

COVID-19 Temporary Wage Subsidy Scheme

Preliminary Statistics

(as at 28 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.

There are now over 57,200 employers registered with Revenue for the TWSS. **Over 50,500 employers have already received subsidy payments under TWSS.**

Over 495,100 employees have received a subsidy since the start of the Scheme, 250,600 employees received a subsidy in the last week and 410,000 employees are currently being supported by the Scheme having received a subsidy in their most recent pay period.¹

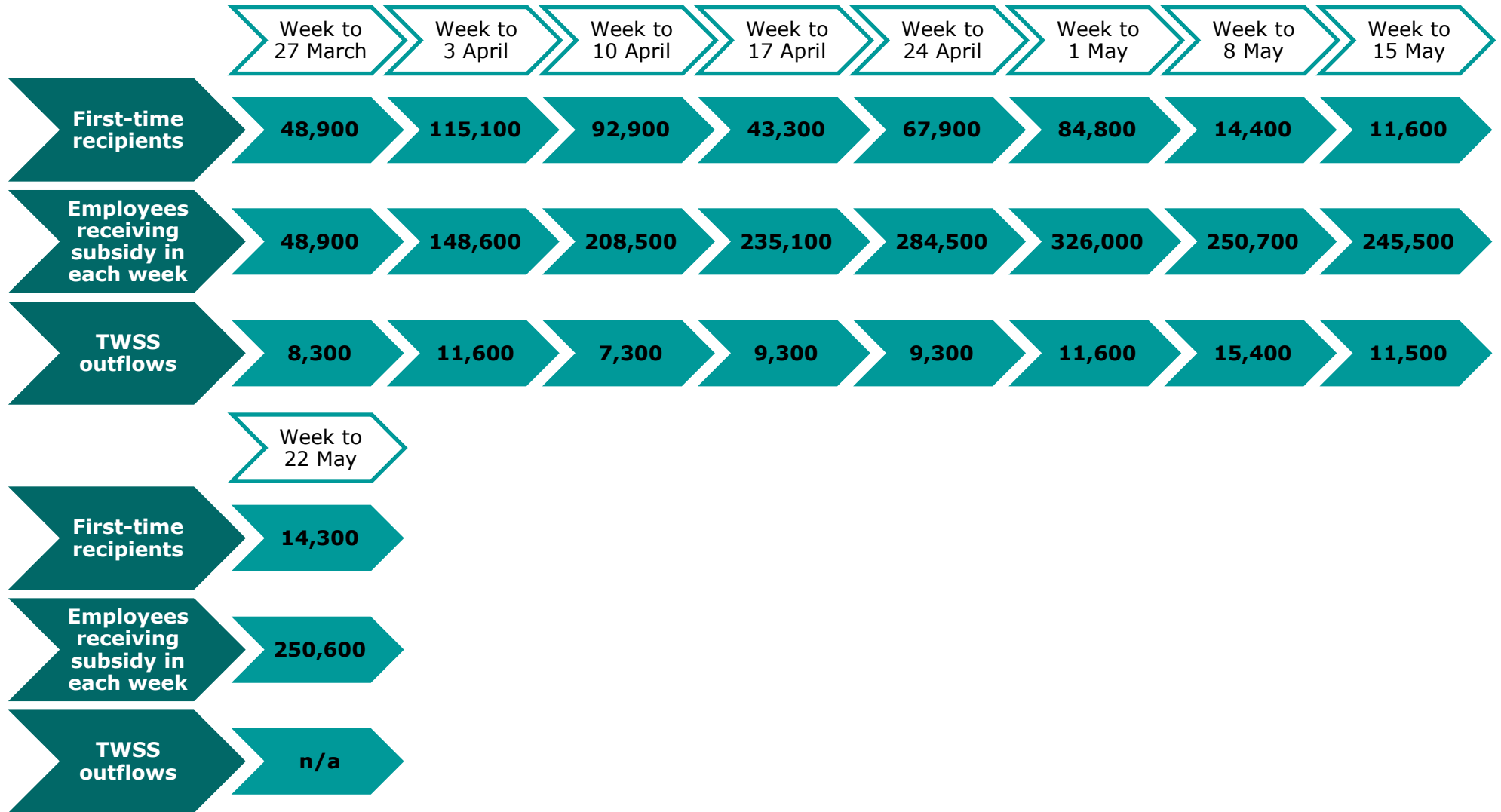
On 28 May, Revenue has generated further subsidy payments under the scheme worth over €63 million. These payments will be in the bank accounts of the majority of the respective employers by the next banking day. **The cumulative value of payments made under the Scheme is now €1,244 million.** This includes €112 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.

