

COVID-19 Support Schemes

Employment Wage Subsidy Scheme (EWSS)

COVID Restrictions Support Scheme (CRSS)

Debt Warehousing

Preliminary Statistics

(as at 13 January 2022)

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. The TWSS and the EWSS are operated by Revenue through the payroll system. EWSS payments are paid following the receipt of a payroll submission containing an EWSS claim and provide a significant positive cashflow boost for businesses.

There are **24,900** employers currently registered with Revenue for EWSS.

EWSS Table 1: Payments Processed by Revenue

Claim Month	EWSS Payments	PRSI Forgone**	Employers	Employees
July/August 2020*	€34.7m	€7.3m	6,500	32,300
September	€256.3m	€61.0m	33,700	343,500
October	€354.3m	€64.6m	35,700	341,600
November	€335.2m	€51.7m	30,900	267,200
December	€407.4m	€62.4m	32,600	317,600
January 2021	€398.0m	€60.9m	36,700	344,600
February	€381.5m	€58.9m	35,900	304,200
March	€391.7m	€60.7m	35,700	302,100
April	€408.9m	€63.2m	34,800	297,400
May	€363.6m	€55.6m	35,200	301,700
June	€414.3m	€62.2m	34,600	345,100
July	€452.3m	€65.9m	32,000	343,100
August	€389.9m	€56.9m	28,800	321,600
September	€391.8m	€57.4m	27,600	312,600
October	€364.4m	€52.9m	26,100	292,300
November	€336.4m	€49.2m	24,800	283,600
December	€372.1m	€54.8m	23,800	278,300
January 2022 (to date)	€70.0m	€10.2m	14,300	171,300
All Months	€6,123m	€956m	51,900	706,700

*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.

EWSS Table 2: Employers and Employees by Sector by Month

Sector of Employer	Employers				Employees			
	Sep	Oct	Nov	Dec	Sep	Oct	Nov	Dec
Accommodation & food services	24%	24%	24%	25%	41%	41%	41%	42%
Administrative & support services	4%	4%	4%	4%	5%	5%	5%	4%
Agriculture, forestry & fishing	1%	1%	1%	1%	0.4%	0.4%	0.4%	0.4%
Arts, entertainment & recreation	4%	4%	4%	4%	5%	5%	5%	5%
Construction	9%	9%	9%	8%	5%	5%	5%	5%
Education	7%	7%	7%	7%	4%	4%	4%	4%
Utilities	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Financial & insurance	1%	1%	1%	1%	0%	1%	1%	1%
Human health & social work	7%	7%	7%	7%	7%	7%	7%	7%
IT & other information services	1%	1%	1%	1%	1%	1%	1%	1%
Manufacturing	5%	5%	4%	4%	5%	5%	5%	4%
Professional & technical services	8%	8%	8%	8%	4%	4%	4%	4%
Public administration & defence	1%	1%	1%	1%	0.3%	0.3%	0%	0.3%
Real estate	1%	1%	1%	1%	1%	1%	1%	1%
Transportation & storage	3%	3%	3%	3%	6%	6%	6%	7%
Wholesale & retail trade	12%	12%	11%	11%	9%	9%	9%	9%
Other services	11%	11%	11%	11%	6%	6%	6%	6%
All Sectors	100%	100%	100%	100%	100%	100%	100%	100%

Number of employers/employees

Note: Data for earlier months, back to July / August 2020, are available on the excel version of this release on Revenue.ie.

