PAYE Trends and Analysis

October 2020

The note updates analysis published by Revenue in June 2020 (available [here](#)). It covers PAYE developments to Quarter 3 2020.

All statistics in this note are provisional, based on information as reported to Revenue by employers, and may be subject to later revision.

Queries of a statistical nature in relation to PAYE can be sent to statistics@revenue.ie.

Table 1: Employment, Gross Pay and Tax 2020

All Employees (includes individuals in receipt of occupational pensions)

Month	Number of Employees	Gross Pay	Average Gross Pay	Income Tax	USC	Employee PRSI	Employer PRSI	Number of Employers
January	2.62m	€8,598m	€3,286	€1,466m	€287m	€284m	€767m	155,500
February	2.59m	€8,131m	€3,139	€1,449m	€283m	€270m	€718m	152,200
March	2.58m	€8,627m	€3,340	€1,621m	€318m	€289m	€757m	150,400
April	2.36m	€7,395m	€3,129	€1,265m	€250m	€235m	€606m	125,100
May	2.72m	€6,509m	€2,864	€1,097m	€216m	€208m	€541m	126,000
June	2.36m	€6,783m	€2,874	€1,179m	€228m	€217m	€569m	134,200
July	2.46m	€7,675m	€3,116	€1,326m	€256m	€248m	€653m	140,500
August	2.48m	€7,053m	€2,847	€1,217m	€234m	€228m	€601m	143,100
September*	2.50m	€7,829m	€3,126	€1,352m	€259m	€261m	€693m	145,000
All Months	--	**€68,600m**	--	**€11,972m**	**€2,331m**	**€2,240m**	**€5,905m**	--

All Employees excluding employments in the public sector and for persons in receipt of occupational pensions

Month	Number of Employees	Gross Pay	Average Gross Pay	Income Tax	USC	Employee PRSI	Employer PRSI	Number of Employers
January	1.90m	€6,195m	€3,253	€1,079m	€212m	€220m	€595m	153,900
February	1.88m	€5,903m	€3,143	€1,078m	€210m	€212m	€565m	150,500
March	1.88m	€6,479m	€3,469	€1,278m	€253m	€253m	€609m	148,900
April	1.61m	€4,745m	€2,942	€842m	€169m	€166m	€423m	120,400
May	1.57m	€4,387m	€2,787	€755m	€150m	€151m	€389m	124,300
June	1.66m	€4,596m	€2,774	€821m	€160m	€159m	€413m	132,500
July	1.74m	€5,229m	€3,001	€932m	€180m	€182m	€475m	138,800
August	1.76m	€4,922m	€2,790	€876m	€168m	€172m	€452m	141,400
September*	1.79m	€5,666m	€3,165	€1,005m	€192m	€205m	€542m	143,200
All Months	--	**€48,122m**	--	**€8,666m**	**€1,694m**	**€1,720m**	**€4,463m**	--

Provisional; Based on payslips filed to date (12 October).

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Table 2: Employment Support from Schemes and Gross Pay from Employers

COVID-19 Support Scheme Payments

	Temporary Wage Subsidy Scheme (TWSS)	Employment Wage Subsidy Scheme (EWSS)	Pandemic Unemployment Payment (PUP)*
January			
February			
March	€25m		€297m
April	€687m		€813m
May	€532m		€804m
June	€454m		€863m
July	€623m		€421m
August	€535m	€32m	€383m
September		€258m	€258m
All Months	**€2,856m**	**€290m**	**€3,839m**

Monthly amounts estimated based on weekly updates.

Gross and Net Pay from Employers (for all employees, which includes individuals in receipt of occupational pensions)

2019	Gross Pay	Net Pay**	2020	Gross Pay*	Net Pay**
January	€8,117m	€6,228m	January	€8,598m	€6,561m
February	€7,702m	€5,873m	February	€8,131m	€6,129m
March	€8,773m	€6,567m	March	€8,627m	€6,399m
April	€8,057m	€6,136m	April	€7,395m	€5,645m
May	€8,760m	€6,736m	May	€6,509m	€4,988m
June	€8,012m	€6,132m	June	€6,783m	€5,159m
July	€8,124m	€6,239m	July	€7,675m	€5,845m
August	€8,447m	€6,550m	August	€7,053m	€5,374m
September	€7,893m	€6,075m	September	€7,829m	€5,957m
All Months	**€73,883m**	**€56,535m**	**All Months**	**€68,600m**	**€52,057m**

