

COVID-19 Support Schemes

Employment Wage Subsidy Scheme (EWSS)

COVID Restrictions Support Scheme (CRSS)

Debt Warehousing

Preliminary Statistics

(as at 8 July 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 (both Schemes ran in parallel from 1 July 2020 until the TWSS ceased at the end of August 2020). On 23 February 2021 it was announced that the EWSS would be extended to 30 June 2021 and on 1 June the Scheme was further extended to 31 December 2021. The TWSS and the EWSS are operated by Revenue through the payroll system.

There are **48,500 employers currently registered with Revenue for EWSS** (including 1,500 re-registrations). This excludes 5,900 employers who were previously registered.

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 1: Payments Processed by Revenue

Claim Month	EWSS Payments	PRSI Forgone**	Employers	Employees
July/August 2020*	€33.6m	€7.1m	6,500	32,300
September 2020	€257.4m	€61.3m	33,800	345,100
October 2020	€357.3m	€65.2m	36,000	344,000
November 2020	€337.8m	€52.1m	31,200	269,300
December 2020	€409.5m	€62.7m	32,900	319,200
January 2021	€400.8m	€61.3m	36,900	346,900
February 2021	€384.7m	€59.4m	36,100	306,800
March 2021	€394.9m	€61.2m	35,900	304,600
April 2021	€411.0m	€63.6m	34,900	299,000
May 2021	€365.1m	€55.9m	35,200	302,700
June 2021	€411.4m	€61.9m	34,000	342,800
July (to date)	€107.8m	€15.5m	20,900	226,700
All Months	€3,872m	€627m	50,500	609,700

*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

Employers											
Sector of Employer	Jul/Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Accommodation & food services	34%	18%	18%	16%	18%	14%	14%	14%	15%	15%	18%
Administrative & support services	3%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%
Agriculture, forestry & fishing	1%	1%	1%	2%	1%	1%	1%	1%	1%	1%	1%
Arts, entertainment & recreation	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%
Construction	10%	11%	11%	11%	10%	15%	15%	15%	16%	13%	12%
Education	3%	5%	5%	6%	6%	5%	5%	5%	5%	5%	5%
Utilities	0.0%	0.3%	0.3%	0.3%	0.3%	0.4%	0.4%	0.4%	0.4%	0.3%	0.3%
Financial & insurance	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Human health & social work	6%	6%	6%	7%	6%	6%	6%	6%	6%	6%	6%
IT & other information services	1%	2%	2%	2%	2%	2%	2%	2%	2%	2%	1%
Manufacturing	5%	6%	6%	6%	6%	7%	7%	7%	7%	6%	6%
Professional & technical services	5%	11%	11%	12%	11%	11%	11%	11%	11%	10%	9%
Public administration & defence	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Real estate	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%
Transportation & storage	3%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%
Wholesale & retail trade	11%	14%	15%	16%	15%	17%	17%	17%	16%	16%	15%
Other services	10%	9%	9%	5%	10%	5%	5%	5%	5%	10%	10%
All Sectors	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Number of employers	6,500	33,800	36,000	31,200	32,900	36,900	36,100	35,900	34,900	35,200	34,000

Employees

Sector of Employer	Jul/Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Accommodation & food services	45%	30%	27%	19%	30%	19%	16%	16%	17%	20%	31%
Administrative & support services	5%	6%	7%	7%	6%	6%	6%	6%	7%	6%	5%
Agriculture, forestry & fishing	2%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Arts, entertainment & recreation	7%	4%	4%	4%	4%	3%	3%	3%	4%	4%	4%
Construction	8%	7%	7%	8%	7%	11%	11%	12%	12%	11%	8%
Education	3%	3%	4%	4%	4%	3%	4%	4%	4%	4%	4%
Utilities	0.0%	0.3%	0.3%	0.4%	0.3%	1%	1%	1%	0.4%	0.3%	0.3%
Financial & insurance	0.0%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Human health & social work	5%	6%	6%	8%	7%	6%	7%	7%	7%	7%	6%
IT & other information services	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Manufacturing	5%	8%	8%	9%	7%	9%	10%	10%	10%	8%	7%
Professional & technical services	3%	6%	6%	7%	6%	6%	7%	7%	6%	6%	5%
Public administration & defence	0.0%	0.4%	0.4%	0.4%	0.4%	1%	1%	0%	0.5%	0.5%	0.5%
Real estate	1%	2%	2%	2%	2%	1%	2%	2%	2%	2%	2%
Transportation & storage	2%	8%	8%	10%	8%	8%	7%	7%	7%	7%	6%
Wholesale & retail trade	8%	11%	13%	14%	13%	20%	19%	19%	18%	16%	13%
Other services	6%	5%	5%	3%	5%	3%	3%	3%	3%	6%	6%
All Sectors	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Number of employees	32,300	345,100	344,000	269,300	319,200	346,900	306,800	304,600	299,000	302,700	342,800

