

COVID-19 Support Schemes

Employment Wage Subsidy Scheme (EWSS)

Business Resumption Support Scheme (BRSS)

COVID Restrictions Support Scheme (CRSS)

Debt Warehousing

Preliminary Statistics

(as at 9 September 2021)

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 (both Schemes ran in parallel from 1 July 2020 until the TWSS ceased at the end of August 2020). On 23 February 2021 it was announced that the EWSS would be extended to 30 June 2021 and on 1 June the Scheme was further extended to 31 December 2021. The TWSS and the EWSS are operated by Revenue through the payroll system.

There are **38,100 employers currently registered with Revenue for EWSS**. This excludes 17,100 employers who were previously registered.

On 21 October 2020, 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 2020*	€34.2m	€7.2m	6,500	32,300
September 2020	€256.9m	€61.1m	33,800	344,300
October 2020	€355.6m	€64.8m	35,900	342,800
November 2020	€336.4m	€51.9m	31,100	268,200
December 2020	€408.8m	€62.5m	32,800	318,600
January 2021	€400.0m	€61.2m	36,900	346,300
February 2021	€383.6m	€59.2m	36,000	305,900
March 2021	€393.9m	€61.1m	35,800	303,800
April 2021	€410.6m	€63.5m	34,900	298,700
May 2021	€365.0m	€55.8m	35,300	302,700
June 2021	€415.3m	€62.4m	34,700	345,700
July 2021	€453.7m	€66.1m	32,000	344,300
August 2021	€386.5m	€56.6m	28,300	319,400
September (to date)	€89.8m	€13.0m	17,800	206,500
All Months	€4,690m	€747m	51,300	653,300

*EWSS claims for July/August 2020 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.

EWSS Table 2: Employers and Employees by Sector

Employers													
Sector of Employer	Jul/Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
Accommodation & food services	34%	18%	18%	16%	18%	14%	14%	14%	15%	15%	18%	21%	23%
Administrative & support services	3%	5%	5%	5%	5%	5%	5%	5%	5%	5%	4%	4%	4%
Agriculture, forestry & fishing	1%	1%	1%	2%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Arts, entertainment & recreation	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%
Construction	10%	11%	11%	11%	10%	15%	15%	15%	16%	13%	12%	11%	10%
Education	3%	5%	5%	6%	6%	5%	5%	5%	5%	5%	5%	5%	5%
Utilities	0.0%	0.3%	0.3%	0.3%	0.3%	0.4%	0.4%	0.4%	0.4%	0.3%	0.3%	0.3%	0.3%
Financial & insurance	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Human health & social work	6%	6%	6%	7%	6%	6%	6%	6%	6%	6%	6%	6%	6%
IT & other information services	1%	2%	2%	2%	2%	2%	2%	2%	2%	2%	1%	1%	1%
Manufacturing	5%	6%	6%	6%	6%	7%	7%	7%	7%	6%	6%	5%	5%
Professional & technical services	5%	11%	11%	12%	11%	11%	11%	11%	11%	10%	9%	9%	9%
Public administration & defence	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Real estate	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	2%	1%
Transportation & storage	3%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%	4%
Wholesale & retail trade	11%	14%	15%	16%	15%	17%	17%	17%	16%	16%	15%	14%	13%
Other services	10%	9%	9%	5%	10%	5%	5%	5%	5%	10%	10%	11%	11%
All Sectors	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Number of employers	6,500	33,800	35,900	31,100	32,800	36,900	36,000	35,800	34,900	35,300	34,700	32,000	28,300

