

COVID-19 Support Schemes

Employment Wage Subsidy Scheme (EWSS)

COVID Restrictions Support Scheme (CRSS)

Debt Warehousing

Preliminary Statistics

(as at 13 May 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 and was expected to continue until 31 March 2021 (both Schemes ran in parallel from 1 July 2020 until the TWSS ceased at the end of August 2020). On 23 February 2021 it was announced that the EWSS would be extended to 30 June 2021. The TWSS and the EWSS are operated by Revenue through the payroll system.

There are **48,700 employers currently registered with Revenue** for EWSS (including 1,600 re-registrations). This excludes 4,400 employers who were previously registered.

On 21 October 2020, 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 operates in respect of payroll submissions with pay dates on or after 20 October 2020. October EWSS payments were paid starting 5 November 2020. The first EWSS payments in respect of November payrolls were paid from 10 November. Thereafter, subsequent payments are being paid following the receipt of a payroll submission containing an EWSS claim. This means EWSS is now paid on a similar basis to the TWSS, providing a significant positive cashflow boost for businesses.

EWSS Table 1: Payments Processed by Revenue

Claim Month	EWSS Payments	PRSI Forgone**	Employers	Employees
July/August*	€32.6m	€6.8m	6,400	30,600
September	€257.9m	€61.4m	33,900	345,700
October	€358.0m	€65.3m	36,000	344,600
November	€338.4m	€52.2m	31,200	269,800
December	€409.9m	€62.7m	32,900	319,500
January	€404.9m	€61.9m	37,000	351,700
February	€390.5m	€60.3m	36,100	311,800
March	€400.7m	€62.2m	35,900	309,700
April	€410.6m	€63.8m	34,500	299,500
May (to date)	€87.8m	€13.2m	21,300	181,800
All Months	€3,091m	€510m	49,000	560,300

*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.

EWSS Table 2: Employers and Employees by Sector

Employers									
Sector of Employer	Jul/Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr
Accommodation & food services	34%	18%	18%	16%	18%	14%	14%	14%	15%
Administrative & support services	3%	5%	5%	5%	5%	5%	5%	5%	5%
Agriculture, forestry & fishing	1%	1%	1%	2%	1%	1%	1%	1%	1%
Arts, entertainment & recreation	4%	4%	4%	4%	4%	4%	4%	4%	4%
Construction	10%	11%	11%	11%	10%	15%	15%	15%	15%
Education	3%	5%	5%	6%	6%	5%	5%	5%	5%
Utilities	0.0%	0.3%	0.3%	0.3%	0.3%	0.4%	0.4%	0.4%	0.4%
Financial & insurance	1%	1%	1%	1%	1%	1%	1%	1%	1%
Human health & social work	6%	6%	6%	7%	6%	6%	6%	6%	6%
IT & other information services	1%	2%	2%	2%	2%	2%	2%	2%	2%
Manufacturing	5%	6%	6%	6%	6%	7%	7%	7%	7%
Professional & technical services	5%	11%	11%	12%	11%	11%	11%	11%	10%
Public administration & defence	1%	1%	1%	1%	1%	1%	1%	1%	1%
Real estate	2%	2%	2%	2%	2%	2%	2%	2%	2%
Transportation & storage	3%	4%	4%	4%	4%	4%	4%	4%	4%
Wholesale & retail trade	11%	14%	15%	16%	15%	17%	17%	17%	16%
Other services	10%	9%	9%	5%	10%	5%	5%	5%	5%
All Sectors	100%	100%	100%	100%	100%	100%	100%	100%	100%
Number of employers	6,400	33,900	36,000	31,200	32,900	37,000	36,100	35,900	34,500

Employees

Sector of Employer	Jul/Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr
Accommodation & food services	45%	30%	27%	19%	30%	19%	16%	16%	17%
Administrative & support services	5%	6%	7%	7%	6%	6%	6%	6%	7%
Agriculture, forestry & fishing	2%	1%	1%	1%	1%	1%	1%	1%	1%
Arts, entertainment & recreation	7%	4%	4%	4%	4%	3%	3%	3%	4%
Construction	8%	7%	7%	8%	7%	11%	11%	12%	13%
Education	3%	3%	4%	4%	4%	3%	4%	4%	4%
Utilities	0.0%	0.3%	0.3%	0.4%	0.3%	1%	1%	1%	0.4%
Financial & insurance	0.0%	1%	1%	1%	1%	1%	1%	1%	1%
Human health & social work	5%	6%	6%	8%	7%	6%	7%	7%	7%
IT & other information services	1%	1%	1%	1%	1%	1%	1%	1%	1%
Manufacturing	5%	8%	8%	9%	7%	9%	10%	10%	10%
Professional & technical services	3%	6%	6%	7%	6%	6%	7%	7%	6%
Public administration & defence	0.0%	0.4%	0.4%	0.4%	0.4%	1%	1%	0%	0.5%
Real estate	1%	2%	2%	2%	2%	1%	2%	2%	2%
Transportation & storage	2%	8%	8%	10%	8%	8%	7%	7%	7%
Wholesale & retail trade	8%	11%	13%	14%	13%	20%	19%	19%	18%
Other services	6%	5%	5%	3%	5%	3%	3%	3%	3%
All Sectors	100%	100%	100%	100%	100%	100%	100%	100%	100%
Number of employees	30,600	345,700	344,600	269,800	319,500	351,700	311,800	309,700	299,500

