

# COVID-19 Wage Subsidy Schemes

## Preliminary Statistics (as at 22 October 2020)

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

Information on the operation of TWSS and EWSS 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).

## Employment Wage Subsidy Scheme (EWSS)

The EWSS is an economy-wide enterprise support. The Scheme provides a flat-rate 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. It was announced in Budget 2021 that supports to employers would be extended to end of 2021. Both Schemes ran in parallel from 1 July 2020 until the TWSS ceased at the end of August 2020.

The TWSS and the EWSS are operated by Revenue through the payroll system to support employers and employees through the COVID-19 pandemic. On 21 October, Revenue advised of changes to the EWSS, with higher subsidy rates payable and a new EWSS payment schedule. The revised Scheme will operate in respect of payroll submissions with pay dates on or after 20 October 2020. October EWSS payments will be paid by 5 November 2020. The first EWSS payments in respect of November payrolls will be made in early November. Thereafter, subsequent payments for November will be paid following the receipt of a payroll submission containing an EWSS claim. This means EWSS will be paid on a similar basis to the TWSS, providing a significant positive cashflow boost for businesses.

**Revenue has processed payments of €257m for EWSS for September. €61m in Employer PRSI has been forgone due to the reduced rate on wages eligible for EWSS. 33,100 employers are due an EWSS payment in respect of 344,100 employees for this period.**

**Revenue has processed payments of €31.9m for backdated EWSS claims for July / August in respect of newly or seasonally hired employees who were ineligible for the TWSS. 6,100 employers are due an EWSS payment in respect of 30,100 employees for this period.**

**39,300 employers have registered with Revenue for EWSS.**

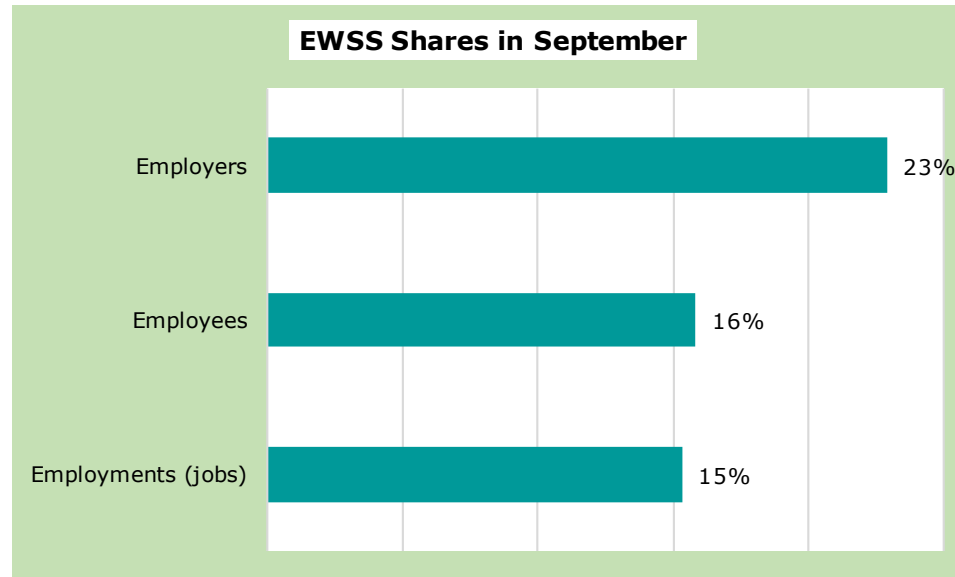
Weekly EWSS statistics are available [here](#), including in the statistics dated 8 October breakdowns of the employers registered for EWSS and in the statistics dated 15 October breakdowns of the EWSS recipients for September.

The tables on the following pages show information on EWSS employers in September and movements between different Schemes in the same month.

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 (available [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](#)).

