

COVID-19 Temporary Wage Subsidy Scheme

Preliminary Statistics

(as at 30 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 50,900 employers registered with Revenue for the TWSS.
- Over **43,000 employers** have already received subsidy payments under TWSS.
- Over **427,400 employees** have already received at least one payment under TWSS.

On 30 April, Revenue has generated further subsidy payments under the scheme worth over €60 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 €712 million.** This includes €61 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 13 show initial and preliminary information on employers and employees in receipt of subsidy payments made to date under the TWSS from March 2020 onwards.

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.

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	0.7%	14.6%
Medium Enterprises	13.3%	42.1%
Business	80.0%	38.7%
Personal	5.9%	4.6%
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	24.4%	4.2%
3-5	25.1%	8.2%
6-9	16.5%	9.3%
10-19	15.7%	15.5%
20-29	6.1%	9.8%
30-39	3.1%	6.5%
40-49	1.8%	4.9%
50-99	3.4%	13.2%
100-249	2.1%	13.3%
250+	0.8%	14.8%
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	1.2%	1.3%
Cavan	1.5%	1.4%
Clare	2.0%	1.5%
Cork City	2.7%	2.5%
Cork County	8.3%	6.1%
Donegal	2.7%	1.8%
Dublin City	16.8%	25.0%
Dublin County	15.3%	18.0%
Galway	5.3%	5.4%
Kerry	2.9%	2.4%
Kildare	5.0%	4.6%
Kilkenny	1.9%	1.3%
Laois	1.4%	1.0%
Leitrim	0.5%	0.3%
Limerick	3.7%	3.7%
Longford	0.7%	1.0%
Louth	3.0%	2.8%
Mayo	2.4%	1.8%
Meath	3.9%	3.0%
Monaghan	1.5%	1.5%
Offaly	1.3%	1.1%
Roscommon	1.0%	0.7%
Sligo	1.1%	0.8%
Tipperary	2.8%	2.0%
Waterford	2.2%	2.2%
Westmeath	1.8%	1.5%
Wexford	3.0%	2.4%
Wicklow	3.2%	2.1%
All Locations	100%	100%

