

COVID-19 Support Schemes

Employment Wage Subsidy Scheme (EWSS)

COVID Restrictions Support Scheme (CRSS)

Preliminary Statistics

(as at 21 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.

EWSS Table 1: December Payroll

	All	EWSS Only
Employers	147,600	32,800
Employees	2,509,700	323,900
Employments (jobs)	2,710,400	327,600

There are **46,300 employers registered with Revenue** for EWSS (including 1,300 re-registrations). This excludes 2,400 employers who registered then subsequently cancelled their registrations.

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 2: Payments Processed by Revenue

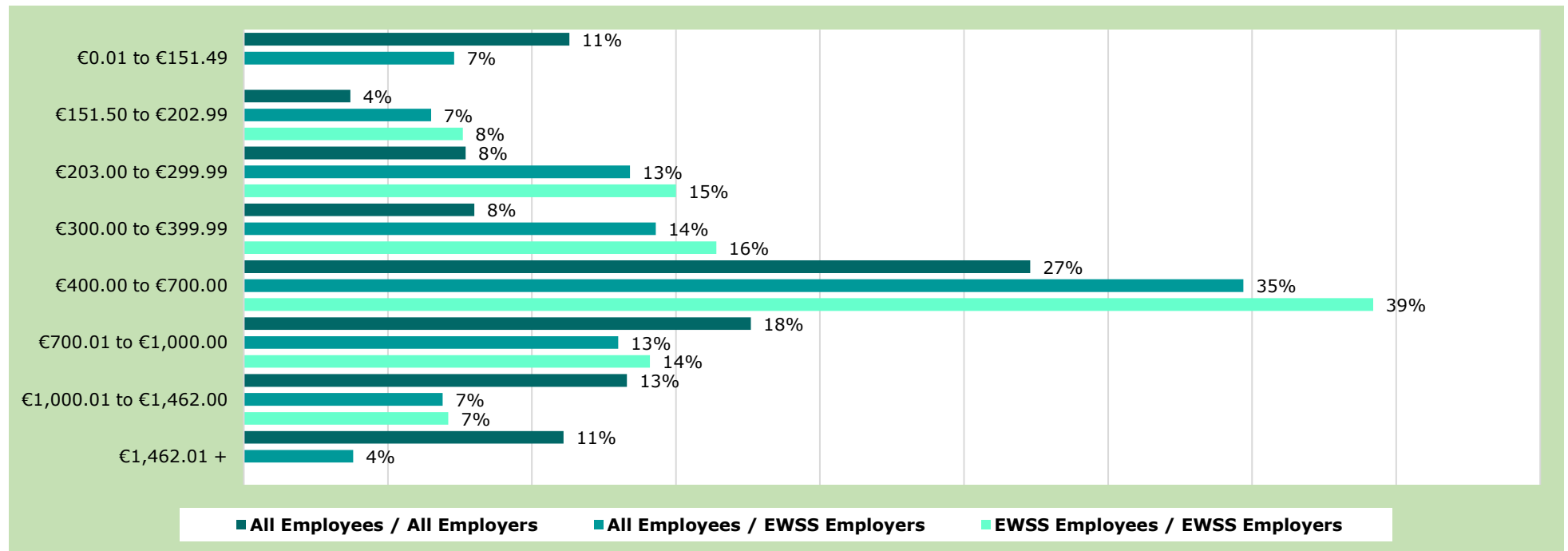
Claim Month	EWSS Payments	PRSI Forgone**	Employers	Employees
July/August*	€32.6m	€6.9m	6,400	30,700
September	€259.9m	€61.9m	34,000	348,100
October	€361.9m	€66.1m	36,100	348,500
November	€346.7m	€53.6m	31,300	277,500
December	€411.7m	€63.0m	32,800	323,900
January (to date)	€204.0m	€30.6m	26,100	260,200
All Months	€1,617m	€282m	43,400	487,500

*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 3: Employee Incomes in December

Gross Weekly Pay	All Employees / All Employers	All Employees / EWSS Employers	EWSS Employees / EWSS Employers
€0.01 to €151.49	11.3%	7.3%	
€151.50 to €202.99	3.7%	6.5%	7.6%
€203.00 to €299.99	7.7%	13.4%	15.0%
€300.00 to €399.99	8.0%	14.3%	16.4%
€400.00 to €700.00	27.3%	34.7%	39.2%
€700.01 to €1,000.00	17.6%	13.0%	14.1%
€1,000.01 to €1,462.00	13.3%	6.9%	7.1%
€1,462.01 +	11.1%	3.8%	
All Ranges	100%	100%	100%
	2.71m employments	411,000 employments	327,600 employments



Note: Employees include persons in receipts of occupational pensions.