¹ The number currently being supported by the Scheme (410,000 employees) represents a lower bound estimate and will increase as end of month payslips are received for monthly-paid employees.

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



The number of employees in receipt of a TWSS refund in a given week depends on their pay frequency.

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

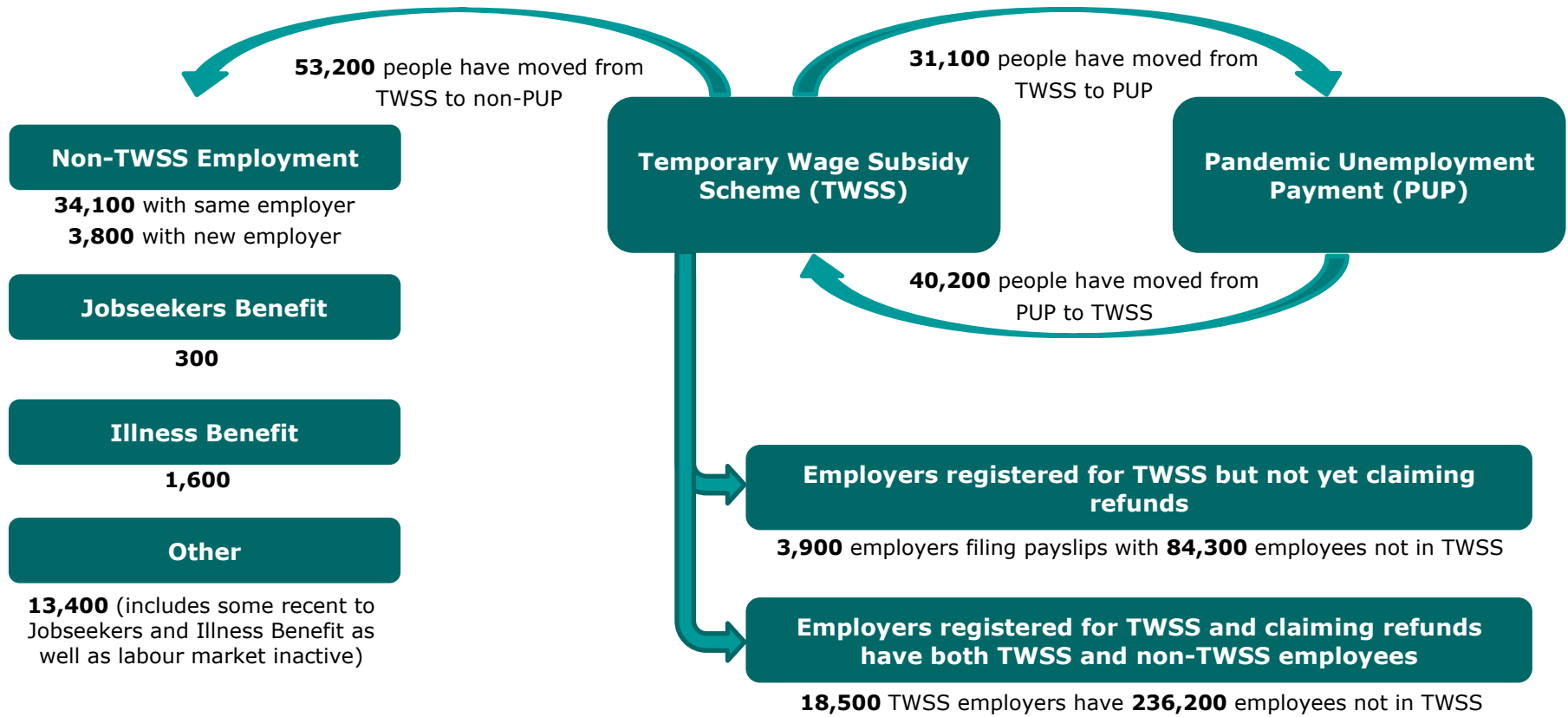


Table 3: Employment, Pay and Tax/PRSI

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 | €1,347m | €2,852 | €170m | €35m | €48m | €131m | 57,900 |
| February | 0.48m | €1,223m | €2,569 | €156m | €32m | €44m | €119m | 56,500 |
| March | 0.47m | €1,193m | €2,512 | €147m | €29m | €42m | €114m | 55,700 |
| April | 0.47m | €511m | €1,096 | €-24m | €2m | €8m | €24m | 53,000 |

