

COVID-19 Temporary Wage Subsidy Scheme

Preliminary Statistics

(as at 21 May 2020)

These statistics are provisional and will be revised

Overview

The COVID-19 Temporary Wage Subsidy Scheme (TWSS) is available to employers who keep employees on payroll throughout the COVID-19 pandemic, meaning employers can retain links with their employees for when business picks up after the crisis.

The TWSS is operated by Revenue through the payroll system and is expected to last 12 weeks from 26 March 2020. In the initial phase from 26 March, eligible employers were reimbursed a maximum subsidy of €410 in respect of each eligible employee, regardless of the employee's income. From 5 May onwards, TWSS is based on each eligible employee's average net weekly pay for January and February 2020, calculated from the payroll submissions made (to Revenue) by the employer for that period.

To 21 May:

- There are over 55,500 employers registered with Revenue for the TWSS.
- Over **48,300 employers** have already received subsidy payments under TWSS.
- Over **473,500 employees** have already received at least one payment under TWSS.

On 21 May, Revenue has generated further subsidy payments under the scheme worth over €33 million. These payments will be in the bank accounts of the majority of the respective employers by the next banking day. **The cumulative value of payments made under the Scheme is now €1,048 million.** This includes €96 million in Income Tax paid that has been refunded over the same time.

The tables on the following pages present statistics on employers and employees. Included is information on employment trends in January and February 2020. For an employee to be eligible for TWSS, they must have been on the employer's payroll in these months. Also shown are initial and preliminary information on employers and employees in receipt of subsidy payments made to date under the TWSS from March 2020 onwards.

Further information on the operation of TWSS is available on www.revenue.ie. Queries of a statistical nature in relation to TWSS can be sent to statistics@revenue.ie.