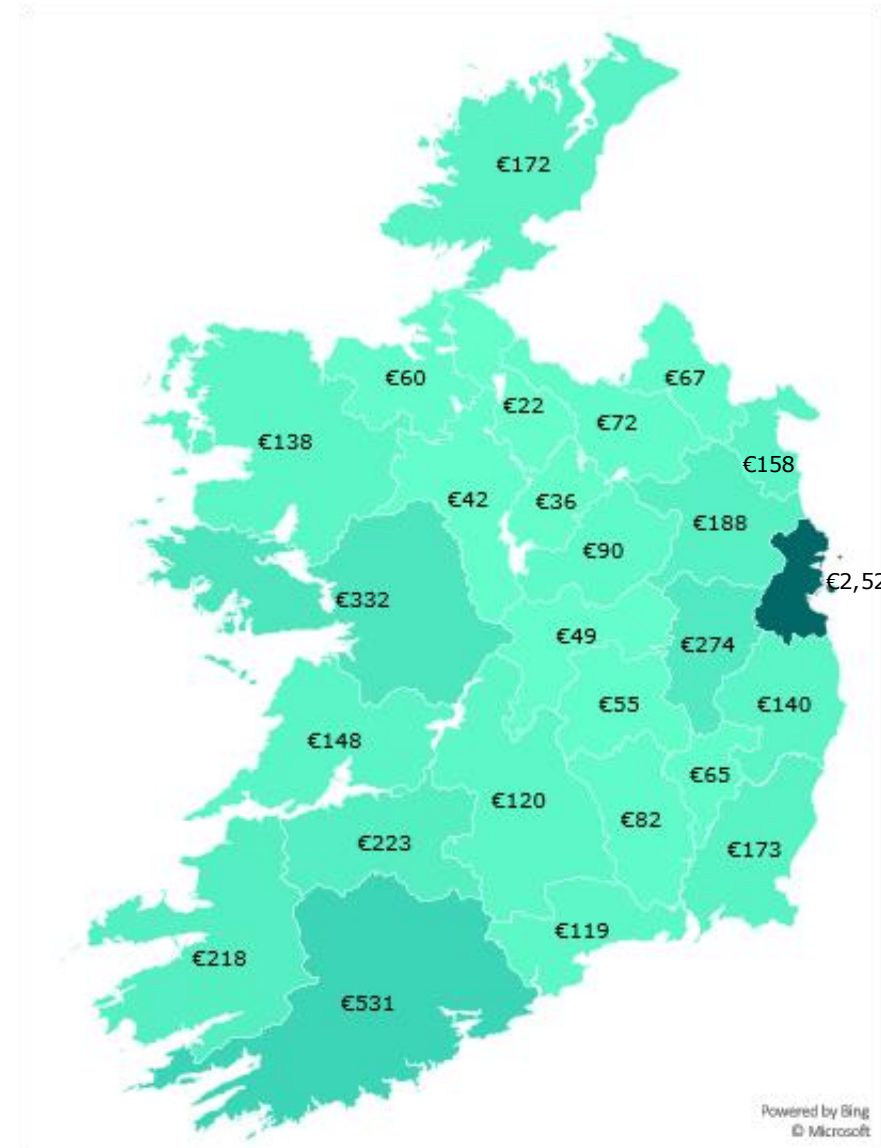
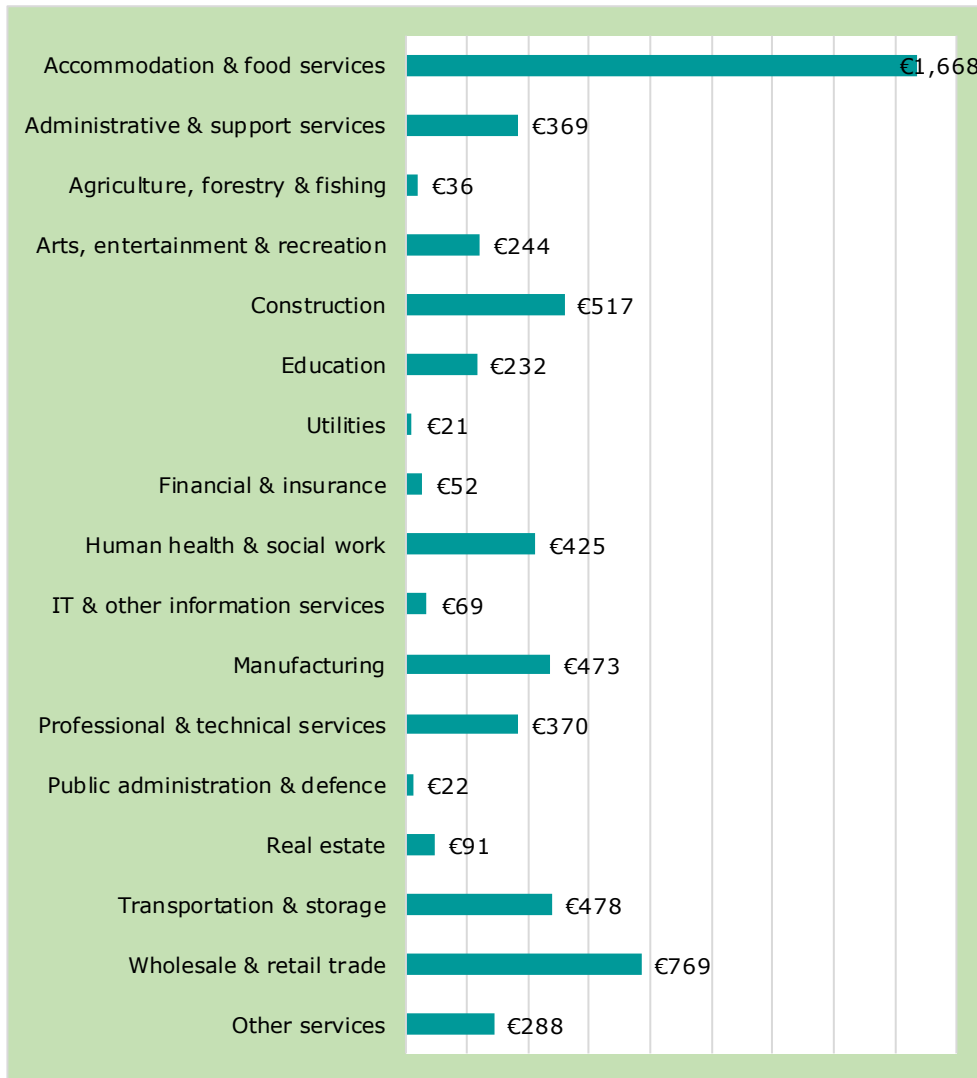
EWSS Table 3: Employers and Employees by County by Month

