

COVID-19 Support Schemes

Employment Wage Subsidy Scheme (EWSS)

COVID Restrictions Support Scheme (CRSS)

Preliminary Statistics

(as at 14 January 2021)

These statistics are provisional and will be revised

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. It was announced in Budget 2021 that supports to employers would be extended to end of 2021. Both Schemes ran in parallel from 1 July 2020 until the TWSS ceased at the end of August 2020. The TWSS and the EWSS are operated by Revenue through the payroll system.

There are **44,900 employers registered with Revenue** for EWSS (including 1,100 re-registrations). This excludes 2,500 employers who registered then subsequently cancelled their registrations.

On 21 October, 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*	€32.7m	€6.9m	6,400	30,700
September	€259.9m	€61.9m	34,000	348,100
October	€361.9m	€66.1m	36,100	348,500
November	€346.6m	€53.6m	31,300	277,500
December	€410.7m	€62.9m	32,700	323,200
January (to date)	€126.4m	€18.7m	22,000	220,200
All Months	€1,538m	€270m	41,600	467,500

*EWSS claims for July/August 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.

EWSS Table 2: Employers and Employees by Sector

Employers

Sector of Employer	Jul/Aug	Sep	Oct	Nov	Dec
Accommodation & food services	34%	18%	18%	16%	18%
Administrative & support services	3%	5%	5%	5%	5%
Agriculture, forestry & fishing	1%	1%	1%	1%	1%
Arts, entertainment & recreation	4%	4%	4%	4%	4%
Construction	10%	11%	11%	11%	10%
Education	3%	5%	5%	6%	6%
Utilities	0.0%	0.0%	0.3%	0.3%	0.3%
Financial & insurance	1%	1%	1%	1%	1%
Human health & social work	6%	6%	6%	7%	6%
IT & other information services	1%	2%	2%	2%	2%
Manufacturing	5%	6%	6%	6%	6%
Professional & technical services	5%	10%	11%	12%	11%
Public administration & defence	1%	1%	1%	1%	1%
Real estate	2%	2%	2%	2%	2%
Transportation & storage	3%	4%	4%	4%	4%
Wholesale & retail trade	11%	14%	15%	16%	15%
Other services	10%	10%	9%	5%	10%
All Sectors	100%	100%	100%	100%	100%
Number of employers	6,400	34,000	36,100	31,300	32,700

Employees

Sector of Employer	Jul/Aug	Sep	Oct	Nov	Dec
Accommodation & food services	45%	30%	27%	19%	29%
Administrative & support services	5%	6%	7%	7%	6%
Agriculture, forestry & fishing	2%	1%	1%	1%	1%
Arts, entertainment & recreation	7%	4%	4%	4%	4%
Construction	8%	7%	7%	8%	6%
Education	3%	3%	4%	4%	4%
Utilities	0.0%	0.0%	0.3%	0.3%	0.3%
Financial & insurance	0.0%	1%	1%	1%	1%
Human health & social work	5%	6%	6%	8%	7%
IT & other information services	1%	1%	1%	1%	1%
Manufacturing	5%	8%	8%	9%	7%
Professional & technical services	3%	5%	6%	7%	6%
Public administration & defence	0.0%	0.0%	0.4%	0.4%	0.4%
Real estate	1%	2%	2%	2%	2%
Transportation & storage	2%	8%	8%	10%	8%
Wholesale & retail trade	8%	11%	13%	15%	14%
Other services	6%	6%	5%	3%	5%
All Sectors	100%	100%	100%	100%	100%
Number of employees	30,700	348,100	348,500	277,500	323,200