*Gross pay excludes TWSS subsidies; **Gross Pay less Income Tax, USC and Employee PRSI.*

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Table 3: PAYE (Income Tax and USC) Tax Receipts January 2019 to September 2020

	IT	USC	PAYE Total
Jan-19	€1,407m	€294m	€1,701m
Feb-19	€1,139m	€216m	€1,355m
Mar-19	€1,164m	€254m	€1,418m
Apr-19	€1,539m	€330m	€1,868m
May-19	€1,310m	€281m	€1,591m
Jun-19	€1,322m	€276m	€1,597m
Jul-19	€1,376m	€286m	€1,662m
Aug-19	€1,260m	€263m	€1,523m
Sep-19	€1,309m	€270m	€1,579m
Q1-Q3 Total	**€11,826m**	**€2,470m**	**€14,294m**
Oct-19	€1,275m	€254m	€1,528m
Nov-19	€1,347m	€280m	€1,627m
Dec-19	€1,331m	€272m	€1,603m
2019 Total	**€15,779m**	**€3,276m**	**€19,052m**
Jan-20	€1,602m	€346m	€1,948m
Feb-20	€1,289m	€280m	€1,569m
Mar-20	€1,313m	€275m	€1,588m
Apr-20	€1,413m	€306m	€1,719m
May-20	€1,213m	€256m	€1,469m
Jun-20	€1,041m	€227m	€1,268m
Jul-20	€1,183m	€241m	€1,424m
Aug-20	€1,233m	€249m	€1,482m
Sep-20	€1,180m	€239m	€1,419m
Q1-Q3 Total	**€11,467m**	**€2,419m**	**€13,886m**

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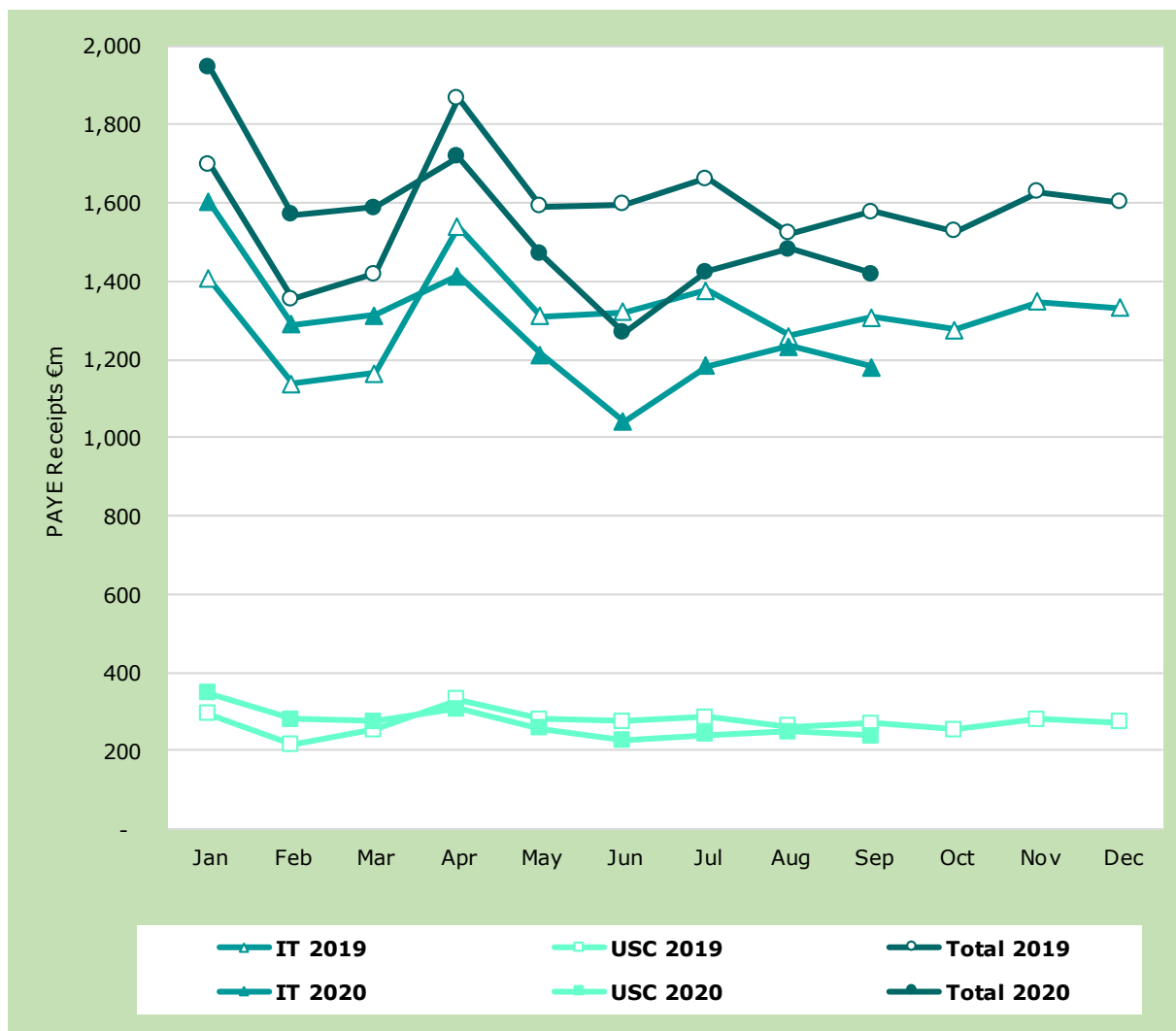Cáin agus Custaim na hÉireann
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Table 4: PAYE (Income Tax and USC) Tax Receipts in 2020