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

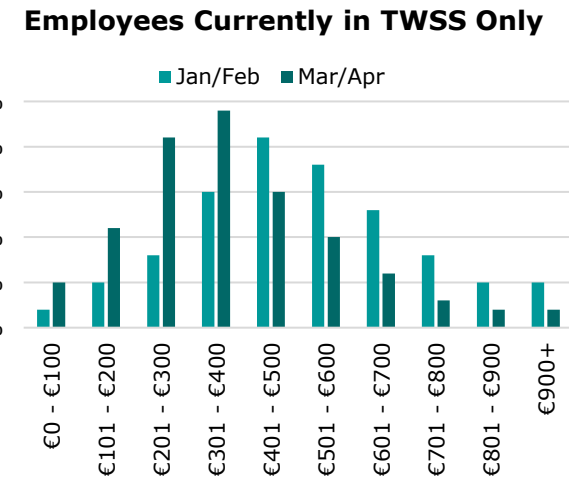
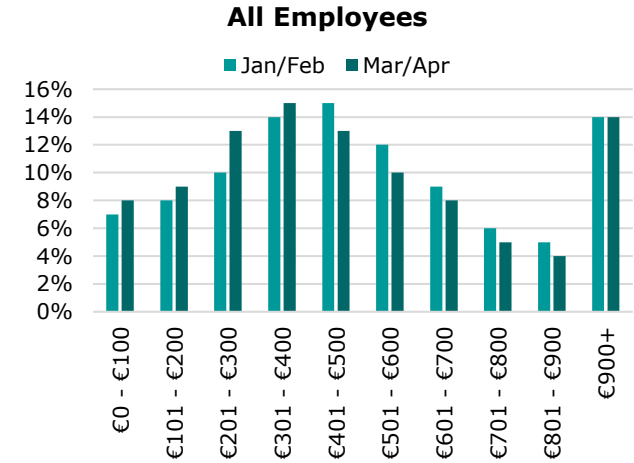
Table 4: Pay Frequencies

| 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% | 58.3% | 52.8% | 57.9% | 53.9% |
| Monthly | 39.2% | 55.1% | 39.3% | 59.7% | 38.8% | 62.6% | 42.1% | 64.3% | 30.7% | 37.9% | 31.0% | 34.3% |
| Fortnightly | 9.5% | 8.7% | 9.5% | 7.9% | 9.3% | 7.8% | 10.0% | 9.2% | 9.8% | 8.4% | 9.8% | 10.4% |
| Four Weekly | 1.3% | 1.0% | 1.3% | 1.1% | 1.2% | 0.9% | 1.4% | 1.8% | 0.9% | 0.6% | 1.1% | 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% |

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% | 11% |
| €201 - €300 | 10% | 13% | 8% | 21% |
| €301 - €400 | 14% | 15% | 15% | 24% |
| €401 - €500 | 15% | 13% | 21% | 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% | 63% |
| €413 - €500 | 13% | 12% | 18% | 13% |
| €501 - €586 | 11% | 9% | 16% | 9% |
| €586+ | 36% | 32% | 33% | 15% |
| All Pay Ranges | 100% | 100% | 100% | 100% |



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

Table 6: Share of TWSS Employees Being Paid Wages from Employers in Addition to the Subsidy by Income Distribution and by Sector

| Average Weekly Net Pay | Paid Additional Wages | Not Paid Additional Wages | All Employees |
|------------------------|-----------------------|---------------------------|---------------|
| €0 - €100 | 57% | 43% | 100% |
| €101 - €200 | 71% | 29% | 100% |
| €201 - €300 | 77% | 23% | 100% |
| €301 - €400 | 84% | 16% | 100% |
| €401 - €500 | 87% | 13% | 100% |
| €501 - €600 | 89% | 11% | 100% |
| €601 - €700 | 91% | 9% | 100% |
| €701 - €800 | 93% | 7% | 100% |
| €801 - €900 | 92% | 8% | 100% |
| €900+ | 93% | 7% | 100% |
| €0 - €412 | 78% | 22% | 100% |
| €413 - €500 | 87% | 13% | 100% |
| €501 - €586 | 89% | 11% | 100% |
| €586+ | 92% | 8% | 100% |
| All Pay Ranges | 81% | 19% | 100% |

