

COVID-19 Wage Subsidy Schemes

Preliminary Statistics (as at 3 September 2020)

These statistics are provisional and will be revised

Information on the operation of TWSS and EWSS are available on www.revenue.ie.
Queries of a statistical nature in relation to the Schemes can be sent to statistics@revenue.ie.

The Temporary Wage Subsidy Scheme and the Employment Wage Subsidy Scheme are operated by Revenue through the payroll system to support employers and employees through the COVID-19 pandemic.

Temporary Wage Subsidy Scheme (TWSS)

The TWSS enabled employees, whose employers were affected by the pandemic, to receive significant supports directly from their employer through the payroll system. TWSS ran from 26 March 2020 (replacing the Employer Refund Scheme) until 31 August 2020.

Over 663,100 employees received a subsidy since the start of the Scheme

An estimated 360,000 employees were being directly supported by the Scheme in the last week, having received a subsidy in their most recent pay period

In total, 69,500 employers registered with Revenue for TWSS

Over 66,400 employers have received subsidy payments under TWSS

Further 220,000 employees not in TWSS were supported through their employers' participation in the Scheme

The Exchequer cost of TWSS is €2,844 million (€108 million in the last week)

The tables on the following pages present movements into and out of TWSS, as well as statistics on TWSS employers and employees. Revenue will publish a comprehensive statistical overview of the TWSS in due course, once payslips for the relevant period have finalised. The Central Statistics Office is publishing information on TWSS recipients by age, gender, location and sector.¹

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 replaces TWSS from 1 September 2020 and is expected to continue until 31 March 2021. Both Schemes ran in parallel from 1 July 2020 until the TWSS ceased at the end of August 2020.

To date, over 26,700 employers have registered with Revenue for EWSS. There have been 22,700 applications for tax clearance certificates since mid-August.

Further EWSS statistics updates will be published regularly.

¹ <https://www.cso.ie/en/statistics/labourmarket/liveregister/detailedcovid-19incomesupportandliveregistertables/>.

