COVID-19 Wage Subsidy Schemes

Preliminary Statistics

(as at 29 October 2020)

These statistics are provisional and will be revised

Information on the operation of TWSS and EWSS are available on www.revenue.ie. Queries of a statistical nature in relation to the Schemes can be sent to statistics@revenue.ie.



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 to support employers and employees through the COVID-19 pandemic. 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 will operate in respect of payroll submissions with pay dates on or after 20 October 2020. October EWSS payments will be paid by 5 November 2020. The first EWSS payments in respect of November payrolls will be made in early November. Thereafter, subsequent payments for November will be paid following the receipt of a payroll submission containing an EWSS claim. This means EWSS will be paid on a similar basis to the TWSS, providing a significant positive cashflow boost for businesses.

40,500 employers are currently registered with Revenue for EWSS.

EWSS Supports Processed by Revenue

Claim Month	EWSS Payments	PRSI Forgone**	Employers	Employees
July/August*	€31.8m	€6.7m	6,100	30,000
September	€258.1m	€61.6m	33,400	345,500
All Months	€289.9m	€68.3m	33,800	352,600

*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.

Weekly EWSS updates are available <u>here</u>, including in the update of 8 October statistical breakdowns of the employers registered for EWSS and in the update of 15 October breakdowns of the EWSS recipients for September.

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).