Table 1: Employee Flows Into and Out of TWSS – Weekly Summary

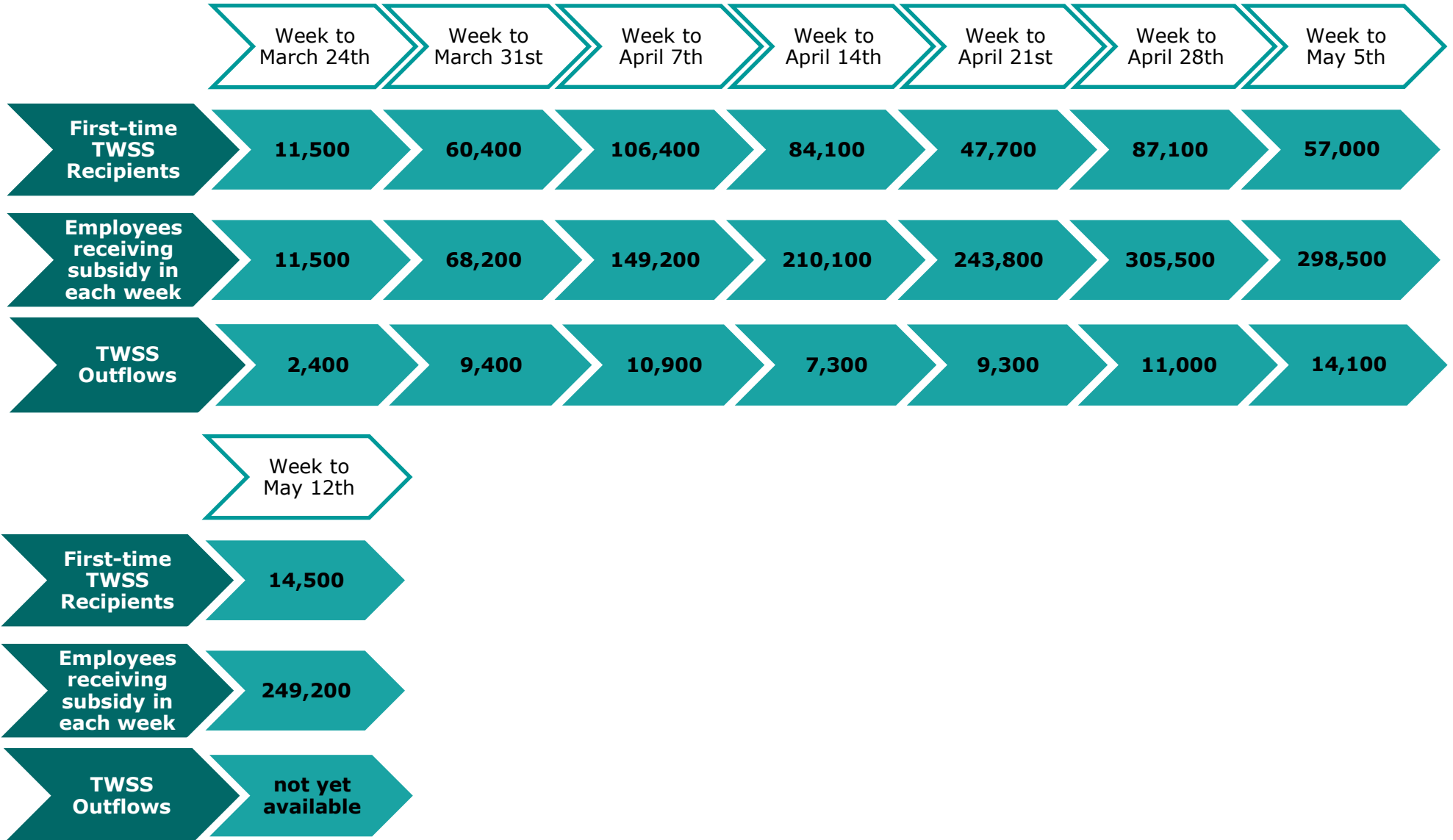


Table 2: Employee Flows Into and Out of TWSS – Overall

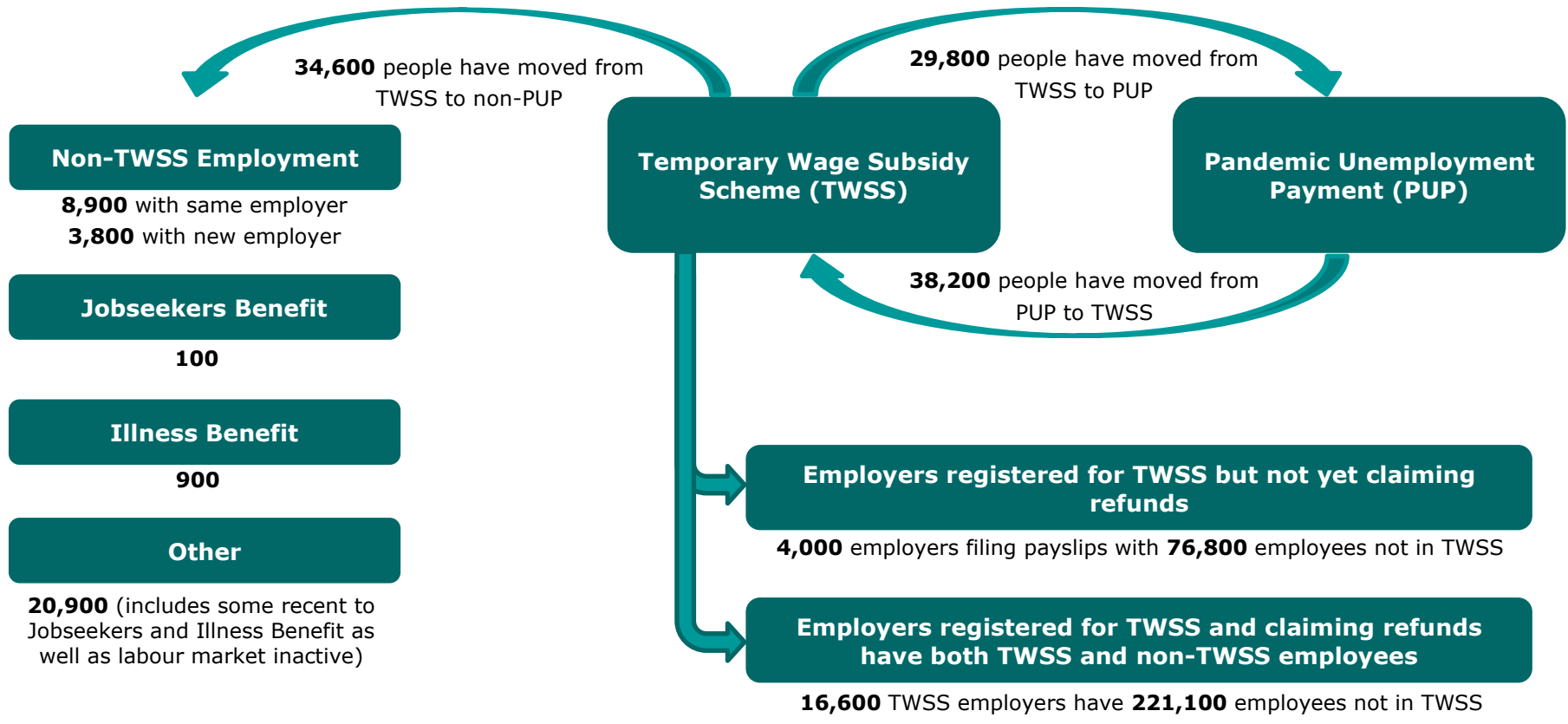


Table 3: Employment, Pay and Tax/PRSI

All Employees

Month	Number of Employees	Gross Pay	Average Gross Pay	Income Tax Paid	USC Paid	Employee PRSI	Employer PRSI	Number of Employers
January	1.90m	€6,187m	€3,249	€1,077m	€211m	€220m	€595m	153,700
February	1.88m	€5,889m	€3,136	€1,073m	€209m	€212m	€563m	150,400
March	1.87m	€6,463m	€3,460	€1,272m	€252m	€233m	€608m	148,700
April*	1.61m	€4,745m	€2,947	€842m	€169m	€166m	€423m	120,400

