

## **COVID-19 Support Schemes**

Employment Wage Subsidy Scheme (EWSS)

Business Resumption Support Scheme (BRSS)

COVID Restrictions Support Scheme (CRSS)

Debt Warehousing

## **Preliminary Statistics**

(as at 9 December 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 **26,500** employers currently registered with Revenue for EWSS.

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	€256.4m	€61.0m	33,700	343,700
October	€354.6m	€64.7m	35,700	341,900
November	€335.4m	€51.7m	30,900	267,400
December	€407.7m	€62.4m	32,700	317,800
January 2021	€399.0m	€61.0m	36,700	345,400
February	€382.7m	€59.1m	35,900	305,100
March	€392.8m	€60.9m	35,700	303,000
April	€409.7m	€63.3m	34,800	298,200
May	€364.4m	€55.8m	35,200	302,200
June	€414.7m	€62.3m	34,600	345,300
July	€452.6m	€65.9m	32,000	343,300
August	€390.0m	€57.0m	28,900	321,700
September	€391.7m	€57.3m	27,600	312,200
October	€363.9m	€52.8m	26,000	291,300
November (prov.)	€332.6m	€48.8m	24,300	280,300
December (to date)	€48.0m	€11.0m	15,200	176,300
<b>All Months</b>	<b>€5,729m</b>	<b>€902m</b>	<b>51,700</b>	<b>696,900</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: Employers and Employees by Sector by Month**

Sector of Employer	Employers				Employees			
	Aug	Sep	Oct	Nov	Aug	Sep	Oct	Nov
Accommodation & food services	23%	24%	24%	24%	40%	41%	41%	41%
Administrative & support services	4%	4%	4%	4%	5%	5%	5%	5%
Agriculture, forestry & fishing	1%	1%	1%	1%	1%	0%	0%	0%
Arts, entertainment & recreation	4%	4%	4%	4%	5%	5%	5%	5%
Construction	10%	9%	9%	9%	6%	5%	5%	5%
Education	5%	7%	7%	7%	3%	4%	4%	4%
Utilities	0.3%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%
Financial & insurance	1%	1%	1%	1%	1%	0%	1%	1%
Human health & social work	6%	7%	7%	7%	6%	7%	7%	7%
IT & other information services	1%	1%	1%	1%	1%	1%	1%	1%
Manufacturing	5%	5%	5%	4%	5%	5%	5%	5%
Professional & technical services	9%	8%	8%	8%	5%	4%	4%	4%
Public administration & defence	1%	1%	1%	1%	0.3%	0.3%	0.3%	0.3%
Real estate	1%	1%	1%	1%	1%	1%	1%	1%
Transportation & storage	4%	3%	3%	4%	6%	6%	6%	6%
Wholesale & retail trade	13%	12%	12%	11%	10%	9%	9%	9%
Other services	11%	11%	11%	11%	6%	6%	6%	6%
<b>All Sectors</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>Number of employers/employees</b>	<b>28,900</b>	<b>27,600</b>	<b>26,000</b>	<b>24,300</b>	<b>321,700</b>	<b>312,200</b>	<b>291,300</b>	<b>280,300</b>

