

PAYE Trends and Analysis

Preliminary Statistics

(as at Quarter 3 2021)

These statistics are provisional and will be revised

**2,819,000
Employees**

**166,000
Employers**

**€68.7bn
Gross Pay**

**In 2021 based on real-time reporting of payroll to Revenue by employers to end August
(see Table 1 for more detail)**

**588,300
Employees**

**47,100
Employers**

**€3.5bn
Subsidies Paid**

**Supported by the Employment Wage Subsidy Scheme (EWSS) in 2021
(see Table 2 for more detail)**

**28%
of employers supported
by EWSS**

**75%
share of average gross
pay supported for EWSS
employees**

**€5.5bn
payroll cost of EWSS
employees, from total
€68.7bn**

**EWSS is offering significant support to employers in 2021
(see Table 3 for more detail)**

**€17.4bn
PAYE tax receipts in
first 9 months of 2021**

**+3.14bn
(+22.0%)
on 2020**

**+3.11bn
(+21.8%)
on 2019**

**PAYE Income Tax and USC receipts continue to grow strongly to date in 2021 (includes
€650m in warehoused debt)
(see Table 4 for more detail)**

**0.6%
Growth in numbers of employments
in first 8 months of 2021**

**10.5%
Growth in numbers of aggregate
gross pay in first 8 months of 2021**

**Increased levels of pay are the main driver of higher tax receipts, rather than higher
numbers in employment (in part due to EWSS supporting employment in 2020/2021)
(see Table 5 for more detail)**

Table 1: Employers, Numbers in Employment, Incomes and Tax Liabilities***2019**

Month	Number of Employees	Gross Pay €m	Income Tax €m	USC €m	Employee PRSI €m	Employer PRSI €m	Number of Employers
January	2,496,000	7,786	1,297	257	255	686	153,000
February	2,493,000	7,544	1,284	253	248	660	155,000
March	2,517,000	8,586	1,558	311	286	748	157,000
April	2,523,000	7,874	1,351	266	259	676	158,000
May	2,540,000	8,661	1,432	282	284	744	159,000
June	2,564,000	7,872	1,321	259	258	683	159,000
July	2,569,000	7,969	1,318	258	262	691	157,000
August	2,572,000	8,348	1,337	262	274	727	157,000
September	2,568,000	7,707	1,262	247	254	672	159,000
October	2,578,000	8,498	1,396	274	278	729	159,000
November	2,590,000	8,255	1,363	267	271	712	158,000
December	2,593,000	9,118	1,690	327	297	749	159,000
12 Months	2,950,000	98,218	16,609	3,265	3,224	8,477	179,000
8 Months	2,761,000	64,639	10,898	2,150	2,125	5,615	162,000

2020

Month	Number of Employees	Gross Pay €m	Income Tax €m	USC €m	Employee PRSI €m	Employer PRSI €m	Number of Employers
January	2,588,000	8,601	1,465	287	284	768	159,000
February	2,572,000	8,169	1,455	284	272	723	159,000
March	2,569,000	8,677	1,631	320	291	762	158,000
April	2,252,000	7,419	1,276	252	236	609	120,000
May	2,193,000	6,572	1,110	218	210	545	125,000
June	2,282,000	6,799	1,180	229	218	571	134,000
July	2,418,000	7,734	1,337	258	250	658	145,000
August	2,445,000	7,124	1,230	237	230	607	148,000
September	2,487,000	7,927	1,371	263	265	701	152,000
October	2,493,000	8,823	1,519	290	293	773	153,000
November	2,401,000	8,157	1,483	282	275	708	144,000
December	2,518,000	9,904	1,930	367	330	823	151,000
12 Months	2,919,000	95,905	16,986	3,286	3,156	8,249	179,000
8 Months	2,802,000	61,094	10,684	2,085	1,993	5,243	172,000

