

# **COVID-19 Support Schemes**

Employment Wage Subsidy Scheme (EWSS)

Debt Warehousing

## **Preliminary Statistics**

(as at 23 June 2022)

**These statistics are provisional and will be revised**

## Employment Wage Subsidy Scheme (EWSS)

The EWSS is an economy-wide enterprise support. The Scheme provided 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.

This scheme closed on 31 May 2022

**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
Sep-20	€255.4	€60.8	33,500	342,300
Oct-20	€352.9	€64.4	35,500	340,100
Nov-20	€333.5	€51.5	30,700	265,700
Dec-20	€404.9	€62.0	32,500	315,100
Jan-21	€396.2	€60.6	36,500	343,200
Feb-21	€379.7	€58.6	35,700	302,800
Mar-21	€389.2	€60.3	35,400	300,400
Apr-21	€406.6	€62.8	34,500	295,600
May-21	€361.3	€55.2	35,000	299,800
Jun-21	€412.0	€61.9	34,400	343,100
Jul-21	€448.1	€65.2	31,700	340,000
Aug-21	€387.4	€56.5	28,600	319,400
Sep-21	€389.7	€57.0	27,300	310,800
Oct-21	€362.5	€52.6	25,900	290,700
Nov-21	€335.0	€49.0	24,700	283,100
Dec-21	€374.0	€55.0	24,000	280,300
Jan-22	€306.3	€44.5	23,200	267,000
Feb-22	€224.4	€44.3	22,200	259,500
Mar-22	€142.4	€0.0	21,500	264,400
Apr-22	€103.3	€0.0	20,800	261,200
May-22	€36.6	€0.0	3,800	97,700
<b>All Months</b>	<b>€6,836.2</b>	<b>€1,029.7</b>	<b>51,800</b>	<b>745,700</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			
	Feb	Mar	Apr	May	Feb	Mar	Apr	May
Accommodation & food services	27%	27%	27%	83%	43%	45%	46%	89%
Administrative & support services	4%	4%	4%	1%	5%	4%	5%	1%
Agriculture, forestry & fishing	1%	1%	1%	0%	0.3%	0.3%	0.3%	0.1%
Arts, entertainment & recreation	5%	5%	5%	5%	5%	5%	5%	3%
Construction	7%	7%	7%	1%	4%	4%	4%	1%
Education	8%	8%	8%	1%	4%	4%	4%	0%
Utilities	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%	0.1%	0.0%
Financial & insurance	1%	1%	1%	0%	1%	1%	1%	0%
Human health & social work	8%	8%	8%	1%	7%	7%	7%	0%
IT & other information services	1%	1%	1%	0%	1%	1%	1%	0%
Manufacturing	4%	4%	4%	1%	4%	4%	4%	0%
Professional & technical services	8%	8%	8%	2%	4%	4%	3%	1%
Public administration & defence	1%	1%	1%	0%	0.3%	0.3%	0.3%	0.0%
Real estate	1%	1%	1%	1%	1%	1%	1%	2%
Transportation & storage	3%	3%	3%	0%	6%	6%	6%	0%
Wholesale & retail trade	11%	10%	10%	2%	8%	7%	7%	2%
Other services	11%	11%	11%	1%	5%	5%	5%	1%
<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>22,200</b>	<b>21,500</b>	<b>20,800</b>	<b>3,800</b>	<b>259,500</b>	<b>264,400</b>	<b>261,200</b>	<b>97,700</b>

