COVID-19 Temporary Wage Subsidy Scheme

Preliminary Statistics

(as at 20 August 2020)

These statistics are provisional and will be revised

Information on the operation of TWSS is available on www.revenue.ie.

Queries of a statistical nature in relation to TWSS can be sent to statistics@revenue.ie.

Revenue
Cáin agus Custaim na hÉireann
Irish Tax and Customs

Overview

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

Expenditure on TWSS

The Exchequer cost* of TWSS in any given week is a factor of the number of employees on the Scheme, the instance of pay frequencies that fall within the week and the subsidy amounts being paid to individual employees.

Date	Cumulative Cost € million	Weekly Cost € million
To 9 April	155	155
Week to 17 April	300	145
Week to 23 April	430	130
Week to 30 April	712	282
Week to 7 May	838	126
Week to 14 May	936	98
Week to 21 May	1,048	112
Week to 28 May	1,244	196
Week to 4 June	1,370	126
Week to 11 June	1,485	115
Week to 18 June	1,589	104
Week to 25 June	1,698	109
Week to 2 July	1,878	180
Week to 9 July	1,970	92
Week to 16 July	2,062	92
Week to 23 July	2,165	103
Week to 30 July	2,321	156
Week to 6 August	2,432	111
Week to 13 August	2,523	91
Week to 20 August	2,610	87

**Cost includes €151 million in Income Tax paid that has been refunded over the same period.*

Employees Kept on Payroll by TWSS

Over 655,700 employees have received a subsidy since the start of the Scheme

244,400 employees received a subsidy in the last week

An estimated 370,000 employees are currently being directly supported by the Scheme, having received a subsidy in their most recent pay period

Employers Supported by TWSS

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

Over 66,000 employers have received subsidy payments under TWSS

TWSS Indirect Supports

Over 4,500 employers with 73,100 employees registered for TWSS but not yet claiming subsidy

21,800 current TWSS employers have 218,800 employees not in TWSS

The tables on the following pages present movements into and out of TWSS, as well as statistics on TWSS employers and employees. The Central Statistics Office is publishing information on TWSS recipients by age, gender, location and sector.[1]

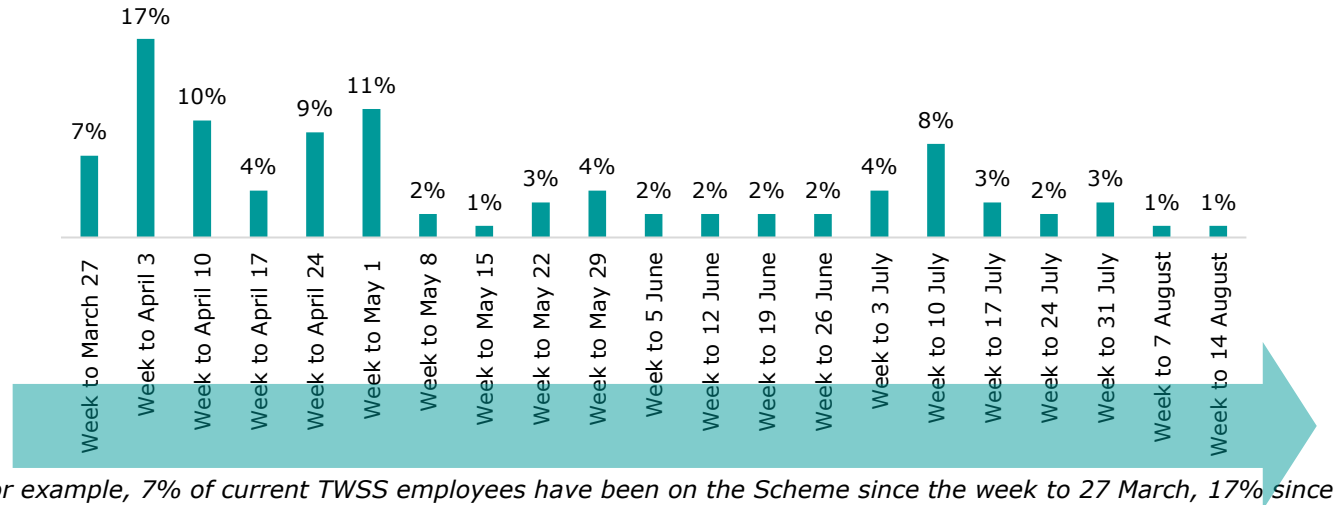
[1] https://www.cso.ie/en/statistics/labourmarket/liveregister/detailedcovid-19incomesupportandliveregistertables/.