2021

Month	Number of Employees	Gross Pay €m	Income Tax €m	USC €m	Employee PRSI €m	Employer PRSI €m	Number of Employers
January	2,400,000	8,020	1,456	279	271	720	134,000
February	2,303,000	7,915	1,488	282	269	704	129,000
March	2,324,000	8,809	1,743	339	302	774	131,000
April	2,379,000	9,236	1,713	328	313	804	137,000
May	2,443,000	8,315	1,534	290	283	724	144,000
June	2,542,000	8,607	1,570	297	291	758	147,000
July	2,590,000	9,344	1,652	313	317	834	148,000
August	2,587,000	8,457	1,486	281	287	751	147,000
September							
October							
November							
December							
12 Months							
8 Months	2,819,000	68,704	12,643	2,410	2,332	6,068	166,000

*Information in this table reflects the liabilities for the month, rather than payments in the month; Data are provisional for 2021, in particular for most recent months.

Table 2: Profile of EWSS Employees

The tables below profiles the 588,300 employees supported through EWSS (during 2021) across a number of indicators.

Gender and Age

Age	Share by Age	Female	Male
<20	8.0%	54.6%	45.5%
20 to 24	14.7%	52.1%	47.9%
25 to 34	22.8%	46.8%	53.2%
35 to 44	23.2%	43.4%	56.6%
45 to 54	17.3%	42.6%	57.5%
55 to 59	5.9%	42.2%	57.8%
>59	8.0%	40.2%	59.8%
All Ages	100%	45.8%	54.2%

Duration on EWSS*

Number of Months	
1	9.5%
2	10.1%
3	11.3%
4	10.4%
5	9.2%
6	7.8%
7	7.6%
8	6.2%
9	5.6%
10	5.1%
11	3.7%
12	13.6%
Total	100

Employer Size

Revenue Division	Employers	Employees
Business	85.6%	51.1%
Large Cases	0.3%	8.6%
Medium Enterprises	8.5%	37.8%
Personal	5.4%	3.5%
All	100%	100%

Pay Frequencies

Fortnightly	9.2%
Four weekly	1.0%
Monthly	20.9%
Twice monthly	0.1%
Weekly	68.8%
All	100%

Income Ranges**

Gross Weekly Pay	
€151.50 to €202.99	6%
€203.00 to €299.99	16%
€300.00 to €399.99	18%
€400.00 to €700.00	41%
€700.01 to €1,000.00	12%
€1,000.01 to €1,462.00	6%
All Ranges	100%

*For those employees on the Scheme as at end August 2021; **For August 2021.

Table 3: Profile of EWSS Employers

The tables below profiles the 47,100 employers supported through EWSS (during 2021) across a number of indicators.