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

Table 7: Mapped Distribution of TWSS Employers and Employees by Location

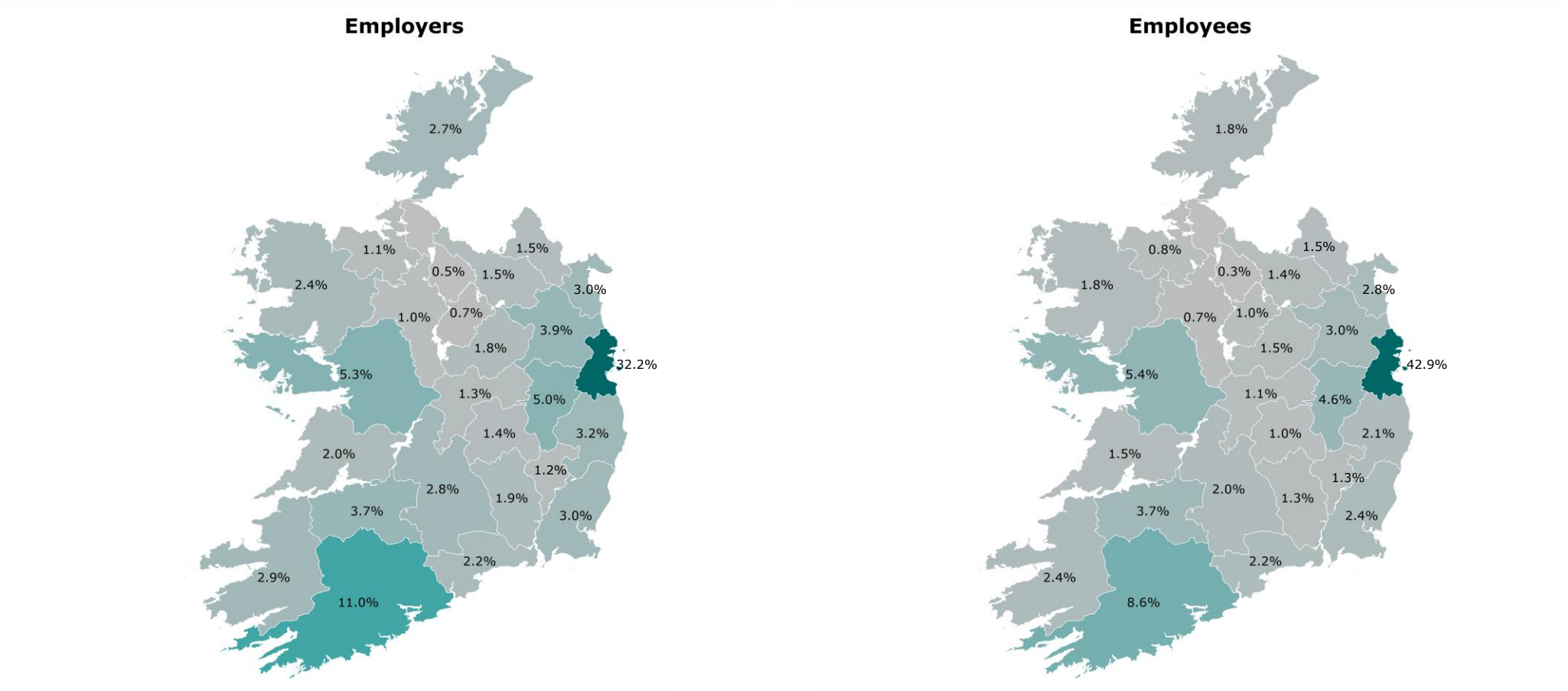


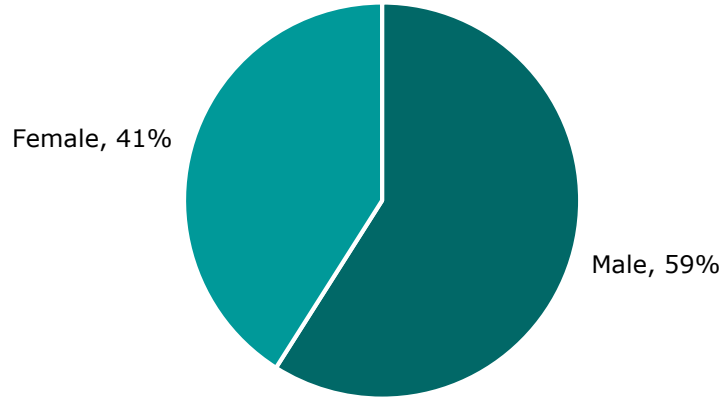
Table 8: Distribution of TWSS Employers and Employees by Economic Sector

Sector of Employer*	Share of Employers	Share of Employees
Accommodation & food services	7.6%	10.3%
Activities of households as employers	0.1%	0.0%
Administrative & support services	4.9%	5.8%
Agriculture, forestry & fishing	1.8%	1.0%
Arts, entertainment & recreation	2.8%	2.7%
Construction	16.0%	10.6%
Education	3.6%	2.4%
Utilities	0.6%	0.9%
Financial & insurance	1.4%	1.4%
Human health & social work	6.8%	5.3%
IT & other information services	2.1%	1.8%
Manufacturing	8.1%	14.2%
Professional & technical services	13.9%	8.8%
Public administration & defence	0.7%	0.3%
Real estate	2.1%	1.4%
Transportation & storage	4.2%	6.3%
Wholesale & retail trade	20.1%	24.6%
Other services	3.3%	2.2%
All Sectors	100%	100%

