COVID-19 Support Schemes

Employment Wage Subsidy Scheme (EWSS)

COVID Restrictions Support Scheme (CRSS)

Preliminary Statistics

(as at 5 August 2021)

These statistics are provisional and will be revised

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Employment Wage Subsidy Scheme (EWSS)

The EWSS is an economy-wide enterprise support. The Scheme provides a subsidy to qualifying employers based on the numbers of eligible employees on the employer's payroll. EWSS replaced the Temporary Wage Subsidy Scheme (TWSS) from 1 September 2020 and was expected to continue until 31 March 2021 (both Schemes ran in parallel from 1 July 2020 until the TWSS ceased at the end of August 2020). On 23 February 2021 it was announced that the EWSS would be extended to 30 June 2021 and on 1 June the Scheme was further extended to 31 December 2021. The TWSS and the EWSS are operated by Revenue through the payroll system.

There are **45,300 employers currently registered with Revenue for EWSS** (including 1,300 re-registrations). This excludes 9,500 employers who were previously registered.

On 21 October 2020, Revenue advised of changes to the EWSS, involving a new payment schedule and reflecting a Government decision to revise the rates of subsidy payable under the EWSS. The revised Scheme operates in respect of payroll submissions with pay dates on or after 20 October 2020. October EWSS payments were paid starting 5 November 2020. The first EWSS payments in respect of November payrolls were paid from 10 November. Thereafter, subsequent payments are being paid following the receipt of a payroll submission containing an EWSS claim. This means EWSS is now paid on a similar basis to the TWSS, providing a significant positive cashflow boost for businesses.

EWSS Table 1: Payments Processed by Revenue

Claim Month	EWSS Payments	PRSI Forgone**	Employers	Employees
July/August 2020*	€34.2m	€7.2m	6,500	32,300
September 2020	€257.1m	€61.2m	33,800	344,700
October 2020	€356.6m	€65.0m	35,900	343,500
November 2020	€337.2m	€52.0m	31,100	268,900
December 2020	€409.2m	€62.6m	32,900	319,000
January 2021	€400.3m	€61.2m	36,900	346,500
February 2021	€384.3m	€59.4m	36,100	306,500
March 2021	€394.6m	€61.2m	35,900	304,400
April 2021	€411.0m	€63.5m	35,000	299,000
May 2021	€365.3m	€55.9m	35,300	303,000
June 2021	€415.2m	€62.4m	34,600	345,500
July 2021	€440.9m	€64.5m	30,800	337,400
August (to date)	*€26.5m*	*€3.7m*	*6,400*	*73,900*
All Months	**€4,233m**	**€680m**	**50,900**	**631,800**

*EWSS claims for July/August 2020 in respect of newly or seasonally hired employees who were ineligible for the TWSS;
**Employer PRSI forgone due to the reduced rate of PRSI on wages paid which are eligible for EWSS.

COVID Restrictions Support Scheme (CRSS)

The CRSS is aimed at businesses impacted by COVID-19 restrictions. Under the CRSS, a qualifying person who carries on a business activity that is impacted by COVID-19 related restrictions, such that the business is required to prohibit or considerably restrict customers from accessing its premises, can make a claim to Revenue for a payment, subject to a maximum of €5,000, for each week that it is affected by the restrictions. Payment will be made generally within 3 days of the submission of a qualifying claim.

On 4 December 2020, Government announced an additional CRSS payment for businesses unable to reopen during the Christmas and New Year period. The additional support was available for the weeks beginning 21 December 2020, 28 December 2020 and 4 January 2021, and provided double the amount of the weekly CRSS support payment, subject to the statutory maximum payment of €5,000 per week.

From 10 May 2021 businesses resuming trading activities can claim a 'Restart Week' payment (in effect double the normal weekly CRSS payment rate) for a period of two weeks. A further enhancement of the CRSS was announced on 1 June 2021, eligible businesses resuming trading activities from 2 June can claim an enhanced restart payment to assist them with the additional costs of reopening. This provides a single payment in respect of a 3-week period, with the weekly entitlement calculated at double the normal weekly CRSS rate. The maximum amount that may be claimed in respect of each of the weeks covered increased from €5,000 to €10,000 (total maximum payment is €30,000). On 29 June it was confirmed that for the weeks commencing 5 July and 12 July, the rate of CRSS will be doubled for eligible businesses (up to the weekly maximum of €5,000). Eligible businesses resuming trading activities, such as those in the indoor hospitality sector, can claim the enhanced restart payment to assist them with the additional costs of reopening (a single payment in respect of a 3-week period, with the weekly entitlement calculated at double the normal weekly CRSS rate with the total maximum payment of €30,000).

