

# **COVID-19 Support Schemes**

Employment Wage Subsidy Scheme (EWSS)

Debt Warehousing

## **Preliminary Statistics**

(as at 14 April 2022)

**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. EWSS payments are paid following the receipt of a payroll submission containing an EWSS claim and provide a significant positive cashflow boost for businesses.

There are **22,500** employers currently registered with Revenue for EWSS.

**EWSS Table 1: Payments Processed by Revenue**

Claim Month	EWSS Payments	PRSI Forgone**	Employers	Employees
July/August 2020*	€34.7	€7.3	6,500	32,300
September	€255.8	€60.9	33,600	342,800
October	€353.6	€64.5	35,600	340,800
November	€334.3	€51.6	30,800	266,400
December	€406.6	€62.2	32,600	317,000
January 2021	€396.9	€60.7	36,600	343,800
February	€380.5	€58.8	35,800	303,400
March	€390.2	€60.5	35,600	301,200
April	€407.7	€63.0	34,700	296,500
May	€362.2	€55.4	35,100	300,500
June	€413.0	€62.0	34,500	343,900
July	€450.0	€65.5	31,800	341,400
August	€388.2	€56.7	28,700	320,300
September	€390.7	€57.2	27,500	311,600
October	€363.6	€52.7	26,000	291,400
November	€335.7	€49.1	24,700	283,500
December	€374.8	€55.1	24,100	280,800
January 2022	€306.5	€44.5	23,200	267,200
February	€224.3	€44.3	22,200	258,800
March	€141.8	€0.0	21,200	261,200
April (to date)	€34.2	€0.0	15,600	189,000
<b>All Months</b>	<b>€6,745m</b>	<b>€1,032</b>	<b>51,900</b>	<b>732,800</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 (until 1 March 2022).

**EWSS Table 2: Employers and Employees by Sector by Month**

Sector of Employer	Employers				Employees			
	Dec	Jan	Feb	Mar	Dec	Jan	Feb	Mar
Accommodation & food services	25%	26%	27%	27%	42%	43%	43%	45%
Administrative & support services	4%	4%	4%	4%	5%	5%	5%	4%
Agriculture, forestry & fishing	1%	1%	1%	1%	0.4%	0.3%	0.3%	0.3%
Arts, entertainment & recreation	4%	5%	5%	5%	5%	5%	5%	5%
Construction	8%	8%	7%	7%	5%	4%	4%	4%
Education	7%	7%	8%	8%	4%	4%	4%	4%
Utilities	0.2%	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%
Financial & insurance	1%	1%	1%	1%	1%	1%	1%	1%
Human health & social work	7%	8%	8%	8%	7%	7%	7%	7%
IT & other information services	1%	1%	1%	1%	1%	1%	1%	1%
Manufacturing	4%	4%	4%	4%	4%	4%	4%	4%
Professional & technical services	8%	8%	8%	8%	4%	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	3%	3%	3%	3%	6%	6%	6%	6%
Wholesale & retail trade	11%	11%	11%	10%	9%	8%	8%	7%
Other services	11%	11%	11%	11%	6%	5%	5%	5%
<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>24,100</b>	<b>23,200</b>	<b>22,200</b>	<b>21,200</b>	<b>280,800</b>	<b>267,200</b>	<b>258,800</b>	<b>261,200</b>