PAYE receipts (Income Tax and USC) have fallen from €14.3 billion between January and September 2019 to €13.9 billion in the same period in 2020. A reduction of 3% overall. However, there is marked variation in this by sector.

Tax receipts from largest sectors, January to September, 2019 and 2020
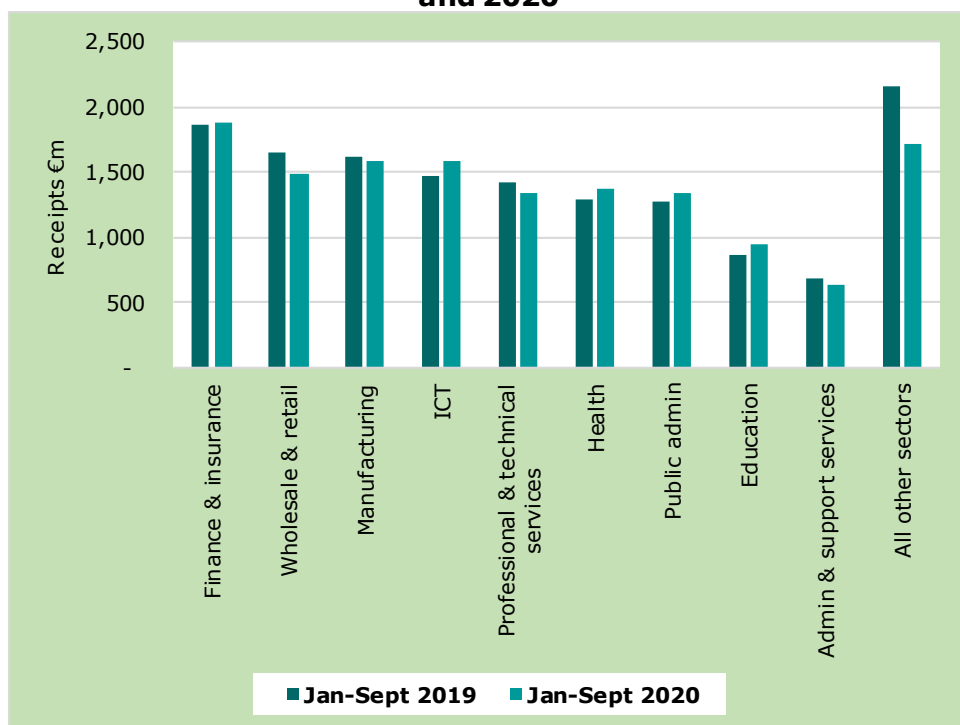
Change in tax receipts or the largest sectors, January to September, 2019 and 2020
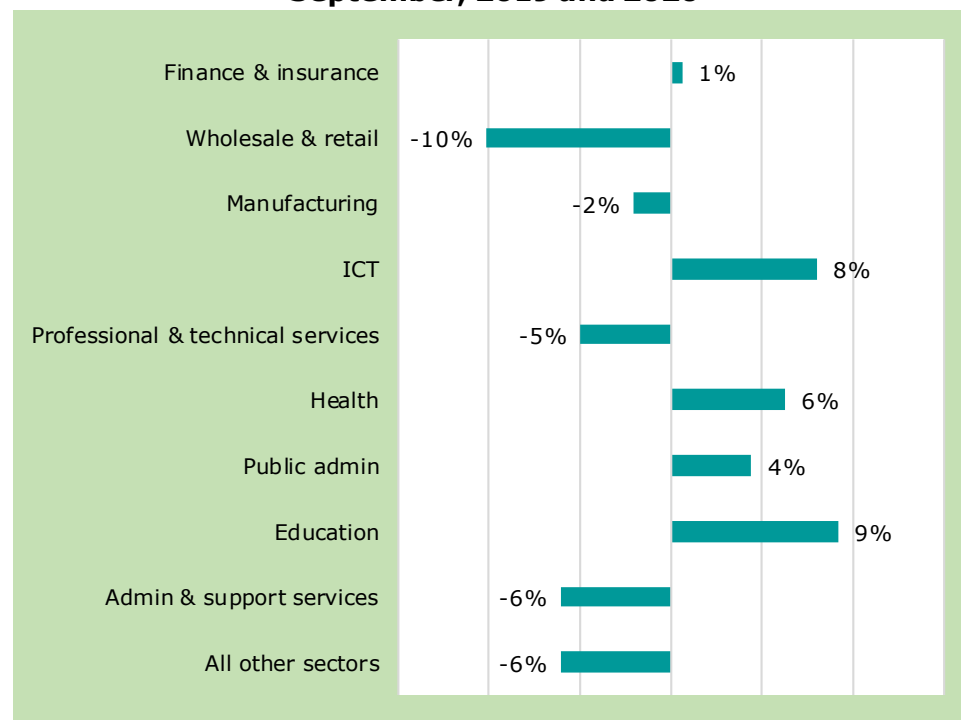
The largest decreases in percentage terms arise in accommodation & food (-58%), followed by arts & recreation (-29%) and transport & storage (23%). These are not shown in the above charts as their initial level of PAYE tax receipts is low in monetary terms.