**Table 1: September Payroll**

	All	EWSS Only
Employers	143,700	33,100
Employees	2,170,300	344,100
Employments (jobs)	2,266,900	347,400



**Table 2: EWSS Employers and Employees between August and September**

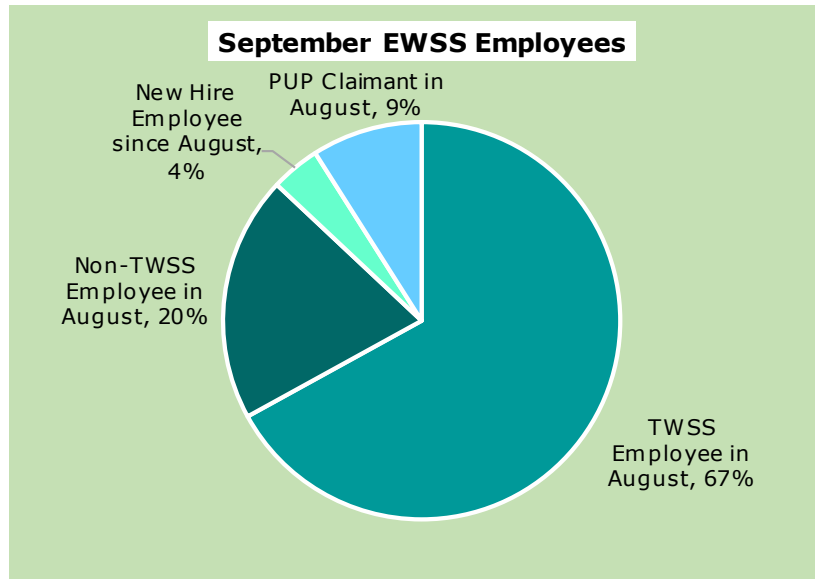
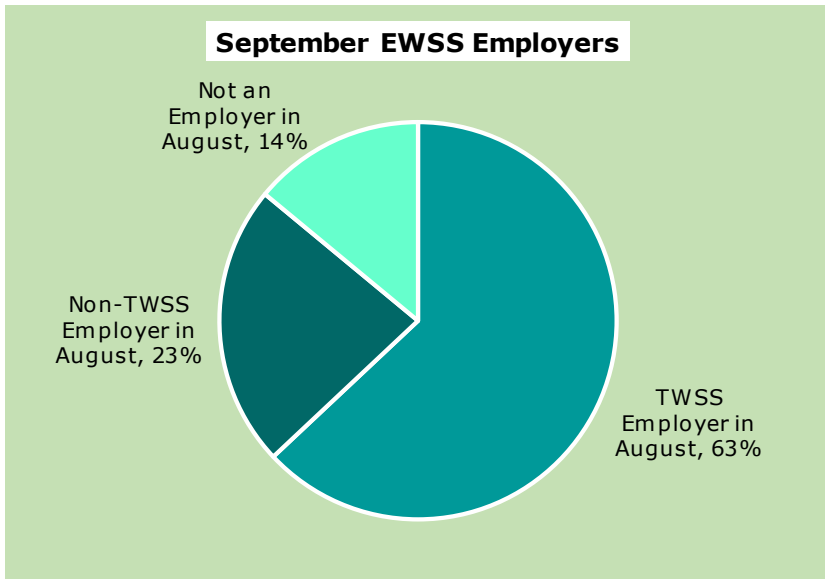
August Employer Status	% of EWSS Employers
TWSS Employer in August	63%
Non-TWSS Employer in August	23%
Not an Employer in August	14%
<b>All September EWSS Employers</b>	<b>100%</b>

**33,100 employers**

August Employee Status	% of EWSS Employees
TWSS Employee in August	67%
Non-TWSS Employee in August	20%
New Hire Employee since August	4%
PUP Claimant in August	9%
<b>All September EWSS Employees</b>	<b>100%</b>

