

## **COVID-19 Support Schemes**

Employment Wage Subsidy Scheme (EWSS)

Business Resumption Support Scheme (BRSS)

COVID Restrictions Support Scheme (CRSS)

## **Preliminary Statistics**

(as at 21 October 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. The TWSS and the EWSS are operated by Revenue through the payroll system. The EWSS will close to new employer registrations from 1 January 2022 and will conclude on 30 April 2022.

There are **36,300** employers currently registered with Revenue for EWSS. This excludes 19,100 employers who were previously registered.

EWSS payments are paid following the receipt of a payroll submission containing an EWSS claim and provide a significant positive cashflow boost for businesses. The current rates of subsidy payable under the EWSS will continue to end November 2021, with new rates taking effect for December 2021 to February 2022 and for March to April 2022.

**EWSS Table 1: Payments Processed by Revenue**

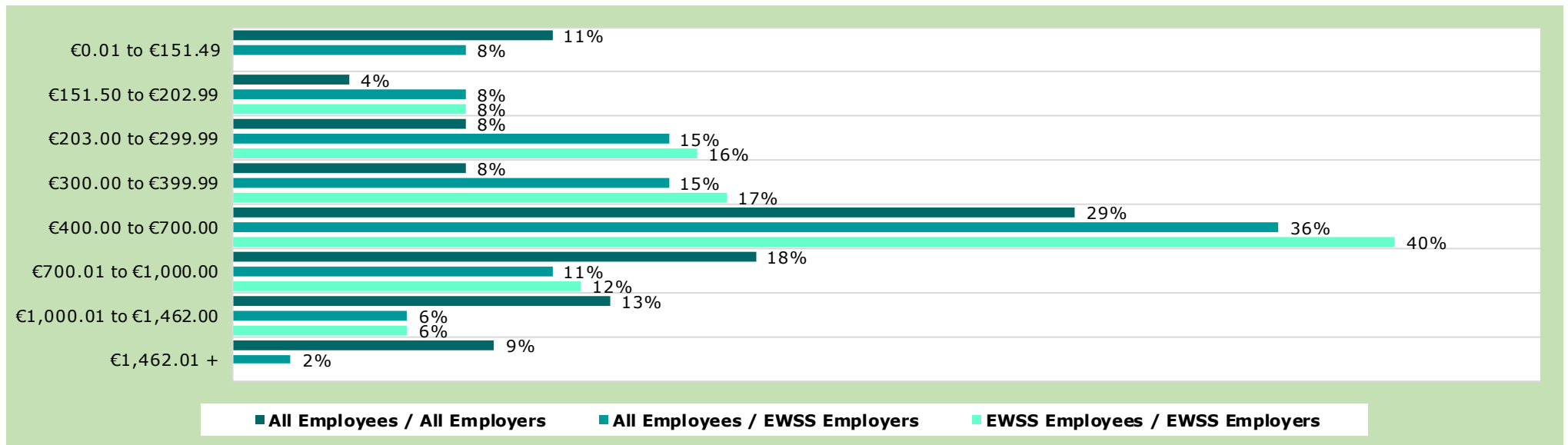
Claim Month	EWSS Payments	PRSI Forgone**	Employers	Employees
July/August 2020*	€34.2m	€7.2m	6,500	32,300
September 2020	€256.6m	€61.1m	33,700	344,000
October 2020	€355.0m	€64.7m	35,800	342,300
November 2020	€335.7m	€51.8m	31,000	267,700
December 2020	€407.8m	€62.4m	32,700	318,000
January 2021	€399.4m	€61.1m	36,800	345,800
February 2021	€383.1m	€59.2m	36,000	305,500
March 2021	€393.2m	€61.0m	35,700	303,300
April 2021	€409.9m	€63.4m	34,900	298,200
May 2021	€364.7m	€55.8m	35,300	302,500
June 2021	€415.1m	€62.4m	34,700	345,600
July 2021	€452.9m	€66.0m	32,000	343,500
August 2021	€389.8m	€56.9m	28,800	321,500
September 2021	€390.4m	€57.2m	27,400	310,800
October (to date)	€188.8m	€27.2m	20,400	231,400
<b>All Months</b>	<b>€5,177m</b>	<b>€817m</b>	<b>51,600</b>	<b>674,400</b>

\*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.