EWSS Table 3: Employers and Employees by County

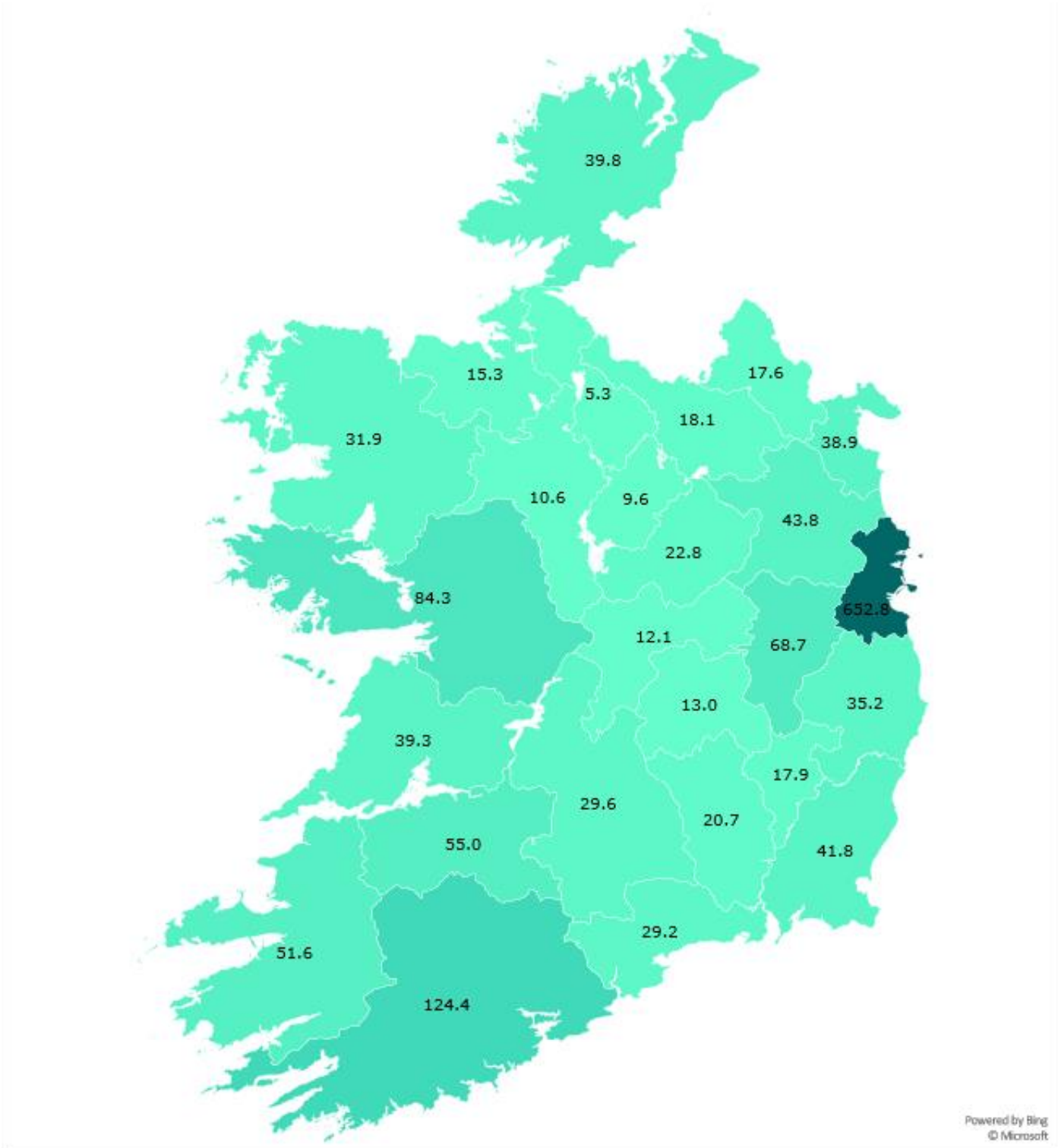
Employers

County of Employer	Jul/Aug	Sep	Oct	Nov	Dec
Carlow	1.2%	1.1%	1.1%	1.1%	1.1%
Cavan	1.5%	1.4%	1.4%	1.4%	1.4%
Clare	3.3%	2.3%	2.4%	2.2%	2.3%
Cork	11.4%	10.1%	10.2%	9.8%	10.0%
Donegal	4.5%	3.3%	3.3%	3.3%	3.5%
Dublin	26.8%	31.3%	31.2%	33.6%	32.5%
Galway	7.1%	6.1%	6.1%	5.9%	6.0%
Kerry	6.8%	3.9%	3.8%	3.4%	3.6%
Kildare	4.0%	4.4%	4.5%	4.6%	4.4%
Kilkenny	1.6%	1.9%	1.9%	1.8%	1.8%
Laois	1.3%	1.2%	1.2%	1.1%	1.2%
Leitrim	0.6%	0.5%	0.5%	0.5%	0.5%
Limerick	3.4%	3.8%	3.9%	3.8%	3.8%
Longford	0.5%	0.8%	0.8%	0.7%	0.7%
Louth	2.0%	2.6%	2.7%	2.7%	2.7%
Mayo	3.1%	2.8%	2.9%	2.6%	2.8%
Meath	3.4%	3.5%	3.5%	3.5%	3.5%
Monaghan	1.1%	1.4%	1.4%	1.4%	1.4%
Offaly	0.8%	1.3%	1.3%	1.3%	1.3%
Roscommon	1.0%	1.0%	1.0%	0.9%	1.0%
Sligo	1.8%	1.4%	1.5%	1.5%	1.4%
Tipperary	2.3%	2.7%	2.8%	2.6%	2.7%
Waterford	2.4%	2.2%	2.3%	2.1%	2.2%
Westmeath	1.9%	1.9%	1.9%	1.8%	1.9%
Wexford	3.5%	3.3%	3.4%	3.2%	3.2%
Wicklow	2.7%	3.1%	3.2%	3.2%	3.1%
All Counties	100%	100%	100%	100%	100%
Number of employers	6,400	34,000	36,100	31,300	32,700