Employer Supports by Sector

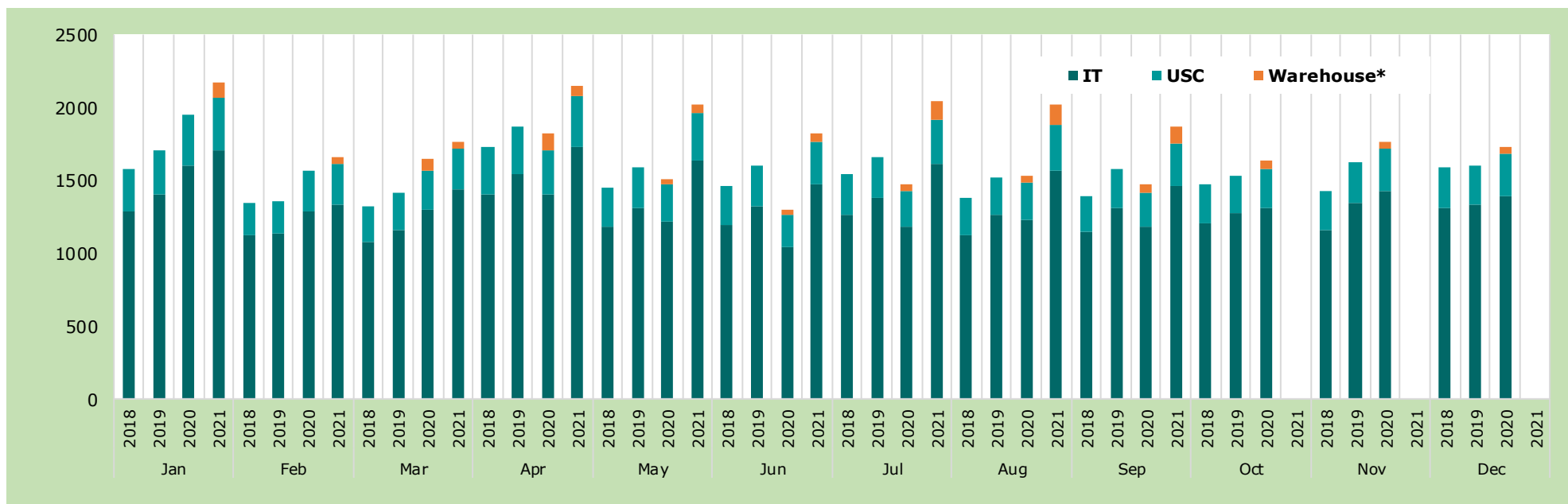
	Employers in EWSS	EWSS Employers as Share of All Employers	Average % of Employee Gross Pay Supported by EWSS
A Agriculture Forestry & Fishing	1.3%	4.5%	81%
B Mining & Quarrying	0.1%	25.5%	58%
C Manufacturing	6.1%	32.2%	63%
D+E Utilities	0.4%	19.0%	69%
F Construction	14.3%	28.3%	60%
G Wholesale & Retail Trade	16.3%	31.0%	75%
H Transportation & Storage	3.6%	29.9%	58%
I Accommodation & Food	16.8%	65.0%	81%
J Information & Communication	1.6%	10.2%	66%
K Financial & Insurance	0.8%	7.2%	65%
L Real Estate activities	1.7%	19.5%	75%
M Professional Services	9.6%	19.7%	65%
N Administrative & Support	4.5%	30.5%	67%
O Public Administration	0.8%	13.7%	74%
P Education	4.5%	35.8%	82%
Q Human Health & Social Work	5.4%	28.6%	80%
R Arts Entertainment & Recreation	3.4%	53.2%	78%
S Other Services Activities	8.7%	48.7%	81%
Other	0.0%	3.9%	88%
All Sectors	100%	28.4%	75%

Employer Supports by Month

	Gross Pay All Employees €m	Gross Pay EWSS Employees Only €m	Share of EWSS Employees in All Employees Gross Pay
September 2020	7,927	691	8.7%
October	8,823	733	8.3%
November	8,157	591	7.2%
December	9,904	705	7.1%
January 2021	8,020	695	8.7%
February	7,915	673	8.5%
March	8,809	694	7.9%
April	9,236	717	7.8%
May	8,315	632	7.6%
June	8,607	701	8.1%
July	9,344	742	7.9%
August	8,457	639	7.6%
All EWSS Months	68,703	5,494	8.0%

Table 4: PAYE Receipts (€ millions)