EWSS Table 4: Movements of EWSS Employers and Employees

December EWSS Employers

November Status	Share of Employers
EWSS Employer	87%
Non-EWSS Employer	2%
"New" Employer*	11%
32,800 employers	

*Employer did not file payslips in November.

December EWSS Employees

November Status	Share of Employees*
EWSS Employee	75%
Non-EWSS Employee	4%
On PUP	22%
"New" Employee**	21%
323,900 employees	

*The sum exceeds 100% as individuals can be both employed and on PUP in the same month; **Employee did not appear on payslips in November.

EWSS to PUP

Flow	Number of Employees	Share of Monthly EWSS Employees
December EWSS Employees who have subsequently appeared on PUP in January	85,900*	27%
November EWSS Employees who have subsequently appeared on PUP in December	10,800	4%
October EWSS Employees who have subsequently appeared on PUP in November	75,100	22%
September EWSS Employees who subsequently appeared on PUP in October	44,900	13%

*A further 140,000 non-EWSS employees in December subsequently appeared on PUP in January.

TWSS to EWSS

Flow	Number
Employers on TWSS in August and on EWSS in December	17,900
Employees on TWSS in August and on EWSS in December	193,300

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 **18,600 businesses have registered 21,400 premises** for CRSS with Revenue. A further 2,700 registrations are currently at applicant stage.

Starting from 17 November 2020, 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.

50,800 claims for CRSS **payments of €221.5 million in respect of 19,500 premises** have been made to date and €220.5 million of this has 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 2020, 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	€143.8m	18,600
21 December / 28 December / 4 January	€65.0m	13,500
After 4 January	€12.6m	5,400
All Claim Periods	€221.5m	19,500

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

CRSS Table 2: Payments by Sector

Total Payments

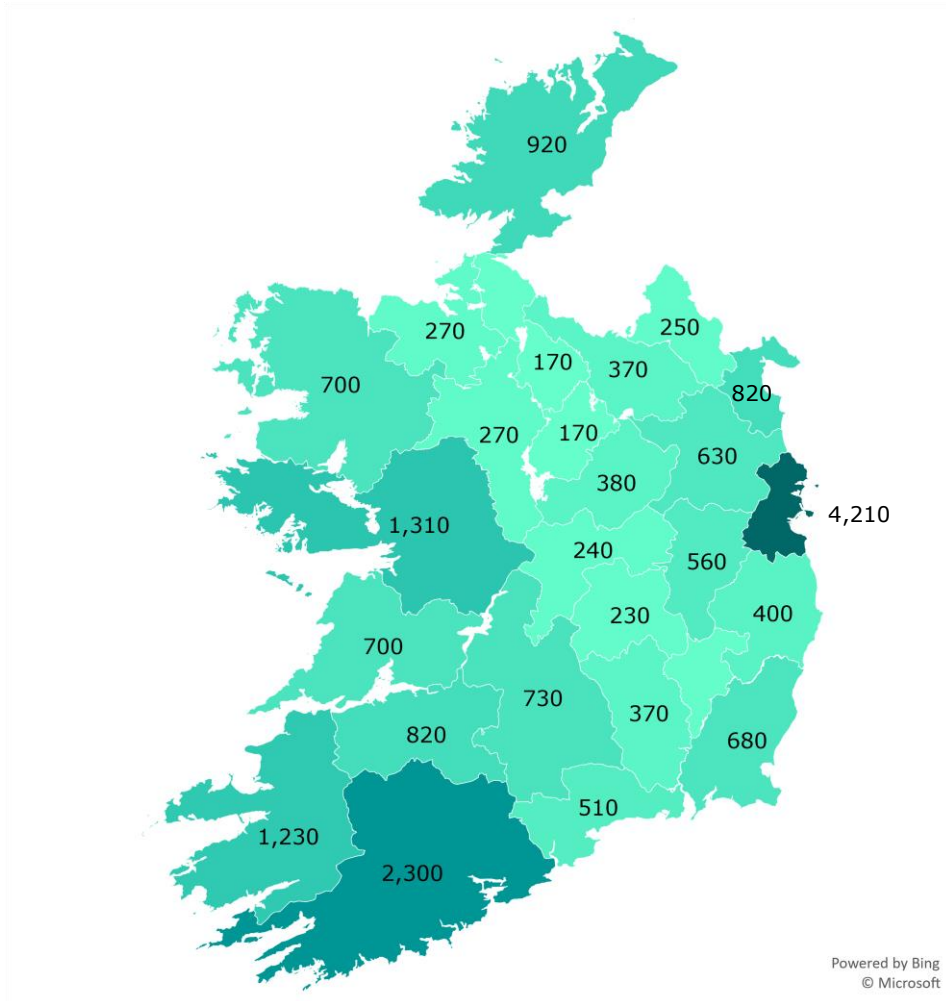
Sector of Business	Share of Premises	Share of Claim Amounts
Bar (Serving Food)	8.6%	17.9%
Bar (Wet Pub)	16.6%	13.2%
Café, Restaurant	12.6%	15.3%
Hotels and Accommodation (B&Bs etc)	8.9%	17.5%
Personal Services (Hairdressers, Beauticians, etc)	22.5%	6.2%
Retail Specialist Store (Clothes, Toys, Florist, etc)	13.3%	10.9%
Other	17.5%	19.0%
All Sectors	100%	100%
	19,500 premises	€221.5m claimed