Employees

Sector of Employer	Jul/Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
Accommodation & food services	45%	30%	27%	19%	30%	19%	16%	16%	17%	20%	31%	36%	40%
Administrative & support services	5%	6%	7%	7%	6%	6%	6%	6%	7%	6%	5%	5%	5%
Agriculture, forestry & fishing	2%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Arts, entertainment & recreation	7%	4%	4%	4%	4%	3%	3%	3%	4%	4%	4%	5%	5%
Construction	8%	7%	7%	8%	7%	11%	11%	12%	12%	11%	8%	7%	6%
Education	3%	3%	4%	4%	4%	3%	4%	4%	4%	4%	4%	3%	3%
Utilities	0.0%	0.3%	0.3%	0.4%	0.3%	1%	1%	1%	0.4%	0.3%	0.3%	0.2%	0.2%
Financial & insurance	0.0%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Human health & social work	5%	6%	6%	8%	7%	6%	7%	7%	7%	7%	6%	6%	6%
IT & other information services	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%	1%
Manufacturing	5%	8%	8%	9%	7%	9%	10%	10%	10%	8%	7%	6%	5%
Professional & technical services	3%	6%	6%	7%	6%	6%	7%	7%	6%	6%	5%	5%	5%
Public administration & defence	0.0%	0.4%	0.4%	0.4%	0.4%	1%	1%	0%	0.5%	0.5%	0.5%	0.5%	0.3%
Real estate	1%	2%	2%	2%	2%	1%	2%	2%	2%	2%	2%	1%	1%
Transportation & storage	2%	8%	8%	10%	8%	8%	7%	7%	7%	7%	6%	6%	6%
Wholesale & retail trade	8%	11%	13%	14%	13%	20%	19%	19%	18%	16%	13%	11%	10%
Other services	6%	5%	5%	3%	5%	3%	3%	3%	3%	6%	6%	6%	6%
All Sectors	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Number of employees	32,300	344,300	342,800	268,200	318,600	346,300	305,900	303,800	298,700	302,700	345,700	344,300	319,400