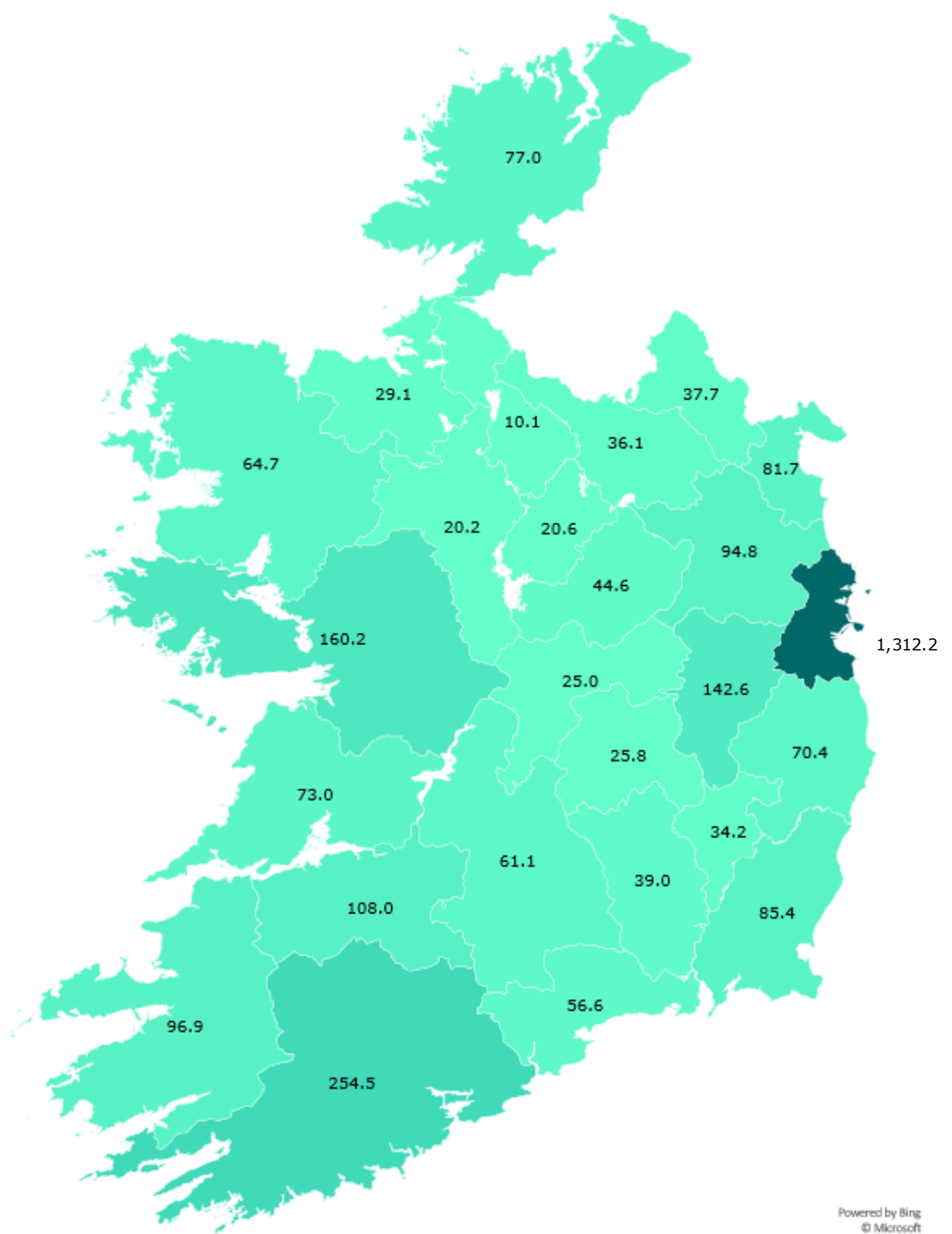
EWSS Table 3: Employers and Employees by County

