

COVID-19 Support Schemes

Employment Wage Subsidy Scheme (EWSS)

COVID Restrictions Support Scheme (CRSS)

Temporary Acceleration of Loss Relief

Preliminary Statistics

(as at 19 August 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 and on 1 June the Scheme was further extended to 31 December 2021. The TWSS and the EWSS are operated by Revenue through the payroll system.

There are **41,800 employers currently registered with Revenue for EWSS** (including 1,300 re-registrations). This excludes 11,900 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

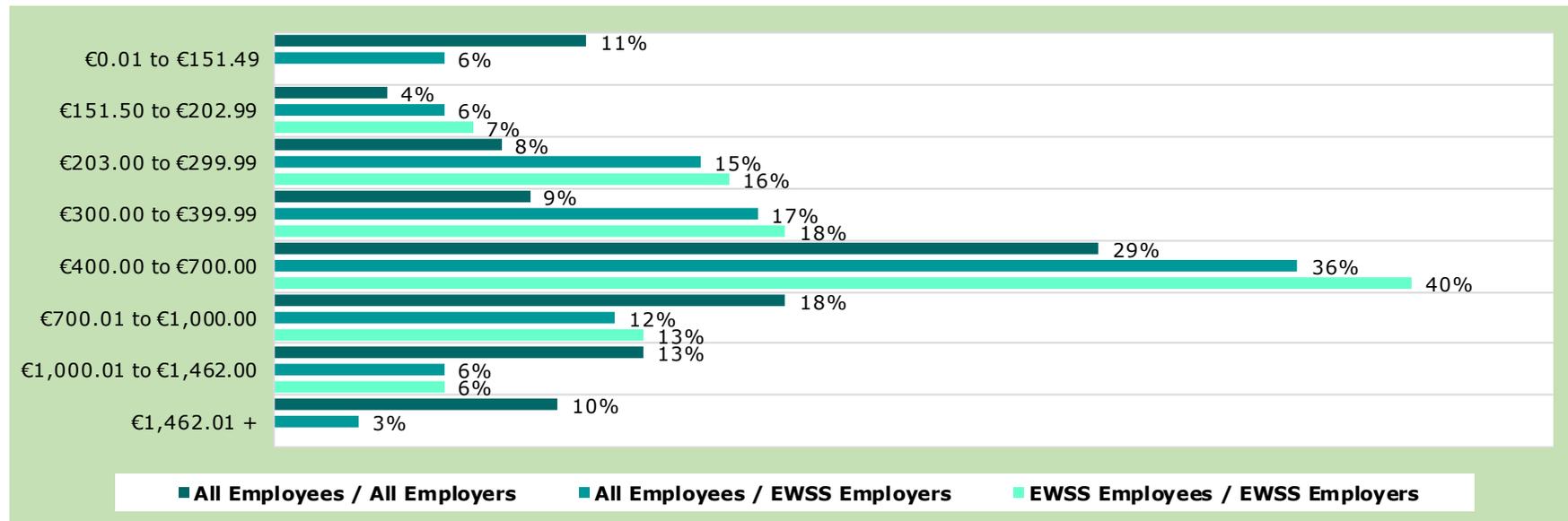
| Claim Month | EWSS Payments | PRSI Forgone** | Employers | Employees |
|-------------------|----------------|----------------|---------------|----------------|
| July/August 2020* | €34.2m | €7.2m | 6,500 | 32,300 |
| September 2020 | €257.1m | €61.2m | 33,800 | 344,700 |
| October 2020 | €356.6m | €65.0m | 35,900 | 343,500 |
| November 2020 | €337.2m | €52.0m | 31,100 | 268,900 |
| December 2020 | €409.2m | €62.6m | 32,900 | 319,000 |
| January 2021 | €400.3m | €61.2m | 36,900 | 346,500 |
| February 2021 | €384.3m | €59.4m | 36,100 | 306,500 |
| March 2021 | €394.6m | €61.2m | 35,900 | 304,400 |
| April 2021 | €411.0m | €63.5m | 35,000 | 299,000 |
| May 2021 | €365.3m | €55.9m | 35,300 | 303,000 |
| June 2021 | €415.2m | €62.4m | 34,600 | 345,500 |
| July 2021 | €465.5m | €68.9m | 33,100 | 359,800 |
| August (to date) | €204.6m | €30.7m | 24,400 | 274,500 |
| All Months | €4,400m | €704m | 51,100 | 642,000 |