Employees Currently in TWSS Only

Month	Number of Employees	Gross Pay	Average Gross Pay	Income Tax Paid	USC Paid	Employee PRSI	Employer PRSI	Number of Employers
January	0.47m	€1,304m	€2,820	€163m	€33m	€47m	€127m	56,700
February	0.47m	€1,179m	€2,539	€149m	€30m	€42m	€114m	55,100
March	0.47m	€1,155m	€2,480	€141m	€28m	€41m	€110m	54,700
April*	0.47m	€489m	€1,060	€-28m	€1m	€7m	€22m	52,500

**Preliminary data, based on April payslips submitted by 19 May.*

Employments in the public sector and for persons in receipt of occupational pensions are excluded.

Table 4: Pay Frequencies

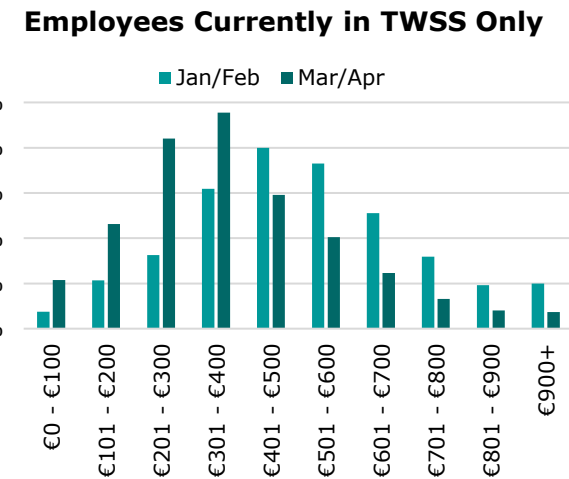
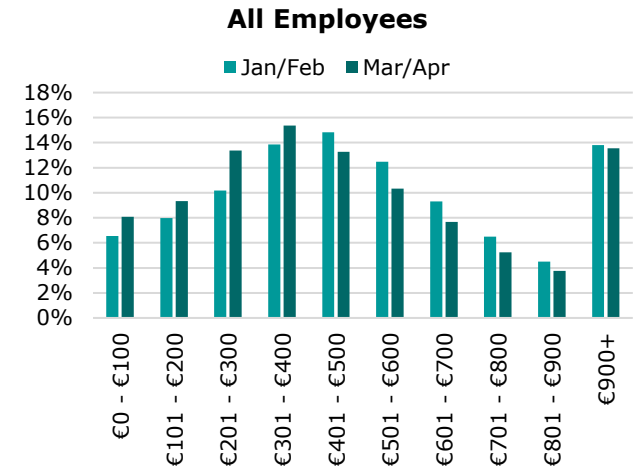
Pay Frequency	All Employees								Employees Currently in TWSS Only			
	January		February		March		April*		March		April*	
	Share of Employees	Share of Gross Pay	Share of Employees	Share of Gross Pay	Share of Employees	Share of Gross Pay	Share of Employees	Share of Gross Pay	Share of Employees	Share of Gross Pay	Share of Employees	Share of Gross Pay
Weekly	49.6%	34.6%	49.2%	30.7%	50.0%	28.2%	46.1%	24.3%	58.8%	53.6%	58.5%	56.2%
Monthly	39.2%	55.1%	39.3%	59.7%	38.8%	62.6%	42.1%	64.3%	30.1%	37.0%	30.4%	31.8%
Fortnightly	9.5%	8.7%	9.5%	7.9%	9.3%	7.8%	10.0%	9.2%	9.9%	8.5%	9.8%	10.6%
Four Weekly	1.3%	1.0%	1.3%	1.1%	1.2%	0.9%	1.4%	1.8%	0.9%	0.7%	1.2%	1.2%
Other	0.5%	0.6%	0.8%	0.5%	0.8%	0.5%	0.5%	0.5%	0.3%	0.2%	0.2%	0.3%
All Frequencies	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%

**Preliminary data, based on April payslips submitted by 19 May.*

Employments in the public sector and for persons in receipt of occupational pensions are excluded.

