | 12.2% | 100% | €211 |
| Professional services | 13.1% | 86.9% | 23.7% | 38.1% | 10.5% | 7.1% | 7.5% | 100% | €180 |
| Public administration & defence | 16.1% | 83.9% | 31.9% | 34.0% | 9.8% | 4.3% | 3.9% | 100% | €145 |
| Real estate | 21.2% | 78.8% | 29.0% | 33.2% | 6.9% | 5.1% | 4.6% | 100% | €157 |
| Transportation & storage | 10.0% | 90.0% | 16.4% | 32.0% | 11.6% | 7.0% | 22.9% | 100% | €231 |
| Wholesale & retail trade | 11.8% | 88.2% | 31.9% | 36.2% | 9.1% | 5.3% | 5.6% | 100% | €154 |
| Other services | 17.9% | 82.1% | 33.9% | 36.7% | 5.1% | 3.1% | 3.3% | 100% | €131 |
| All Sectors | 16% | 84% | 26% | 33% | 10% | 6% | 8.9% | 100% | €181 |

*Analysis based on gross pay reported by employers for weekly-paid employees in receipt of at least one top up in April.

Table 12: Share of Employers in TWSS by Sector

| Sector | Share of Employers in TWSS* |
|---|-----------------------------|
| Accommodation & food services | 25.4% |
| Activities of households as employers | 3.3% |
| Administrative & support services | 25.0% |
| Agriculture, forestry & fishing | 5.2% |
| Arts, entertainment & recreation | 35.8% |
| Construction | 28.8% |
| Education | 20.0% |
| Utilities | 25.9% |
| Financial & insurance | 7.3% |
| Human health services | 19.5% |
| IT & other information services | 8.0% |
| Manufacturing | 35.2% |
| Legal, accounting, management, architecture | 20.0% |
| Other professional, scientific & technical | 18.3% |
| Public administration & defence | 8.8% |
| Publishing, audiovisual & broadcasting | 17.9% |
| Real estate | 17.3% |
| Residential care & social work | 33.6% |
| Scientific research & development | 9.3% |
| Telecommunications | 7.3% |
| Transportation & storage | 29.6% |
| Wholesale & retail trade | 30.9% |
| Other services | 14.1% |
| All Sectors | 22.4% |

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