County of Employer	Employers				Employees			
	Sep	Oct	Nov	Dec	Sep	Oct	Nov	Dec
Carlow	1.1%	1.1%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Cavan	1.3%	1.3%	1.3%	1.3%	1.2%	1.2%	1.2%	1.2%
Clare	2.6%	2.7%	2.6%	2.6%	2.4%	2.4%	2.3%	2.3%
Cork	10.7%	10.6%	10.7%	10.7%	9.3%	9.4%	9.3%	9.1%
Donegal	3.8%	3.8%	3.8%	3.8%	3.4%	3.4%	3.4%	3.4%
Dublin	30.9%	31.0%	31.4%	31.1%	39.0%	38.9%	40.0%	40.1%
Galway	6.2%	6.2%	6.1%	6.1%	5.8%	5.8%	5.5%	5.4%
Kerry	4.2%	4.2%	4.2%	4.1%	3.9%	3.9%	3.8%	3.5%
Kildare	4.0%	4.0%	3.9%	4.0%	4.3%	4.3%	4.3%	4.5%
Kilkenny	1.9%	1.9%	1.9%	1.9%	1.4%	1.5%	1.4%	1.5%
Laois	1.1%	1.1%	1.1%	1.1%	1.0%	1.0%	1.0%	1.1%
Leitrim	0.6%	0.6%	0.6%	0.6%	0.4%	0.4%	0.4%	0.5%
Limerick	4.0%	4.0%	4.0%	4.0%	3.9%	3.9%	3.9%	4.0%
Longford	0.7%	0.7%	0.7%	0.7%	0.4%	0.4%	0.4%	0.4%
Louth	2.7%	2.7%	2.7%	2.7%	2.6%	2.6%	2.6%	2.6%
Mayo	2.9%	2.9%	2.9%	2.9%	2.4%	2.3%	2.3%	2.3%
Meath	3.5%	3.5%	3.5%	3.5%	3.1%	3.1%	3.0%	3.1%
Monaghan	1.2%	1.2%	1.2%	1.2%	1.0%	1.0%	0.9%	1.0%
Offaly	1.2%	1.2%	1.2%	1.2%	0.9%	0.8%	0.8%	0.8%
Roscommon	1.0%	1.0%	1.0%	1.0%	0.8%	0.8%	0.8%	0.8%
Sligo	1.4%	1.4%	1.3%	1.4%	1.0%	1.0%	1.0%	0.9%
Tipperary	2.8%	2.8%	2.8%	2.8%	2.1%	2.0%	2.1%	2.1%
Waterford	2.3%	2.3%	2.3%	2.3%	2.1%	2.2%	2.1%	2.1%
Westmeath	1.9%	1.9%	1.9%	1.9%	1.6%	1.6%	1.6%	1.5%
Wexford	3.1%	3.0%	3.0%	3.0%	2.9%	2.9%	2.9%	2.8%
Wicklow	3.0%	3.0%	3.0%	3.0%	2.1%	2.2%	2.1%	2.1%
All Counties	100%	100%	100%	100%	100%	100%	100%	100%

