

COVID-19 Support Schemes

Employment Wage Subsidy Scheme (EWSS)

Temporary Acceleration of Loss Relief

Preliminary Statistics

(as at 28 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.

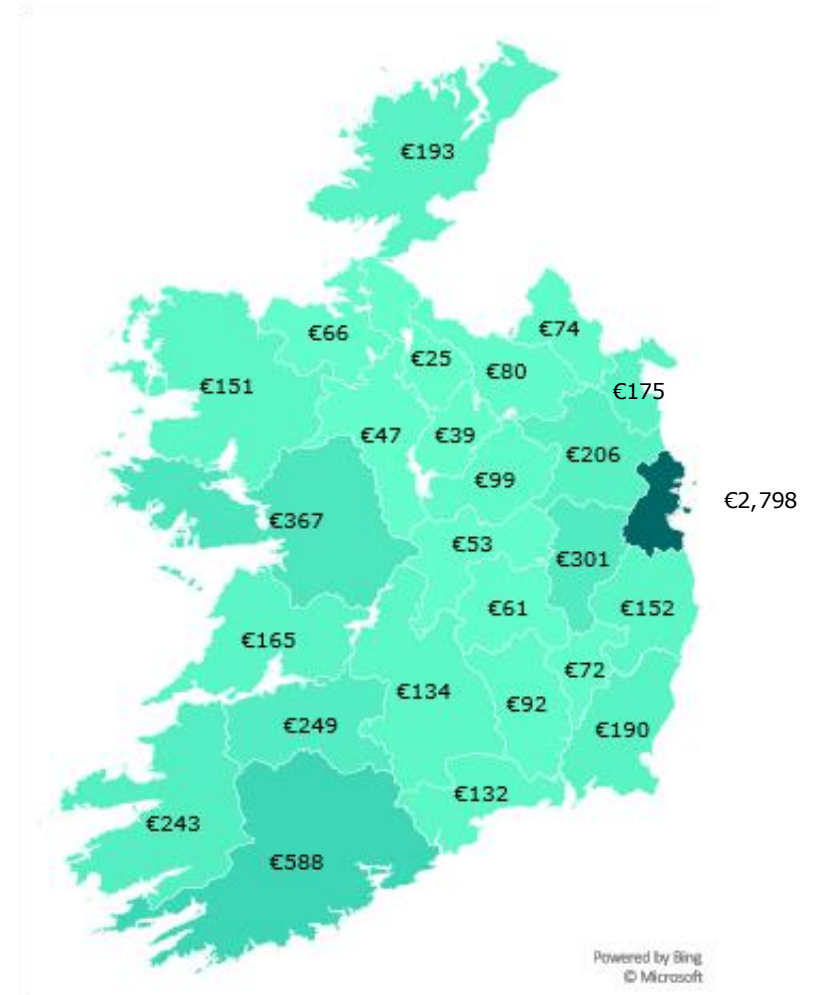
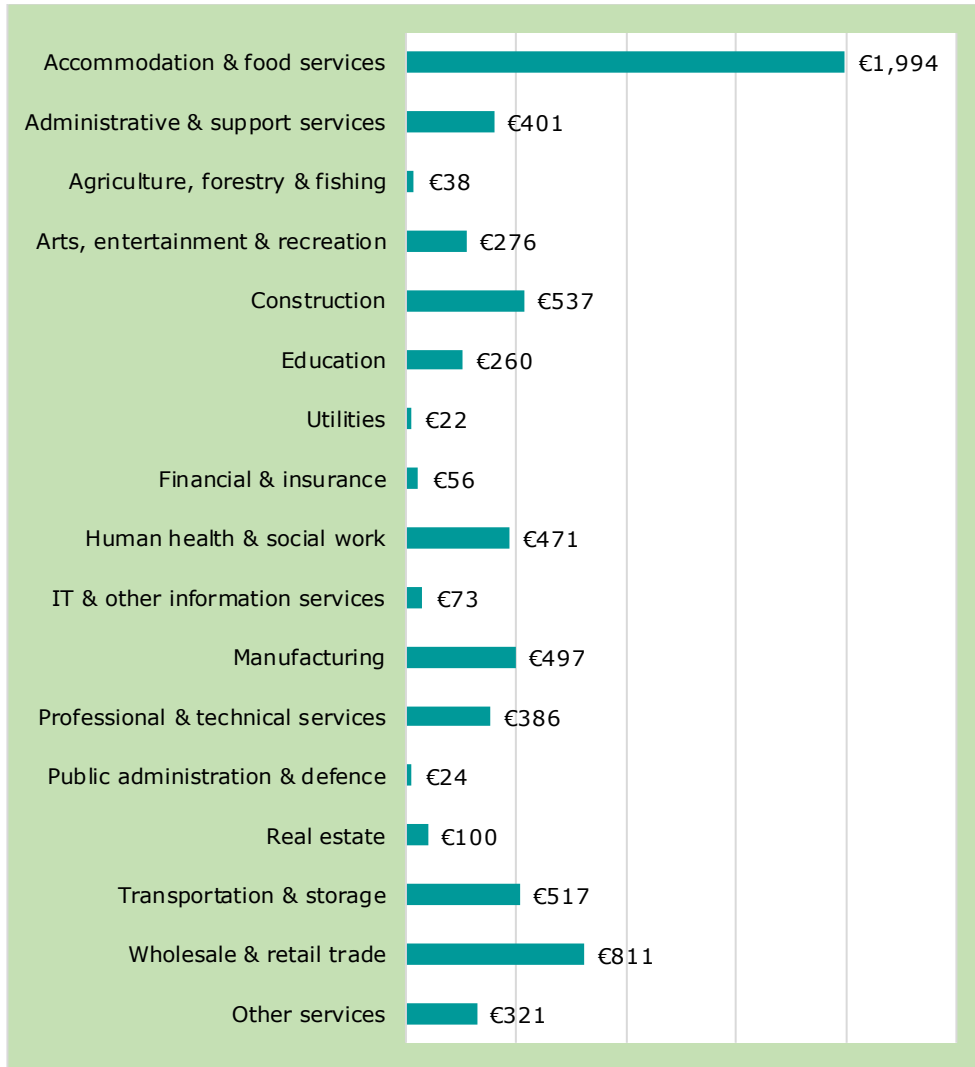
EWSS Table 1: Payments Processed by Revenue

