

COVID-19 Support Schemes

Employment Wage Subsidy Scheme (EWSS)

COVID Restrictions Support Scheme (CRSS)

Temporary Acceleration of Loss Relief

Preliminary Statistics

(as at 20 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 **25,000** employers currently registered with Revenue for EWSS.

EWSS Table 1: Payments Processed by Revenue

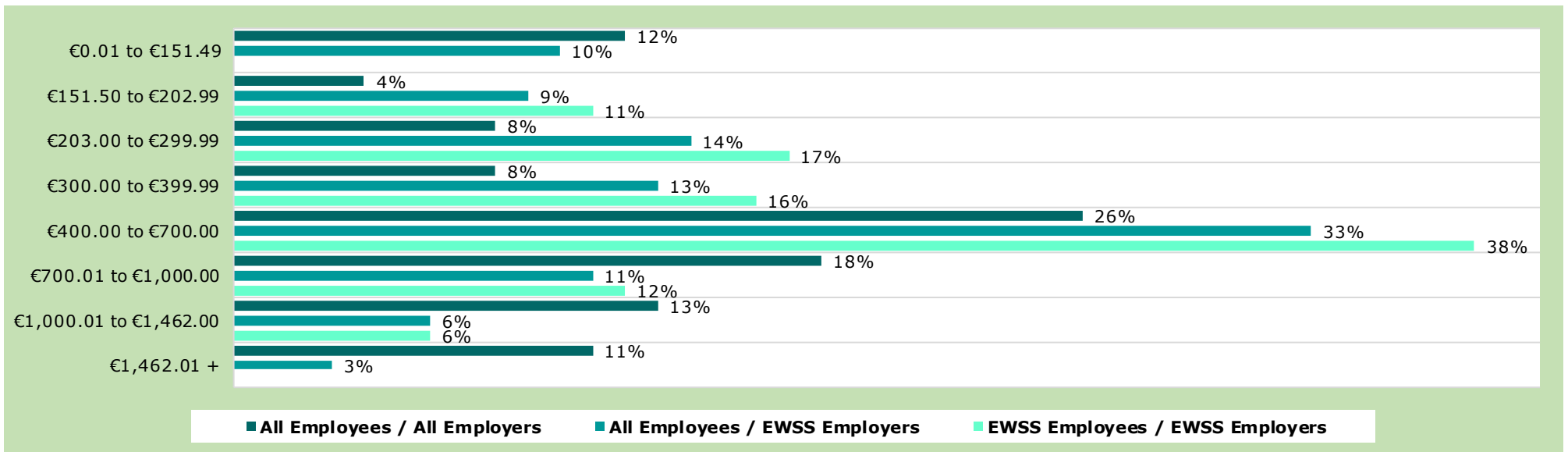
Claim Month	EWSS Payments	PRSI Forgone**	Employers	Employees
July/August 2020*	€34.7m	€7.3m	6,500	32,300
September	€256.2m	€61.0m	33,700	343,500
October	€354.2m	€64.6m	35,700	341,600
November	€335.0m	€51.7m	30,900	267,200
December	€407.3m	€62.3m	32,600	317,600
January 2021	€397.9m	€60.9m	36,700	344,600
February	€381.5m	€58.9m	35,900	304,200
March	€391.7m	€60.7m	35,700	302,100
April	€408.8m	€63.2m	34,800	297,400
May	€363.5m	€55.6m	35,200	301,700
June	€414.4m	€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	€391.9m	€57.4m	27,600	312,600
October	€364.4m	€52.9m	26,100	292,300
November	€336.3m	€49.2m	24,800	283,600
December	€373.8m	€55.0m	24,000	279,400
January 2022 (to date)	€142.6m	€20.2m	17,600	209,600
All Months	€6,196m	€966m	51,900	708,300

*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.