**344,100 employees**

44,900 EWSS employees in September have since joined PUP



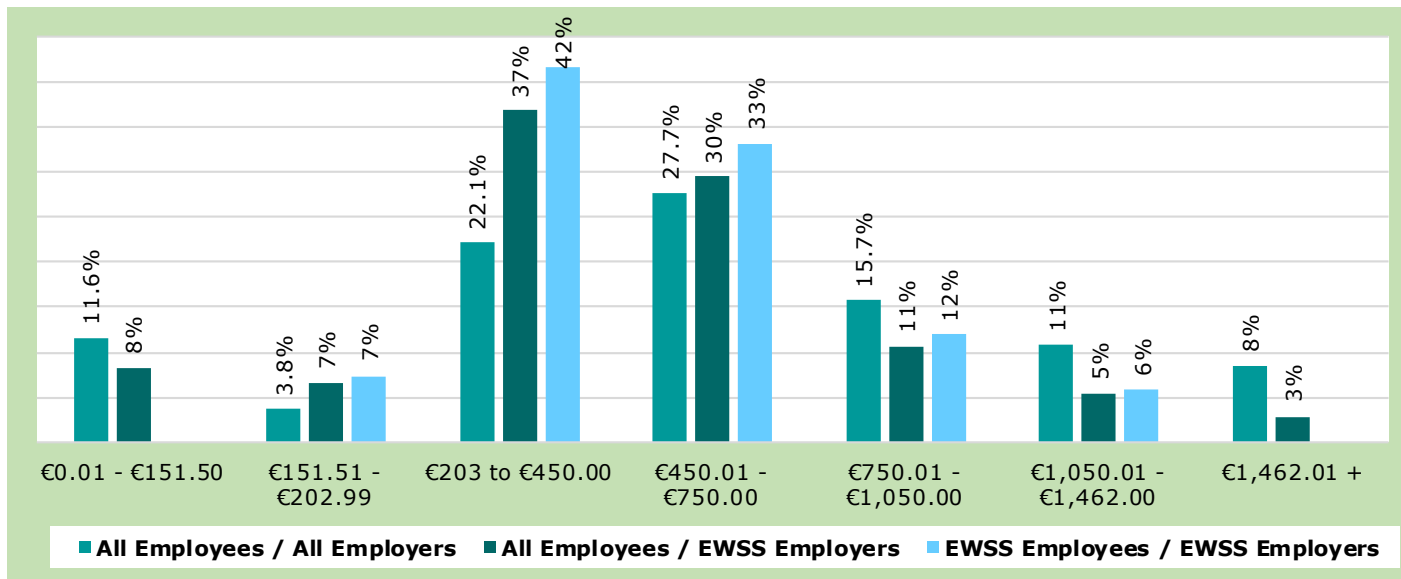
**Table 3: Employer TWSS Employment Shares in September**

TWSS Employer Sector	Average Share of Employer's Employees in EWSS
Agriculture, Forestry & Fishing	91%
Mining & Quarrying	98%
Manufacturing	92%
Construction	94%
Wholesale & Retail	90%
Transportation & Storage	92%
Accommodation & Food Services	90%
Information & Communication	90%
Financial & Insurance	87%
Real Estate	90%
Professional, Scientific & Technical	92%
Administrative & Support Services	88%
Public Administration & Defence	87%
Education	88%
Health & Social Work	88%
All Other Activities	89%
<b>All Sectors</b>	<b>90%</b>

TWSS Employer Sector	Average Share of Employer's Employees in EWSS
Carlow	89%
Cavan	91%
Clare	91%
Cork	90%
Donegal	87%
Dublin	90%
Galway	92%
Kerry	91%
Kildare	90%
Kilkenny	90%
Laois	91%
Leitrim	88%
Limerick	90%
Longford	89%
Louth	90%
Mayo	90%
Meath	91%
Monaghan	91%
Offaly	90%
Roscommon	91%
Sligo	92%
Tipperary	90%
Waterford	90%
Westmeath	90%
Wexford	90%
Wicklow	90%
<b>Total</b>	<b>90%</b>

**Table 4: Employee Incomes in September**

Income Range	All Employees / All Employers	All Employees / EWSS Employers	EWSS Employees / EWSS Employers
€0.01 - €151.50	11.6%	8.2%	
€151.51 - €202.99	3.8%	6.6%	7.4%
€203.00 to €450.00	22.1%	36.8%	41.6%*
€450.01 - €750.00	27.7%	29.5%	33.2%
€750.01 - €1,050.00	15.7%	10.7%	12.0%
€1,050.01 - €1,462.00	10.8%	5.3%	5.8%
€1,462.01 +	8.4%	2.9%	
<b>All Ranges</b>	<b>100%</b>	<b>100%</b>	<b>100%</b>
	<b>2.17m employees</b>	<b>448,200 employees</b>	<b>344,100 employees</b>



**\*EWSS Employees further breakdown**

Income Range	Percentage
€203.00 to €250.00	8.7%
€250.01 to €300.00	7.8%
€300.01 to €350.00	8.2%
€350.01 to €400.00	8.7%
€400.01 to €450.00	8.3%
<b>€203.00 to €450.00</b>	<b>41.6%</b>