Number of employers/employees

Note: Data for earlier months, back to July / August 2020, are available on the excel version of this release on Revenue.ie.

EWSS Table 4: Subsidy Payments by County and by Sector All Months (all amounts in € millions)



Amounts cover all EWSS months including January to date.

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 significantly restricted from operating by COVID-19 related restrictions 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.

Additional CRSS payment for businesses applied during the Christmas 2020 period 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 could claim enhanced "restart" payments to assist them with the additional costs of reopening. 17,400 premises claimed for restart payments totalling €73 million.

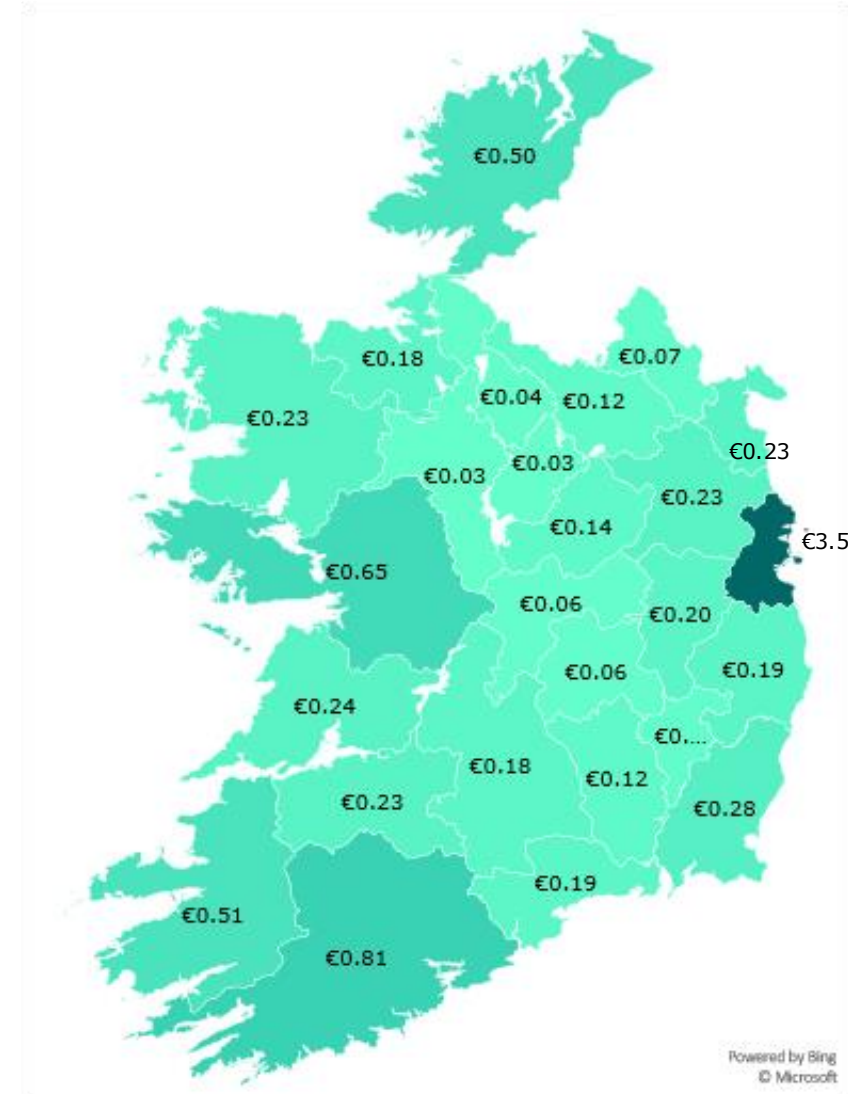
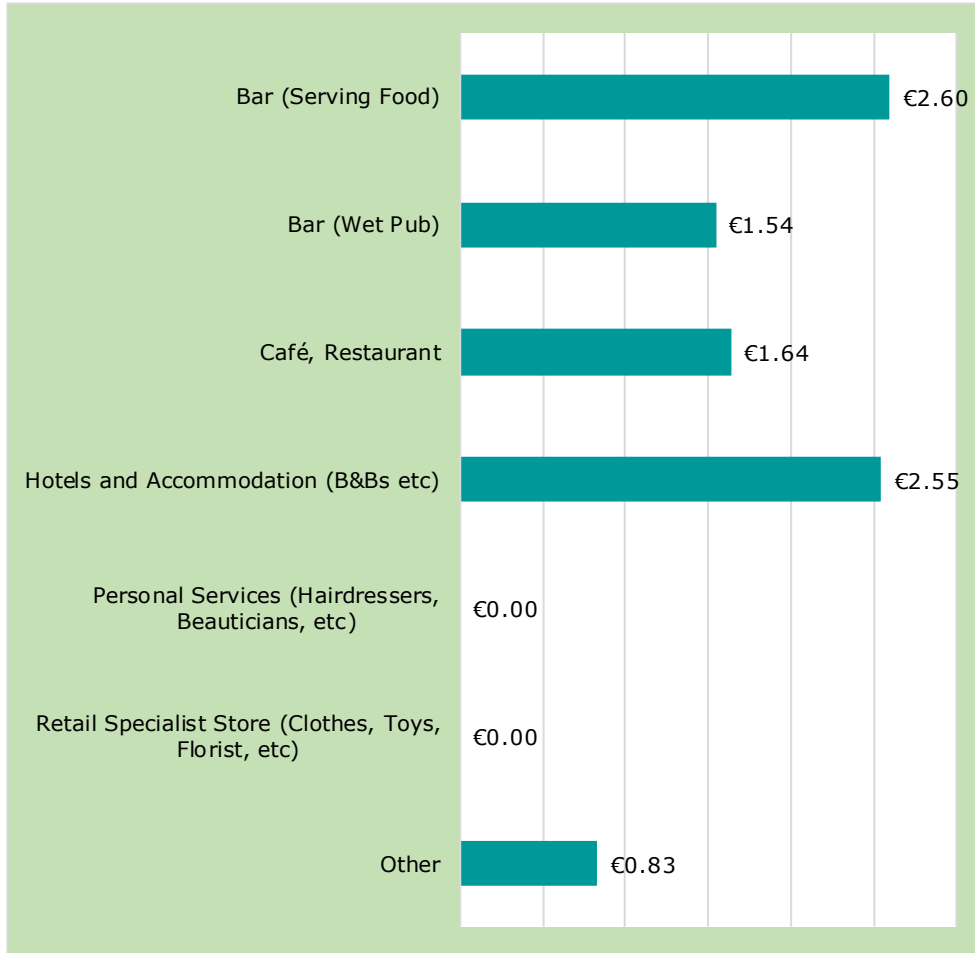
Businesses impacted by public health restrictions that came into effect on 20 December 2021 are regarded as being significantly restricted from operating for the purposes of the CRSS and a qualifying person who carries on such a business is eligible to make a claim for payment under the Scheme.