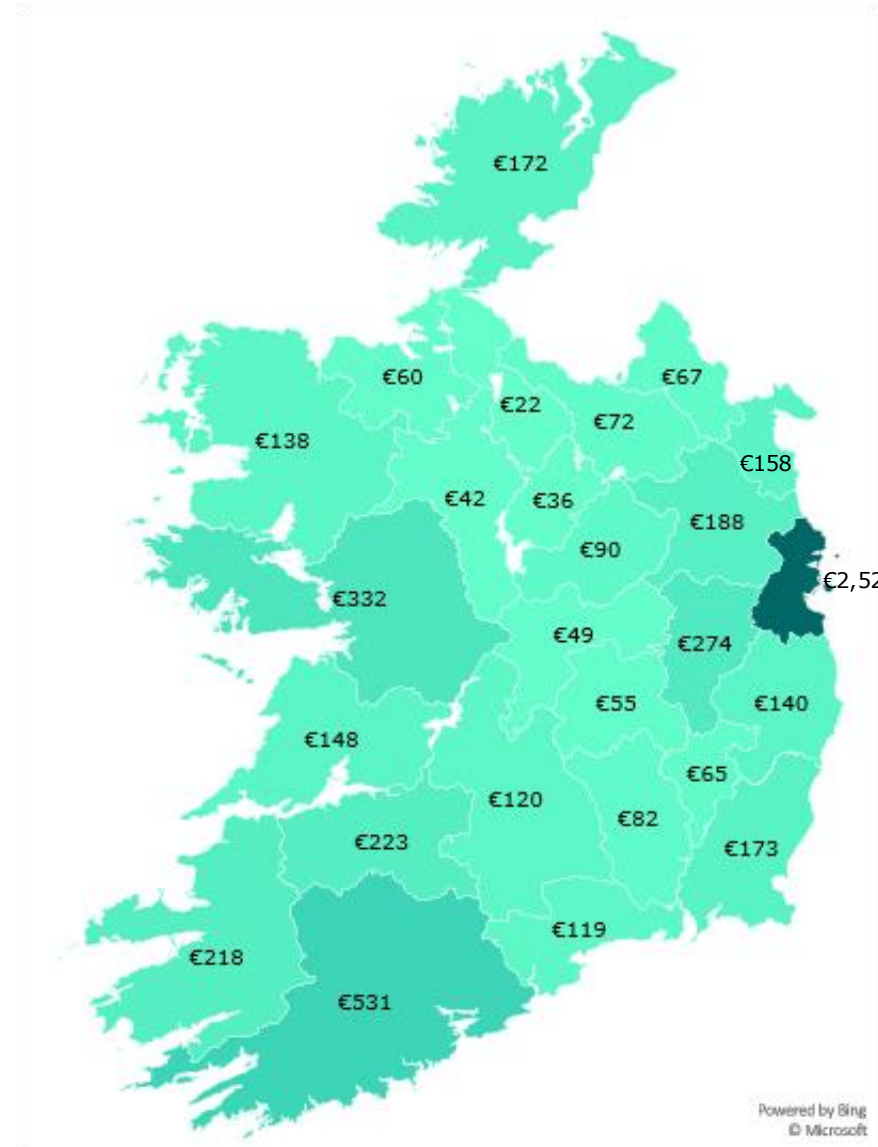
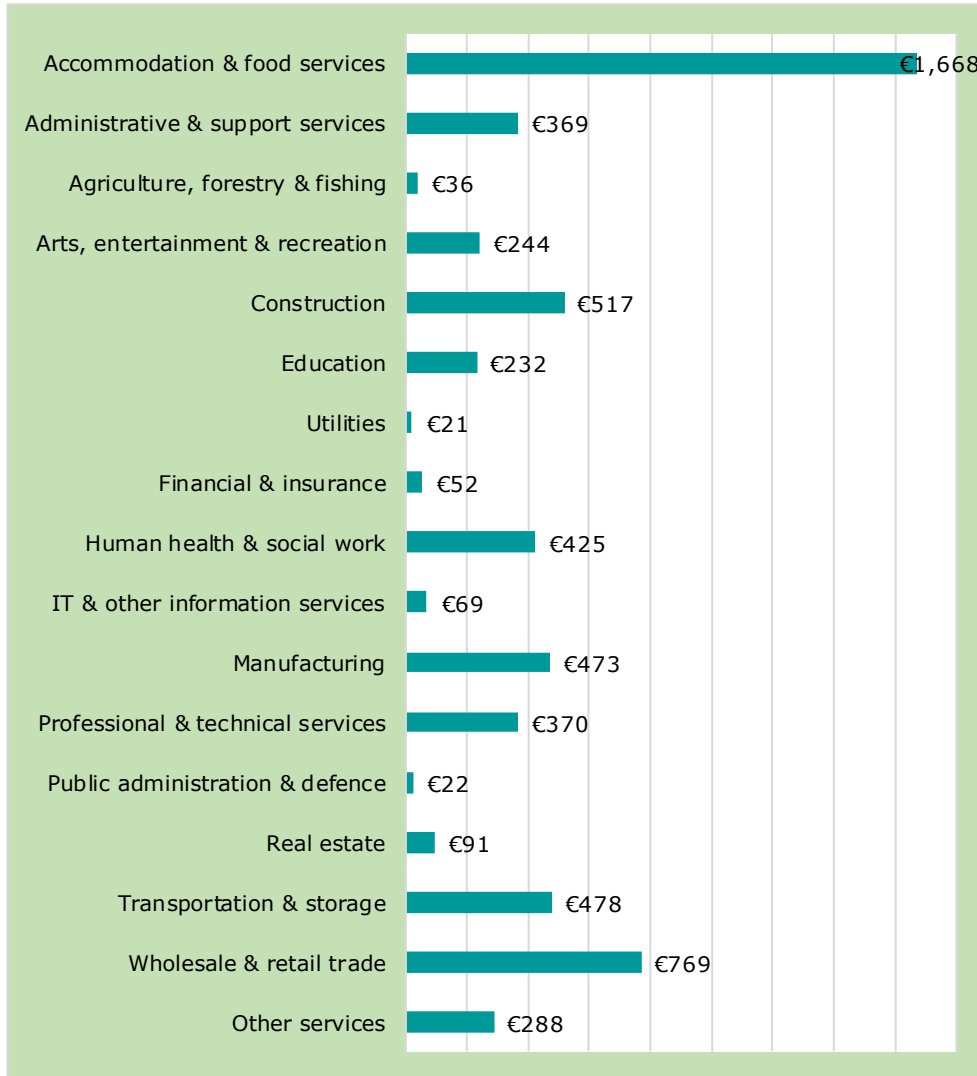
EWSS Table 2: Employee Incomes in December