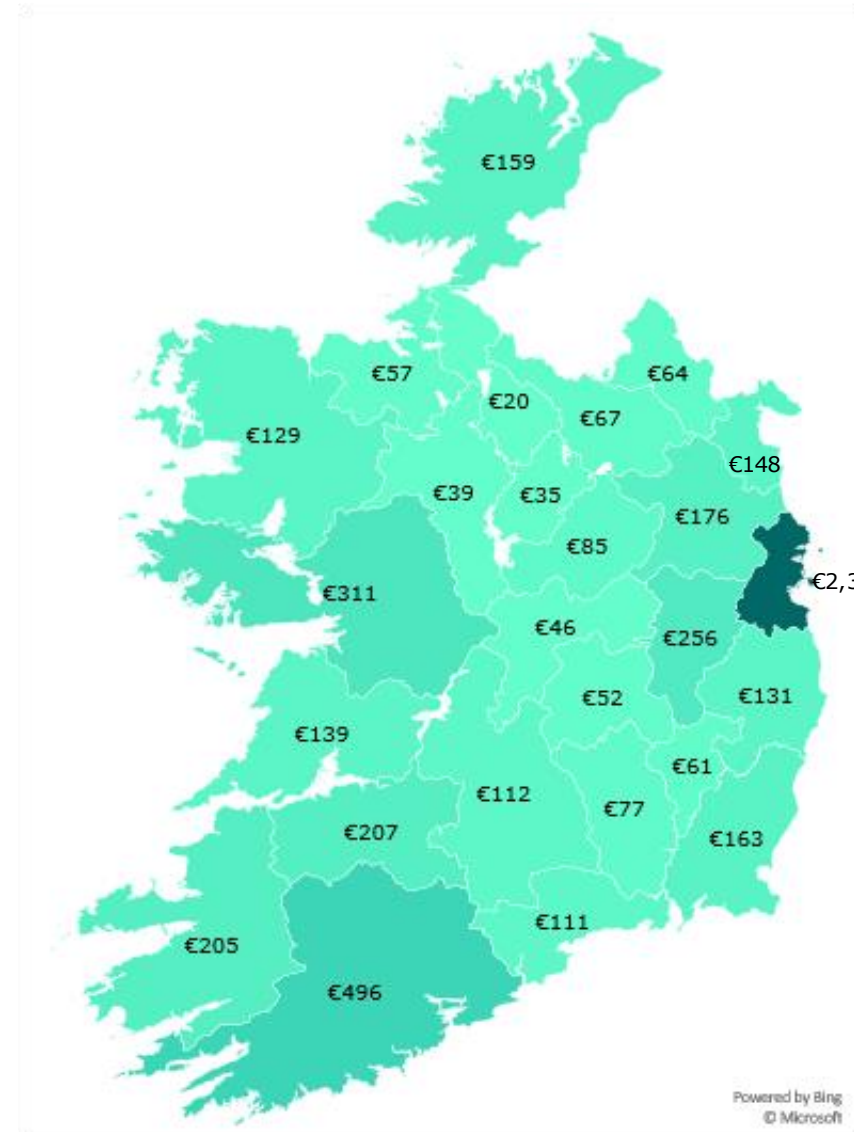
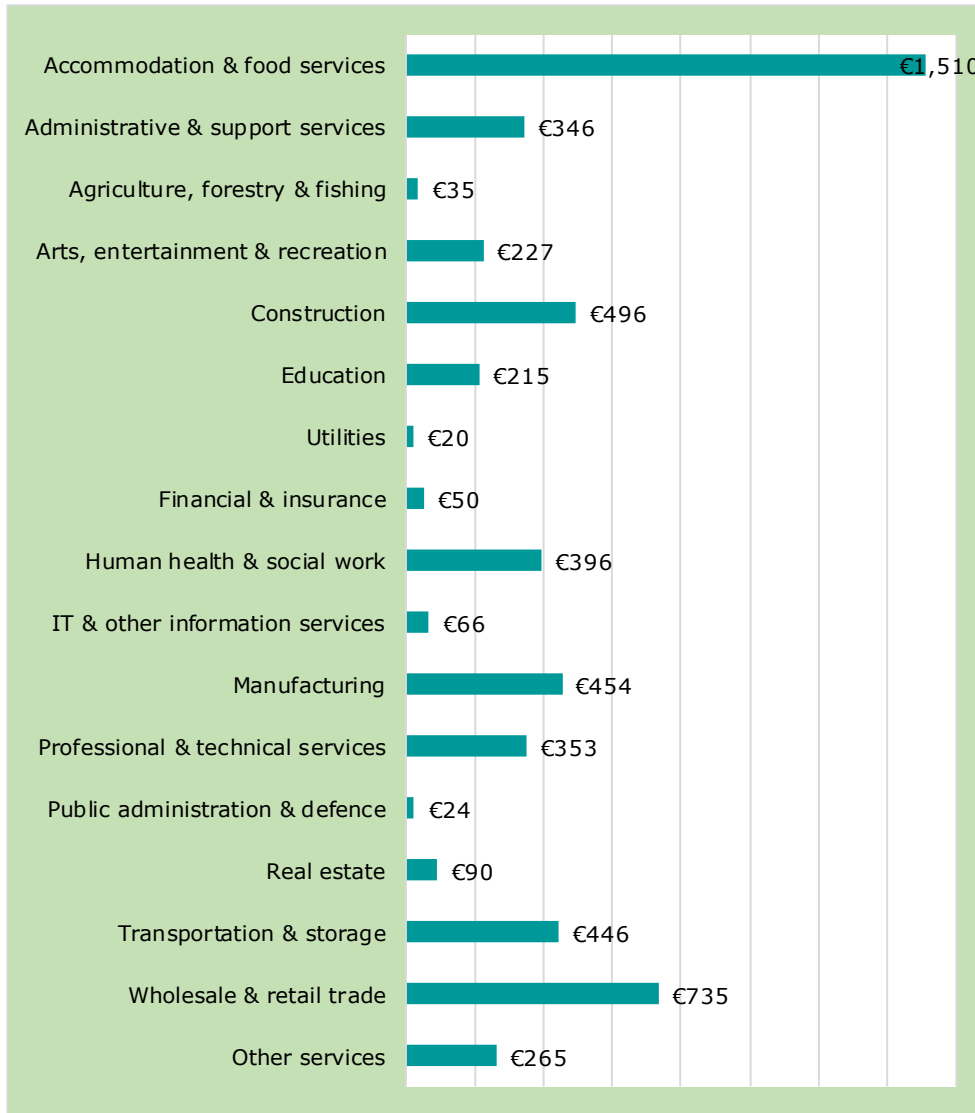
*Note: Data for earlier months, back to July / August 2020, are available on the excel version of this release on Revenue.ie.*