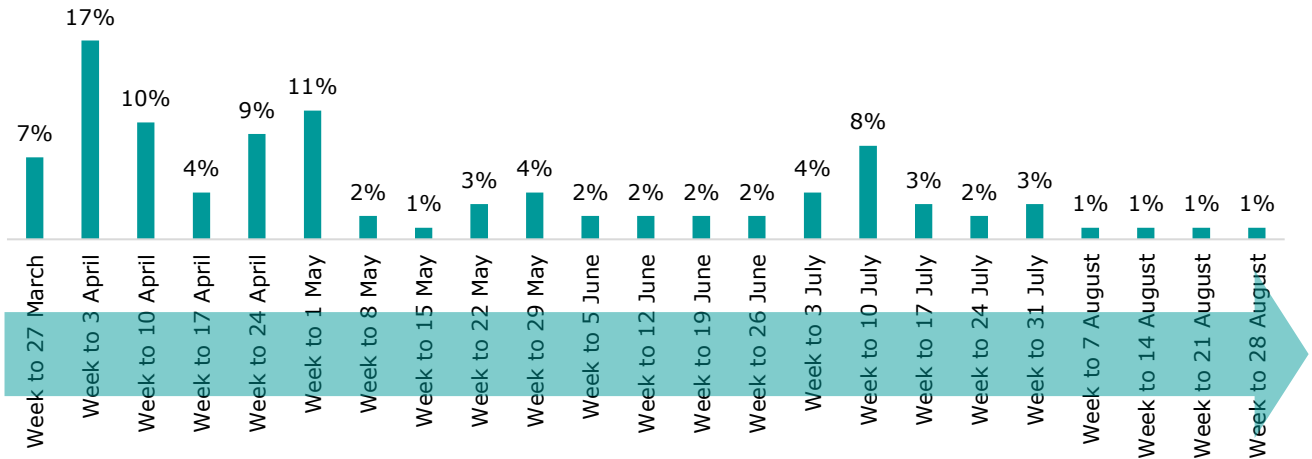


Table 1: Employee Flows Into and Out of TWSS by Week

| | First-time TWSS Recipients | Employees receiving subsidy in each week | TWSS Outflows |
|-------------------|----------------------------|--|---------------|
| Week to 27 March | 49,100 | 49,100 | 4,100 |
| Week to 3 April | 115,600 | 149,200 | 6,300 |
| Week to 10 April | 93,200 | 209,100 | 4,400 |
| Week to 17 April | 43,300 | 235,700 | 6,400 |
| Week to 24 April | 68,000 | 285,100 | 9,300 |
| Week to 1 May | 85,200 | 327,300 | 15,000 |
| Week to 8 May | 14,500 | 252,000 | 10,200 |
| Week to 15 May | 11,700 | 248,400 | 11,700 |
| Week to 22 May | 16,600 | 269,300 | 15,700 |
| Week to 29 May | 26,000 | 337,300 | 25,000 |
| Week to 5 June | 13,700 | 280,700 | 14,100 |
| Week to 12 June | 9,200 | 248,300 | 11,700 |
| Week to 19 June | 10,600 | 264,600 | 17,200 |
| Week to 26 June | 11,800 | 308,500 | 38,100 |
| Week to 3 July | 20,300 | 300,600 | 34,200 |
| Week to 10 July | 34,000 | 260,700 | 12,100 |
| Week to 17 July | 13,700 | 268,200 | 9,700 |
| Week to 24 July | 9,600 | 282,700 | 9,700 |
| Week to 31 July | 12,800 | 337,700 | 13,200 |
| Week to 7 August | 5,100 | 263,200 | 8,700 |
| Week to 14 August | 3,500 | 261,000 | 9,800 |
| Week to 21 August | 3,600 | 262,700 | 19,000 |
| Week to 28 August | 2,800 | 289,400 | n/a |

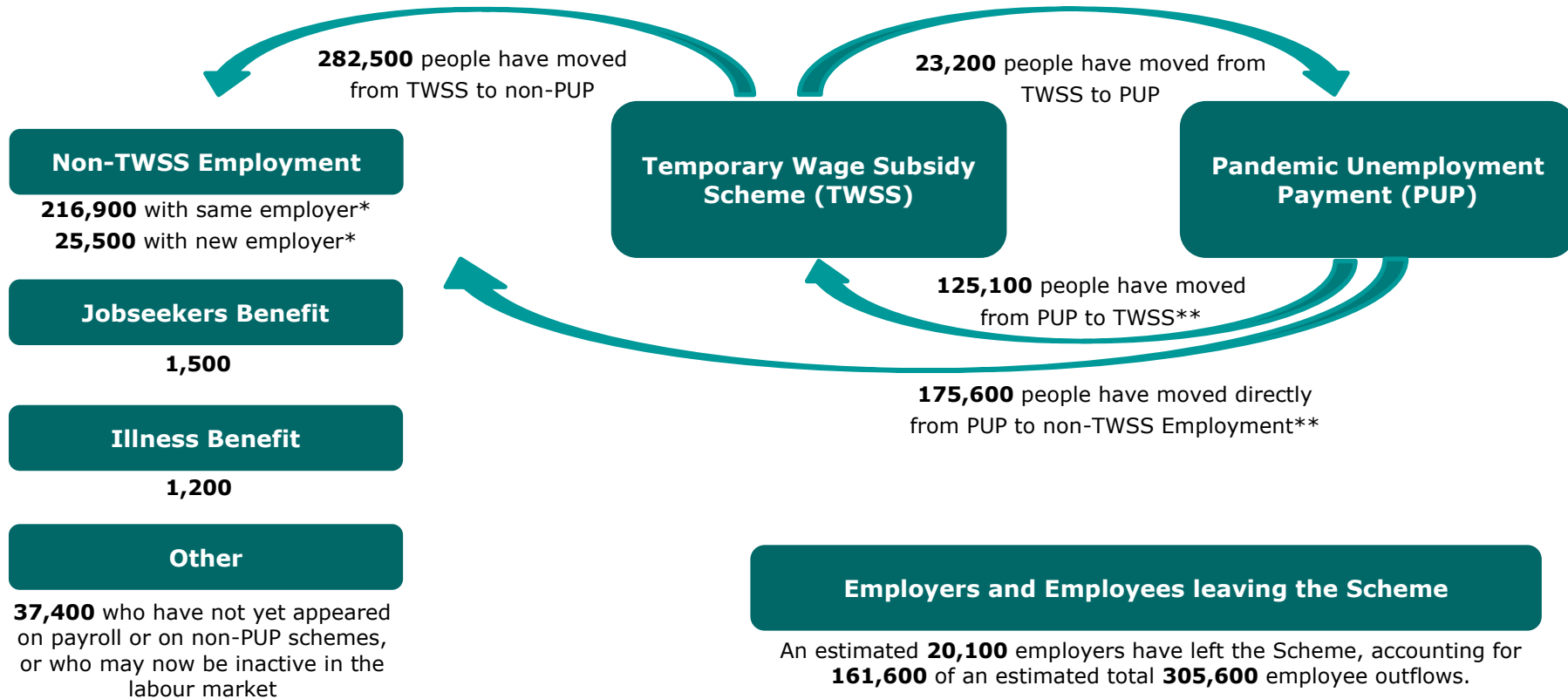
The number of employees in receipt of a TWSS subsidy in a given week depends on their pay frequency. An "outflow" is counted where there is an apparent permanent exit from the Scheme. Revisions to the latest available outflow data may become more pronounced as the economy continues to reopen.