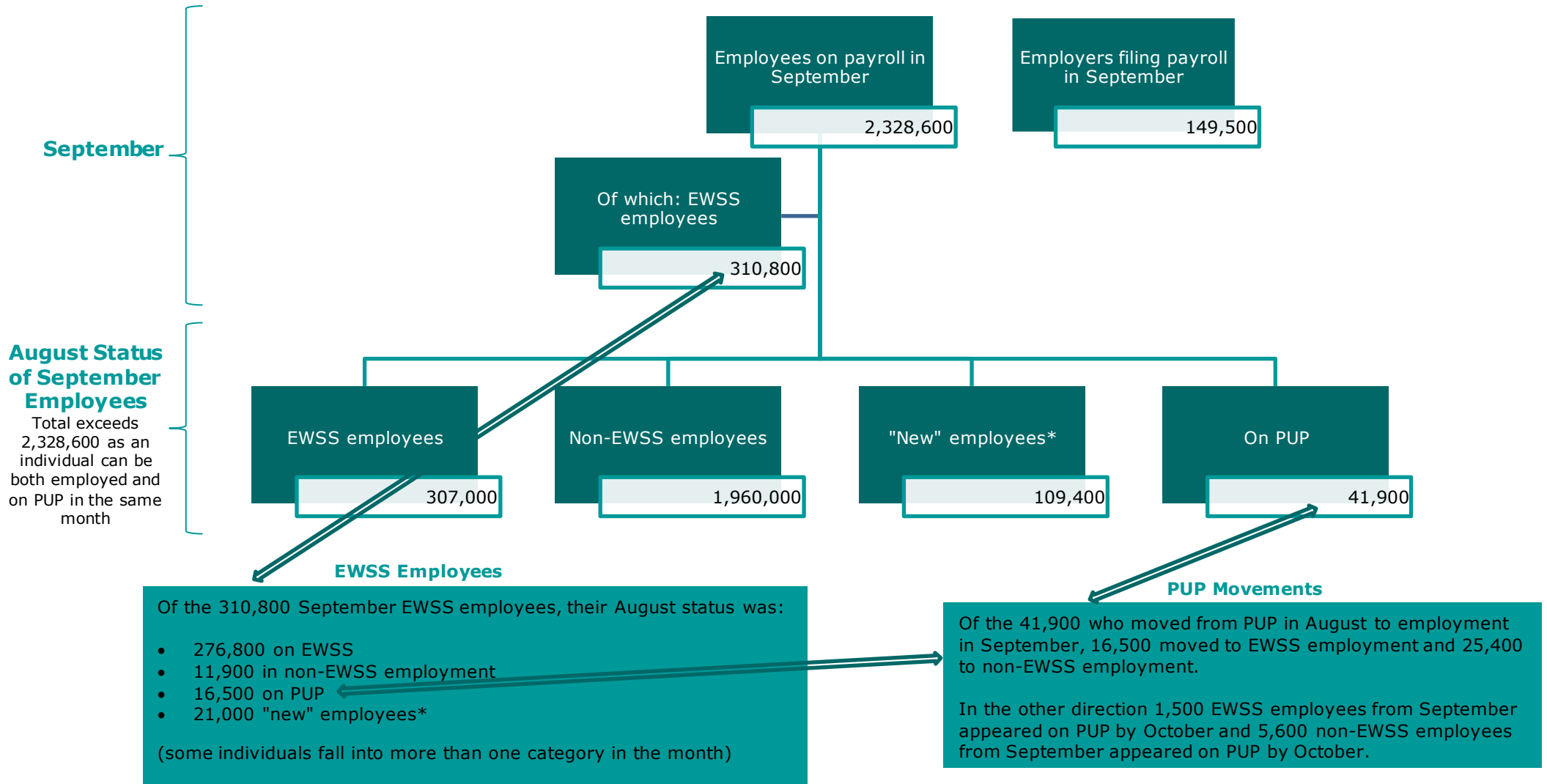
### EWSS Table 2: Employee Incomes in September