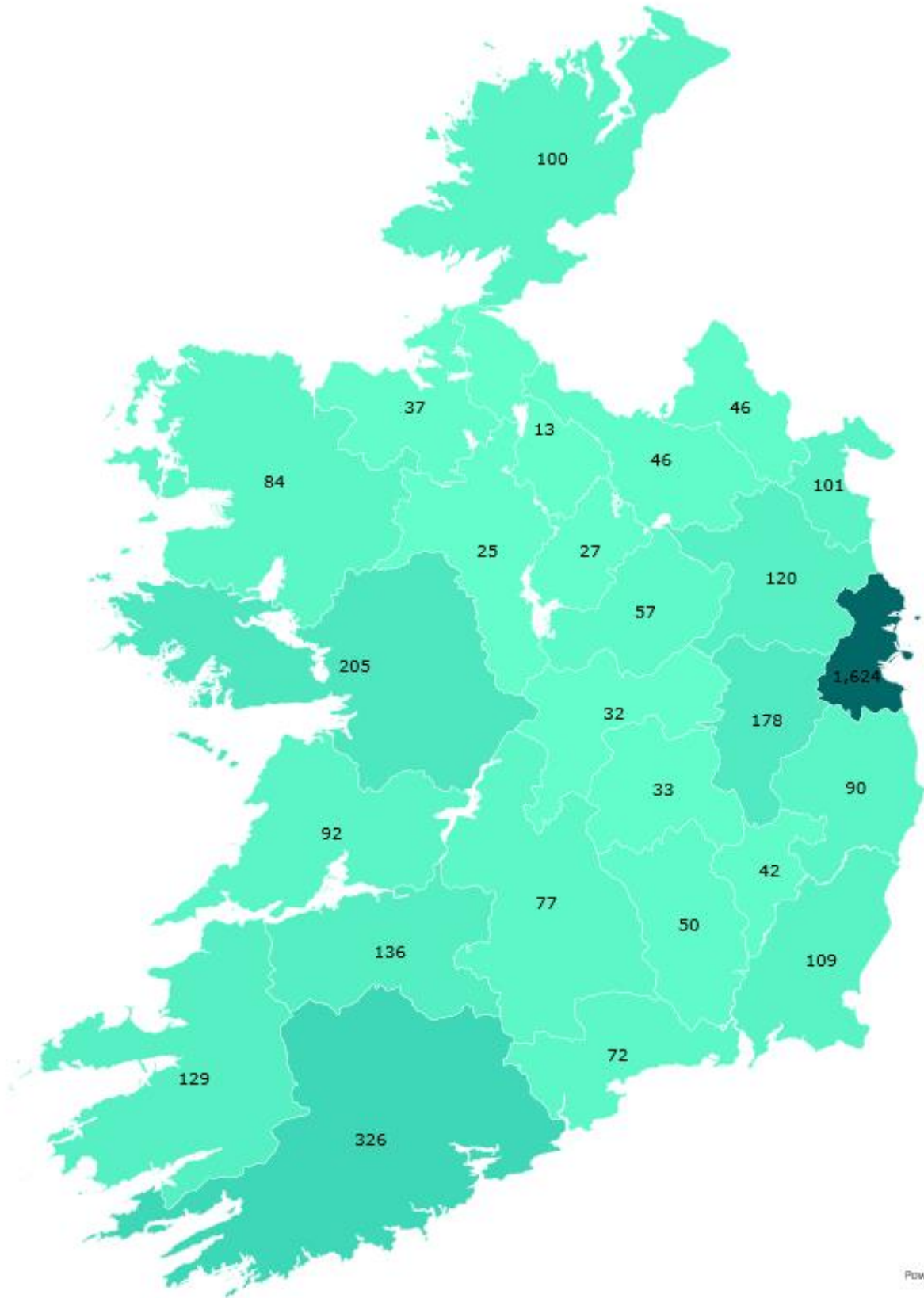
EWSS Table 3: Employers and Employees by County