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

Table 9: Demographics of TWSS Employees

Gender



Age

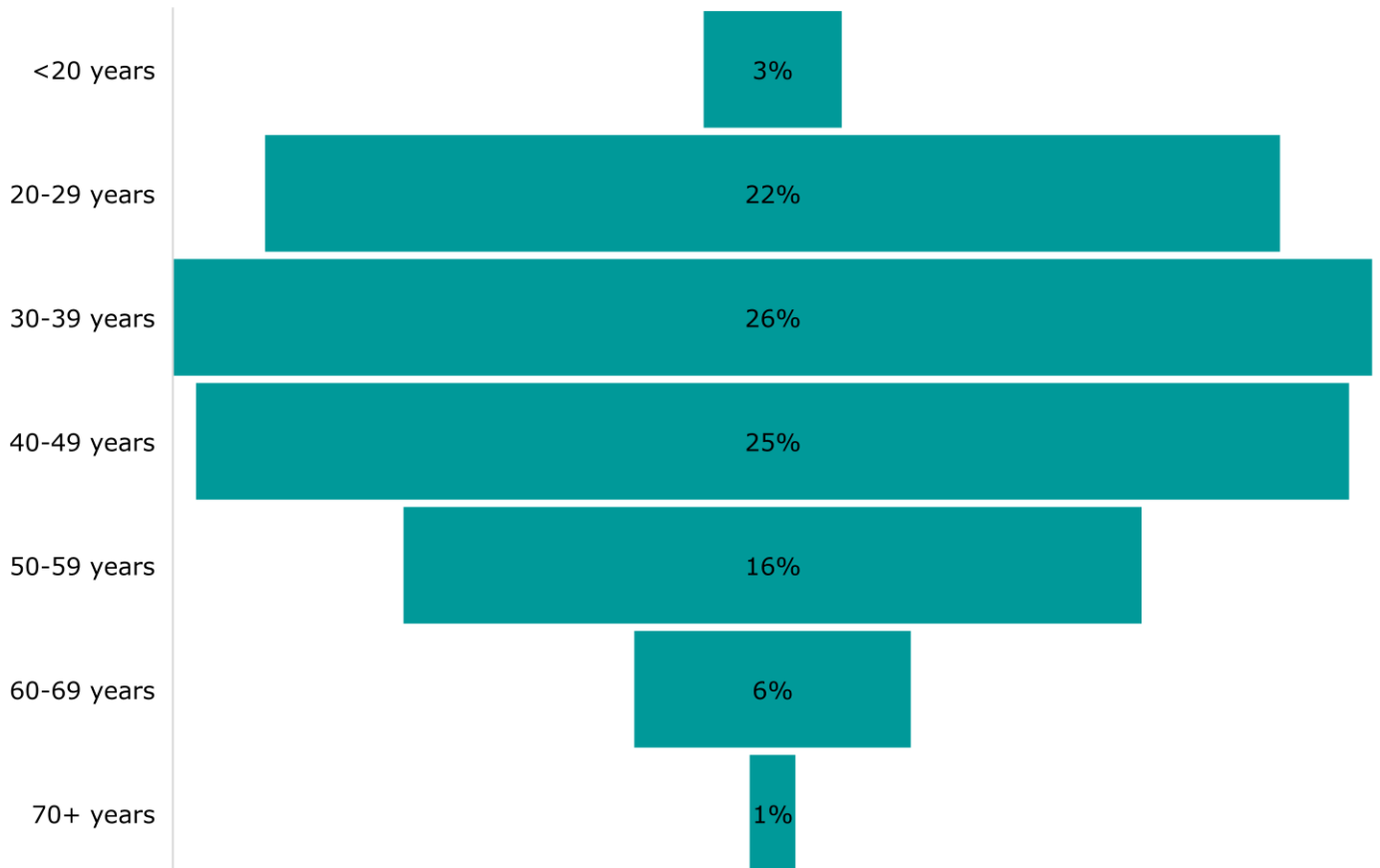


Table 10: Income Distribution of TWSS Employees by Average Pay Range

Average Weekly Net Pay in January / February	Share of TWSS Employees
€0 - €100	1.7%
€101 - €200	5.5%
€201 - €300	8.5%
€301 - €400	16.2%
€401 - €500	21.1%
€501 - €600	18.6%
€601 - €700	12.6%
€701 - €800	7.5%
€801 - €900	4.4%
€900+	3.7%
€0 - €412	34.5%
€413 - €500	18.6%
€501 - €586	16.3%
€586+	30.6%
All Pay Ranges	100%