Table 5: Income Distribution of Employees by Average Weekly Net Pay Range

Average Weekly Net Pay	All Employees		Employees Currently in TWSS Only	
	January/February	March/April	January/February	March/April
€0 - €100	7%	8%	2%	5%
€101 - €200	8%	9%	5%	12%
€201 - €300	10%	13%	8%	21%
€301 - €400	14%	15%	15%	24%
€401 - €500	15%	13%	20%	15%
€501 - €600	12%	10%	18%	10%
€601 - €700	9%	8%	13%	6%
€701 - €800	6%	5%	8%	3%
€801 - €900	5%	4%	5%	2%
€900+	14%	14%	5%	2%
€0 - €412	40%	48%	33%	64%
€413 - €500	13%	12%	18%	13%
€501 - €586	11%	9%	16%	9%
€586+	36%	32%	33%	14%
All Pay Ranges	100%	100%	100%	100%



Employments in the public sector and for persons in receipt of occupational pensions are excluded.

Table 6: Income Distribution and Timing Analyses of Employer Top Ups for TWSS Employees

Initial Phase (for week of 28 April to 4 May)				Operational Phase (for week of 5 May to 11 May)			
Average Weekly Net Pay	Receiving Top Up	Not Receiving Top Up	All Employees	Average Weekly Net Pay	Receiving Top Up	Not Receiving Top Up	All Employees
€0 - €100	58%	42%	100%	€0 - €100	53%	47%	100%
€101 - €200	73%	27%	100%	€101 - €200	65%	35%	100%
€201 - €300	79%	21%	100%	€201 - €300	74%	26%	100%
€301 - €400	83%	17%	100%	€301 - €400	82%	18%	100%
€401 - €500	86%	14%	100%	€401 - €500	85%	15%	100%
€501 - €600	89%	11%	100%	€501 - €600	87%	13%	100%
€601 - €700	91%	9%	100%	€601 - €700	91%	9%	100%
€701 - €800	93%	7%	100%	€701 - €800	93%	7%	100%
€801 - €900	92%	8%	100%	€801 - €900	93%	7%	100%
€900+	90%	10%	100%	€900+	93%	7%	100%
€0 - €412	78%	22%	100%	€0 - €412	74%	26%	100%
€413 - €500	86%	14%	100%	€413 - €500	85%	15%	100%
€501 - €586	88%	12%	100%	€501 - €586	87%	13%	100%
€586+	92%	8%	100%	€586+	92%	8%	100%
All Pay Ranges	81%	19%	100%	All Pay Ranges	79%	21%	100%

Based on gross pay as reported by employers, for weekly-paid employees in the above noted weeks.

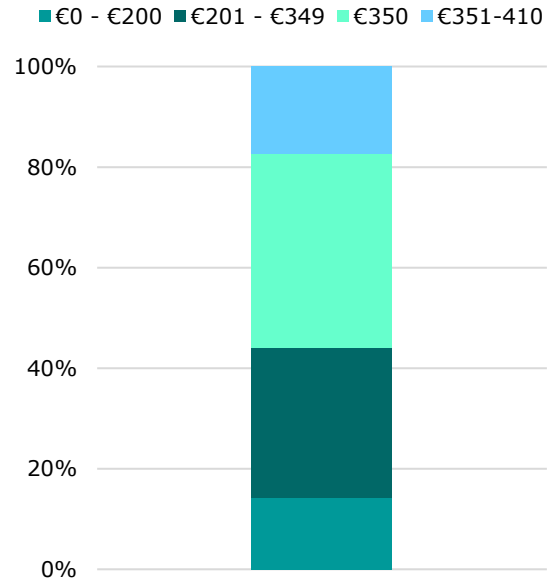
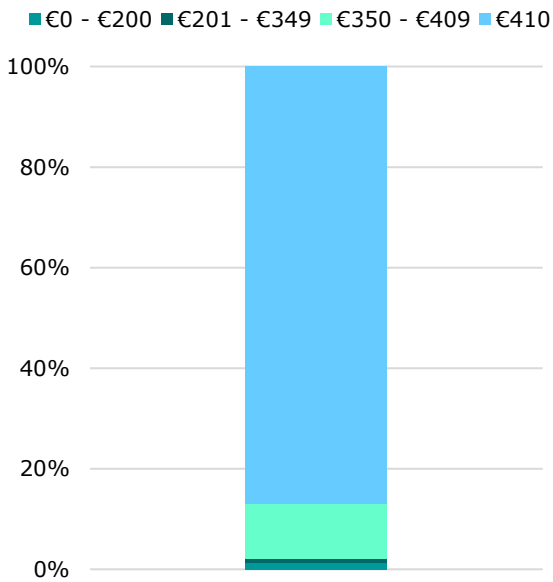
Table 7: Distribution of TWSS Refund Amounts

**Initial Phase
(26 March to 5 May)**

Weekly Refund Amount	Share of Refunds
€0 - €200	1.2%
€201 - €349	0.9%
€350 - €409	10.8%
€410	87.1%
All Refunds	100%

**Operational Phase
(5 May Onwards)**

Weekly Refund Amount	Share of Refunds
€0 - €200	14.3%
€201 - €349	29.7%
€350	38.6%
€351 - 410	17.4%
All Refunds	100%



Adjusted to reflect weekly equivalent amounts for employees on non-weekly pay frequencies.