Gross Weekly Pay	All Employees / All Employers	All Employees / EWSS Employers	EWSS Employees / EWSS Employers
€0.01 to €151.49	11%	8%	
€151.50 to €202.99	4%	8%	8%
€203.00 to €299.99	8%	15%	16%
€300.00 to €399.99	8%	15%	17%
€400.00 to €700.00	29%	36%	40%
€700.01 to €1,000.00	18%	11%	12%
€1,000.01 to €1,462.00	13%	6%	6%
€1,462.01 +	9%	2%	
<b>All Ranges</b>	<b>100%</b> <b>2.82m employments</b>	<b>100%</b> <b>386,800 employments</b>	<b>100%</b> <b>316,100 employments</b>



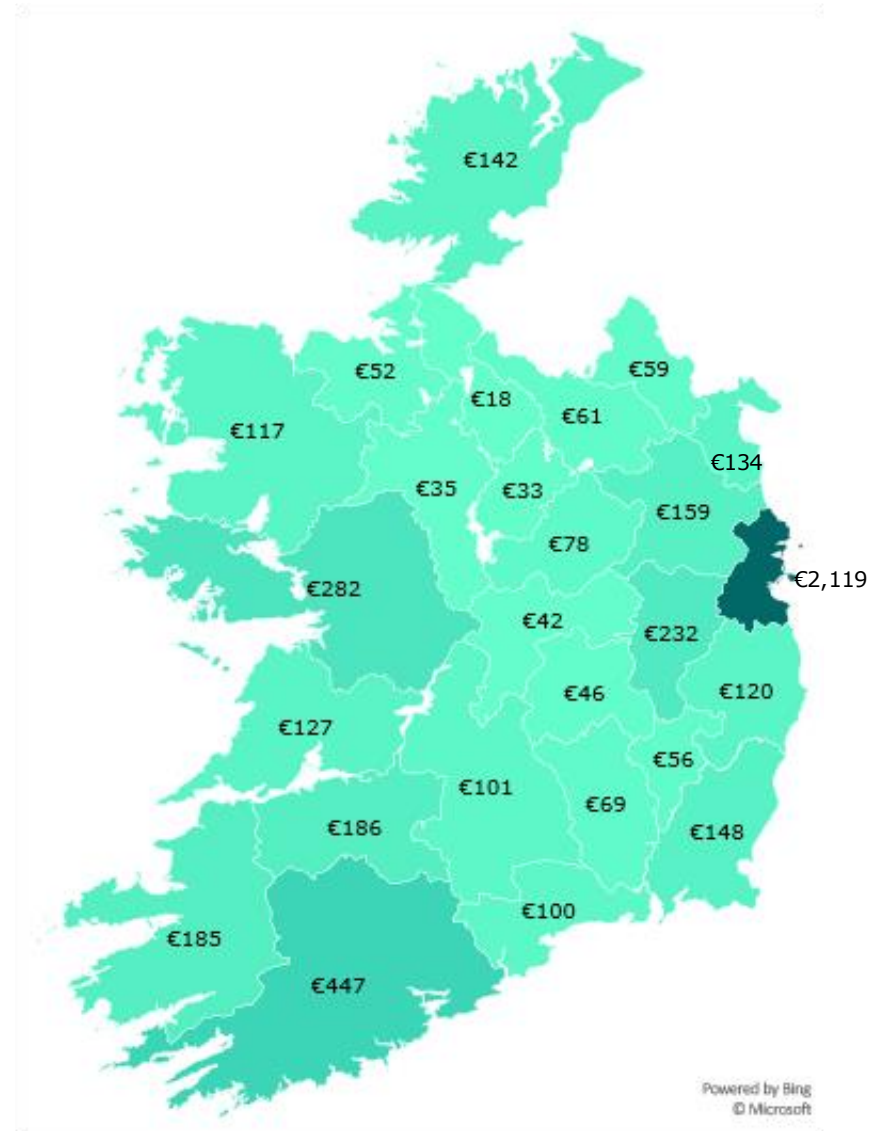
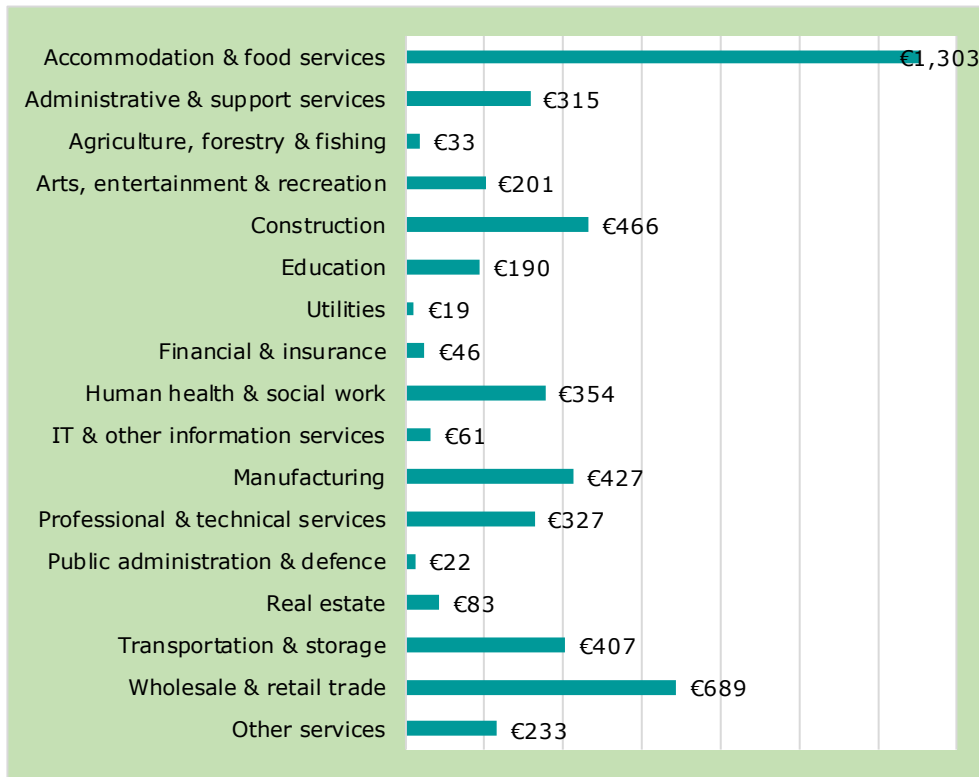
Note: Employees include persons in receipts of occupational pensions.