Employers											
County of Employer	Jul/Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Carlow	1.2%	1.1%	1.1%	1.1%	1.1%	1.2%	1.1%	1.1%	1.1%	1.1%	1.1%
Cavan	1.5%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%
Clare	3.3%	2.3%	2.3%	2.2%	2.2%	2.3%	2.3%	2.3%	2.4%	2.4%	2.5%
Cork	11.4%	10.1%	10.2%	9.8%	10.0%	10.4%	10.6%	10.5%	10.5%	10.6%	10.6%
Donegal	4.5%	3.3%	3.3%	3.3%	3.5%	3.3%	3.2%	3.2%	3.3%	3.6%	3.6%
Dublin	26.8%	31.4%	31.0%	33.4%	32.4%	32.2%	32.7%	32.6%	32.4%	31.7%	31.1%
Galway	7.1%	6.1%	6.1%	5.8%	6.0%	5.8%	5.7%	5.7%	5.8%	5.8%	5.9%
Kerry	6.8%	3.9%	3.8%	3.4%	3.6%	3.4%	3.4%	3.4%	3.5%	3.6%	4.0%
Kildare	4.0%	4.4%	4.4%	4.6%	4.4%	4.6%	4.6%	4.6%	4.6%	4.4%	4.3%
Kilkenny	1.6%	1.9%	1.9%	1.8%	1.8%	1.8%	1.8%	1.7%	1.8%	1.8%	1.8%
Laois	1.3%	1.2%	1.2%	1.1%	1.2%	1.2%	1.1%	1.1%	1.1%	1.1%	1.1%
Leitrim	0.6%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
Limerick	3.4%	3.8%	3.9%	3.8%	3.8%	3.7%	3.7%	3.6%	3.6%	3.7%	3.8%
Longford	0.5%	0.8%	0.8%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%
Louth	2.0%	2.7%	2.7%	2.6%	2.7%	2.8%	2.8%	2.7%	2.7%	2.7%	2.6%
Mayo	3.1%	2.8%	2.9%	2.6%	2.7%	2.7%	2.6%	2.6%	2.7%	2.8%	2.9%
Meath	3.4%	3.5%	3.5%	3.4%	3.5%	3.8%	3.8%	3.9%	3.8%	3.8%	3.7%
Monaghan	1.1%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.3%	1.3%	1.2%
Offaly	0.8%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%
Roscommon	1.0%	1.0%	1.0%	0.9%	1.0%	0.9%	0.9%	0.9%	0.9%	1.0%	1.0%
Sligo	1.8%	1.4%	1.5%	1.5%	1.4%	1.4%	1.3%	1.3%	1.3%	1.4%	1.4%
Tipperary	2.3%	2.7%	2.7%	2.6%	2.7%	2.6%	2.6%	2.6%	2.7%	2.7%	2.8%
Waterford	2.4%	2.2%	2.2%	2.1%	2.2%	2.3%	2.3%	2.2%	2.2%	2.3%	2.3%
Westmeath	1.9%	1.9%	1.9%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.9%
Wexford	3.5%	3.3%	3.4%	3.2%	3.2%	3.3%	3.2%	3.3%	3.3%	3.3%	3.3%
Wicklow	2.7%	3.1%	3.1%	3.2%	3.0%	3.2%	3.3%	3.3%	3.2%	3.2%	3.1%
All Counties	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Number	6,500	33,800	36,000	31,200	32,900	36,900	36,100	35,900	34,900	35,200	34,000

