

# **COVID-19 Support Schemes**

Employment Wage Subsidy Scheme (EWSS)

COVID-19 Restrictions Support Scheme (CRSS)

## **Preliminary Statistics**

(as at 12 November 2020)

**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 flat-rate 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.

On 21 October, 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 being paid on a similar basis to the TWSS, providing a significant positive cashflow boost for businesses.

### EWSS Table 1: Payments Processed by Revenue

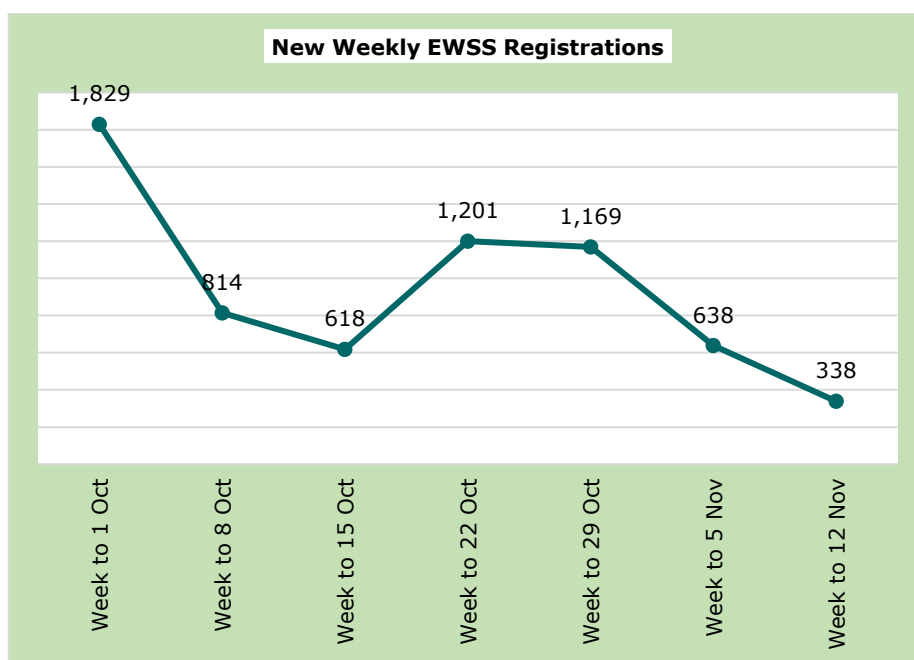
Claim Month	EWSS Payments	PRSI Forgone**	Employers	Employees
July/August*	€32.8m	€6.9m	6,400	30,800
September	€259.5m	€61.9m	33,700	347,000
October	€357.8m	€65.6m	35,400	345,400
November (to date)	€79.7m	€12.1m	19,200	170,800
<b>All Months</b>	<b>€729.8m</b>	<b>€146.5m</b>	<b>37,900</b>	<b>405,600</b>

\*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 2: Registrations

There are currently **41,100 employers are registered with Revenue** for EWSS. This excludes around 1,800 employers who registered then cancelled their registrations. There are less than 10 cancellations in most recent weeks.



**EWSS Table 3: Employers and Employees by Sector**

**Employers**

Sector of Employer	July/August	September	October
Accommodation & food services	34%	18%	18%
Administrative & support services	3%	5%	5%
Agriculture, forestry & fishing	1%	1%	1%
Arts, entertainment & recreation	4%	4%	4%
Construction	10%	11%	11%
Education	3%	5%	5%
Utilities	0%	0%	0%
Financial & insurance	1%	1%	1%
Human health & social work	6%	6%	6%
IT & other information services	1%	2%	2%
Manufacturing	5%	6%	6%
Professional & technical services	5%	10%	9%
Public administration & defence	1%	1%	1%
Real estate	2%	2%	2%
Transportation & storage	3%	4%	4%
Wholesale & retail trade	11%	14%	15%
Other services	10%	10%	10%
<b>All Sectors</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
	<b>6,400 employers</b>	<b>33,700 employers</b>	<b>35,400 employers</b>