**EWSS Table 3: Employee Movements\*\***



\*Employee did not appear on payslips in August; \*\*Employee numbers in this table exclude persons in receipts of occupational pensions.

**EWSS Table 4: Subsidy Payments by County and Sector All Months**



Amounts are in €m and cover all EWSS months including October to date.

## Business Resumption Support Scheme (BRSS)

The Business Resumption Support Scheme (BRSS) is new, additional support for businesses impacted by COVID-19 and is available from September 2021.

The BRSS is a targeted support for companies, self-employed individuals, partnerships as well as certain charities and sporting bodies that carry on a trade that was significantly impacted by COVID-19 public health restrictions, including where the impact has continued after the easing of the restrictions. The Scheme is available to businesses that were actively trading on 1 September 2021 and intend to continue doing so. Businesses are also required to fully meet the qualifying conditions of the scheme, as set down in the legislation. Eligible businesses may make a claim for support under BRSS irrespective of whether they have previously qualified for other COVID-19 related Government schemes.

Eligible businesses can now register for BRSS via the e-Registration facility in ROS. Registration is a necessary first step for businesses to access the Scheme. Once registered, eligible businesses can make a claim at any time up to 30 November 2021 for the single payment support via the eRepayments facility.

A qualifying person may make a claim under BRSS for a single payment which will be equal to three times the average weekly turnover of the relevant business activity for the applicable reference.

Registration for BRSS opened on 6 September 2021. So far, **1,260 businesses with 1,350 trades** have availed of BRSS and claims of **€4.2 million** have been paid under the Scheme.