Once a business makes a claim for the enhanced restart payment, it no longer qualifies for CRSS. **There are currently 7,800 businesses with 9,700 premises registered for CRSS** with Revenue. **16,100 premises have claimed "Restart Weeks" and are now trading without the support of CRSS.**
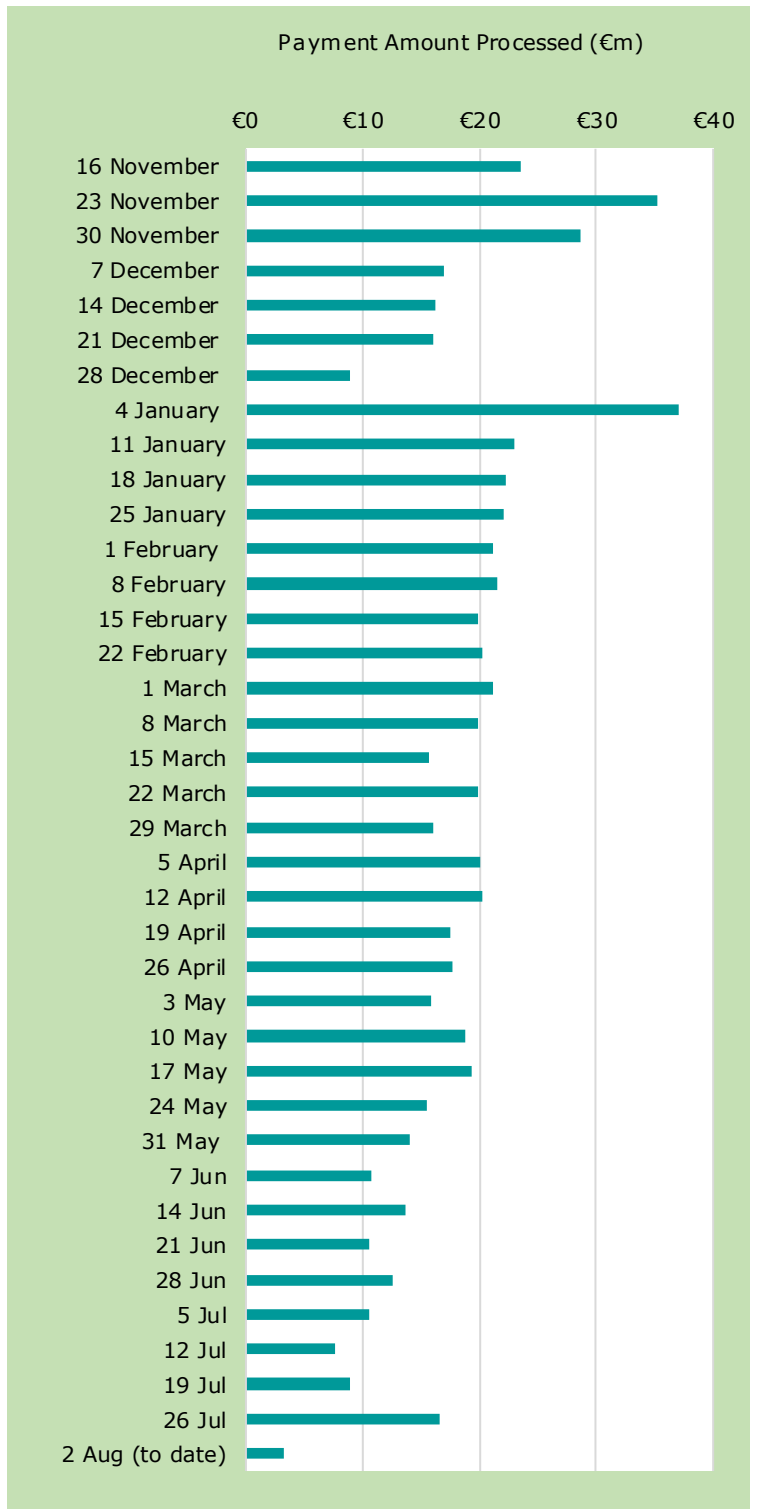
CRSS Table 1: Payment Claims by Period

Claim Week Start Date*	Claimed Amount	Premises Claiming
Up to 21 December	€155.8m	19,800
21 December / 28 December / 4 January	€101.5m	19,300
11 January to 3 May	€294.8m	24,200
10 May onwards	€135.0m	19,700**
All Claim Periods	**€687m**	**25,500**