CRSS Table 1: Payment Claims by Period

Claim Week Start Date*	Claimed Amount	Premises Claiming
Up to 21 December 2020	€155.9m	19,800
21 December / 28 December / 4 January 2021	€101.7m	19,300
11 January to 3 May 2021	€294.9m	24,200
10 May to 29 November 2021	€151.5m	19,900
20 December 2021 onwards	€9.1m	2,100
All Claim Periods	€713m	25,500

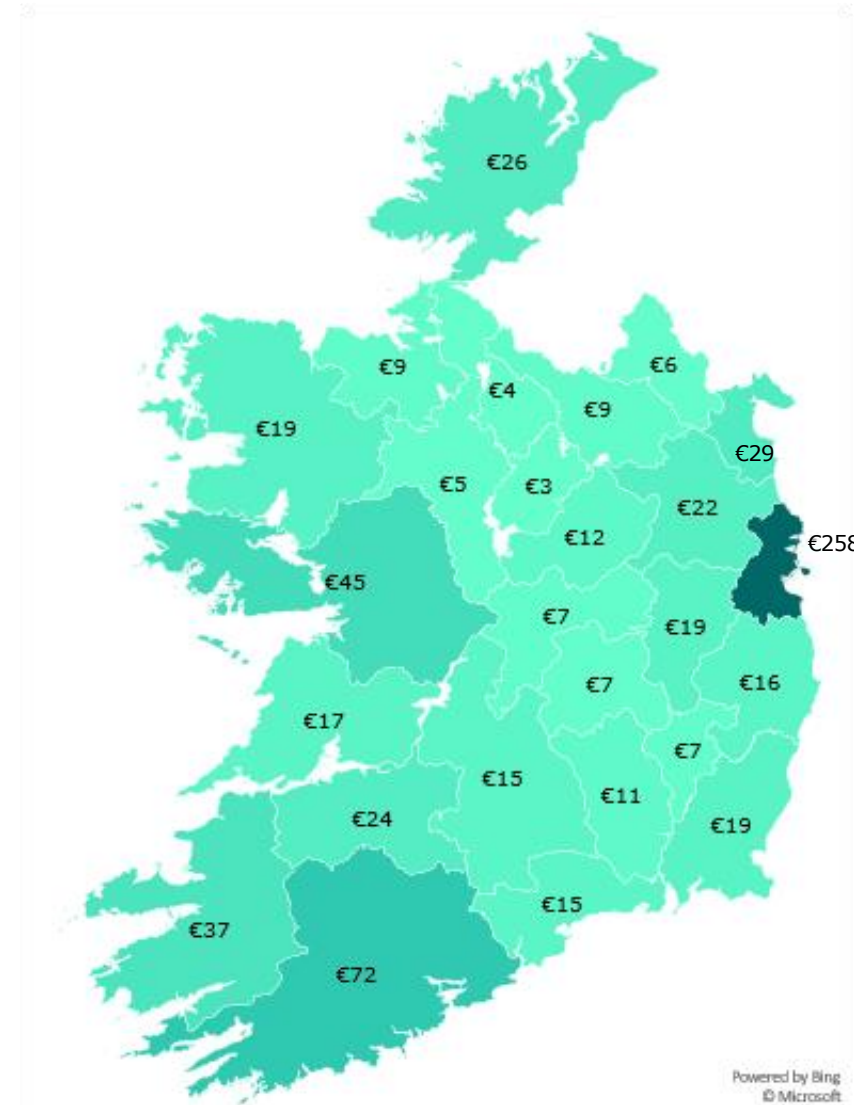
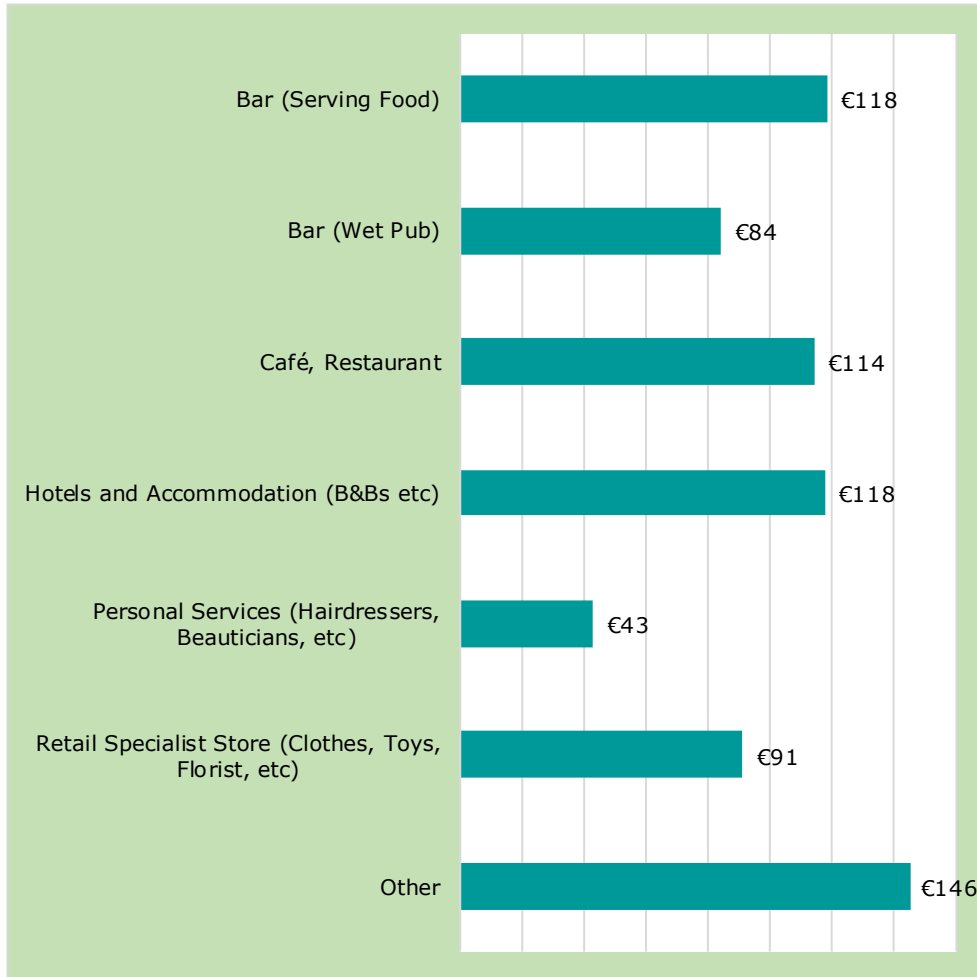
*Payments are 85% to Corporation Tax registered businesses and 15% Income Tax to registered businesses; *A claim period can be up to a maximum of 3 weeks.*