Employers									
County of Employer	Jul/Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr
Carlow	1.2%	1.1%	1.1%	1.1%	1.1%	1.2%	1.1%	1.1%	1.1%
Cavan	1.5%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%
Clare	3.3%	2.3%	2.3%	2.2%	2.2%	2.3%	2.3%	2.3%	2.3%
Cork	11.4%	10.1%	10.2%	9.8%	10.0%	10.4%	10.6%	10.5%	10.5%
Donegal	4.5%	3.3%	3.3%	3.3%	3.5%	3.3%	3.2%	3.2%	3.3%
Dublin	26.8%	31.4%	31.0%	33.4%	32.4%	32.2%	32.7%	32.6%	32.3%
Galway	7.1%	6.1%	6.1%	5.8%	6.0%	5.8%	5.7%	5.7%	5.8%
Kerry	6.8%	3.9%	3.8%	3.4%	3.6%	3.4%	3.4%	3.4%	3.5%
Kildare	4.0%	4.4%	4.4%	4.6%	4.4%	4.6%	4.6%	4.6%	4.6%
Kilkenny	1.6%	1.9%	1.9%	1.8%	1.8%	1.8%	1.8%	1.7%	1.8%
Laois	1.3%	1.2%	1.2%	1.1%	1.2%	1.2%	1.1%	1.1%	1.1%
Leitrim	0.6%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%
Limerick	3.4%	3.8%	3.9%	3.8%	3.8%	3.7%	3.7%	3.6%	3.7%
Longford	0.5%	0.8%	0.8%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%
Louth	2.0%	2.7%	2.7%	2.6%	2.7%	2.8%	2.8%	2.7%	2.7%
Mayo	3.1%	2.8%	2.9%	2.6%	2.7%	2.7%	2.6%	2.6%	2.7%
Meath	3.4%	3.5%	3.5%	3.4%	3.5%	3.8%	3.8%	3.9%	3.9%
Monaghan	1.1%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.3%
Offaly	0.8%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%
Roscommon	1.0%	1.0%	1.0%	0.9%	1.0%	0.9%	0.9%	0.9%	0.9%
Sligo	1.8%	1.4%	1.5%	1.5%	1.4%	1.4%	1.3%	1.3%	1.3%
Tipperary	2.3%	2.7%	2.7%	2.6%	2.7%	2.6%	2.6%	2.6%	2.7%
Waterford	2.4%	2.2%	2.2%	2.1%	2.2%	2.3%	2.3%	2.2%	2.2%
Westmeath	1.9%	1.9%	1.9%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%
Wexford	3.5%	3.3%	3.4%	3.2%	3.2%	3.3%	3.2%	3.3%	3.4%
Wicklow	2.7%	3.1%	3.1%	3.2%	3.0%	3.2%	3.3%	3.3%	3.2%
All Counties	100%	100%	100%	100%	100%	100%	100%	100%	100%
Number	6,400	33,900	36,000	31,200	32,900	37,000	36,100	35,900	34,500