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 March 27	49,100	49,100	4,300
Week to April 3	115,300	148,900	6,500
Week to April 10	93,300	209,100	4,500
Week to April 17	43,300	235,600	6,500
Week to April 24	68,000	285,100	9,400
Week to May 1	85,200	327,300	15,200
Week to May 8	14,500	252,000	10,300
Week to May 15	11,700	248,400	11,800
Week to May 22	16,500	269,200	15,800
Week to May 29	26,000	337,200	25,300
Week to 5 June	13,700	280,600	14,200
Week to 12 June	9,200	248,200	11,800
Week to 19 June	10,600	264,400	17,300
Week to 26 June	11,800	308,400	39,400
Week to 3 July	20,300	300,400	35,800
Week to 10 July	33,900	260,500	12,800
Week to 17 July	13,700	268,000	9,100
Week to 24 July	9,600	282,200	7,700
Week to 31 July	12,700	336,400	13,200
Week to 7 August	5,000	260,800	11,900
Week to 14 August	3,300	244,400	n/a

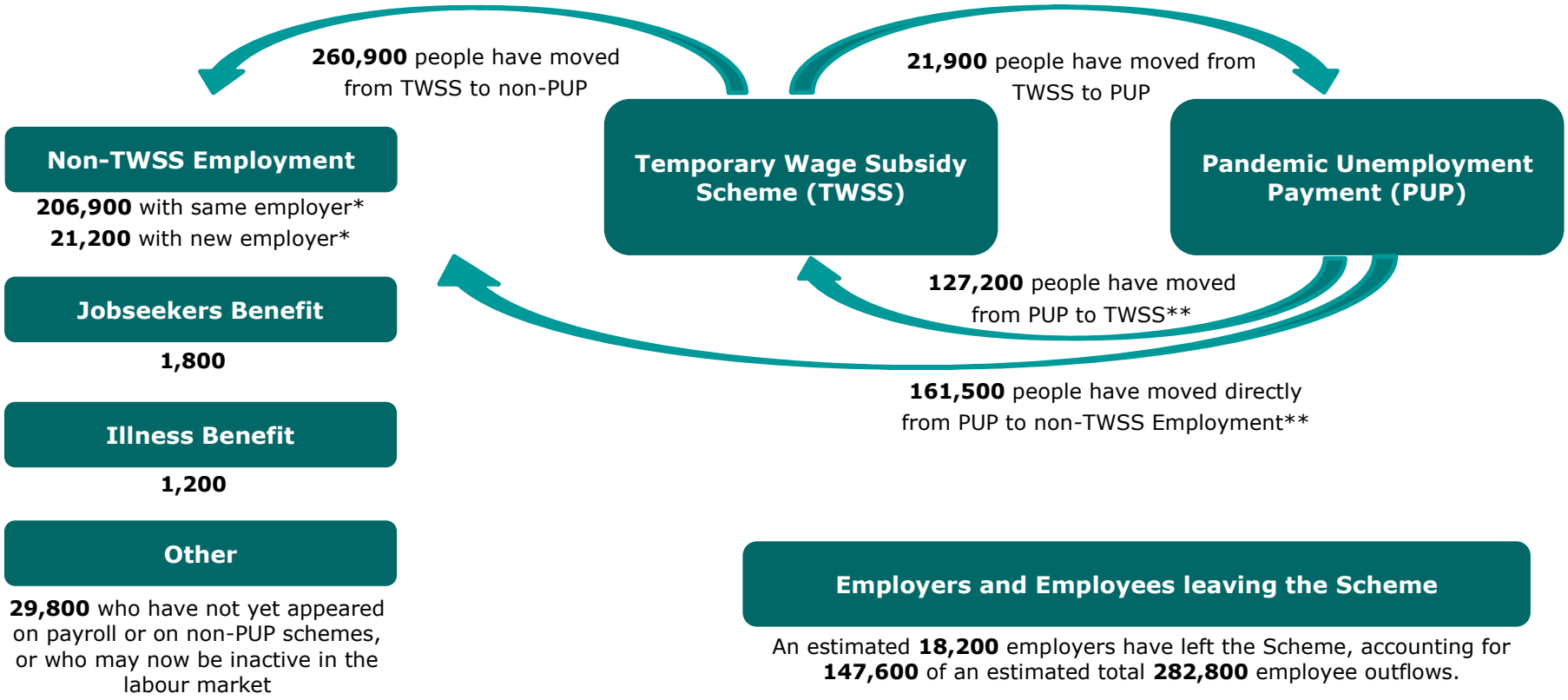
The number of employees in receipt of a TWSS subsidy in a given week depends on their pay frequency. An "outflow" is counted where there is an apparent permanent exit from the Scheme. Revisions to the latest available outflow data may become more pronounced as the economy continues to reopen.