| Sector of Employer | Paid Additional Wages | Not Paid Additional Wages | All Employees |
|---------------------------------------|-----------------------|---------------------------|---------------|
| Accommodation & food services | 70% | 30% | 100% |
| Activities of households as employers | 73% | 27% | 100% |
| Administrative & support services | 79% | 21% | 100% |
| Agriculture, forestry & fishing | 91% | 9% | 100% |
| Arts, entertainment & recreation | 81% | 19% | 100% |
| Construction | 72% | 28% | 100% |
| Education | 92% | 8% | 100% |
| Utilities | 90% | 10% | 100% |
| Financial & insurance | 93% | 7% | 100% |
| Human health & social work | 94% | 6% | 100% |
| IT & other information services | 89% | 11% | 100% |
| Manufacturing | 87% | 13% | 100% |
| Professional & technical services | 86% | 14% | 100% |
| Public administration & defence | 87% | 13% | 100% |
| Real estate | 77% | 23% | 100% |
| Transportation & storage | 88% | 12% | 100% |
| Wholesale & retail trade | 82% | 18% | 100% |
| Other services | 70% | 30% | 100% |
| All Sectors | 81% | 19% | 100% |

Based on gross pay as reported by employers, for weekly-paid employees in the week of 12 May to 19 May.

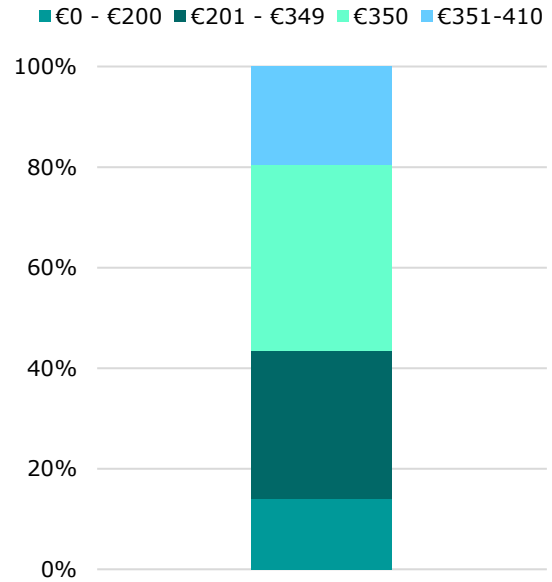
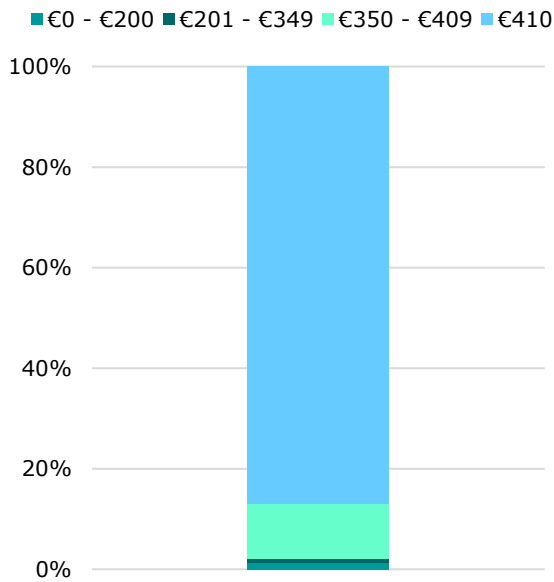
Table 7: Distribution of TWSS Refund Amounts

**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 | 14.0% |
| €201 - €349 | 29.4% |
| €350 | 37.0% |
| €351 - 410 | 19.7% |
| 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% | 14.4% |
| Medium Enterprises | 12.5% | 41.5% |
| Business | 80.9% | 39.6% |
| Personal | 5.9% | 4.5% |
| All Divisions | 100% | 100% |