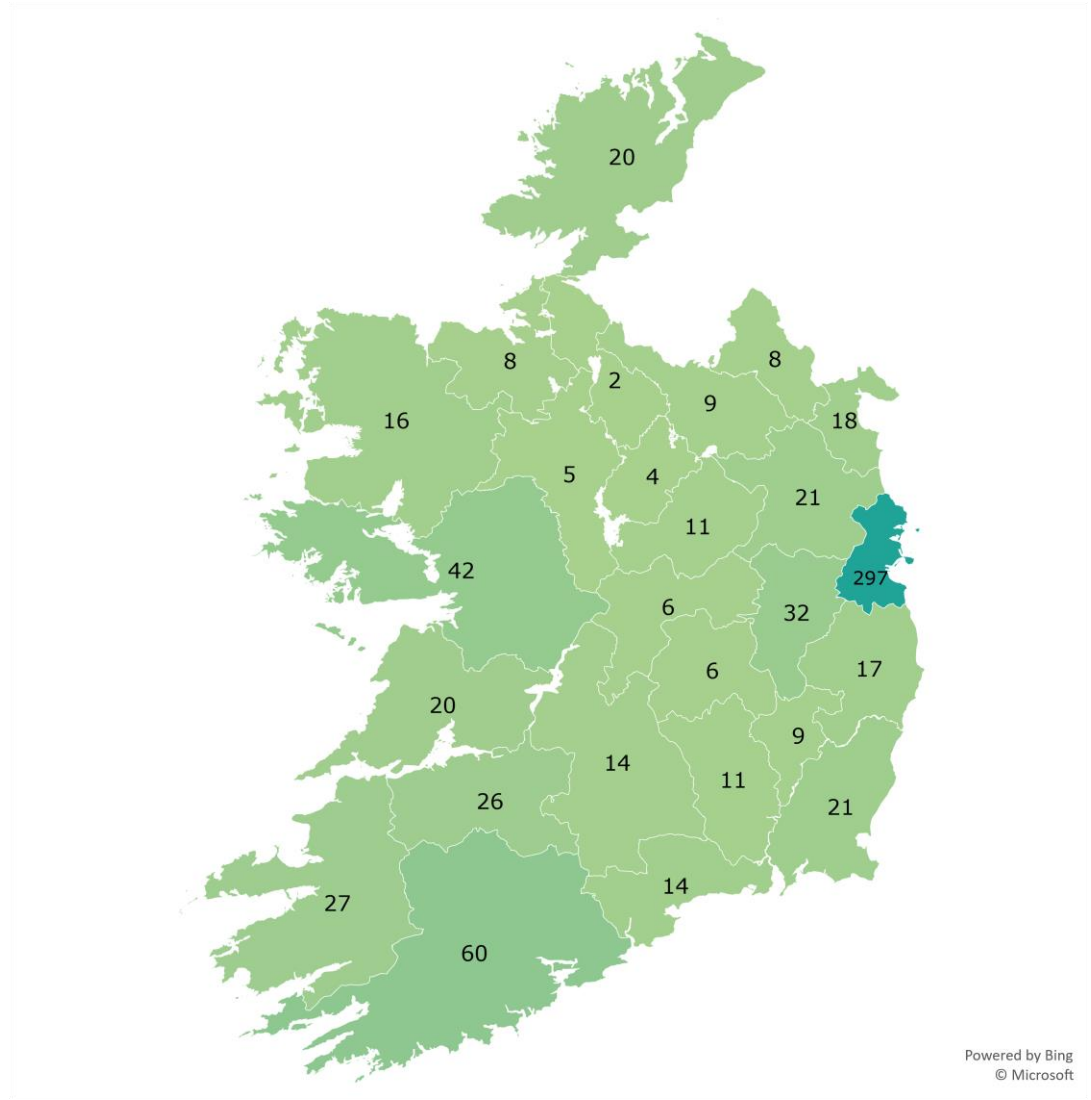
**Employees**

Sector of Employer	July/August	September	October
Accommodation & food services	45%	30%	27%
Administrative & support services	5%	6%	7%
Agriculture, forestry & fishing	2%	1%	1%
Arts, entertainment & recreation	7%	4%	4%
Construction	8%	7%	7%
Education	3%	3%	4%
Utilities	0%	0%	0%
Financial & insurance	0%	1%	1%
Human health & social work	5%	6%	6%
IT & other information services	1%	1%	1%
Manufacturing	5%	8%	8%
Professional & technical services	3%	5%	5%
Public administration & defence	0%	0%	0%
Real estate	1%	2%	2%
Transportation & storage	2%	8%	8%
Wholesale & retail trade	8%	11%	13%
Other services	6%	6%	6%
<b>All Sectors</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
	<b>30,800 employees</b>	<b>347,000 employees</b>	<b>345,400 employees</b>

**EWSS Table 4: County Distributions (all EWSS months including November to date)**

Location of Employer	Employers	Employees
Carlow	1%	1%
Cavan	1%	1%
Clare	2%	3%
Cork	10%	9%
Donegal	3%	3%
Dublin	31%	40%
Galway	6%	6%
Kerry	4%	4%
Kildare	4%	4%
Kilkenny	2%	2%
Laois	1%	1%
Leitrim	1%	0%
Limerick	4%	4%
Longford	1%	1%
Louth	3%	3%
Mayo	3%	2%
Meath	4%	3%
Monaghan	1%	1%
Offaly	1%	1%
Roscommon	1%	1%
Sligo	1%	1%
Tipperary	3%	2%
Waterford	2%	2%
Westmeath	2%	2%
Wexford	3%	3%
Wicklow	3%	2%
<b>All Counties</b>	<b>100%</b> <b>37,900</b> <b>employers</b>	<b>100%</b> <b>405,600</b> <b>employees</b>

**EWSS Subsidy Payments €730 million (€m)**



## COVID-19 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.

Details of the proposed Scheme were published in the Finance Bill 2020. Pending enactment of the necessary legislation Revenue has advised that registration for the Scheme is available to eligible businesses, or the tax agent acting on their behalf, via the e-Registration facility in ROS.

