

COVID-19 Support Schemes

Employment Wage Subsidy Scheme (EWSS)

COVID Restrictions Support Scheme (CRSS)

Temporary Acceleration of Loss Relief

Preliminary Statistics

(as at 20 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.

EWSS Table 1: April Payroll

	All	EWSS Only
Employers	136,800	34,700
Employees	2,382,700	300,900
Employments (jobs)	2,539,400	303,300

There are **48,800 employers currently registered with Revenue** for EWSS (including 1,600 re-registrations). This excludes 4,600 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.

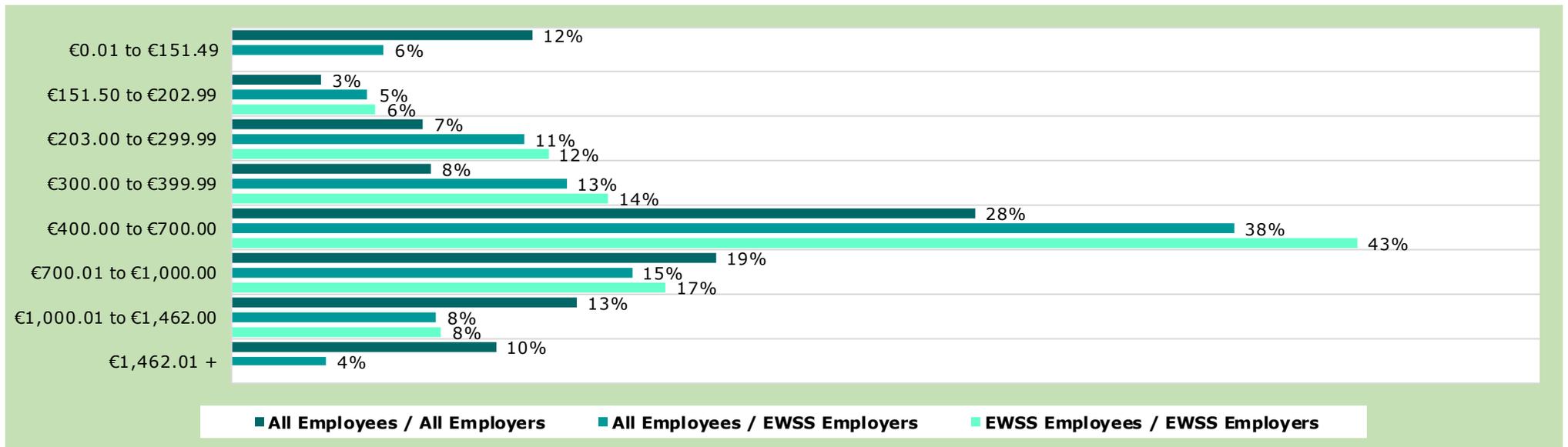
EWSS Table 2: Payments Processed by Revenue

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	345,600
October	€357.9m	€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	€390.6m	€60.3m	36,100	311,800
March	€400.8m	€62.2m	35,900	309,700
April	€412.7m	€64.1m	34,700	300,900
May (to date)	€160.6m	€24.4m	25,100	214,100
All Months	€3,166m	€521m	49,200	563,800

*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 3: Employee Incomes in April

Gross Weekly Pay	All Employees / All Employers	All Employees / EWSS Employers	EWSS Employees / EWSS Employers
€0.01 to €151.49	12%	6%	
€151.50 to €202.99	3%	5%	6%
€203.00 to €299.99	7%	11%	12%
€300.00 to €399.99	8%	13%	14%
€400.00 to €700.00	28%	38%	43%
€700.01 to €1,000.00	19%	15%	17%
€1,000.01 to €1,462.00	13%	8%	8%
€1,462.01 +	10%	4%	
All Ranges	100% 2.54m employments	100% 379,400 employments	100% 303,300 employments



Note: Employees include persons in receipt of occupational pensions.

EWSS Table 4: Movements of EWSS Employers and Employees in April

April EWSS Employers

March Status	Number of Employers	Share of Employers
EWSS Employer	32,900	95%
Non-EWSS Employer	400	1%
"New" Employer*	1,200	3%
All April Employers	34,700	100%

*Employer did not file payslips in March.

April EWSS Employees

March Status	Number of Employees	Share of Employees*
EWSS Employee	273,200	91%
Non-EWSS Employee	8,300	3%
On PUP	34,400	11%
"New" Employee**	19,300	6%
All April Employees	395,300	111%

*The sum exceeds 100% as individuals can be both employed and on PUP in the same month; **Employee did not appear on payslips in March.

EWSS to PUP

Flow	Number of Employees	Share of Monthly EWSS Employees
April EWSS Employees who subsequently appeared on PUP in May	7,100*	2%

*A further 29,400 non-EWSS employees (in "normal" employment) in March subsequently appeared on PUP in April.

TWSS to EWSS

Flow	Number
Employers on TWSS in August and on EWSS in April	17,200
Employees on TWSS in August and on EWSS in April	159,800

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 **22,600 businesses have registered 26,600 premises** for CRSS with Revenue. This includes those at applicant stage.

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.

181,100 claims for CRSS **payments of €556 million in respect of 25,100 premises** have been made to date and €549 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	€279.7m	23,700
From 10 May onward	€20.1m	8,400**
All Claim Periods	€556m	25,100

*A claim period can be up to a maximum of 3 weeks; **3,500 of these premises have claimed for 'Restart Week' payments.

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. Section 396D 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	201	€469.2m (median claim €70,000)	
Companies with excepted trades	26	€2.5m (median claim €20,000)	
All claimants	227	€472m	€59.2m

**Data to end April 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	Tax Cost
Losses	288	€3.0m
Capital allowances	102	€0.5m
All claimants	318	€3.5m

**Data to end April 2021; Some taxpayers claim both Losses and Capital Allowances.*

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](#)).