Table 11: Sectoral Analysis of Employer Top Ups for TWSS Employees*

Sector of Employer	TWSS Employees without Top Up	TWSS Employees with Top Up	Average Weekly Net Pay in January / February	Average Top Up	Average Top Up as % of Net Pay
Accommodation & food services	28.0%	72.0%	€411	€166	37.1%
Activities of households as employers	16.1%	83.9%	€355	€100	28.1%
Administrative & support services	16.8%	83.2%	€511	€187	36.8%
Agriculture, forestry & fishing	7.6%	92.4%	€431	€158	36.4%
Arts, entertainment & recreation	12.2%	87.8%	€418	€144	33.5%
Construction	21.4%	78.6%	€580	€219	37.1%
Education	9.2%	90.8%	€348	€149	42.6%
Utilities	4.6%	95.4%	€541	€173	35.0%
Financial & insurance	6.2%	93.8%	€506	€204	38.3%
Human health & social work	21.2%	78.8%	€363	€142	39.0%
IT & other information services	13.4%	86.6%	€477	€195	38.9%
Manufacturing	9.2%	90.8%	€521	€234	43.0%
Professional & technical services	12.3%	87.7%	€510	€182	35.3%
Public administration & defence	12.8%	87.2%	€504	€151	29.6%
Real estate	19.5%	80.5%	€437	€163	35.9%
Transportation & storage	7.6%	92.4%	€514	€235	45.3%
Wholesale & retail trade	10.3%	89.7%	€447	€158	35.0%
Other services	17.3%	82.7%	€410	€131	31.2%
All Sectors	14%	86%	€478	€183	38%

