

# **COVID-19 Temporary Wage Subsidy Scheme**

## **Preliminary Statistics**

(as at 9 April 2020)

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

## Overview

The COVID-19 Temporary Wage Subsidy Scheme (TWSS) is available to employers who keep employees on payroll throughout the COVID-19 pandemic, meaning employers can retain links with their employees for when business picks up after the crisis.

The TWSS is operated by Revenue through the payroll system and is expected to last 12 weeks from 26 March 2020.

Based on data to 9 April:

- There are over 41,000 employers registered with Revenue for the TWSS.
- Over 26,200 employers have already received a refund under TWSS.
- Over 219,400 employees have already received at least one payment under TWSS, of which approximately 80% have also received a top-up payment from their employer.

On 9 April, Revenue has generated further refunds under the scheme worth €34m. These payments will be in the bank accounts of the majority of the respective employers by the next banking day. The cumulative value of payments made under the scheme is €155m. This includes €14.8m in Income Tax paid that has been refunded over the same time.

The tables on the following pages present initial and preliminary statistics on the employers and employees in receipt of refunds to date under the TWSS.

**Table 1: Analysis by Revenue Division of the Employer**

Revenue Division	Share of Employers %	Share of Employees %
Large Cases	0.1%	8.6%
Medium Enterprises	13.3%	42.1%
Business	81.4%	45.1%
Personal	4.9%	4.3%
<b>All Divisions</b>	<b>100%</b>	<b>100%</b>

**Table 2: Analysis by Location of the Employer**

<b>Location of Employer*</b>	<b>Share of Employers %</b>	<b>Share of Employees %</b>
Carlow	1.3%	1.6%
Cavan	1.6%	1.6%
Clare	2.2%	1.6%
Cork City	2.7%	2.9%
Cork County	8.5%	6.8%
Donegal	3.1%	2.4%
Dublin City	14.2%	18.4%
Dublin County	13.6%	17.1%
Galway	5.5%	5.2%
Kerry	3.2%	2.8%
Kildare	5.3%	5.7%
Kilkenny	2.0%	1.5%
Laois	1.5%	1.1%
Leitrim	0.5%	0.3%
Limerick	3.8%	3.8%
Longford	0.8%	0.7%
Louth	3.3%	3.5%
Mayo	2.6%	2.3%
Meath	4.1%	3.2%
Monaghan	1.6%	1.6%
Offaly	1.5%	1.4%
Roscommon	1.1%	0.9%
Sligo	1.3%	1.0%
Tipperary	3.1%	2.2%
Waterford	2.4%	2.9%
Westmeath	2.1%	1.8%
Wexford	3.5%	3.0%
Wicklow	3.2%	2.4%
<b>All Locations</b>	<b>100%</b>	<b>100%</b>

\*Based on the main location of the employer.

**Table 3: Analysis by Economic Sector of the Employer**

Sector of Employer*	Share of Employers %	Share of Employees %
Accommodation & food services	9.6%	13.9%
Activities of households as employers	0.0%	0.0%
Administrative & support services	4.4%	4.3%
Agriculture, forestry & fishing	1.9%	1.1%
Arts, entertainment & recreation	3.0%	3.4%
Construction	18.7%	13.0%
Education	2.7%	2.0%
Utilities	0.6%	1.2%
Financial & insurance	0.8%	0.8%
Human health services	2.8%	1.0%
IT & other information services	1.2%	0.8%
Manufacturing	8.8%	15.1%
Legal, accounting, management, architecture	8.3%	4.8%
Other professional, scientific & technical	1.8%	0.8%
Public administration & defence	0.6%	0.3%
Publishing, audiovisual & broadcasting	0.8%	0.7%
Real estate	2.0%	1.4%
Residential care & social work	2.8%	3.9%
Scientific research & development	0.1%	0.1%
Telecommunications	0.1%	0.0%
Transportation & storage	3.6%	5.9%
Wholesale & retail trade	21.8%	22.7%
Other services	3.4%	2.9%
<b>All Sectors</b>	<b>100%</b>	<b>100%</b>

\*Based on the sector of main activity of the employer.

**Table 4: Analysis by Employer Size**

<b>Number of Employees*</b>	<b>Share of Employers %</b>	<b>Share of Employees %</b>
1-2	21.3%	3.6%
3-5	25.4%	8.1%
6-9	17.7%	9.5%
10-19	17.2%	15.7%
20-29	6.8%	10.1%
30-39	3.3%	6.4%
40-49	2.0%	4.8%
50-99	3.6%	13.1%
99-249	2.0%	11.3%
250+	0.7%	17.3%
<b>All Employers</b>	<b>100%</b>	<b>100%</b>

\*Based on the number of employees being paid through TWSS by the employer.