Employees

County of Employer	Jul/Aug	Sep	Oct	Nov	Dec
Carlow	1.2%	1.2%	1.2%	1.2%	1.2%
Cavan	1.4%	1.4%	1.3%	1.1%	1.2%
Clare	4.0%	2.8%	2.9%	2.3%	2.4%
Cork	10.5%	8.6%	8.8%	7.6%	8.3%
Donegal	4.9%	3.0%	2.8%	2.6%	2.8%
Dublin	24.2%	39.7%	39.0%	45.2%	42.3%
Galway	8.6%	5.8%	5.9%	5.0%	5.5%
Kerry	8.0%	3.8%	3.7%	3.0%	3.3%
Kildare	2.7%	4.3%	4.4%	4.6%	4.5%
Kilkenny	1.5%	1.5%	1.5%	1.3%	1.4%
Laois	1.0%	0.8%	0.9%	0.8%	1.0%
Leitrim	0.6%	0.4%	0.4%	0.3%	0.4%
Limerick	3.2%	3.7%	3.7%	3.4%	3.6%
Longford	0.3%	0.5%	0.5%	0.7%	0.7%
Louth	1.9%	2.2%	2.7%	2.7%	2.7%
Mayo	3.8%	2.3%	2.4%	2.0%	2.1%
Meath	4.2%	2.9%	3.0%	2.7%	2.9%
Monaghan	0.9%	1.1%	1.2%	1.2%	1.1%
Offaly	0.6%	0.9%	0.9%	0.8%	0.8%
Roscommon	1.1%	0.8%	0.8%	0.7%	0.7%
Sligo	1.8%	1.1%	1.2%	1.0%	1.1%
Tipperary	2.0%	2.1%	2.1%	1.9%	2.0%
Waterford	2.8%	2.1%	2.1%	1.8%	2.0%
Westmeath	1.9%	1.5%	1.6%	1.5%	1.5%
Wexford	4.1%	3.1%	3.1%	2.5%	2.7%
Wicklow	2.7%	2.4%	2.5%	2.3%	2.4%
All Counties	100%	100%	100%	100%	100%
Number of employees	30,700	348,100	348,500	277,500	323,200

**EWSS Table 4: Subsidy Payments by County
(all EWSS months including January to date)**



(amounts in € million, total of €1,538m)

COVID Restrictions Support Scheme (CRSS)

The CRSS is aimed at businesses that are 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.

Registration for the Scheme is available to eligible businesses, or the tax agent acting on their behalf, via the e-Registration facility in ROS.

To date **18,000 businesses have registered 20,700 premises** for CRSS with Revenue. A further 2,600 registrations are currently at applicant stage.

Starting from 17 November, an eligible business, if registered with Revenue for CRSS and who carries on a business activity from a premise located in a region subject to COVID-19 related restrictions, can make a claim for payment under the CRSS. Payment will be made generally within 3 days of the submission of a qualifying claim.

Claims for CRSS **payments of €201.6 million in respect of 18,600 premises** have been made to date and €200.6 million of this has already been processed for payment. The value of the payments are 84% to Corporation Tax registered businesses and 16% Income Tax to registered businesses.

On 4 December, Government announced an additional CRSS payment for businesses who cannot reopen during the Christmas and New Year period. The additional support is available for the three weeks beginning 21 December 2020, 28 December 2020 and 4 January 2021, and provides up to double the amount of the weekly CRSS support payment due, subject to the statutory maximum payment of €5,000 per week.