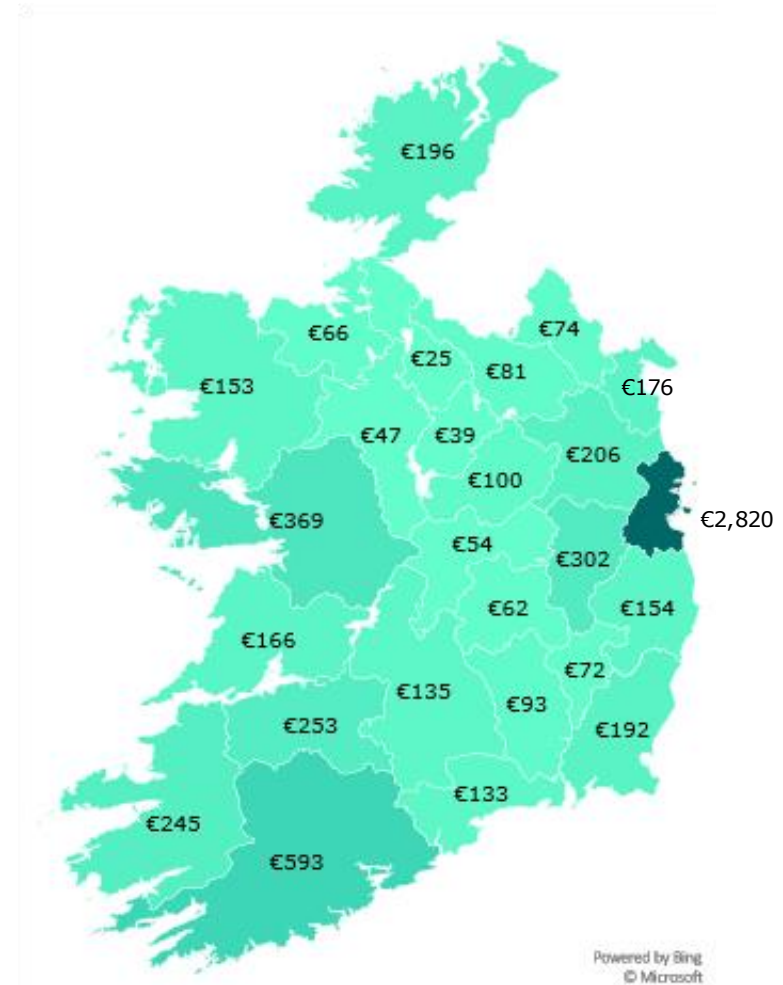
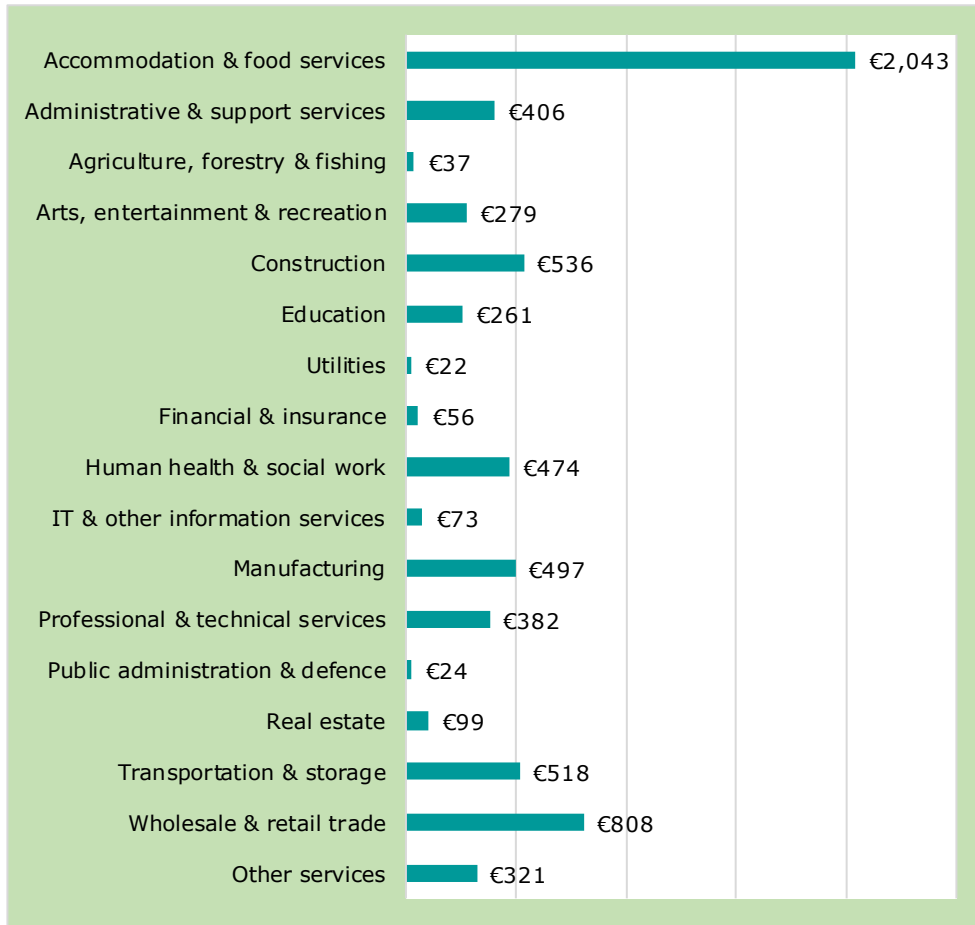
Note: Data for earlier months, back to July / August 2020, are available on the excel version of this release on Revenue.ie.