Employee Duration on TWSS



For example, 7% of current TWSS employees have been on the Scheme since the week to 27 March, 17% since the week to 3 April, etc.

Table 2: Movement between Schemes and to Employment



*Sectoral detail provided in Table 3; **Sectoral detail provided in Table 4.

Table 3: Number of Employees ('000s) Moving from TWSS to Non-TWSS Employment

| Sector | Remain with Same Employer | | | | Hired by New Employer | | | |
|--------------------------------------|---------------------------|------------------|-------------------|---------------|-----------------------|------------------|-------------------|---------------|
| | Cumulative | 18 May to 7 June | 8 June to 28 June | Since 29 June | Cumulative | 18 May to 7 June | 8 June to 28 June | Since 29 June |
| Agriculture, forestry & fishing | 2.2 | 0.4 | 0.9 | 0.5 | 0.5 | 0.1 | 0.1 | 0.2 |
| Mining & quarrying | 1.0 | 0.4 | 0.3 | 0.1 | 0.0 | 0.0 | 0.0 | 0.0 |
| Manufacturing | 39.0 | 9.2 | 12.3 | 10.2 | 1.9 | 0.3 | 0.4 | 0.6 |
| Construction | 31.5 | 11.4 | 8.2 | 8.4 | 2.4 | 0.5 | 0.7 | 0.8 |
| Wholesale & retail | 64.5 | 11.7 | 24.4 | 20.3 | 4.5 | 0.6 | 1.4 | 1.5 |
| Transportation & storage | 17.3 | 2.6 | 3.9 | 4.8 | 1.0 | 0.2 | 0.3 | 0.3 |
| Accommodation & food services | 9.6 | 0.5 | 1.0 | 6.7 | 2.0 | 0.1 | 0.3 | 1.1 |
| Information & communication | 5.9 | 0.9 | 1.6 | 1.6 | 0.8 | 0.1 | 0.2 | 0.2 |
| Financial & insurance | 3.2 | 0.8 | 1.2 | 0.7 | 1.2 | 0.2 | 0.4 | 0.4 |
| Real estate | 2.0 | 0.3 | 0.4 | 0.9 | 0.3 | 0.0 | 0.1 | 0.1 |
| Professional, scientific & technical | 13.2 | 2.6 | 4.7 | 4.1 | 1.4 | 0.2 | 0.3 | 0.5 |
| Administrative & support services | 11.2 | 2.3 | 2.6 | 4.8 | 2.6 | 0.4 | 0.5 | 1.0 |
| Public administration & defence | 0.2 | 0.1 | 0.1 | 0.1 | 1.7 | 0.3 | 0.5 | 0.6 |
| Education | 1.3 | 0.1 | 0.5 | 0.4 | 1.5 | 0.2 | 0.4 | 0.5 |
| Health & social work | 6.2 | 0.6 | 2.3 | 2.5 | 2.3 | 0.3 | 0.6 | 0.9 |
| All other activities | 8.6 | 0.9 | 1.9 | 4.8 | 1.3 | 0.2 | 0.2 | 0.6 |
| All Sectors | 216.9 | 44.7 | 66.3 | 70.9 | 25.5 | 3.7 | 6.3 | 9.5 |

Table 4: Number of Employees ('000s) Moving from PUP to TWSS Employment ("Rehires") and from PUP to Non-TWSS Employment ("New Hires")