Employees

County of Employer	Jul/Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun
Carlow	1.2%	1.2%	1.2%	1.2%	1.2%	1.1%	1.2%	1.1%	1.0%	1.0%	1.0%
Cavan	1.4%	1.4%	1.3%	1.1%	1.2%	1.3%	1.2%	1.2%	1.3%	1.2%	1.2%
Clare	4.0%	2.8%	2.9%	2.4%	2.4%	2.1%	2.2%	2.2%	2.2%	2.2%	2.4%
Cork	10.5%	8.6%	8.7%	7.7%	8.4%	8.5%	8.5%	8.4%	8.5%	8.7%	9.2%
Donegal	4.9%	3.0%	2.7%	2.6%	2.8%	2.5%	2.4%	2.5%	2.6%	2.7%	3.1%
Dublin	24.2%	39.9%	38.8%	43.9%	41.5%	42.8%	43.2%	42.7%	41.9%	40.7%	38.2%
Galway	8.6%	5.8%	5.9%	5.1%	5.6%	5.2%	4.9%	4.9%	5.2%	5.2%	5.7%
Kerry	8.0%	3.8%	3.7%	3.0%	3.3%	3.0%	3.0%	2.9%	3.0%	3.4%	4.2%
Kildare	2.7%	4.2%	4.4%	4.6%	4.4%	4.6%	4.8%	4.8%	4.6%	4.5%	4.3%
Kilkenny	1.5%	1.5%	1.5%	1.3%	1.4%	1.3%	1.2%	1.2%	1.2%	1.3%	1.4%
Laois	1.0%	0.8%	0.9%	0.8%	1.0%	1.0%	0.8%	0.8%	0.9%	1.0%	1.0%
Leitrim	0.6%	0.4%	0.4%	0.3%	0.4%	0.3%	0.3%	0.3%	0.3%	0.3%	0.4%
Limerick	3.2%	3.7%	3.7%	3.4%	3.7%	3.4%	3.4%	3.4%	3.3%	3.5%	3.6%
Longford	0.3%	0.5%	0.5%	0.8%	0.7%	0.7%	0.8%	0.8%	0.8%	0.8%	0.8%
Louth	1.9%	2.2%	2.7%	2.7%	2.7%	2.6%	2.8%	2.8%	2.8%	2.6%	2.5%
Mayo	3.8%	2.3%	2.4%	2.1%	2.1%	2.3%	2.1%	2.1%	2.2%	2.5%	2.6%
Meath	4.2%	2.9%	3.0%	2.8%	2.9%	3.2%	3.3%	3.4%	3.4%	3.2%	3.1%
Monaghan	0.9%	1.1%	1.2%	1.2%	1.2%	1.3%	1.4%	1.3%	1.3%	1.3%	1.1%
Offaly	0.6%	0.9%	0.9%	0.8%	0.8%	0.9%	0.9%	0.8%	0.8%	0.9%	0.9%
Roscommon	1.1%	0.8%	0.8%	0.7%	0.7%	0.7%	0.6%	0.7%	0.7%	0.7%	0.7%
Sligo	1.8%	1.0%	1.1%	1.0%	1.1%	0.9%	0.9%	0.9%	1.0%	1.0%	1.1%
Tipperary	2.0%	2.0%	2.1%	1.9%	2.0%	2.0%	2.1%	2.1%	2.1%	2.1%	2.1%
Waterford	2.8%	2.1%	2.0%	1.8%	2.0%	1.8%	1.8%	1.8%	1.9%	1.9%	2.1%
Westmeath	1.9%	1.6%	1.6%	1.5%	1.5%	1.5%	1.4%	1.5%	1.5%	1.5%	1.6%
Wexford	4.1%	3.1%	3.0%	2.6%	2.6%	2.9%	2.8%	2.9%	3.1%	3.2%	3.2%
Wicklow	2.7%	2.4%	2.4%	2.4%	2.4%	2.2%	2.2%	2.3%	2.4%	2.4%	2.5%
All Counties	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Number	32,300	345,100	344,000	269,300	319,200	346,900	306,800	304,600	299,000	302,700	342,800

EWSS Table 4: Subsidy Payments by County
(all EWSS months including June to date, amounts in €m)



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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. Payment will be made generally within 3 days of the submission of a qualifying claim.

Registration for the Scheme is available to eligible businesses, or the tax agent acting on their behalf, via the e-Registration facility in ROS. **There are currently 22,800 businesses with 26,800 premises registered for CRSS** with Revenue. This includes those at applicant stage.

On 4 December 2020, Government announced an additional CRSS payment for businesses unable to reopen during the Christmas and New Year period. The additional support was available 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 eligible businesses resuming trading activities can claim a 'Restart Week' payment (in effect double the normal weekly CRSS payment rate) for a period of two weeks. A further enhancement of the CRSS was announced on 1 June 2021 to provide additional support to businesses on reopening and to give certainty to businesses still directly affected by public health restrictions. Eligible businesses resuming trading activities from 2 June can claim an enhanced restart payment to assist them with the additional costs of reopening. This provides a single payment in respect of a 3-week period, with the weekly entitlement calculated at double the normal weekly CRSS rate. The maximum amount that may be claimed in respect of each of the weeks covered increased from €5,000 to €10,000 (total maximum payment is €30,000). On 29 June it was confirmed that for the weeks commencing 5 July and 12 July, the rate of CRSS will be doubled for eligible businesses (up to the weekly maximum of €5,000).

CRSS Table 1: Payment Claims by Period

Claim Week Start Date*	Claimed Amount	Premises Claiming
Up to 21 December	€155.5m	19,800
21 December / 28 December / 4 January	€101.3m	19,200
11 January to 3 May	€294.6m	24,200
From 10 May onward	€96.0m	17,800**
All Claim Periods	€647m	25,400

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; **11,900 of these premises have claimed for 'Restart Week' payments in this period.

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.

The scheme is automatically available to businesses and individuals that are managed by Revenue’s Business and Personal Divisions. It is also 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.

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, and the inclusion of overpayments of EWSS in the scheme.

Over **86,000 individual businesses** have availed of Debt Warehousing. This includes 2,600 Large Cases and Medium Enterprises Division taxpayers.

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



**Includes approx. €398m PRSI; **Includes approx. €5m PRSI.*

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 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](#)).