Average Weekly Payments

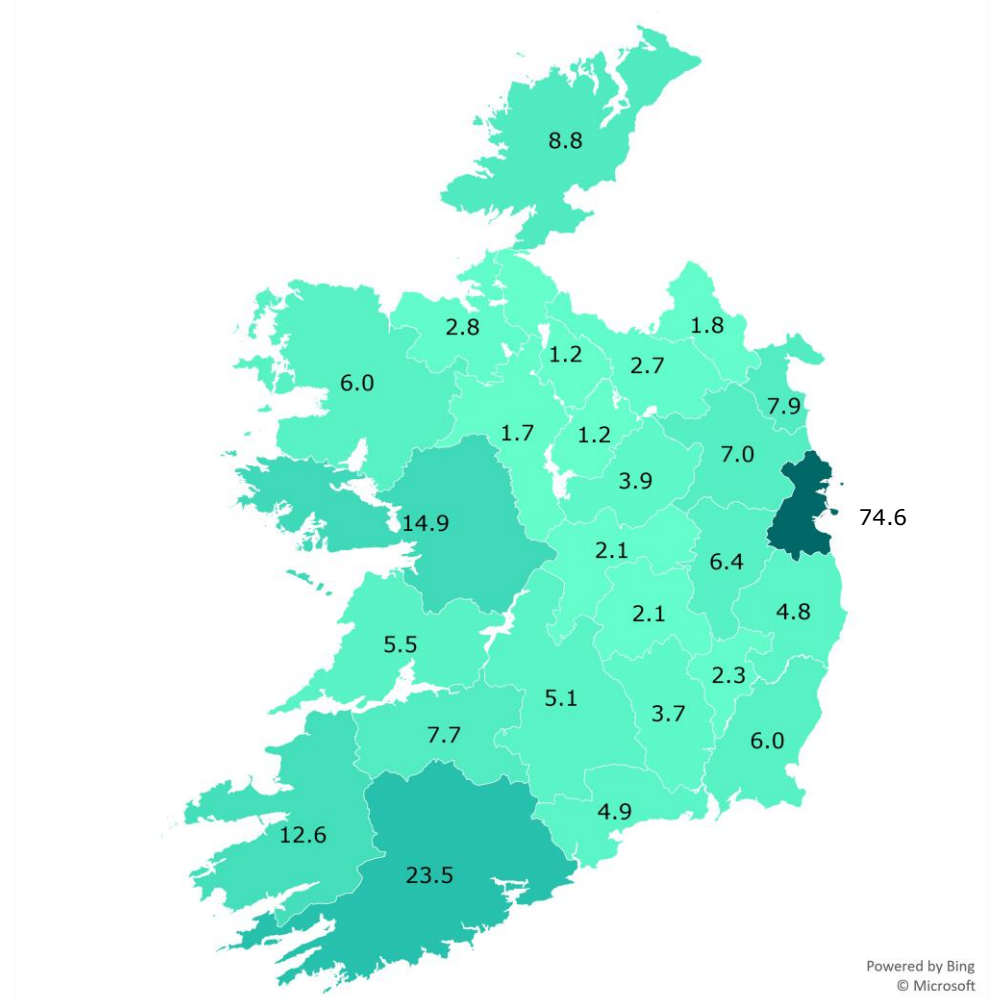
Sector of Business	All Claim Periods	Periods To 21 December	Periods From 21 December
Bar (Serving Food)	€1,889	€1,676	€2,365
Bar (Wet Pub)	€641	€566	€853
Café, Restaurant	€1,284	€1,138	€1,649
Hotels and Accommodation (B&Bs etc)	€1,907	€1,728	€2,476
Personal Services (Hairdressers, Beauticians, etc)	€299	€261	€372
Retail Specialist Store (Clothes, Toys, Florist, etc)	€1,042	€926	€1,302
Other	€1,243	€1,138	€1,635
All Sectors	€1,013	€919	€1,250
	€221.5m claimed	€143.8m claimed	€77.6m claimed

CRSS Table 3: Payments by County

Premises Making Claims (19,500)



Claim Amounts in € million (€221.5m)



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](#)).