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

	Remain with Same Employer				Hired by New Employer			
Sector	**Cumulative**	**18 May to 7 June (Phase 1 Reopening)**	**8 June to 28 June (Phase 2 Reopening)**	**Since 29 June (Phase 3 Reopening)**	**Cumulative**	**18 May to 7 June (Phase 1 Reopening)**	**8 June to 28 June (Phase 2 Reopening)**	**Since 29 June (Phase 3 Reopening)**
Agriculture, forestry & fishing	2.1	0.4	0.9	0.4	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	37.6	9.4	12.6	8.3	1.5	0.3	0.4	0.4
Construction	30.6	11.5	8.4	7.3	2.0	0.5	0.6	0.5
Wholesale & retail	62.4	11.8	24.6	17.7	3.5	0.6	1.0	1.1
Transportation & storage	16.2	2.7	3.9	3.5	0.8	0.2	0.2	0.2
Accommodation & food services	7.8	0.6	1.1	4.9	1.4	0.1	0.2	0.7
Information & communication	5.5	0.9	1.6	1.0	0.6	0.1	0.2	0.1
Financial & insurance	3.0	0.8	1.3	0.4	1.1	0.2	0.4	0.3
Real estate	1.7	0.3	0.4	0.6	0.3	0.0	0.1	0.1
Professional, scientific & technical	12.4	2.6	4.8	3.2	1.2	0.2	0.3	0.3
Administrative & support services	10.5	2.3	2.7	4.0	2.1	0.3	0.5	0.6
Public administration & defence	0.2	0.1	0.1	0.0	1.6	0.3	0.5	0.4
Education	1.1	0.1	0.5	0.3	1.3	0.2	0.4	0.4
Health & social work	5.5	0.6	2.3	1.9	2.0	0.3	0.5	0.6
All other activities	9.3	0.9	2.0	5.3	1.1	0.1	0.2	0.4
All Sectors	**206.9**	**45.3**	**67.4**	**58.8**	**21.2**	**3.5**	**5.6**	**6.4**

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

	Rehires				New Hires			
Sector	**Cumulative**	**18 May to 7 June (Phase 1 Reopening)**	**8 June to 28 June (Phase 2 Reopening)**	**Since 29 June (Phase 3 Reopening)**	**Cumulative**	**18 May to 7 June (Phase 1 Reopening)**	**8 June to 28 June (Phase 2 Reopening)**	**Since 29 June (Phase 3 Reopening)**
Agriculture, forestry & fishing	0.5	0.1	0.1	0.2	2.2	0.6	0.5	0.7
Mining & quarrying	0.1	0.1	0.0	0.0	0.6	0.2	0.1	0.1
Manufacturing	8.6	2.1	2.4	1.9	17.3	4.8	3.5	4.0
Construction	11.5	5.6	2.5	1.9	32.3	14.4	7.3	6.3
Wholesale & retail	22.0	4.3	8.4	5.5	31.5	6.1	8.3	9.6
Transportation & storage	2.3	0.3	0.3	0.7	4.6	1.1	1.0	1.4
Accommodation & food services	49.2	2.2	5.0	35.8	17.6	1.4	2.2	10.9
Information & communication	1.0	0.1	0.2	0.3	2.9	0.3	0.5	1.2
Financial & insurance	0.5	0.0	0.1	0.3	2.9	0.4	0.7	1.2
Real estate	1.7	0.1	0.3	1.0	1.5	0.2	0.4	0.7
Professional, scientific & technical	3.7	0.6	0.8	1.2	7.1	1.5	1.8	2.4
Administrative & support services	3.6	0.8	0.6	1.1	14.7	3.4	3.1	5.1
Public administration & defence	0.3	0.0	0.1	0.1	3.0	0.5	0.7	1.2
Education	2.1	0.1	0.2	0.7	3.3	0.4	0.6	1.3
Health & social work	6.1	0.6	0.9	1.2	9.0	1.5	1.8	3.2
All other activities	14.1	0.5	1.2	11.3	11.0	1.2	1.6	7.0
All Sectors	**127.2**	**17.5**	**23.1**	**62.9**	**161.5**	**38.0**	**34.0**	**56.3**

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

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	€1,690m	€2,660	€207m	€42m	€59m	€162m	74,900
February	0.64m	€1,534m	€2,392	€191m	€39m	€54m	€147m	73,300
March	0.64m	€1,464m	€2,296	€175m	€35m	€51m	€139m	72,300
April	0.55m	€600m	€1,099	-€12m	€4m	€11m	€33m	60,600
May	0.53m	€492m	€926	-€20m	€2m	€7m	€22m	62,800
June	0.56m	€631m	€1,120	€36m	€10m	€13m	€37m	67,500
July**	0.62m	€948m	€1,528	€103m	€22m	€25m	€69m	72,100

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