*Payments are 85% to Corporation Tax registered businesses and 15% Income Tax to registered businesses; *A claim period can be up to a maximum of 3 weeks; **16,100 of these premises have claimed for 'Restart Week' payments in this period.*
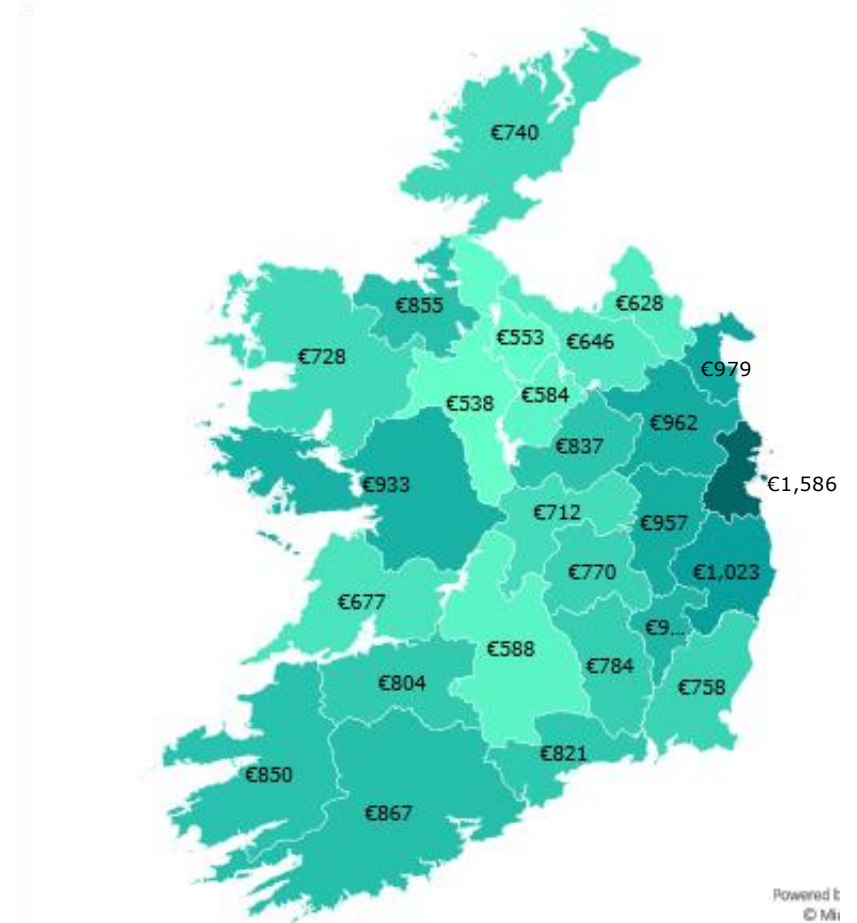
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CRSS Table 2: Payments Processed by Week

Week Commencing	Payment Amount Processed
16 November	€23.5m
23 November	€35.2m
30 November	€28.7m
7 December	€17.0m
14 December	€16.3m
21 December	€16.1m
28 December	€9.0m
4 January	€37.0m
11 January	€22.9m
18 January	€22.2m
25 January	€22.0m
1 February	€21.2m
8 February	€21.5m
15 February	€19.8m
22 February	€20.3m
1 March	€21.2m
8 March	€19.8m
15 March	€15.7m
22 March	€19.9m
29 March	€16.1m
5 April	€20.0m
12 April	€20.3m
19 April	€17.5m
26 April	€17.7m
3 May	€15.9m
10 May	€18.8m
17 May	€19.4m
24 May	€15.4m
31 May	€14.1m
7 Jun	€10.7m
14 Jun	€13.6m
21 Jun	€10.5m
28 Jun	€12.5m
5 Jul	€10.5m
12 Jul	€7.7m
19 Jul	€8.9m
26 Jul	€16.6m
2 Aug (to date)	€3.3m
All Weeks	**€679m**

Payment Amount Processed (€m)

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CRSS Table 3: Average Weekly Payments by Sector and by County

Sector	Average Weekly Payment per Premises					Share of Premises with Max Payment*
	Up to 21 Dec	21 Dec to 4 Jan	11 Jan to 3 May	10 May Onward	All Periods	
Bar (Serving Food)	€1,666	€2,401	€1,621	€2,702	€1,895	50%
Bar (Wet Pub)	€565	€876	€542	€837	€634	12%
Café, Restaurant	€1,124	€1,519	€1,074	€1,667	€1,244	22%
Hotels & Accommodation (B&Bs etc)	€1,658	€2,054	€1,730	€2,919	€1,883	37%
Other	€1,072	€1,141	€974	€1,652	€1,078	13%
Personal Services (Hairdressers, Beauticians, etc)	€259	€383	€235	€739	€289	2%
Retail Specialist Store (Clothes, Toys, Florist, etc)	€911	€1,164	€950	€2,339	€1,057	17%
All Sectors	**€900**	**€1,103**	**€851**	**€1,587**	**€986**	**17%**

CRSS is subject to a weekly maximum payment of €5,000 with exception of restart periods, share reflects the number of premises having received a payment of €5,000 or more at any time.

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Further Information

Information on the operation of TWSS, EWSS and CRSS are available on www.revenue.ie.

Queries of a statistical nature in relation to the Schemes can be sent to statistics@revenue.ie. Media queries should be directed to revpress@revenue.ie in the first instance.

Weekly statistics updates on COVID-19 support schemes are available here.

Revenue published weekly statistics on TWSS employers and employees for the duration of the Scheme as well as a comprehensive statistical overview of the TWSS now that payslips for the relevant period are finalised (here, excel version here). The Central Statistics Office (CSO) also published information on TWSS recipients by age, gender, location and sector (here).

The CSO is publishing monthly estimates of the number of persons being directly supported by the EWSS, included in the Live Register release (here).