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

County of Employer	Employers				Employees			
	Feb	Mar	Apr	May	Feb	Mar	Apr	May
Carlow	1.0%	1.0%	1.0%	1.1%	1.0%	1.0%	1.0%	1.4%
Cavan	1.4%	1.4%	1.4%	1.6%	1.2%	1.2%	1.2%	1.9%
Clare	2.7%	2.7%	2.8%	2.8%	2.4%	2.4%	2.6%	2.5%
Cork	10.7%	10.7%	10.7%	12.4%	9.1%	9.1%	9.2%	10.4%
Donegal	3.8%	3.9%	3.9%	4.7%	3.4%	3.5%	3.6%	4.4%
Dublin	31.1%	30.8%	30.4%	27.2%	40.5%	40.1%	39.8%	36.1%
Galway	6.1%	6.1%	6.2%	6.1%	5.5%	5.5%	5.6%	5.9%
Kerry	4.2%	4.3%	4.4%	5.4%	3.7%	3.9%	4.0%	5.0%
Kildare	3.9%	3.9%	3.9%	3.2%	4.4%	4.3%	4.2%	3.2%
Kilkenny	1.9%	1.8%	1.9%	2.2%	1.5%	1.5%	1.5%	1.8%
Laois	1.1%	1.1%	1.1%	1.2%	0.8%	0.8%	0.8%	0.8%
Leitrim	0.6%	0.6%	0.6%	0.7%	0.5%	0.5%	0.5%	0.6%
Limerick	4.0%	4.1%	4.0%	4.6%	4.0%	4.0%	4.1%	5.2%
Longford	0.7%	0.7%	0.7%	0.5%	0.4%	0.4%	0.4%	0.2%
Louth	2.7%	2.7%	2.7%	2.4%	2.7%	2.6%	2.6%	1.4%
Mayo	2.9%	2.8%	2.9%	3.1%	2.2%	2.2%	2.3%	2.6%
Meath	3.5%	3.4%	3.4%	2.4%	3.0%	3.0%	2.9%	2.5%
Monaghan	1.2%	1.2%	1.2%	0.9%	1.0%	1.0%	1.0%	0.9%
Offaly	1.2%	1.2%	1.2%	1.3%	0.8%	0.8%	0.8%	1.0%
Roscommon	1.0%	1.0%	1.0%	1.1%	0.7%	0.7%	0.8%	0.9%
Sligo	1.4%	1.4%	1.4%	1.5%	1.0%	1.0%	1.0%	1.1%
Tipperary	2.8%	2.8%	2.9%	3.4%	2.1%	2.0%	2.0%	1.9%
Waterford	2.3%	2.3%	2.3%	2.6%	2.0%	2.1%	2.1%	2.1%
Westmeath	1.9%	1.9%	1.9%	2.3%	1.5%	1.5%	1.5%	1.7%
Wexford	3.0%	3.0%	3.0%	3.4%	2.7%	2.8%	2.8%	3.0%
Wicklow	2.9%	2.9%	3.0%	2.0%	2.1%	2.1%	2.1%	1.8%
<b>All Counties</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
<b>Number of employers/employees</b>	<b>22,200</b>	<b>21,500</b>	<b>20,800</b>	<b>3,800</b>	<b>259,500</b>	<b>264,400</b>	<b>261,200</b>	<b>97,700</b>