**EWSS Table 3: Employers and Employees by County by Month**

County of Employer	Employers				Employees			
	Aug	Sep	Oct	Nov	Aug	Sep	Oct	Nov
Carlow	1.1%	1.1%	1.1%	1.0%	1.0%	1.0%	1.0%	1.0%
Cavan	1.4%	1.3%	1.3%	1.3%	1.2%	1.2%	1.2%	1.2%
Clare	2.7%	2.6%	2.7%	2.6%	2.6%	2.4%	2.4%	2.4%
Cork	10.7%	10.7%	10.6%	10.7%	9.6%	9.3%	9.4%	9.4%
Donegal	3.8%	3.8%	3.8%	3.9%	3.5%	3.4%	3.4%	3.4%
Dublin	31.0%	30.9%	31.0%	31.1%	36.9%	39.0%	38.9%	39.5%
Galway	6.1%	6.2%	6.2%	6.2%	5.9%	5.8%	5.8%	5.5%
Kerry	4.3%	4.2%	4.2%	4.2%	4.6%	3.9%	3.9%	3.8%
Kildare	4.0%	4.0%	4.0%	3.9%	4.1%	4.3%	4.3%	4.3%
Kilkenny	1.9%	1.9%	1.9%	1.9%	1.5%	1.4%	1.5%	1.5%
Laois	1.1%	1.1%	1.1%	1.1%	1.0%	1.0%	1.0%	1.0%
Leitrim	0.6%	0.6%	0.6%	0.6%	0.4%	0.4%	0.4%	0.4%
Limerick	3.9%	4.0%	4.0%	4.0%	3.7%	3.9%	3.9%	3.9%
Longford	0.7%	0.7%	0.7%	0.7%	0.4%	0.4%	0.4%	0.4%
Louth	2.7%	2.7%	2.7%	2.7%	2.5%	2.6%	2.6%	2.6%
Mayo	2.9%	2.9%	2.9%	2.9%	2.7%	2.4%	2.3%	2.3%
Meath	3.4%	3.5%	3.5%	3.5%	3.1%	3.1%	3.1%	3.0%
Monaghan	1.2%	1.2%	1.2%	1.2%	1.0%	1.0%	1.0%	0.9%
Offaly	1.2%	1.2%	1.2%	1.2%	0.8%	0.9%	0.8%	0.8%
Roscommon	1.0%	1.0%	1.0%	1.0%	0.8%	0.8%	0.8%	0.8%
Sligo	1.4%	1.4%	1.4%	1.4%	1.2%	1.0%	1.0%	1.0%
Tipperary	2.7%	2.8%	2.8%	2.8%	2.0%	2.1%	2.0%	2.1%
Waterford	2.4%	2.3%	2.3%	2.3%	2.3%	2.1%	2.2%	2.1%
Westmeath	1.9%	1.9%	1.9%	1.9%	1.7%	1.6%	1.6%	1.6%
Wexford	3.1%	3.1%	3.0%	3.0%	3.1%	2.9%	2.9%	2.9%
Wicklow	3.1%	3.0%	3.0%	3.0%	2.3%	2.1%	2.2%	2.1%
<b>All Counties</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
<b>Number of employers/employees</b>	<b>28,900</b>	<b>27,600</b>	<b>26,000</b>	<b>24,300</b>	<b>321,700</b>	<b>312,200</b>	<b>291,300</b>	<b>280,300</b>

Note: Data for earlier months, back to July / August 2020, are available on the excel version of this release on Revenue.ie.

**EWSS Table 4: Subsidy Payments by County and Sector All Months (all amounts in € millions)**



Amounts cover all EWSS months including provisional November data and December 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 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, **2,150 businesses with 2,300 trades** have availed of BRSS and claims of **€7.4 million** have been made under the Scheme.