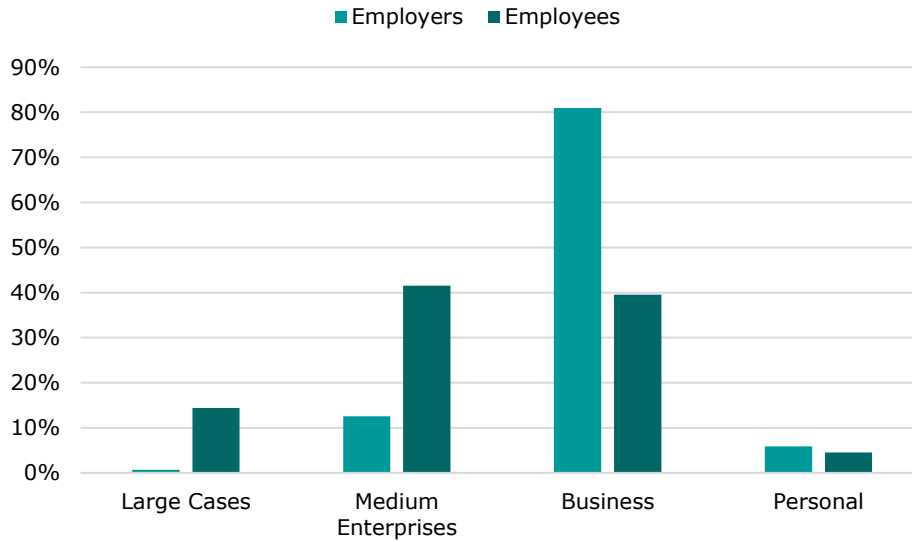
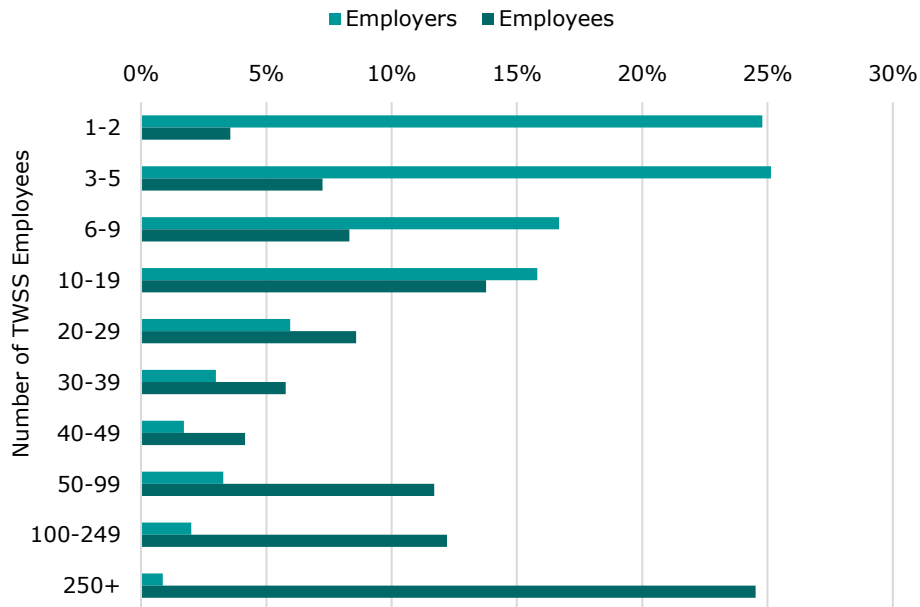


Table 9: Distribution of TWSS Employers by Number of TWSS Employees

| Number of TWSS Employees | Share of Employers | Share of Employees |
|--------------------------|--------------------|--------------------|
| 1-2 | 24.8% | 3.6% |
| 3-5 | 25.1% | 7.2% |
| 6-9 | 16.7% | 8.3% |
| 10-19 | 15.8% | 13.8% |
| 20-29 | 5.9% | 8.6% |
| 30-39 | 3.0% | 5.8% |
| 40-49 | 1.7% | 4.2% |
| 50-99 | 3.3% | 11.7% |
| 100-249 | 2.0% | 12.2% |
| 250+ | 0.9% | 24.5% |
| 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 | 94% | 6% | 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% |