CRSS Table 1: Payments Processed by Revenue by Claim Period

Claim Week Start Date*	Claimed Amount	Premises Claiming
Up to 21 December	€140.6m	18,100
21 December / 28 December / 4 January	€54.3m	11,500
After 4 January	€6.7m	3,000
All Claim Periods	€201.6m	18,600

*A claim period can be up to a maximum of 3 weeks.

CRSS Table 2: Payments by Sector

Total Payments

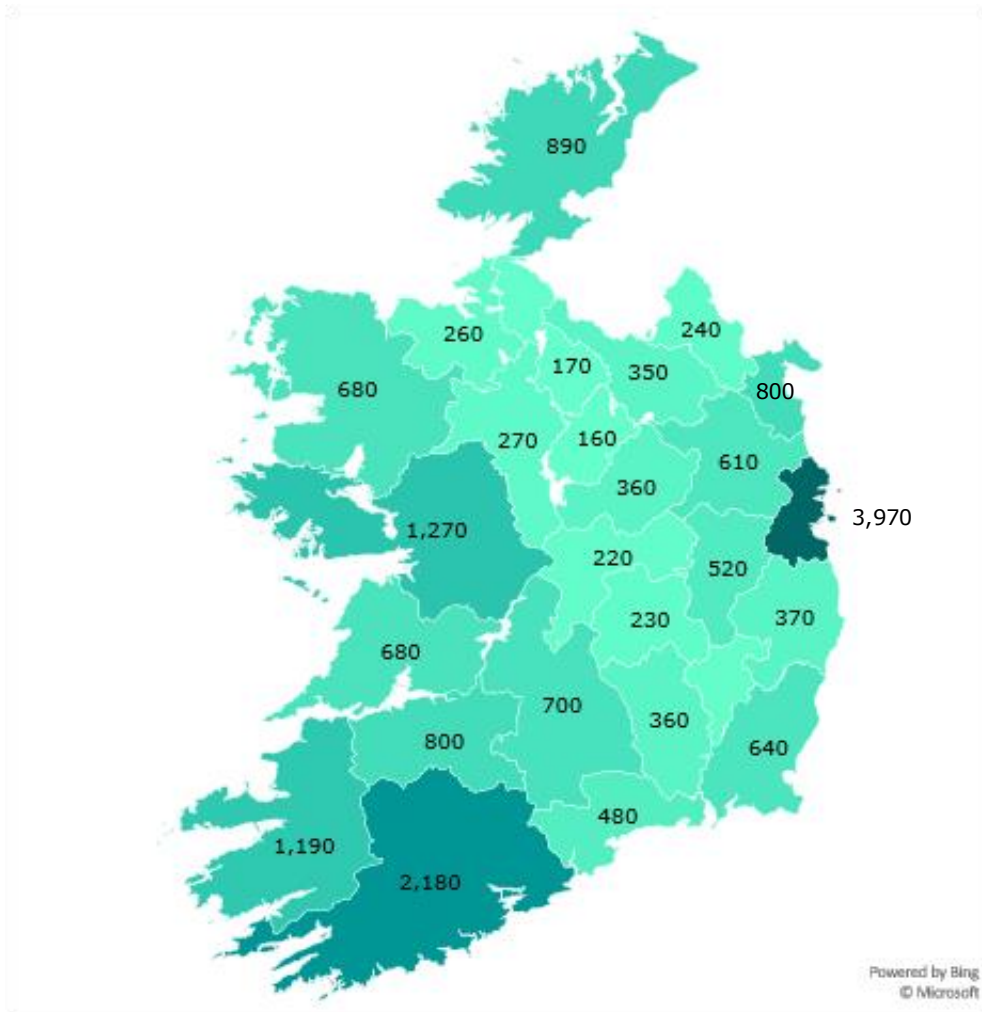
Sector of Business	Share of Premises	Share of Claim Amounts
Bar (Serving Food)	9.1%	18.3%
Bar (Wet Pub)	17.7%	14.2%
Café, Restaurant	12.4%	15.0%
Hotels and Accommodation (B&Bs etc)	9.3%	18.3%
Personal Services (Hairdressers, Beauticians, etc)	22.2%	6.0%
Retail Specialist Store (Clothes, Toys, Florist, etc)	12.0%	9.2%
Other	17.5%	18.9%
All Sectors	100%	100%
	18,600 premises	€173.3m claimed