Table 8: Distribution of TWSS Employers and Employees by Revenue Division

Revenue Division	Share of Employers	Share of Employees
Large Cases	0.7%	14.5%
Medium Enterprises	12.7%	41.7%
Business	80.6%	39.2%
Personal	6.0%	4.6%
All Divisions	100%	100%

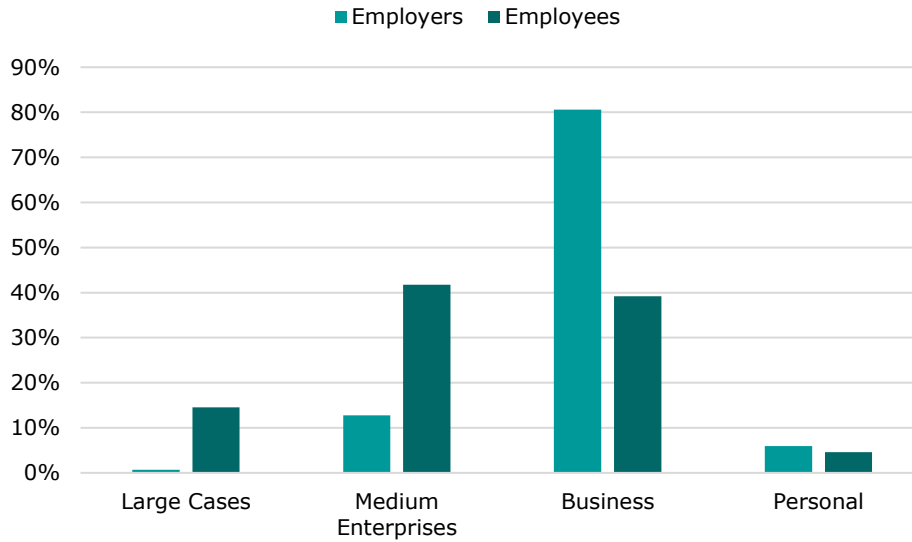
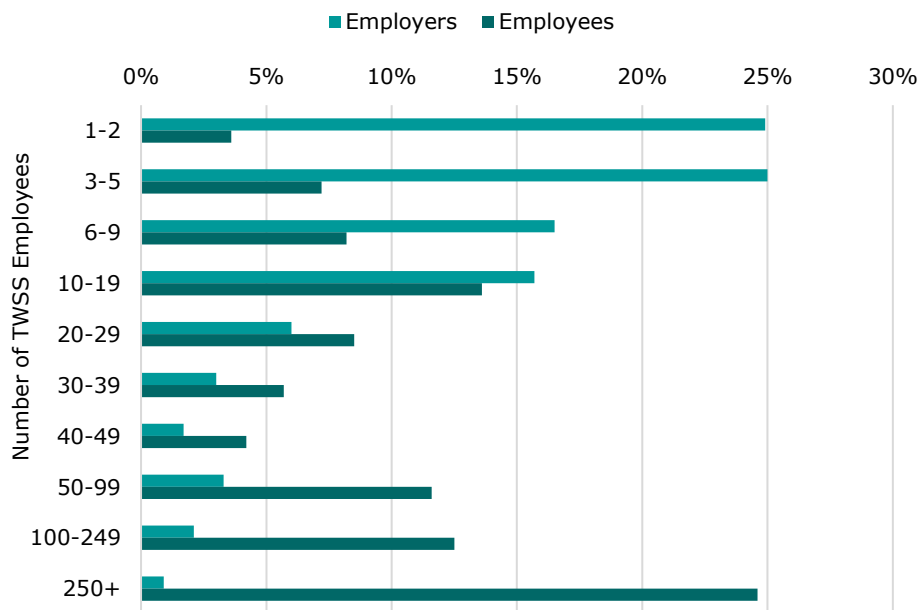


Table 9: Distribution of TWSS Employers by Number of TWSS Employees

Number of TWSS Employees	Share of Employers	Share of Employees
1-2	24.9%	3.6%
3-5	25.0%	7.2%
6-9	16.5%	8.2%
10-19	15.7%	13.6%
20-29	6.0%	8.5%
30-39	3.0%	5.7%
40-49	1.7%	4.2%
50-99	3.3%	11.6%
100-249	2.1%	12.5%
250+	0.9%	24.6%
All Employers	100%	100%



Based on the number of employees being paid through TWSS by the employer.