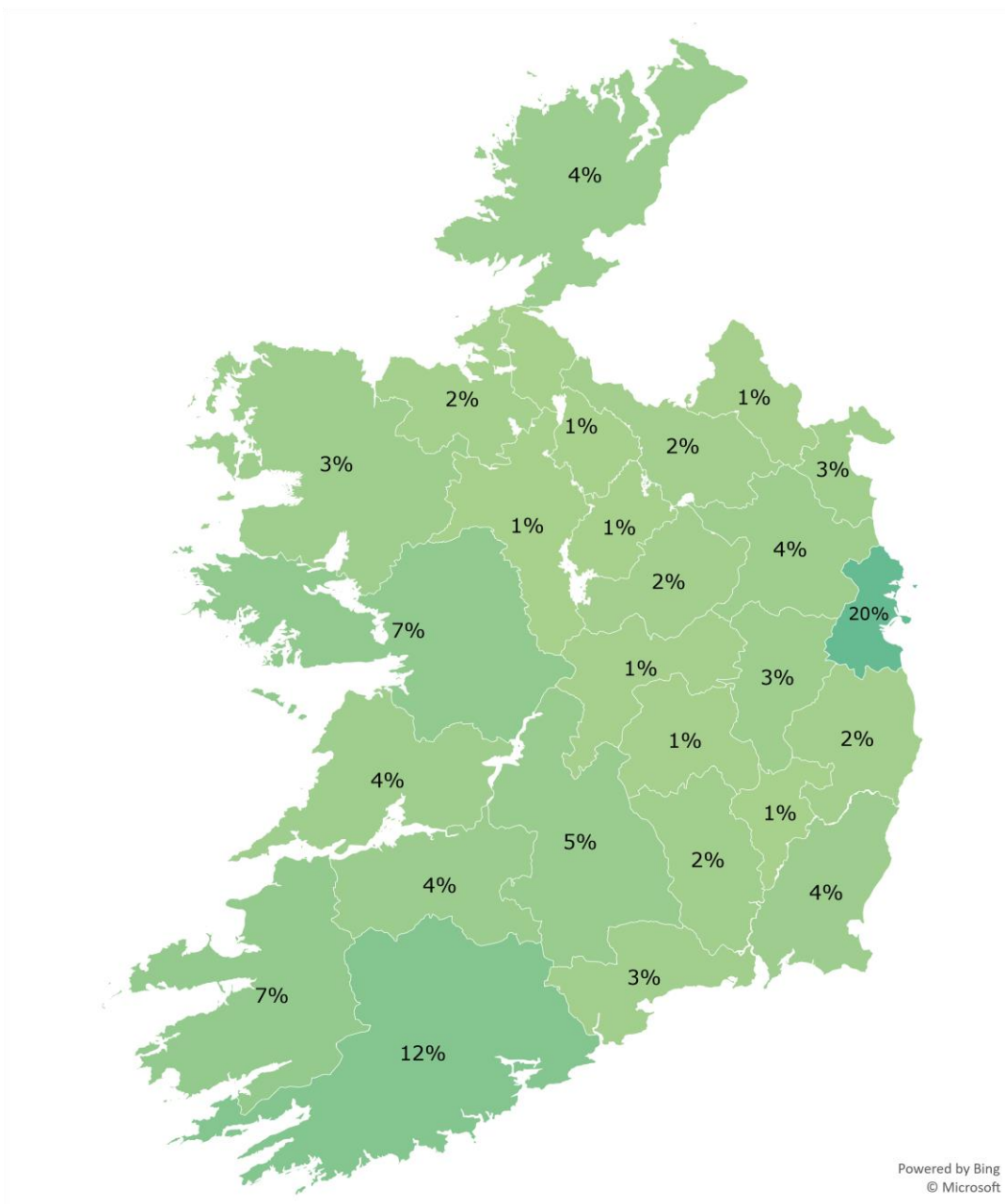
Initial CRSS statistics are provided in the tables on the following page. Further details on CRSS will be published in the coming weeks.

### CRSS Table 1: Registrations

Up to 12 November, **6,100 businesses have registered 6,400 premises** for CRSS with Revenue. A further 1,800 applications are currently being processed.

Sector of Business	Share of CRSS Registrations
Accommodation & food services	43%
Arts, entertainment & recreation	6%
Wholesale & retail trade	14%
Other	37%
<b>All Sectors</b>	<b>100%</b>

### Location of CRSS Registered Businesses



## Further Information

Information on the operation of TWSS, EWSS and CRSS are available on [www.revenue.ie](http://www.revenue.ie).

Queries of a statistical nature in relation to the Schemes can be sent to [statistics@revenue.ie](mailto:statistics@revenue.ie). Media queries should be directed to [revpress@revenue.ie](mailto:revpress@revenue.ie).

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](#)).