

## **COVID-19 Support Schemes**

Employment Wage Subsidy Scheme (EWSS)

COVID Restrictions Support Scheme (CRSS)

## **Preliminary Statistics**

(as at 31 December 2020)

**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 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.

There are **41,100 employers registered with Revenue** for EWSS (including 400 re-registrations). This excludes 2,900 employers who registered then subsequently cancelled their registrations.

On 21 October, Revenue advised of changes to the EWSS, involving a new payment schedule and reflecting a Government decision to revise the rates of subsidy payable under the EWSS.

The revised Scheme operates in respect of payroll submissions with pay dates on or after 20 October 2020. October EWSS payments were paid starting 5 November 2020. The first EWSS payments in respect of November payrolls were paid from 10 November. Thereafter, subsequent payments are being paid following the receipt of a payroll submission containing an EWSS claim. This means EWSS is now paid on a similar basis to the TWSS, providing a significant positive cashflow boost for businesses.

**EWSS Table 1: Payments Processed by Revenue**

Claim Month	EWSS Payments	PRSI Forgone**	Employers	Employees
July/August*	€32.7m	€6.9m	6,400	30,700
September	€260.3m	€62.0m	34,000	348,100
October	€361.9m	€66.1m	36,100	348,400
November	€346.2m	€53.6m	31,200	277,200
December (to date)	€394.3m	€60.6m	31,500	316,400
<b>All Months</b>	<b>€1,395m</b>	<b>€249m</b>	<b>39,700</b>	<b>442,200</b>

\*EWSS claims for July/August 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.

## COVID Restrictions Support Scheme (CRSS)

The CRSS is aimed at businesses that are impacted by COVID-19 restrictions. Under the CRSS, a qualifying person who carries on a business activity that is impacted by COVID-19 related restrictions, such that the business is required to prohibit or considerably restrict customers from accessing its premises, can make a claim to Revenue for a payment, subject to a maximum of €5,000, for each week that it is affected by the restrictions.

Registration for the Scheme is available to eligible businesses, or the tax agent acting on their behalf, via the e-Registration facility in ROS.

To date **16,600 businesses have registered 18,900 premises** for CRSS with Revenue. A further 2,200 registrations are currently at applicant stage.

Starting from 17 November, an eligible business, if registered with Revenue for CRSS and who carries on a business activity from a premise located in a region subject to COVID-19 related restrictions, can make a claim for payment under the CRSS. Payment will be made generally within 3 days of the submission of a qualifying claim.

Claims for CRSS **payments of €144.6 million in respect of 17,000 premises** have been made to date and €143.6 million of this has already been processed for payment. The payments are 84% to Corporation Tax registered businesses and 16% Income Tax to registered businesses.

On 4 December, Government announced an additional CRSS payment for businesses who cannot reopen during the Christmas and New Year period. The additional support is available for the three weeks beginning 21 December 2020, 28 December 2020 and 4 January 2021, and provides up to double the amount of the weekly CRSS support payment due, subject to the statutory maximum payment of €5,000 per week.

**CRSS Table 1: Payments Processed by Revenue by Claim Period**

Claim Week Start Date*	Claimed Amount	Premises Claiming
Up to 21 December	€128.3m	17,000
21 December / 28 December / 4 January	€16.1m	3,600
After 4 January	€0.2m	100
<b>All Periods</b>	<b>€144.6m</b>	<b>17,000</b>

\*A claim period can be up to a maximum of 3 weeks.

## Further Information

Information on the operation of TWSS, EWSS and CRSS 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 analysis of movements into and out of TWSS ([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](#)).