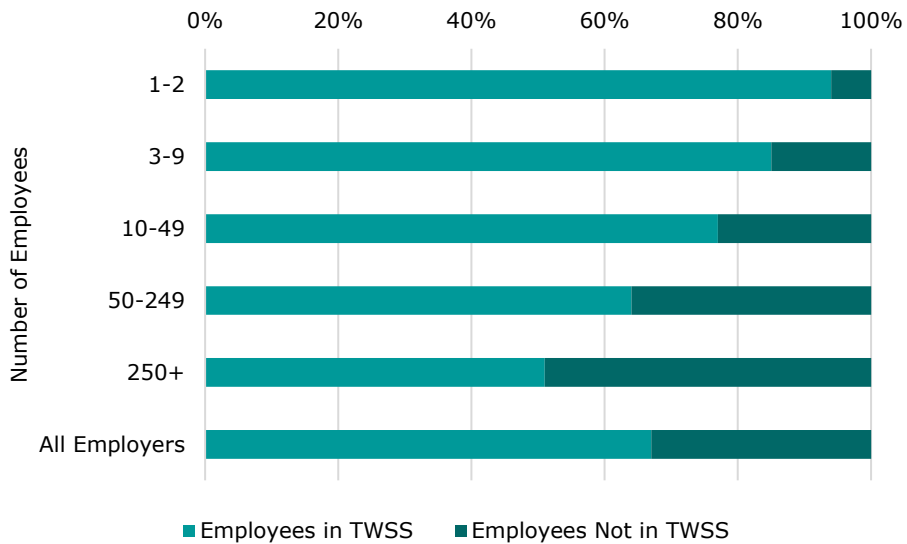
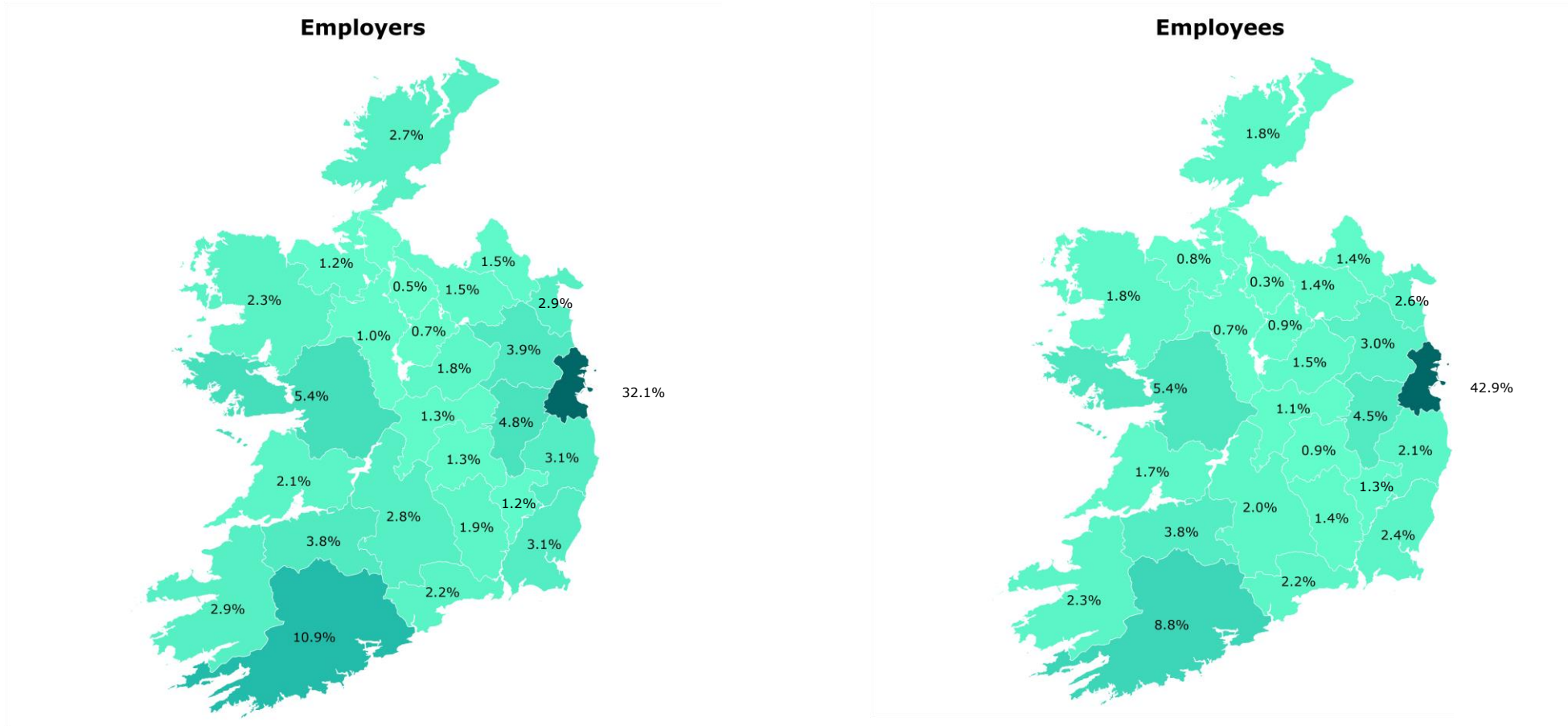