| Sector | Rehires | | | | New Hires | | | |
|--------------------------------------|--------------|------------------|-------------------|---------------|--------------|------------------|-------------------|---------------|
| | Cumulative | 18 May to 7 June | 8 June to 28 June | Since 29 June | Cumulative | 18 May to 7 June | 8 June to 28 June | Since 29 June |
| Agriculture, forestry & fishing | 0.5 | 0.1 | 0.1 | 0.2 | 2.4 | 0.6 | 0.5 | 0.8 |
| Mining & quarrying | 0.1 | 0.0 | 0.0 | 0.0 | 0.6 | 0.2 | 0.1 | 0.1 |
| Manufacturing | 8.5 | 1.9 | 2.4 | 2.1 | 18.2 | 4.8 | 3.6 | 4.7 |
| Construction | 10.8 | 5.2 | 2.2 | 2.0 | 33.9 | 14.7 | 7.5 | 7.2 |
| Wholesale & retail | 22.0 | 4.1 | 8.3 | 5.9 | 33.7 | 6.3 | 8.5 | 11.2 |
| Transportation & storage | 2.3 | 0.3 | 0.3 | 0.8 | 5.1 | 1.1 | 1.0 | 1.6 |
| Accommodation & food services | 48.4 | 2.1 | 4.8 | 35.6 | 20.9 | 1.5 | 2.4 | 13.6 |
| Information & communication | 1.0 | 0.1 | 0.2 | 0.3 | 3.4 | 0.4 | 0.5 | 1.7 |
| Financial & insurance | 0.6 | 0.0 | 0.1 | 0.4 | 3.2 | 0.4 | 0.7 | 1.5 |
| Real estate | 1.7 | 0.1 | 0.3 | 0.9 | 1.7 | 0.2 | 0.4 | 0.8 |
| Professional, scientific & technical | 3.7 | 0.5 | 0.8 | 1.3 | 7.7 | 1.5 | 1.8 | 2.9 |
| Administrative & support services | 3.4 | 0.7 | 0.5 | 1.2 | 15.9 | 3.4 | 3.2 | 6.1 |
| Public administration & defence | 0.3 | 0.0 | 0.1 | 0.1 | 3.2 | 0.5 | 0.7 | 1.4 |
| Education | 2.2 | 0.1 | 0.2 | 0.8 | 3.8 | 0.4 | 0.6 | 1.6 |
| Health & social work | 6.0 | 0.6 | 0.9 | 1.2 | 9.9 | 1.6 | 1.9 | 3.8 |
| All other activities | 13.8 | 0.4 | 1.2 | 11.1 | 12.0 | 1.2 | 1.7 | 7.9 |
| All Sectors | 125.1 | 16.4 | 22.3 | 63.8 | 175.6 | 38.9 | 35.1 | 67.2 |

Table 5: Employment, Pay and Tax/PRSI

All Employees*

| Month | Number of Employees | Gross Pay*** | Average Gross Pay | Income Tax Paid | USC Paid | Employee PRSI | Employer PRSI | Number of Employers |
|----------|---------------------|--------------|-------------------|-----------------|----------|---------------|---------------|---------------------|
| January | 1.90m | €6,187m | €3,249 | €1,077m | €211m | €220m | €595m | 153,700 |
| February | 1.88m | €5,889m | €3,136 | €1,073m | €209m | €212m | €563m | 150,400 |
| March | 1.87m | €6,463m | €3,460 | €1,272m | €252m | €233m | €608m | 148,700 |
| April | 1.61m | €4,745m | €2,942 | €842m | €169m | €166m | €423m | 120,400 |
| May | 1.57m | €4,387m | €2,787 | €755m | €150m | €151m | €389m | 124,300 |
| June | 1.66m | €4,596m | €2,774 | €821m | €160m | €159m | €413m | 132,500 |
| July | 1.74m | €5,229m | €3,001 | €932m | €180m | €182m | €475m | 138,800 |
| August** | 1.68m | €4,552m | €2,716 | €804m | €155m | €159m | €423m | 125,300 |

TWSS Employees Only

| Month | Number of Employees | Gross Pay*** | Average Gross Pay | Income Tax Paid | USC Paid | Employee PRSI | Employer PRSI | Number of Employers |
|----------|---------------------|--------------|-------------------|-----------------|----------|---------------|---------------|---------------------|
| January | 0.64m | €1,702m | €2,650 | €208m | €43m | €59m | €164m | 75,300 |
| February | 0.65m | €1,544m | €2,383 | €192m | €39m | €54m | €148m | 73,700 |
| March | 0.64m | €1,473m | €2,286 | €176m | €35m | €51m | €140m | 72,700 |
| April | 0.55m | €602m | €1,096 | -€12m | €4m | €12m | €33m | 60,800 |
| May | 0.53m | €493m | €926 | -€20m | €2m | €7m | €22m | 63,000 |
| June | 0.57m | €632m | €1,119 | €36m | €10m | €13m | €37m | 67,700 |
| July | 0.62m | €951m | €1,527 | €103m | €22m | €25m | €69m | 72,400 |
| August** | 0.60m | €857m | €1,423 | €98m | €20m | €23m | €65m | 68,200 |

Employments in the public sector and for persons in receipt of occupational pensions are excluded (TWSS employees are included); **August information are preliminary based on currently filed payslips; *Gross pay for TWSS employees does not include the subsidy amount.*