Employees

County of Employer	Jul/Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr
Carlow	1.2%	1.2%	1.2%	1.2%	1.2%	1.1%	1.2%	1.1%	1.0%
Cavan	1.4%	1.4%	1.3%	1.1%	1.2%	1.3%	1.2%	1.2%	1.3%
Clare	4.0%	2.8%	2.9%	2.4%	2.4%	2.1%	2.2%	2.2%	2.2%
Cork	10.5%	8.6%	8.7%	7.7%	8.4%	8.5%	8.5%	8.4%	8.6%
Donegal	4.9%	3.0%	2.7%	2.6%	2.8%	2.5%	2.4%	2.5%	2.7%
Dublin	24.2%	39.9%	38.8%	43.9%	41.5%	42.8%	43.2%	42.7%	41.7%
Galway	8.6%	5.8%	5.9%	5.1%	5.6%	5.2%	4.9%	4.9%	5.2%
Kerry	8.0%	3.8%	3.7%	3.0%	3.3%	3.0%	3.0%	2.9%	3.1%
Kildare	2.7%	4.2%	4.4%	4.6%	4.4%	4.6%	4.8%	4.8%	4.7%
Kilkenny	1.5%	1.5%	1.5%	1.3%	1.4%	1.3%	1.2%	1.2%	1.2%
Laois	1.0%	0.8%	0.9%	0.8%	1.0%	1.0%	0.8%	0.8%	0.9%
Leitrim	0.6%	0.4%	0.4%	0.3%	0.4%	0.3%	0.3%	0.3%	0.3%
Limerick	3.2%	3.7%	3.7%	3.4%	3.7%	3.4%	3.4%	3.4%	3.3%
Longford	0.3%	0.5%	0.5%	0.8%	0.7%	0.7%	0.8%	0.8%	0.6%
Louth	1.9%	2.2%	2.7%	2.7%	2.7%	2.6%	2.8%	2.8%	2.8%
Mayo	3.8%	2.3%	2.4%	2.1%	2.1%	2.3%	2.1%	2.1%	2.3%
Meath	4.2%	2.9%	3.0%	2.8%	2.9%	3.2%	3.3%	3.4%	3.4%
Monaghan	0.9%	1.1%	1.2%	1.2%	1.2%	1.3%	1.4%	1.3%	1.3%
Offaly	0.6%	0.9%	0.9%	0.8%	0.8%	0.9%	0.9%	0.8%	0.8%
Roscommon	1.1%	0.8%	0.8%	0.7%	0.7%	0.7%	0.6%	0.7%	0.7%
Sligo	1.8%	1.0%	1.1%	1.0%	1.1%	0.9%	0.9%	0.9%	1.0%
Tipperary	2.0%	2.0%	2.1%	1.9%	2.0%	2.0%	2.1%	2.1%	2.1%
Waterford	2.8%	2.1%	2.0%	1.8%	2.0%	1.8%	1.8%	1.8%	1.9%
Westmeath	1.9%	1.6%	1.6%	1.5%	1.5%	1.5%	1.4%	1.5%	1.5%
Wexford	4.1%	3.1%	3.0%	2.6%	2.6%	2.9%	2.8%	2.9%	3.1%
Wicklow	2.7%	2.4%	2.4%	2.4%	2.4%	2.2%	2.2%	2.3%	2.4%
All Counties	100%	100%	100%	100%	100%	100%	100%	100%	100%
Number	30,600	345,700	344,600	269,800	319,500	351,700	311,800	309,700	299,500

**EWSS Table 4: Subsidy Payments by County
(all EWSS months including May to date)**



(amounts in € million, total of €3,091m)

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COVID Restrictions Support Scheme (CRSS)

The CRSS is aimed at businesses that are 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.

Registration for the Scheme is available to eligible businesses, or the tax agent acting on their behalf, via the e-Registration facility in ROS.

To date **22,400 businesses have registered 26,300 premises** for CRSS with Revenue.

Starting from 17 November 2020, an eligible business, if registered with Revenue for CRSS and who carries on a business activity from a premises located in a region subject to COVID-19 related restrictions, can make a claim for payment under the CRSS. Payment will be made generally within 3 days of the submission of a qualifying claim.

171,800 claims for CRSS **payments of €533 million in respect of 25,000 premises** have been made to date and €530 million of this has been processed for payment. The value of the payments are 84% to Corporation Tax registered businesses and 16% Income Tax to registered businesses.

On 4 December 2020, Government announced an additional CRSS payment for businesses who cannot reopen during the Christmas and New Year period. The additional support is available for the three weeks beginning 21 December 2020, 28 December 2020 and 4 January 2021, and provides up to double the amount of the weekly CRSS support payment due, subject to the statutory maximum payment of €5,000 per week. On 23 February 2021 it was announced that the CRSS would be extended to 30 June 2021. As public health restrictions ease, Revenue confirmed that from 10 May 2021 eligible businesses resuming trading activities can claim a 'Restart Week' payment (in effect double the normal weekly CRSS payment rate) for a period of two weeks.

CRSS Table 1: Payment Claims by Period

Claim Week Start Date*	Claimed Amount	Premises Claiming
Up to 21 December	€155.3m	19,700
21 December / 28 December / 4 January	€100.8m	19,200
11 January to 3 May	€269.6m	23,600
From 10 May onward	€7.5m	3,600
All Claim Periods	€533m	25,000

*A claim period can be up to a maximum of 3 weeks.

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.

The scheme is automatically available to businesses and individuals that are managed by Revenue's Business and Personal Divisions. It is also 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 **85,000 individual businesses** have availed of Debt Warehousing. This includes 2,600 Large Cases and Medium Enterprises Division taxpayers.

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



**Includes approx. €384m PRSI; **Includes approx. €5m PRSI.*

Further Information

Information on the operation of TWSS, EWSS and CRSS are available on www.revenue.ie.

Queries of a statistical nature in relation to the Schemes can be sent to statistics@revenue.ie. Media queries should be directed to 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](#)).