**BRSS Table 1: Number of Registrations by Sector and by County**

Sector	
Bar (Wet pub)	32.6%
Travel agency, tour operator & other reservation service and related activities	9.4%
Bar (Serving Food)	9.3%
Café, Restaurant	10.9%
Hotels & Accommodation (B&Bs etc)	6.8%
Personal Services (Hairdressers, Beauticians, etc)	1.6%
Passenger transport (Land, Water or Air)	1.9%
Gym, Leisure Centre, Swimming Pool	1.4%
Retail Specialist Store (Clothes, Toys, Florist, etc)	2.3%
Other	32.6%
<b>All Sectors</b>	<b>100%</b>
<b>Number of Trades</b>	<b>1,350</b>

County	
Carlow	0.7%
Cavan	2.9%
Clare	1.9%
Cork	11.0%
Donegal	2.8%
Dublin	31.2%
Galway	6.0%
Kerry	4.3%
Kildare	2.8%
Kilkenny	1.9%
Laois	1.2%
Leitrim	0.6%
Limerick	3.6%
Longford	0.8%
Louth	3.2%
Mayo	3.7%
Meath	3.7%
Monaghan	1.9%
Offaly	1.3%
Roscommon	1.6%
Sligo	1.1%
Tipperary	4.5%
Waterford	1.9%
Westmeath	2.2%
Wexford	2.0%
Wicklow	1.4%
<b>All Counties</b>	<b>100%</b>
<b>Number of Businesses</b>	<b>1,260</b>

## 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 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.

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.

Since 10 May 2021 businesses resuming trading activities can claim enhanced "restart" payments to assist them with the additional costs of reopening. Once a business makes a claim for the enhanced restart payment, it no longer qualifies for CRSS.

There are currently **340 businesses with 520 premises** registered for CRSS. **17,400 premises** have claimed restart weeks and are now trading without the support of CRSS.

The CRSS is expected to continue until 31 December 2021 for eligible businesses.