Gross Weekly Pay	All Employees / All Employers	All Employees / EWSS Employers	EWSS Employees / EWSS Employers
€0.01 to €151.49	12%	10%	
€151.50 to €202.99	4%	9%	11%
€203.00 to €299.99	8%	14%	17%
€300.00 to €399.99	8%	13%	16%
€400.00 to €700.00	26%	33%	38%
€700.01 to €1,000.00	18%	11%	12%
€1,000.01 to €1,462.00	13%	6%	6%
€1,462.01+	11%	3%	
All Ranges	100% 2.94m employments	100% 353,700 employments	100% 279,400 employments



Note: Employees include persons in receipts of occupational pensions.

EWSS Table 3: 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.

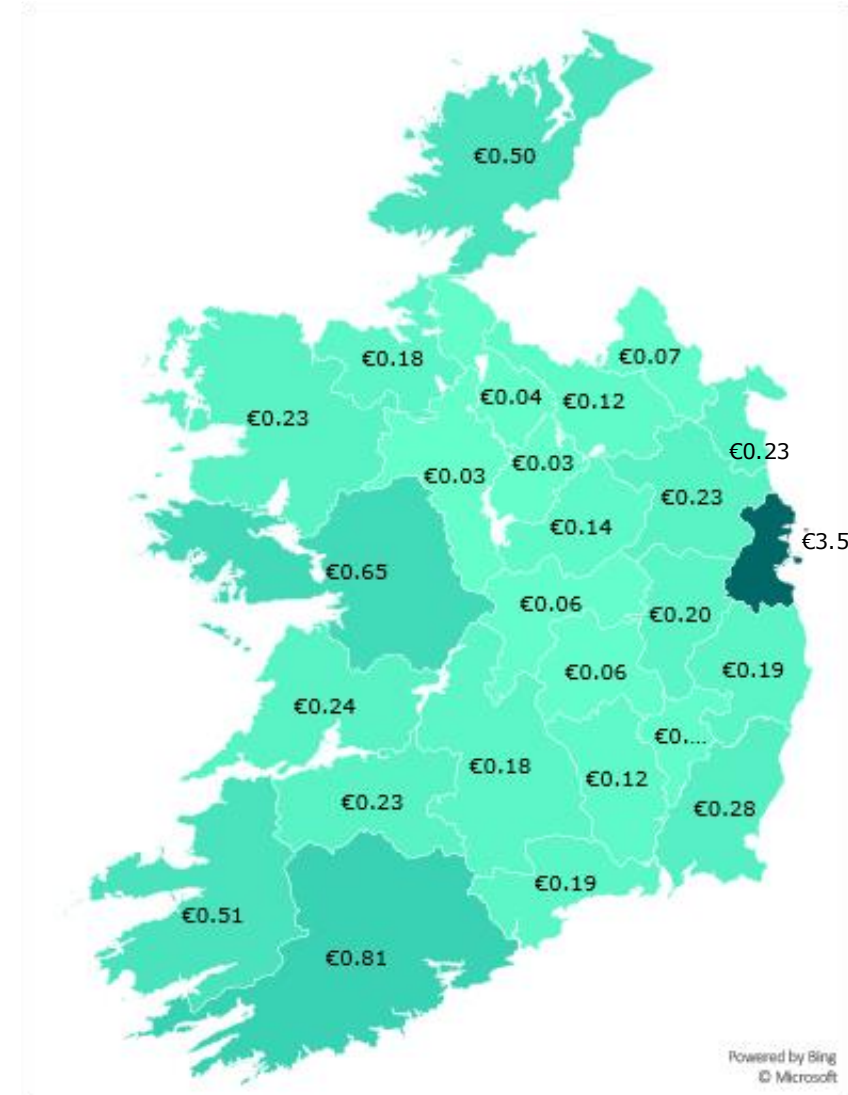
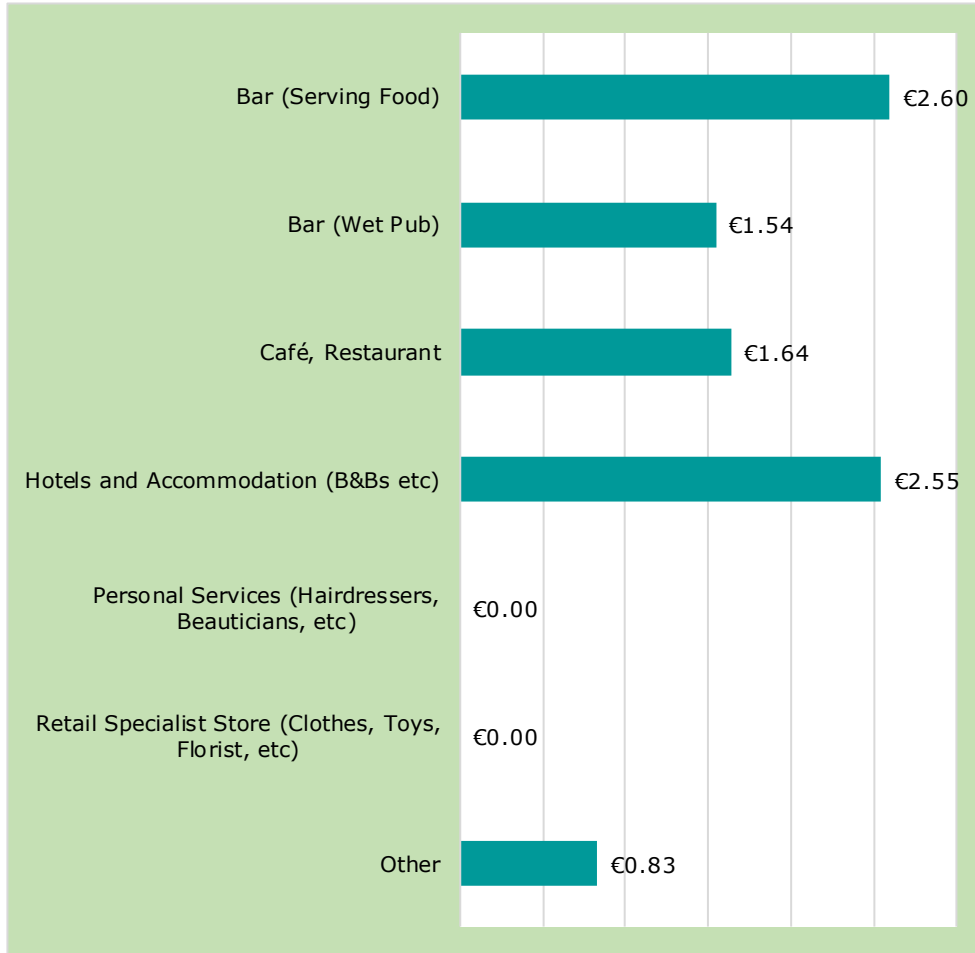
Businesses impacted by public health restrictions that came into effect on 20 December 2021 are regarded as being significantly restricted from operating for the purposes of the CRSS and a qualifying person who carries on such a business is eligible to make a claim for payment under the Scheme.