Table 10: Distribution of TWSS Employers by Number of All Employees

Number of Employees	Employees in TWSS	Employees Not in TWSS	All Employees
1-2	95%	5%	100%
3-9	85%	15%	100%
10-49	77%	23%	100%
50-249	64%	36%	100%
250+	51%	49%	100%
All Employers	67%	33%	100%

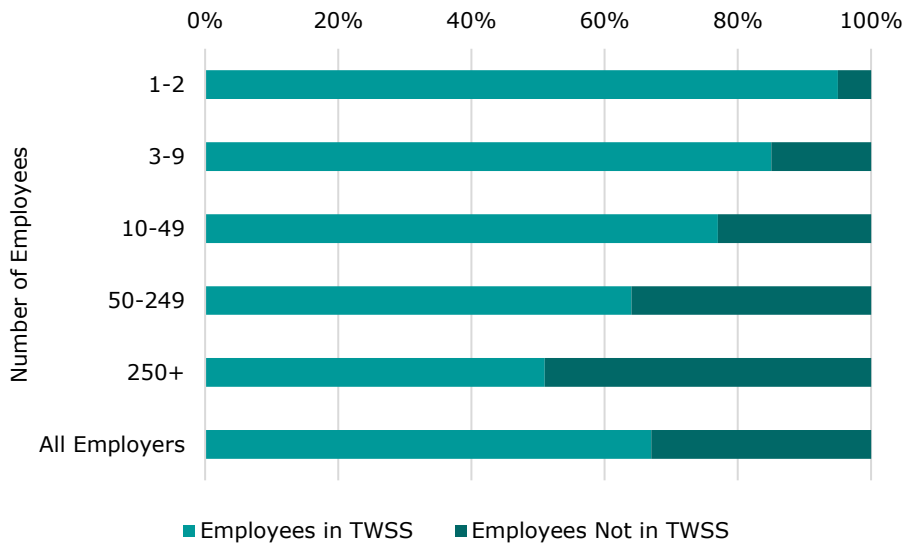
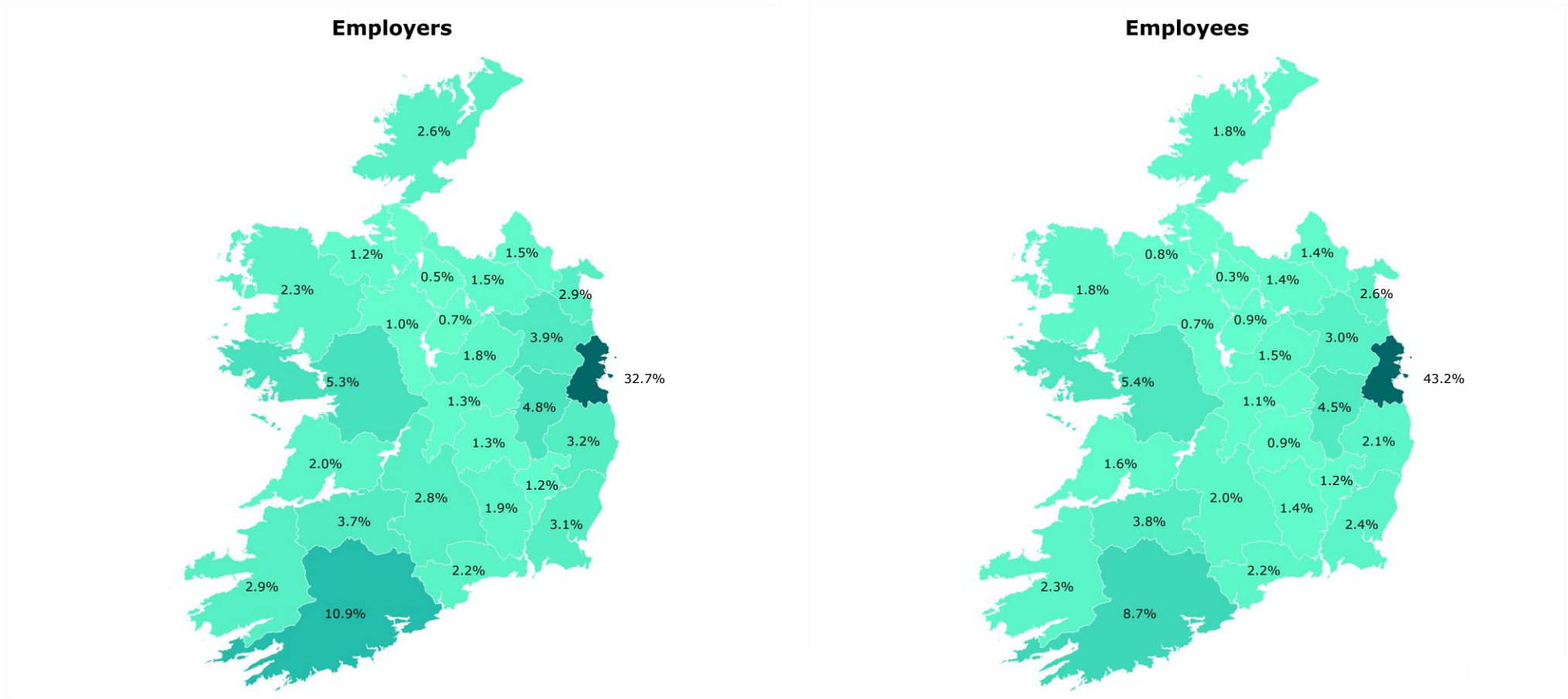