*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: Employee Incomes in July

| Gross Weekly Pay | All Employees / All Employers | All Employees / EWSS Employers | EWSS Employees / EWSS Employers |
|------------------------|------------------------------------|--------------------------------------|------------------------------------|
| €0.01 to €151.49 | 11% | 6% | |
| €151.50 to €202.99 | 4% | 6% | 7% |
| €203.00 to €299.99 | 8% | 15% | 16% |
| €300.00 to €399.99 | 9% | 17% | 18% |
| €400.00 to €700.00 | 29% | 36% | 40% |
| €700.01 to €1,000.00 | 18% | 12% | 13% |
| €1,000.01 to €1,462.00 | 13% | 6% | 6% |
| €1,462.01 + | 10% | 3% | |
| All Ranges | 100.0% 2.79m employments | 100.0% 422,900 employments | 100% 348,600 employments |



Note: Employees include persons in receipts of occupational pensions.

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.

On 4 December 2020, Government announced an additional CRSS payment for businesses unable to reopen during the Christmas and New Year period. The additional support was available 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.

From 10 May 2021 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. A further enhancement of the CRSS was announced on 1 June 2021, eligible businesses resuming trading activities from 2 June can claim an enhanced restart payment to assist them with the additional costs of reopening. This provides a single payment in respect of a 3-week period, with the weekly entitlement calculated at double the normal weekly CRSS rate. The maximum amount that may be claimed in respect of each of the weeks covered increased from €5,000 to €10,000 (total maximum payment is €30,000). On 29 June it was confirmed that for the weeks commencing 5 July and 12 July, the rate of CRSS will be doubled for eligible businesses (up to the weekly maximum of €5,000). Eligible businesses resuming trading activities, such as those in the indoor hospitality sector, can claim the enhanced restart payment to assist them with the additional costs of reopening (a single payment in respect of a 3-week period, with the weekly entitlement calculated at double the normal weekly CRSS rate with the total maximum payment of €30,000).

Once a business makes a claim for the enhanced restart payment, it no longer qualifies for CRSS. **There are currently 3,800 businesses with 4,400 premises registered for CRSS with Revenue. 17,500 premises have claimed "Restart Weeks" and are now trading without the support of CRSS.**

CRSS Table 1: Payment Claims by Period

| Claim Week Start Date* | Claimed Amount | Premises Claiming |
|---------------------------------------|----------------|-------------------|
| Up to 21 December | €155.8m | 19,800 |
| 21 December / 28 December / 4 January | €101.5m | 19,300 |
| 11 January to 3 May | €294.8m | 24,200 |
| 10 May onwards | €141.1m | 19,800** |
| All Claim Periods | €694m | 25,500 |

*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; **17,500 of these premises have claimed for 'Restart Week' payments in this period.*

Temporary Acceleration of Loss Relief

Section 11 of the Financial Provisions (Covid-19) (No. 2) Act 2020 introduced a new section 396D in the Taxes Consolidation Act 1997. S396D provides for a **temporary acceleration of Corporation Tax loss relief** for accounting periods affected by the COVID-19 pandemic and related restrictions. It allows companies to estimate their trading losses for certain accounting periods and to carry back up to 50% of those losses against chargeable profits of the preceding accounting period on an accelerated basis.

Accelerated Loss Relief Table 1: Companies

| Company Type | Number of Claims | Amount of Loss Claimed | Tax Cost |
|--------------------------------|------------------|-----------------------------------|---------------|
| Companies with trading profits | 221 | €471.4m (median claim €60,824) | €58.9m |
| Companies with excepted trades | 26 | €2.5m (median claim €22,000) | €0.6m |
| All claimants | 247 | €474m | €59.5m |

Data to end July 2021; Data reflect 2020 losses carried back against 2019 profits, information on claims in respect of 2020 profits (2021 losses carried back) is not yet available.

Section 10 of the Financial Provisions (Covid-19) (No. 2) Act 2020 provides for **temporary Income Tax measures to assist self-employed individuals** who have been adversely impacted by the COVID-19 restrictions.

Self-employed individuals can claim to have their losses and certain unused capital allowances carried back and deducted from their profits for the preceding tax year of assessment, thus reducing the amount of Income Tax payable on those profits. A €25,000 limit on the total amount that may be carried back applies. An acceleration of this relief allows self-employed individuals to make interim claims based on the estimated amount of relief available to them.

Accelerated Loss Relief Table 2: Self-Employed Individuals

| Claim Type | Number of Claims | Amount Claimed |
|----------------------|------------------|----------------|
| Losses | 324 | €3.39m |
| Capital allowances | 117 | €0.59m |
| All claimants | 357 | €3.98m |

Data to end July 2021. Some taxpayers claim both Losses and Capital Allowances; Includes claims for Losses and Capital Allowances from 2020 and 2021 carried back to 2019.

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](#)).