Average Weekly Payments

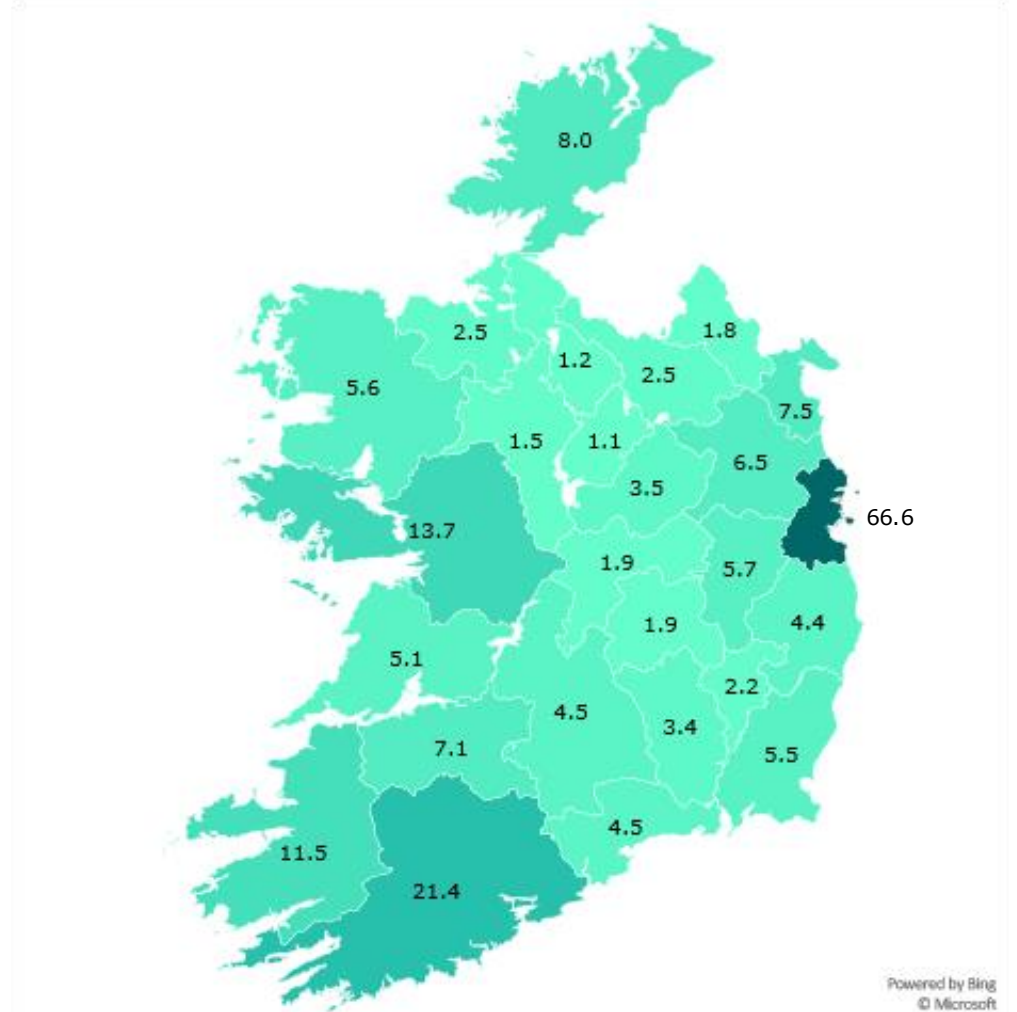
Sector of Business	All Claim Periods	Periods To 21 December	Periods From 21 December
Bar (Serving Food)	€1,888	€1,672	€2,495
Bar (Wet Pub)	€644	€568	€903
Café, Restaurant	€1,293	€1,146	€1,782
Hotels and Accommodation (B&Bs etc)	€1,897	€1,736	€2,540
Personal Services (Hairdressers, Beauticians, etc)	€300	€262	€393
Retail Specialist Store (Clothes, Toys, Florist, etc)	€978	€922	€1,156
Other	€1,263	€1,158	€1,795
All Sectors	€1,011	€923	€1,295
	€201.6m claimed	€140.6m claimed	€61.0m claimed

CRSS Table 3: Payments by County

Premises Making Claims (18,600)



Claim Amounts in € million (€201.6m)



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 analysis of movements into and out of TWSS ([here](#)). The Central Statistics Office also published information on TWSS recipients by age, gender, location and sector ([here](#)). Revenue has published a comprehensive statistical overview of the TWSS now that payslips for the relevant period are finalised ([here](#)).