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Table 5: PAYE (Income Tax and USC) Tax Receipts in 2020 Compared to Expected Growth

€m	2019 Outturn	2020 Outturn	+/- 2019 Outturn	Budget 2020 Target*	+/- 2020 Target
Jan	€1,701m	€1,948m	€247m	€1,948m	0
Feb	€1,355m	€1,569m	€214m	€1,647m	-€78m
Mar	€1,418m	€1,588m	€170m	€1,498m	€90m
Apr	€1,868m	€1,719m	-€149m	€1,975m	-€256m
May	€1,591m	€1,469m	-€122m	€1,691m	-€222m
Jun	€1,597m	€1,268m	-€329m	€1,696m	-€428m
Jul	€1,662m	€1,424m	-€238m	€1,767m	-€343m
Aug	€1,523m	€1,482m	-€41m	€1,603m	-€121m
Sep	€1,579m	€1,419m	-€160m	€1,644m	-€225m
All Months	**€14,294m**	**€13,886m**	**-€408m**	**€15,469m**	**-€1,583m**

As set at the time of Budget 2020 (October 2019) and updated January 2020.

€m	PAYE Debt Warehoused*
Jan	--
Feb	--
Mar	€118m
Apr	€194m
May	€59m
Jun	€58m
Jul	€83m
Aug	€88m
Sep	€96m
All Months	**€696m**

Estimated, as at end September.

€m	2019 Outturn	2020 Adjusted*	+/- Growth
Jan	€1,701m	€1,948m	€247m
Feb	€1,355m	€1,569m	€214m
Mar	€1,418m	€1,706m	€288m
Apr	€1,868m	€1,913m	€45m
May	€1,591m	€1,528m	-€63m
Jun	€1,597m	€1,326m	-€271m
Jul	€1,662m	€1,507m	-€155m
Aug	€1,523m	€1,570m	€47m
Sep	€1,579m	€1,515m	-€64m
All Months	**€14,294m**	**€14,582m**	**€288m**

Assumes all warehoused PAYE debt in, for example, March would have generated tax receipts in March (i.e., that all relates to February liabilities).

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