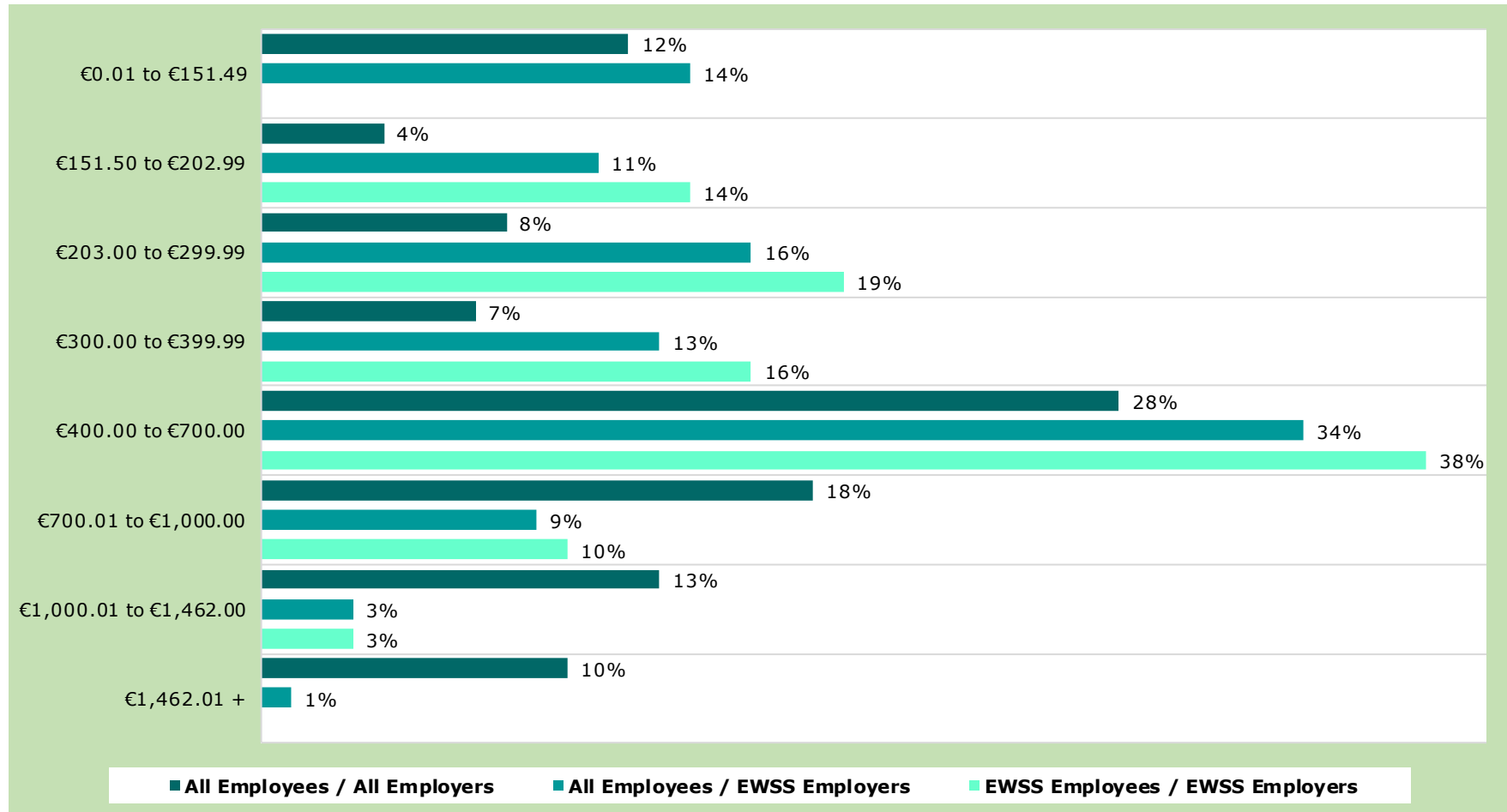
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**EWSS Table 4: Subsidy Payments by County and by Sector All Months (all amounts in € millions)**