CRSS Table 1: Payment Claims by Period

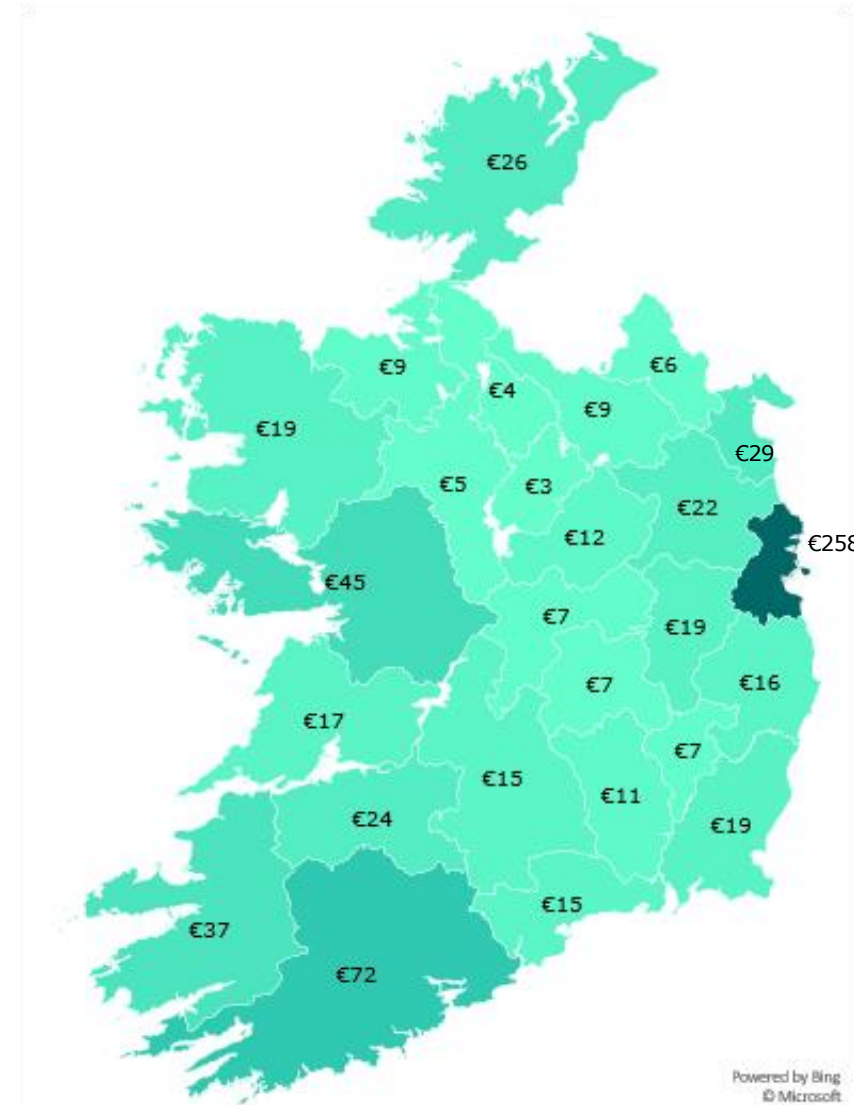
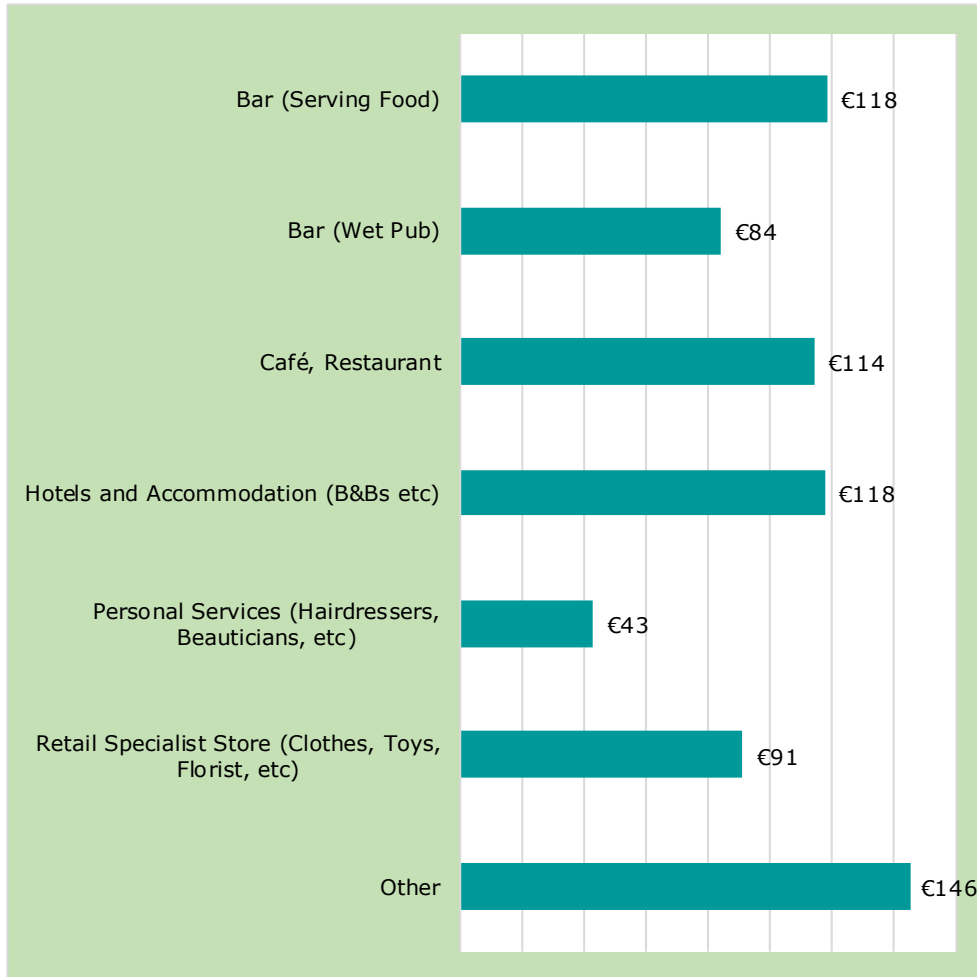
Claim Week Start Date*	Claimed Amount	Premises Claiming
Up to 21 December 2020	€155.9m	19,800
21 December / 28 December / 4 January 2021	€101.7m	19,300
11 January to 3 May 2021	€294.9m	24,200
10 May to 29 November 2021	€151.4m	19,900
20 December 2021 onwards	€13.4m	2,700
All Claim Periods	€717m	25,600