Table 11: Distribution of TWSS Employers and Employees by Location

Location of Employer	Share of Employers	Share of Employees
Carlow	1.2%	1.2%
Cavan	1.5%	1.4%
Clare	2.0%	1.6%
Cork City	2.7%	2.6%
Cork County	8.2%	6.1%
Donegal	2.6%	1.8%
Dublin City	17.2%	24.8%
Dublin County	15.5%	18.4%
Galway	5.3%	5.4%
Kerry	2.9%	2.3%
Kildare	4.8%	4.5%
Kilkenny	1.9%	1.4%
Laois	1.3%	0.9%
Leitrim	0.5%	0.3%
Limerick	3.7%	3.8%
Longford	0.7%	0.9%
Louth	2.9%	2.6%
Mayo	2.3%	1.8%
Meath	3.9%	3.0%
Monaghan	1.5%	1.4%
Offaly	1.3%	1.1%
Roscommon	1.0%	0.7%
Sligo	1.2%	0.8%
Tipperary	2.8%	2.0%
Waterford	2.2%	2.2%
Westmeath	1.8%	1.5%
Wexford	3.1%	2.4%
Wicklow	3.2%	2.1%
All Locations	100%	100%

Based on the main location of the employer.

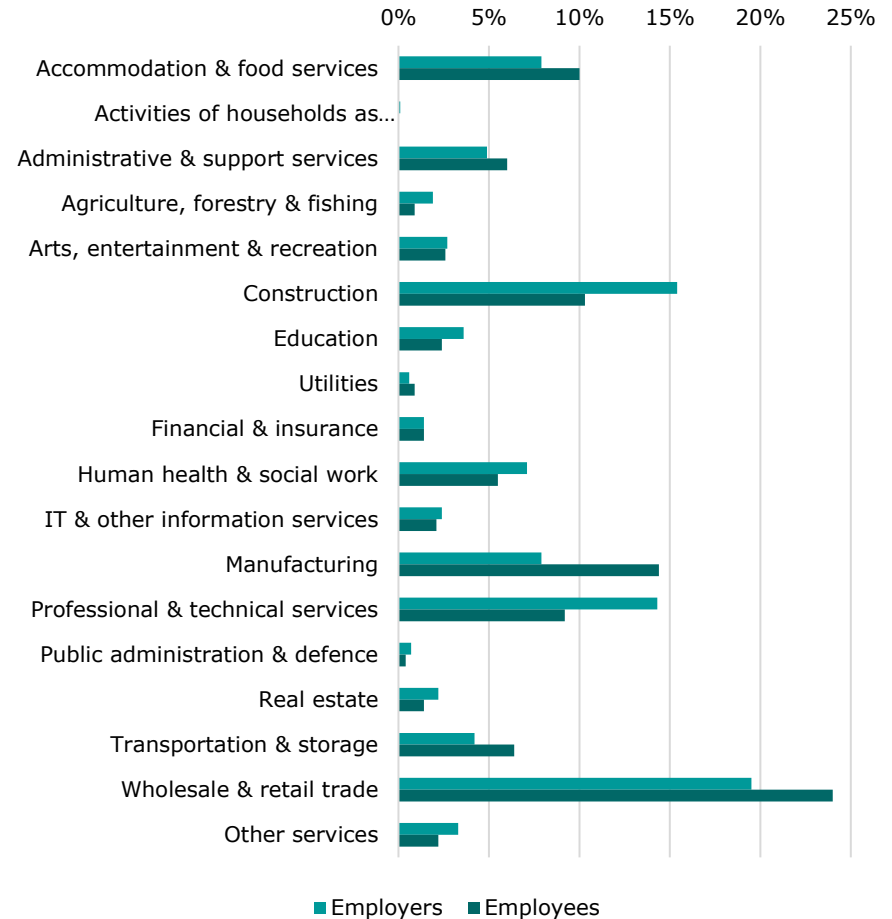
Table 12: Mapped Distribution of TWSS Employers and Employees by Location



Based on the main location of the employer.