Table 11: Distribution of TWSS Employers and Employees by Location

| Location of Employer | Share of Employers | Share of Employees |
|----------------------|--------------------|--------------------|
| Carlow | 1.2% | 1.3% |
| Cavan | 1.5% | 1.4% |
| Clare | 2.1% | 1.7% |
| Cork City | 2.7% | 2.6% |
| Cork County | 8.2% | 6.2% |
| Donegal | 2.7% | 1.8% |
| Dublin City | 16.9% | 24.6% |
| Dublin County | 15.2% | 18.3% |
| Galway | 5.4% | 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 | 3.8% | 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 | 3.1% | 2.1% |
| All Locations | 100% | 100% |

Based on the main location of the employer.

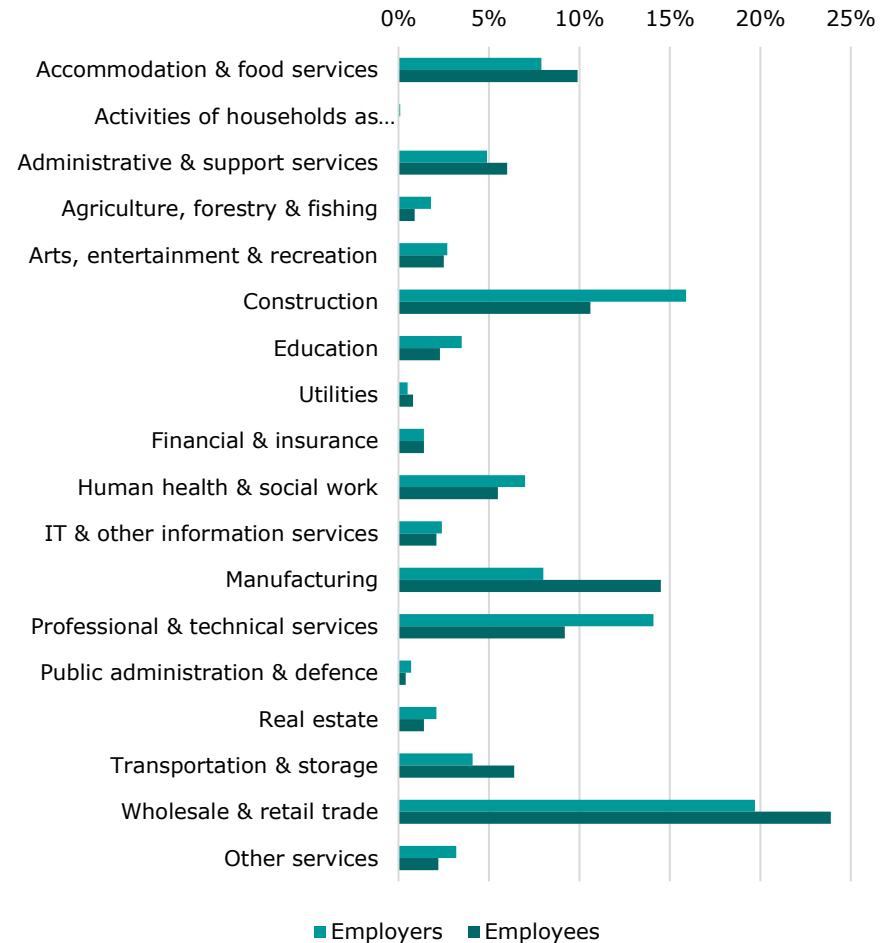
Table 12: Mapped Distribution of TWSS Employers and Employees by Location



Based on the main location of the employer.

