

COVID-19 Support Schemes

Employment Wage Subsidy Scheme (EWSS)

COVID Restrictions Support Scheme (CRSS)

Debt Warehousing

Preliminary Statistics

(as at 29 April 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 **48,900 employers currently registered with Revenue** for EWSS (including 1,600 re-registrations). This excludes 3,900 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*	€32.6m	€6.8m	6,400	30,600
September	€258.1m	€61.5m	33,900	345,900
October	€358.3m	€65.4m	36,100	345,000
November	€338.6m	€52.2m	31,200	270,000
December	€410.1m	€62.7m	33,000	319,600
January	€405.1m	€62.0m	37,000	351,800
February	€390.7m	€60.4m	36,100	311,900
March	€400.6m	€62.2m	35,800	309,500
April (to date)	€327.5m	€51.2m	29,700	266,600
All Months	€2,922m	€484m	48,800	555,100

*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.

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 **22,300 businesses have registered 26,100 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.

156,600 claims for CRSS **payments of €498.5 million in respect of 24,800 premises** have been made to date and €495.2 million of this has been processed for payment. The value of the payments are 85% to Corporation Tax registered businesses and 15% 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.

CRSS Table 1: Payment Claims by Period

Claim Week Start Date*	Claimed Amount	Premises Claiming
Up to 21 December	€155.1m	19,700
21 December / 28 December / 4 January	€100.7m	19,200
After 4 January	€242.7m	23,200
All Claim Periods	€498.5m	24,800

*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.

Approximately **85,000 individual businesses** have availed of Debt Warehousing. This includes 2,300 Large Cases and Medium Enterprises Division taxpayers.

Debt Warehousing Table 1: Amounts Warehoused by end March 2021



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 analysis of movements into and out of TWSS ([here](#), excel version [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](#)).