Table 13: Distribution of TWSS Employers and Employees by Economic Sector

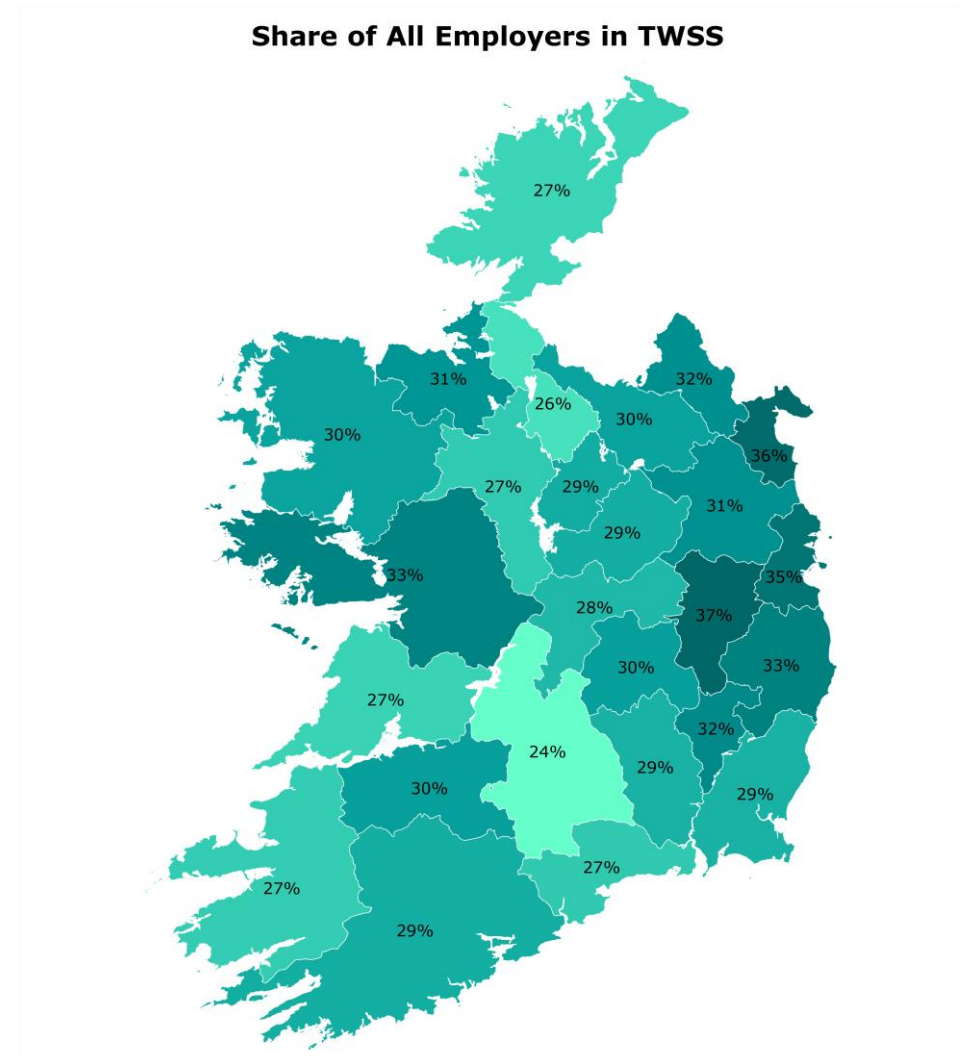
Sector of Employer	Share of Employers	Share of Employees
Accommodation & food services	7.9%	10.0%
Activities of households as employers	0.1%	0.0%
Administrative & support services	4.9%	6.0%
Agriculture, forestry & fishing	1.9%	0.9%
Arts, entertainment & recreation	2.7%	2.6%
Construction	15.4%	10.3%
Education	3.6%	2.4%
Utilities	0.6%	0.9%
Financial & insurance	1.4%	1.4%
Human health & social work	7.1%	5.5%
IT & other information services	2.4%	2.1%
Manufacturing	7.9%	14.4%
Professional & technical services	14.3%	9.2%
Public administration & defence	0.7%	0.4%
Real estate	2.2%	1.4%
Transportation & storage	4.2%	6.4%
Wholesale & retail trade	19.5%	24.0%
Other services	3.3%	2.2%
All Sectors	100%	100%



Based on the sector of main activity of the employer.

Table 14: Share of Potentially Eligible Employers in TWSS by Sector and by County

Sector	Share of All Employers in TWSS
Accommodation & food services	30.8%
Activities of households as employers	5.2%
Administrative & support services	35.7%
Agriculture, forestry & fishing	6.8%
Arts, entertainment & recreation	44.4%
Construction	33.3%
Education	31.2%
Utilities	33.5%
Financial & insurance	13.9%
Human health & social work	39.2%
IT & other information services	16.8%
Manufacturing	43.9%
Professional & technical services	31.9%
Public administration & defence	12.4%
Real estate	25.4%
Transportation & storage	36.4%
Wholesale & retail trade	39.2%
Other services	18.8%
All Sectors	30%



Based on the total number of employers registered with Revenue and active in January/February 2020.