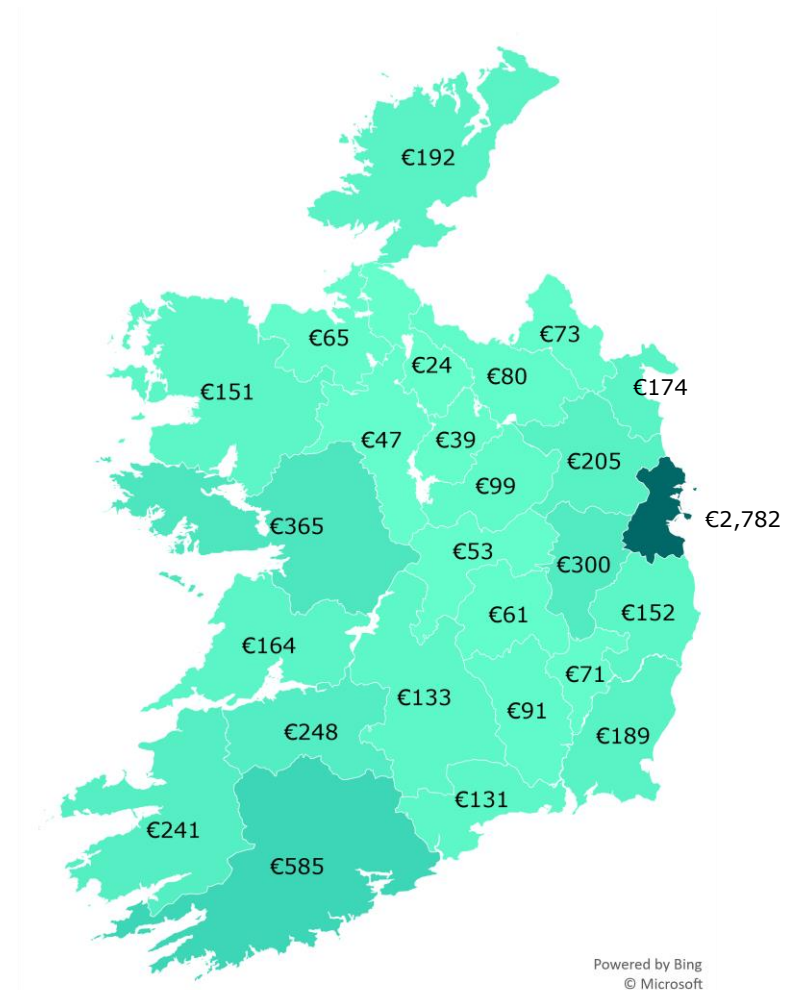
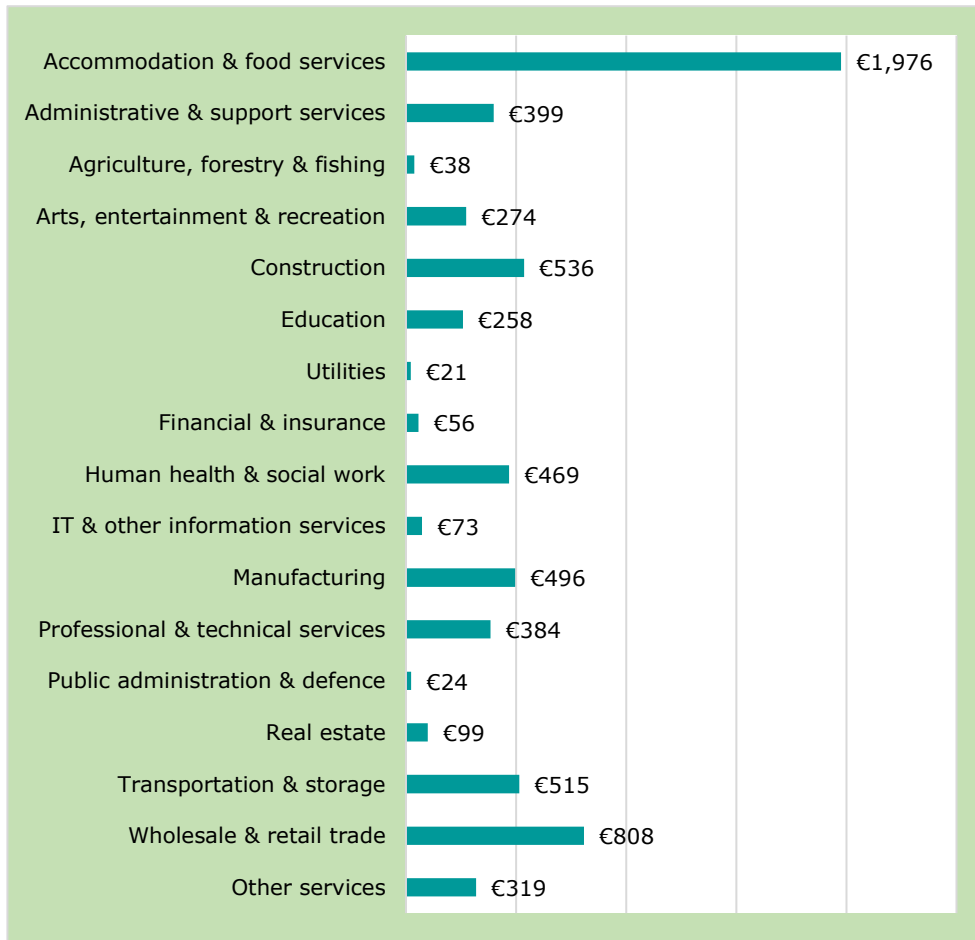
*Note: Data for earlier months, back to July / August 2020, are available on the excel version of this release on Revenue.ie.*