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

Table 12: Employee Flows Into and Out of TWSS

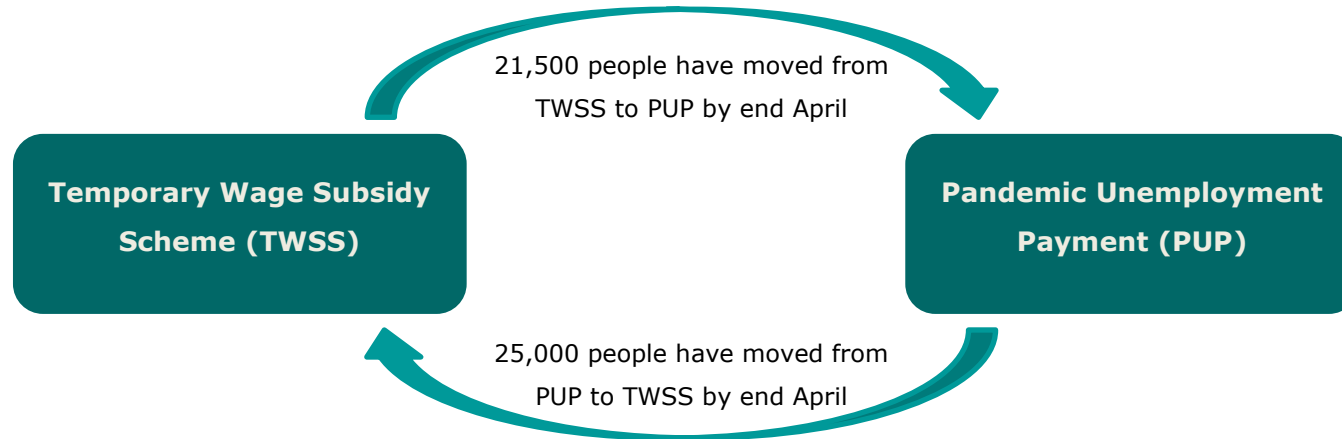
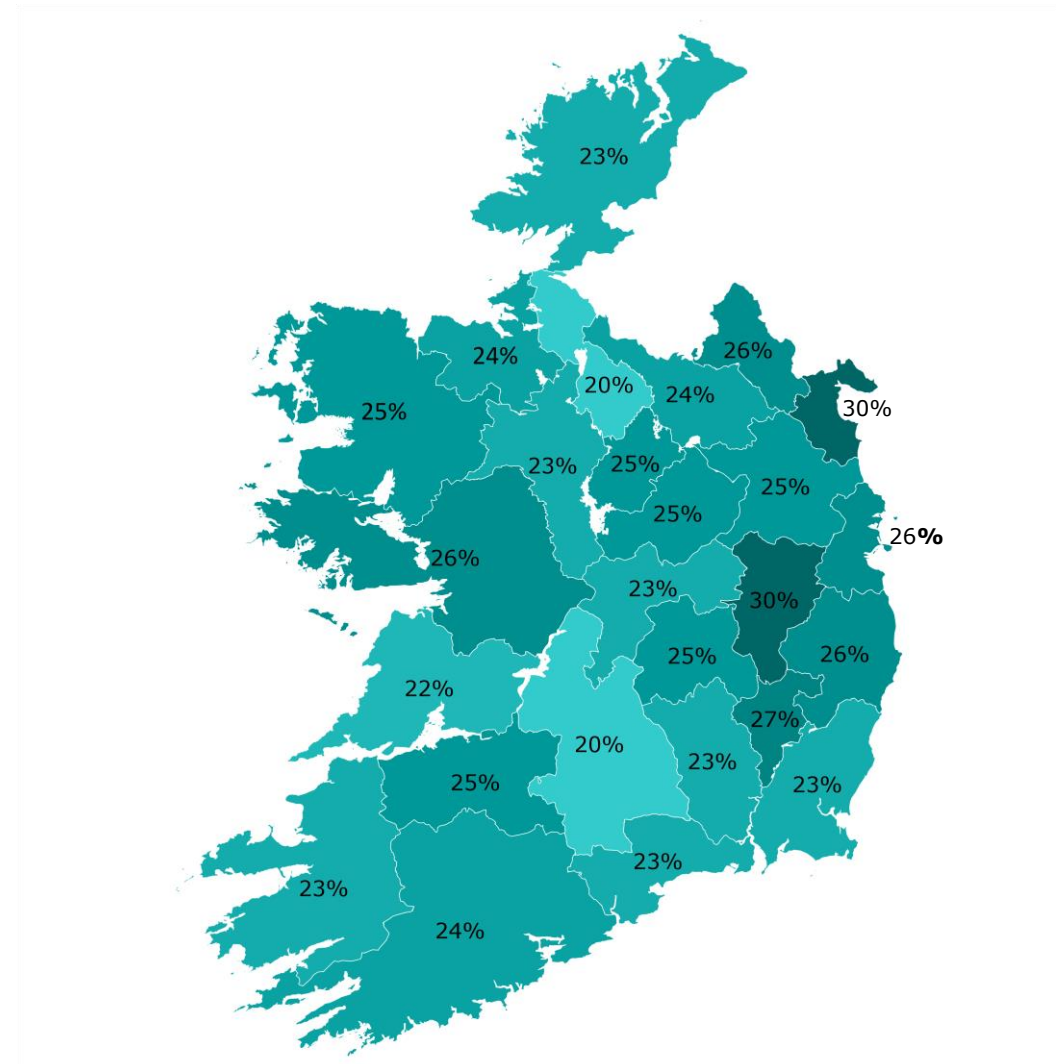


Table 13: Share of Employers in TWSS by Sector and by County*

Sector	Share of Employers in TWSS
Accommodation & food services	26.1%
Activities of households as employers	2.8%
Administrative & support services	29.2%
Agriculture, forestry & fishing	5.6%
Arts, entertainment & recreation	39.1%
Construction	29.9%
Education	24.9%
Utilities	28.3%
Financial & insurance	10.4%
Human health & social work	30.5%
IT & other information services	11.0%
Manufacturing	38.1%
Professional & technical services	24.2%
Public administration & defence	10.4%
Real estate	19.9%
Transportation & storage	31.7%
Wholesale & retail trade	34.2%
Other services	15.9%
All Sectors	25.1%



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