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

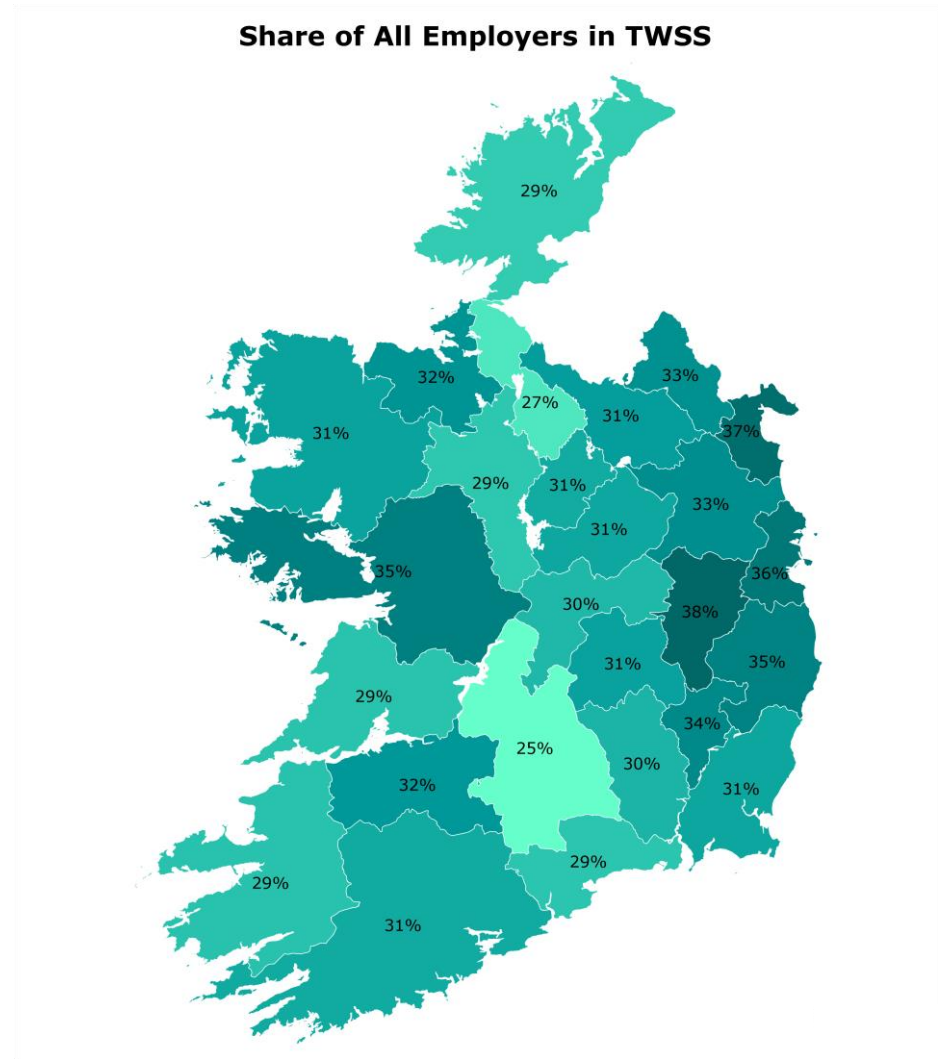
| Sector of Employer | Share of Employers | Share of Employees |
|---------------------------------------|--------------------|--------------------|
| Accommodation & food services | 7.9% | 9.9% |
| Activities of households as employers | 0.1% | 0.0% |
| Administrative & support services | 4.9% | 6.0% |
| Agriculture, forestry & fishing | 1.8% | 0.9% |
| Arts, entertainment & recreation | 2.7% | 2.5% |
| Construction | 15.9% | 10.6% |
| Education | 3.5% | 2.3% |
| Utilities | 0.5% | 0.8% |
| Financial & insurance | 1.4% | 1.4% |
| Human health & social work | 7.0% | 5.5% |
| IT & other information services | 2.4% | 2.1% |
| Manufacturing | 8.0% | 14.5% |
| Professional & technical services | 14.1% | 9.2% |
| Public administration & defence | 0.7% | 0.4% |
| Real estate | 2.1% | 1.4% |
| Transportation & storage | 4.1% | 6.4% |
| Wholesale & retail trade | 19.7% | 23.9% |
| Other services | 3.2% | 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 | 32.3% |
| Activities of households as employers | 5.5% |
| Administrative & support services | 37.1% |
| Agriculture, forestry & fishing | 7.0% |
| Arts, entertainment & recreation | 45.6% |
| Construction | 36.1% |
| Education | 31.7% |
| Utilities | 34.2% |
| Financial & insurance | 14.7% |
| Human health & social work | 40.3% |
| IT & other information services | 17.3% |
| Manufacturing | 46.3% |
| Professional & technical services | 32.8% |
| Public administration & defence | 12.8% |
| Real estate | 26.1% |
| Transportation & storage | 37.3% |
| Wholesale & retail trade | 41.2% |
| Other services | 19.4% |
| All Sectors | 31% |



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