*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



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.

Temporary Acceleration of Loss Relief

Section 11 of the Financial Provisions (Covid-19) (No. 2) Act 2020 introduced section 396D of the Taxes Consolidation Act 1997. Section 396D provides for a temporary acceleration of Corporation Tax loss relief for accounting periods affected by the COVID-19 pandemic and related restrictions. It allows companies to estimate their trading losses for certain accounting periods and to carry back up to 50% of those losses against chargeable profits of the preceding accounting period on an accelerated basis.

Accelerated Loss Relief Table 1: Companies

Company Type	Year*	Number of Claims	Amount of Loss Claimed	Median Claim	Tax Cost
Companies with trading profits	2019	238	€478.6m	€60,000	€59.8m
	2020	87	€89.3m	€24,646	€11.2m
Companies with excepted trades	2019	27	€2.6m	€32,000	€0.6m
	2020	20	€1.2m	€22,274	€0.2m
All Claimants	2019	265	€481m		€60m
	2020	107	€91m		€11m

Data to end December 2021; * "2019" data reflect 2020 losses carried back against 2019 profits, "2020" data reflect 2021 losses carried back against 2020 profits; figures will be updated when further returns are available for analysis.

Section 10 of the Financial Provisions (Covid-19) (No. 2) Act 2020 provides for temporary Income Tax measures to assist self-employed individuals who have been adversely impacted by the COVID-19 restrictions.

Self-employed individuals can claim to have their losses and certain unused capital allowances carried back and deducted from their profits for the preceding tax year of assessment, thus reducing the amount of Income Tax payable on those profits. A €25,000 limit on the total amount that may be carried back applies. An acceleration of this relief allows self-employed individuals to make interim claims based on the estimated amount of relief available to them.

Accelerated Loss Relief Table 2: Self-Employed Individuals

Claim Type	Year**	Number of Claims	Amount Claimed
Losses	2019	333	€3.43m
	2020	47	€0.49m
Capital allowances	2019	126	€0.63m
	2020	16	€0.08m
All Claimants*	2019	369	€4.1m
	2020	49	€0.6m

Data to end December 2021. *Some taxpayers claim both Losses and Capital Allowances; ** "2019" data reflect 2020 losses carried back against 2019 profits, "2020" data reflect 2021 losses carried back against 2020 profits; figures will be updated when further returns are available for analysis.

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](#)).