Claim Month	EWSS Payments	PRSI Forgone**	Employers	Employees
July/August 2020*	€34.7	€7.3	6,500	32,300
September	€255.7	€60.9	33,600	342,800
October	€353.5	€64.5	35,600	340,700
November	€334.2	€51.6	30,800	266,300
December	€406.4	€62.2	32,500	316,800
January 2021	€396.9	€60.7	36,600	343,800
February	€380.4	€58.7	35,800	303,300
March	€390.1	€60.5	35,500	301,100
April	€407.6	€63.0	34,600	296,400
May	€362.0	€55.4	35,100	300,400
June	€412.8	€62.0	34,500	343,700
July	€449.8	€65.5	31,800	341,200
August	€388.0	€56.6	28,700	320,100
September	€390.6	€57.2	27,400	311,500
October	€363.5	€52.7	26,000	291,400
November	€335.5	€49.1	24,700	283,400
December	€374.6	€55.1	24,100	280,600
January 2022	€306.4	€44.5	23,200	267,200
February	€224.5	€44.3	22,200	259,100
March	€142.3	€0.0	21,300	262,400
April (to date)	€73.4	€0.0	17,600	225,100
All Months	€6,782.9	€1,031.7	51,900	737,000

*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 (until 1 March 2022).

EWSS Table 2: Subsidy Payments by County and by Sector All Months (all amounts in € millions)



Amounts cover all EWSS months including April to date.

Temporary Acceleration of Loss Relief

Section 11 of the Financial Provisions (Covid-19) (No. 2) Act 2020 introduced section 396D of 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	Year*	Number of Claims	Amount of Loss Claimed	Median Claim	Tax Cost
Companies with trading profits	2019	243	€478.7m	€54,654	€59.8m
	2020	90	€89.4m	€24,067	€11.2m
Companies with excepted trades	2019	30	€2.7m	€20,330	€0.6m
	2020	22	€1.2m	€21,318	€0.2m
All Claimants	2019	273	€481.4m		€60.4m
	2020	112	€ 90.6m		€11.4m

Data to end January 2022; * "2019" data reflect 2020 losses carried back against 2019 profits, "2020" data reflect 2021 losses carried back against 2020 profits; figures will be updated when further returns are available for analysis.

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	Year**	Number of Claims	Amount Claimed
Losses	2019	347	€3.50m
	2020	47	€0.48m
Capital allowances	2019	141	€0.66m
	2020	16	€0.08m
All Claimants*	2019	385	€4.16m
	2020	49	€0.56m

Data to end January 2022. *Some taxpayers claim both Losses and Capital Allowances; ** "2019" data reflect 2020 losses carried back against 2019 profits, "2020" data reflect 2021 losses carried back against 2020 profits; figures will be updated when further returns are available for analysis.

Further Information

Information on the operation of the COVID-19 support schemes 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](#)).