	Income Tax				USC				Warehoused Debt*				Total			
	2018	2019	2020	2021	2018	2019	2020	2021	2018	2019	2020	2021	2018	2019	2020	2021
Jan	€1,283	€1,407	€1,602	€1,711	€291	€294	€346	€360				€103	€1,574	€1,701	€1,948	€2,174
Feb	€1,124	€1,139	€1,289	€1,337	€218	€216	€279	€281				€44	€1,342	€1,355	€1,568	€1,663
Mar	€1,071	€1,164	€1,296	€1,432	€247	€254	€273	€290			€72	€43	€1,318	€1,418	€1,645	€1,768
Apr	€1,408	€1,539	€1,405	€1,727	€317	€330	€304	€351			€109	€64	€1,725	€1,868	€1,825	€2,147
May	€1,182	€1,310	€1,212	€1,634	€269	€281	€256	€327			€35	€55	€1,450	€1,591	€1,504	€2,018
Jun	€1,193	€1,322	€1,041	€1,468	€266	€276	€227	€291			€33	€55	€1,459	€1,597	€1,303	€1,820
Jul	€1,264	€1,376	€1,183	€1,609	€279	€286	€241	€312			€45	€104	€1,542	€1,662	€1,471	€2,047
Aug	€1,129	€1,260	€1,233	€1,568	€251	€263	€249	€308			€48	€90	€1,380	€1,523	€1,534	€2,020
Sep	€1,143	€1,309	€1,180	€1,465	€251	€270	€239	€285			€47	€117	€1,395	€1,579	€1,469	€1,750
Oct	€1,210	€1,275	€1,313		€268	€254	€266				€54		€1,478	€1,528	€1,634	
Nov	€1,163	€1,347	€1,430		€259	€280	€285				€42		€1,422	€1,627	€1,758	
Dec	€1,305	€1,331	€1,391		€282	€272	€296				€39		€1,587	€1,603	€1,728	
All	€14,475	€15,778	€15,576	€13,952	€3,197	€3,275	€3,260	€2,805	--	--	€524	€675	€17,673	€19,052	€19,386	€17,407
Jan-Sep	€10,797	€11,825	€11,441	€13,952	€2,389	€2,469	€2,413	€2,805	--	--	€389	€675	€13,185	€14,294	€14,266	€17,407



*Amount of debt warehoused by due month, some previously warehoused debt for these months will have been already repaid and will be recorded as receipts in the month of payment.

Table 5: Change in Employment, Incomes and Tax Liabilities (for January to August each year)

	2021				2021 v 2020		2021 v 2019	
	Number of Employments	Gross Pay €m	IT €m	USC €m	Employments	Gross Pay	Employments	Gross Pay
A Agriculture Forestry & Fishing	51,000	604	78	16	-1.6%	5.7%	0.5%	8.4%
B Mining & Quarrying	5,000	137	25	5	2.4%	9.9%	-13.4%	-11.0%
C Manufacturing	271,000	7,830	1,486	298	2.8%	11.6%	1.1%	9.6%
D+E Utilities	23,000	750	150	29	0.4%	6.3%	-2.3%	6.0%
F Construction	176,000	3,373	577	106	3.0%	22.1%	1.7%	6.6%
G Wholesale & Retail Trade	481,000	8,604	1,465	284	1.7%	14.1%	-1.6%	6.1%
H Transportation & Storage	109,000	2,205	330	65	-1.6%	6.8%	-5.3%	-8.2%
I Accommodation & Food	225,000	1,440	144	27	-13.6%	3.3%	-27.0%	-38.9%
J Information & Communication	149,000	6,122	1,565	293	9.3%	16.2%	8.9%	24.3%
K Financial & Insurance	362,000	7,038	1,639	293	2.1%	4.5%	6.7%	14.0%
L Real Estate activities	28,000	538	108	20	-5.4%	6.7%	-12.0%	-4.0%
M Professional Services	200,000	6,084	1,387	257	-0.2%	18.2%	0.3%	19.4%
N Administrative & Support	217,000	3,514	651	124	-3.2%	12.3%	-13.3%	5.4%
O Public Administration	320,000	7,271	1,151	224	3.6%	5.4%	2.4%	9.9%
P Education	222,000	4,874	839	164	5.9%	8.0%	-0.8%	9.3%
Q Human Health & Social Work	367,000	7,465	1,194	234	3.9%	7.4%	4.6%	11.2%
R Arts Entertainment & Recreation	39,000	532	84	17	-15.7%	13.5%	-27.4%	-10.7%
S Other Services Activities	81,000	1,044	151	28	-7.0%	6.0%	-13.6%	-8.5%
Other	48,000	761	94	15	1.1%	4.3%	0.3%	4.8%
All	3,372,000	70,186	13,120	2,499	0.6%	10.5%	-2.9%	8.1%

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](#)).