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

Sector	
Bar (Wet pub)	790
Travel agency, tour operator and other reservation service and related activities	195
Bar (Serving Food)	215
Café, Restaurant	190
Hotels and Accommodation (B&Bs etc)	155
Personal Services (Hairdressers, Beauticians, etc)	35
Passenger transport (Land, Water or Air)	40
Gym, Leisure Centre, Swimming Pool	30
Retail Specialist Store (Clothes, Toys, Florist, etc)	55
Performing Arts and supporting activities	45
Event catering activities	25
Construction and Maintenance	30
Other	410
<b>Number of Trades</b>	<b>2,300</b>

County	
Carlow	15
Cavan	55
Clare	55
Cork	150
Donegal	70
Dublin	600
Galway	130
Kerry	135
Kildare	60
Kilkenny	60
Laois	30
Leitrim	20
Limerick	75
Longford	25
Louth	55
Mayo	85
Meath	75
Monaghan	35
Offaly	25
Roscommon	40
Sligo	25
Tipperary	80
Waterford	40
Westmeath	40
Wexford	45
Wicklow	35
<b>Number of Businesses</b>	<b>2,150</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 **10 businesses with 20 premises** registered for CRSS.

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

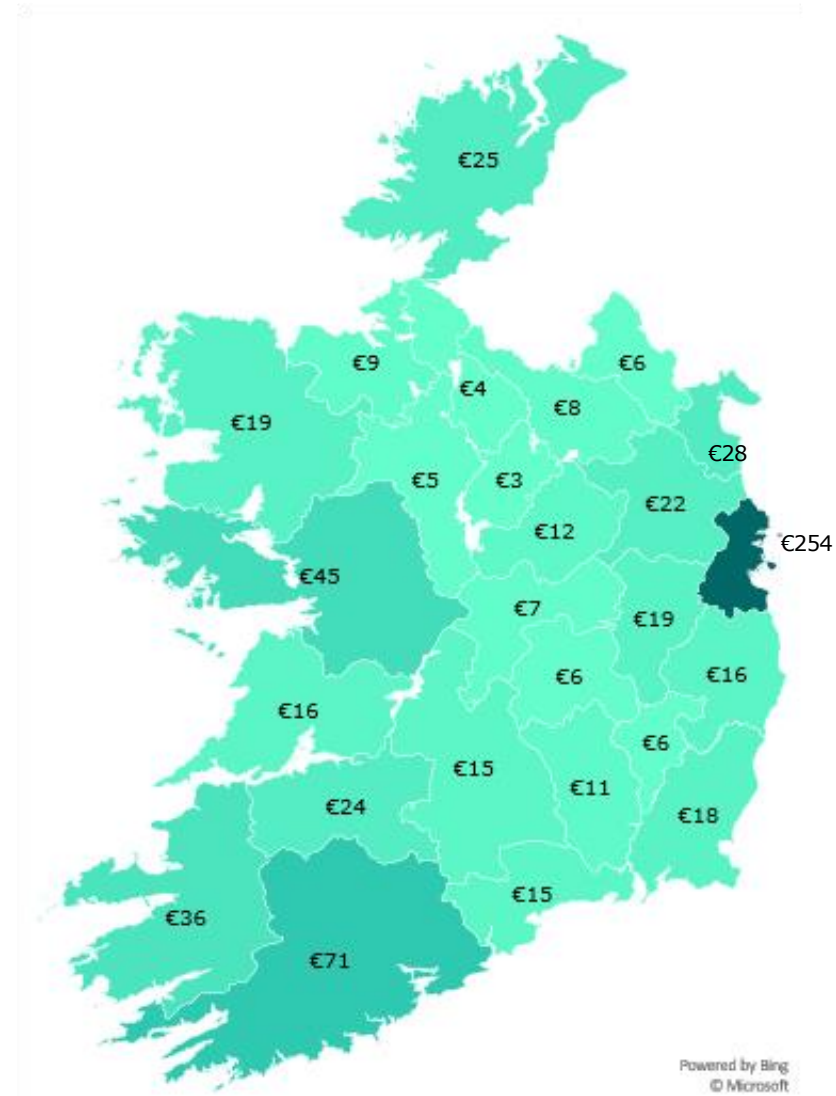
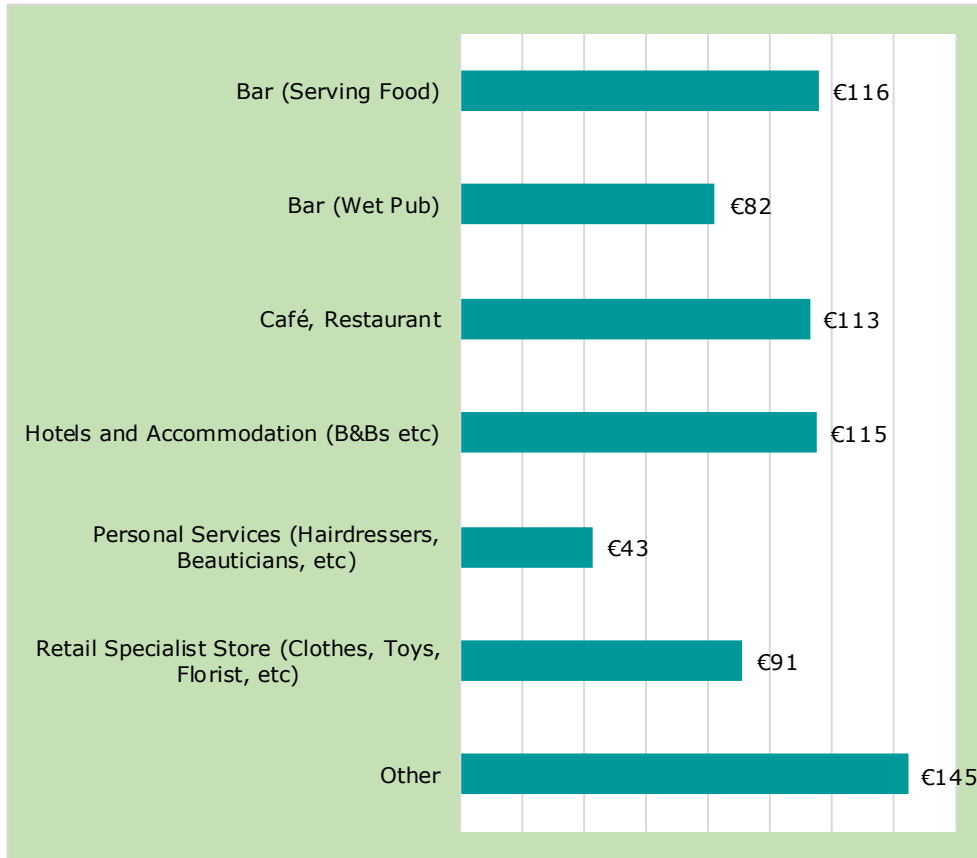
Claim Week Start Date*	Claimed Amount	Premises Claiming
Up to 21 December	€155.9m	19,800
21 December / 28 December / 4 January	€101.7m	19,300
11 January to 3 May	€294.9m	24,200
10 May onwards	€151.4m	19,900
<b>All Claim Periods</b>	<b>€704m</b>	<b>25,500</b>