CRSS Table 2: Payment Claims by County and by Sector (all amounts in € millions) – Claim Periods 20 December 2021 Onwards



Amounts cover all CRSS months including January to date.

CRSS Table 3: Payment Claims by County and by Sector (all amounts in € millions) – All Claim Periods



Amounts cover all CRSS months including January to date.

Debt Warehousing

Debt Warehousing was announced by Government on 2 May 2020, to provide a vital liquidity support to businesses suffering downturn due to the COVID-19 pandemic. The warehousing arrangements initially applied to VAT and PAYE (employer) liabilities accumulated by businesses associated with the COVID-19 crisis. Debt warehousing is also available to taxpayers for Income Tax 2019 and Preliminary Income Tax 2020, subject to qualifying criteria. In addition, Debt Warehousing is available on balances that have been overpaid under the Temporary Wage Subsidy Scheme (TWSS) on the same basis as VAT and PAYE (employer). On 1 June 2021 Government announced that the period where tax liabilities arising can be warehoused was extended to the end 2021 for all eligible taxpayers, with an interest free period during 2022, as well as the inclusion of overpayments of the Employment Wage Subsidy Scheme (EWSS). In December 2021, Revenue confirmed that November/December VAT liabilities and December PAYE (Employer) liabilities will be automatically warehoused for those businesses already availing of the scheme.

Debt Warehousing is automatically available to businesses and individuals that are managed by Revenue’s Business and Personal Divisions. It is available by agreement to larger businesses managed by Revenue’s Large Cases and Medium Enterprises Divisions, where such businesses have been adversely impacted by COVID-19.

Over **98,000 individual businesses** are availing of Debt Warehousing. This includes 3,100 Large Cases and Medium Enterprises Divisions taxpayers.

Debt Warehousing Table 1: Amounts Warehoused (at end December 2021)



**Includes approx. €508m PRSI; **Includes approx. €9m PRSI.*

Further Information

Information on the operation of the COVID-19 support schemes 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](#)).