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

County of Employer	Employers				Employees			
	Dec	Jan	Feb	Mar	Dec	Jan	Feb	Mar
Carlow	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Cavan	1.3%	1.4%	1.4%	1.4%	1.2%	1.2%	1.2%	1.2%
Clare	2.6%	2.6%	2.7%	2.7%	2.4%	2.4%	2.4%	2.4%
Cork	10.6%	10.7%	10.7%	10.7%	9.1%	9.0%	9.1%	9.1%
Donegal	3.8%	3.8%	3.8%	3.9%	3.4%	3.5%	3.4%	3.5%
Dublin	31.3%	31.2%	31.1%	30.6%	40.2%	39.7%	40.5%	39.9%
Galway	6.1%	6.1%	6.1%	6.2%	5.4%	5.6%	5.5%	5.5%
Kerry	4.1%	4.2%	4.2%	4.3%	3.5%	3.8%	3.7%	3.9%
Kildare	4.0%	3.9%	3.9%	3.9%	4.4%	4.4%	4.4%	4.4%
Kilkenny	1.9%	1.9%	1.9%	1.8%	1.5%	1.5%	1.5%	1.5%
Laois	1.1%	1.1%	1.1%	1.1%	1.0%	0.8%	0.8%	0.9%
Leitrim	0.6%	0.6%	0.6%	0.6%	0.5%	0.4%	0.5%	0.5%
Limerick	4.0%	4.0%	4.0%	4.1%	4.0%	4.0%	4.0%	4.1%
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%	2.7%	2.7%	2.7%	2.6%
Mayo	2.9%	2.9%	2.9%	2.8%	2.3%	2.3%	2.2%	2.2%
Meath	3.5%	3.5%	3.5%	3.4%	3.0%	3.1%	3.0%	3.0%
Monaghan	1.2%	1.2%	1.2%	1.2%	1.0%	1.0%	1.0%	1.0%
Offaly	1.2%	1.2%	1.2%	1.2%	0.8%	0.8%	0.8%	0.8%
Roscommon	1.0%	1.0%	1.0%	1.0%	0.8%	0.8%	0.7%	0.7%
Sligo	1.3%	1.4%	1.4%	1.4%	0.9%	1.0%	1.0%	1.0%
Tipperary	2.8%	2.8%	2.8%	2.9%	2.1%	2.1%	2.1%	2.0%
Waterford	2.3%	2.3%	2.3%	2.3%	2.1%	2.0%	2.0%	2.1%
Westmeath	1.9%	1.9%	1.9%	1.9%	1.5%	1.5%	1.5%	1.5%
Wexford	3.0%	3.0%	3.0%	3.1%	2.8%	2.8%	2.7%	2.8%
Wicklow	3.0%	2.9%	2.9%	2.9%	2.1%	2.1%	2.1%	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>24,100</b>	<b>23,200</b>	<b>22,200</b>	<b>21,200</b>	<b>280,800</b>	<b>267,200</b>	<b>258,800</b>	<b>261,200</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 by Sector All Months (all amounts in € millions)**



Amounts cover all EWSS months including March provisional and April 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 customers for Income Tax 2019, 2020 and 2021 subject to qualifying criteria. In addition, Debt Warehousing is available on balances that have been overpaid under the Temporary Wage Subsidy Scheme (TWSS) and the Employment Wage Subsidy Scheme (EWSS) on the same basis as VAT and PAYE (employer).

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 Corporates and Medium Enterprises Divisions, where such businesses have been adversely impacted by COVID-19.

Over **90,000 individual entities** are availing of Debt Warehousing. This includes 3,010 LCD, LC-HWID and Medium Enterprises Divisions taxpayers.

**Debt Warehousing Table 1: Amounts Warehoused (at end March 2022)**



*\*Includes approx. €501m PRSI; \*\*Includes approx. €8m 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](#)).