*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 premises have claimed for 'Restart Week' payments totalling €73 million since 10 May 2021 and are now trading without the support of CRSS.



**CRSS Table 2: Payment Claims by County and Sector (all amounts in € millions)**



Amounts cover all CRSS months including provisional November data and December to date.

## Debt Warehousing

Debt Warehousing was announced by Government on 2 May 2020, to provide a vital liquidity support to businesses suffering downturn due to the COVID-19 pandemic. The warehousing arrangements initially applied to VAT and PAYE (employer) liabilities accumulated by businesses associated with the COVID-19 crisis. Debt warehousing is also available to taxpayers for Income Tax 2019 and Preliminary Income Tax 2020, subject to qualifying criteria. In addition, Debt Warehousing is available on balances that have been overpaid under the Temporary Wage Subsidy Scheme (TWSS) on the same basis as VAT and PAYE (employer). On 1 June 2021 Government announced that the period where tax liabilities arising can be warehoused was extended to the end 2021 for all eligible taxpayers, with an interest free period during 2022, as well as the inclusion of overpayments of the Employment Wage Subsidy Scheme (EWSS).

Debt Warehousing is automatically available to businesses and individuals that are managed by Revenue’s Business and Personal Divisions. It is available by agreement to larger businesses managed by Revenue’s Large Cases and Medium Enterprises Divisions, where such businesses have been adversely impacted by COVID-19.

Over **100,000 individual businesses** are availing of Debt Warehousing. This includes 3,200 Large Cases and Medium Enterprises Divisions taxpayers.

**Debt Warehousing Table 1: Amounts Warehoused (at end November 2021)**



*\*Includes approx. €499m PRSI; \*\*Includes approx. €9m PRSI.*

## 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](#)).