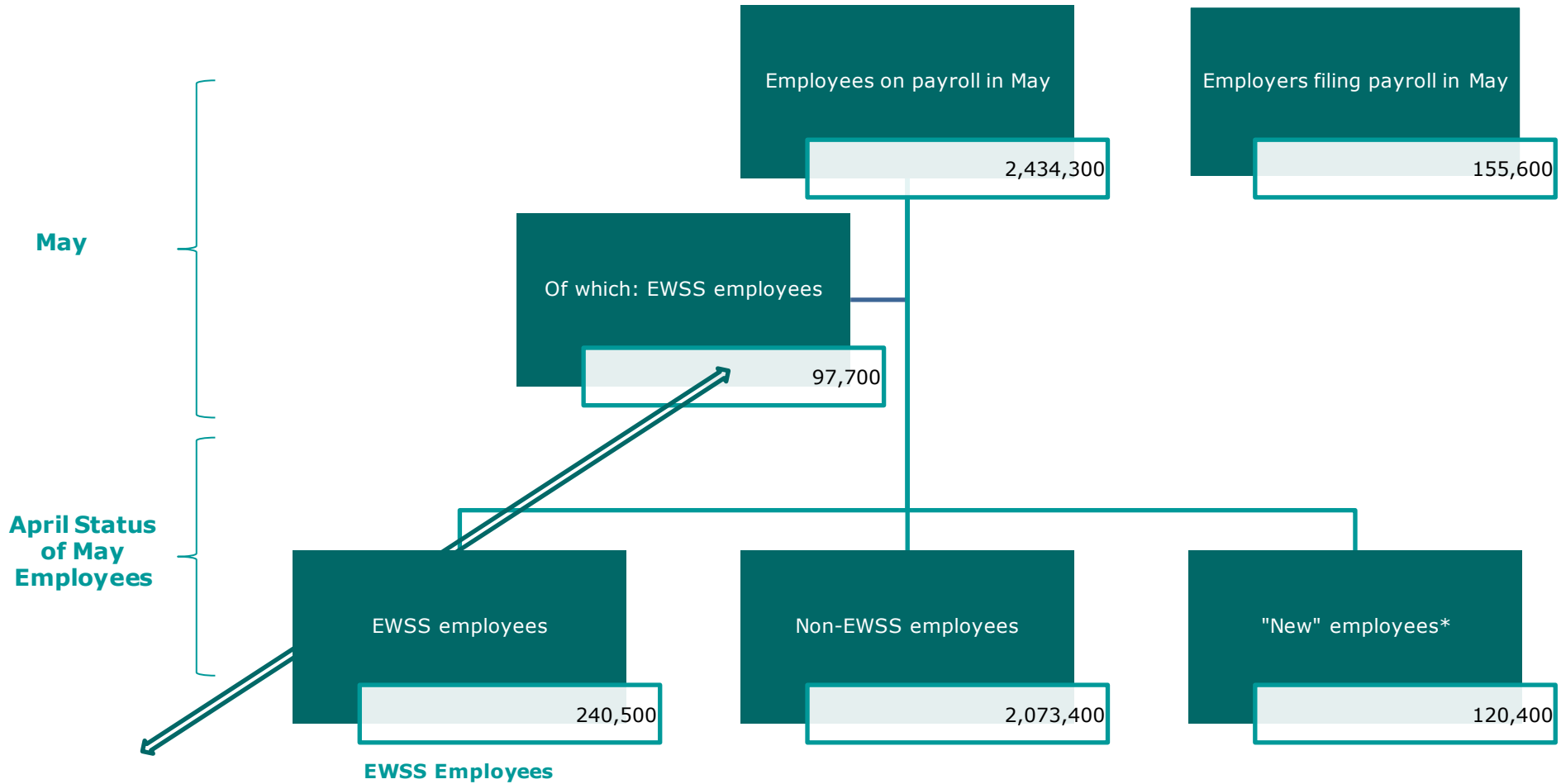
Amounts cover all EWSS months including May.

**EWSS Table 5 : Employee Incomes in May**



Note: Employees include persons in receipts of occupational pensions. Figures as of 23 June

**EWSS Table 6: Employee Movements\*\***



**EWSS Employees**

Of the 97,700 May EWSS employees, their April status was:

- 86,300 on EWSS
- 4,000 in non-EWSS employment
- 7,400 "new" employees\*

\*Employee did not appear on payslips in April; \*\*Employee numbers in this table exclude persons in receipt of occupational pensions

## 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 2,897 LCD, LC-HWID and Medium Enterprises Divisions taxpayers.

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



\*Includes approx. €499m 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](#)).