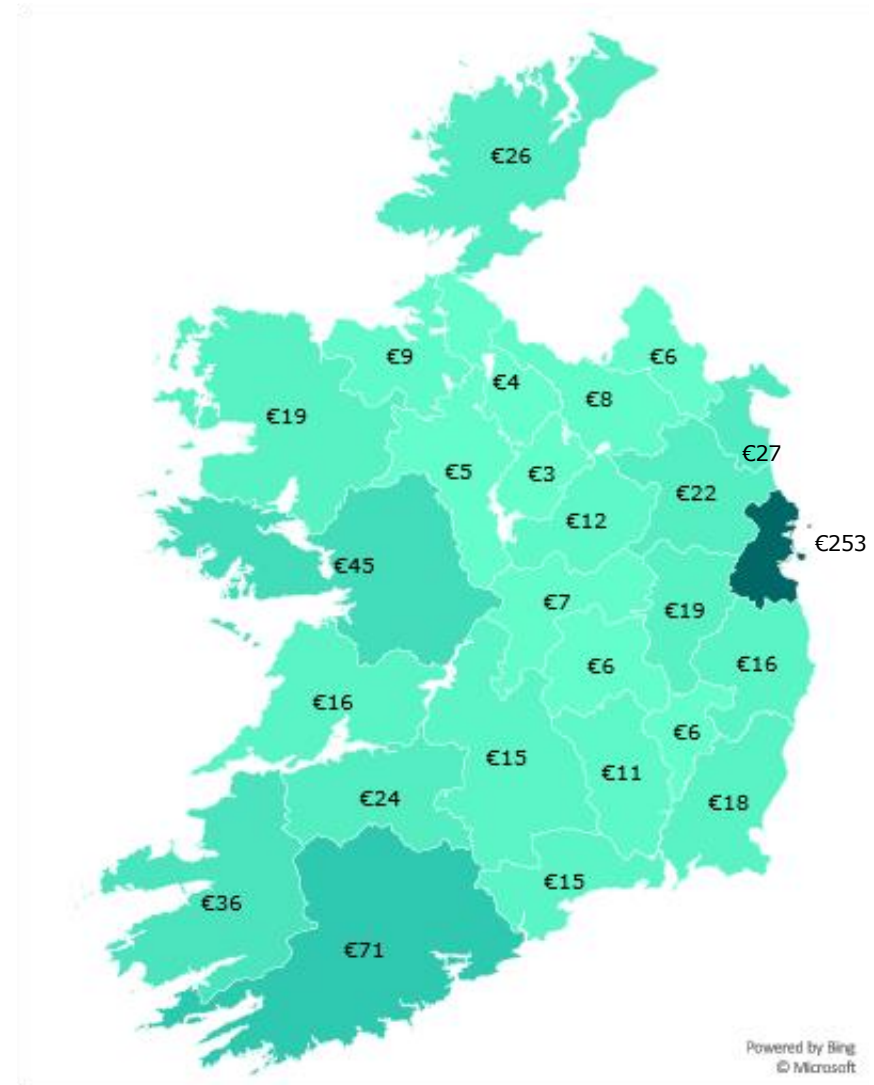
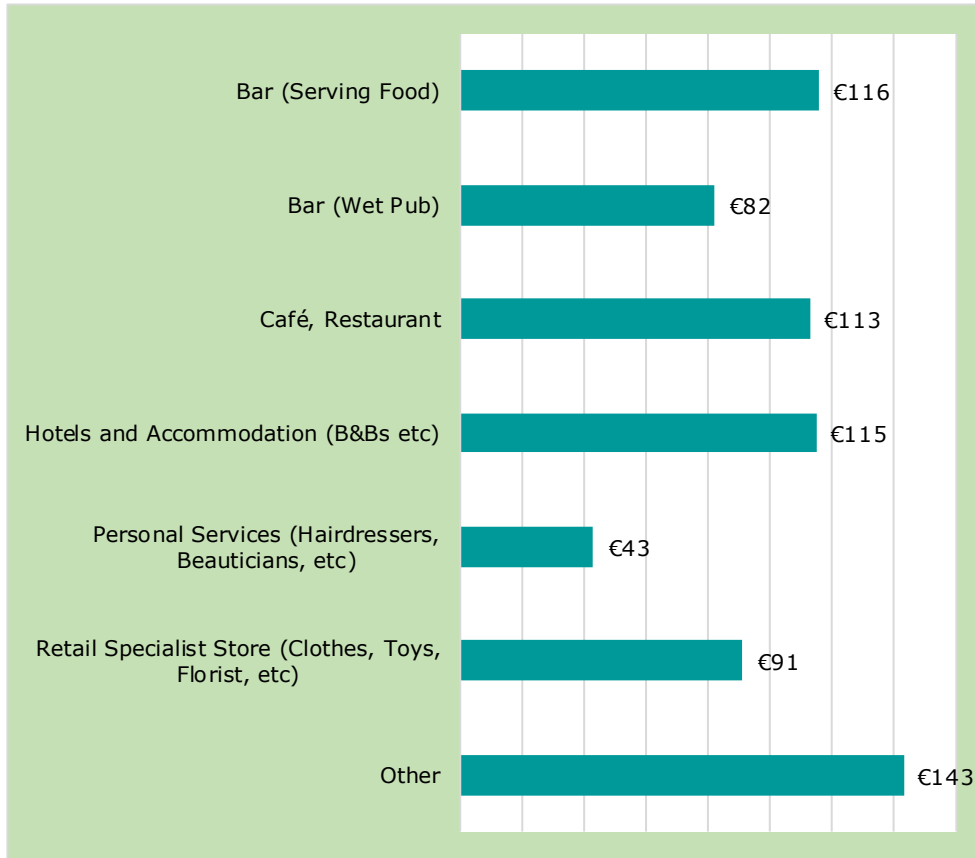
**CRSS Table 1: Payment Claims by Period**

Claim Week Start Date*	Claimed Amount	Premises Claiming
Up to 21 December	€155.9	19,800
21 December / 28 December / 4 January	€101.7	19,300
11 January to 3 May	€294.9	24,200
10 May onwards	€150.6	19,900**
<b>All Claim Periods</b>	<b>€703</b>	<b>25,500</b>

*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; \*\*17,400 of these premises have claimed for 'Restart Week' payments in this period.*



**CRSS Table 2: Payment Claims by County and Sector**



Amounts are in €m and cover all CRSS months including October to date.

## Further Information

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