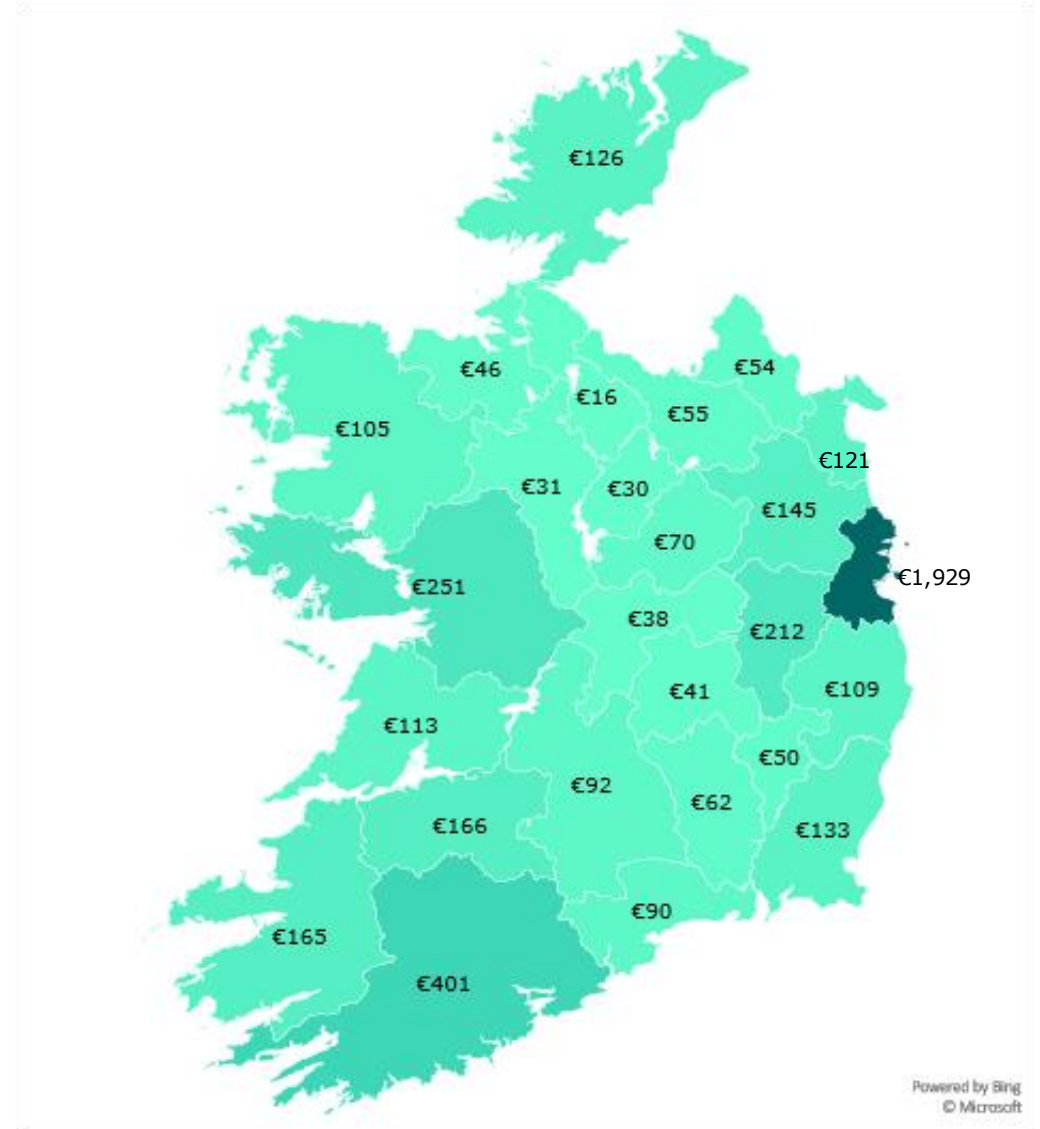
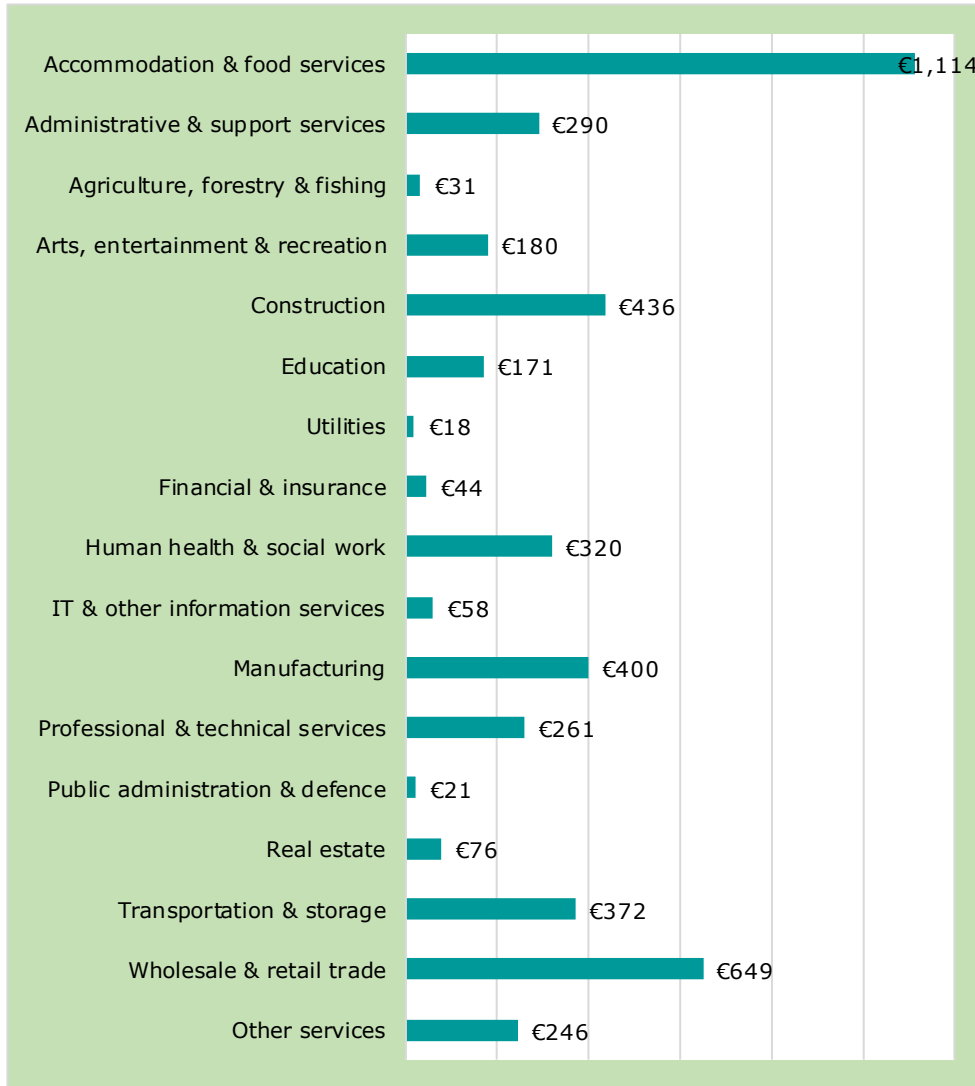
EWSS Table 3: Employers and Employees by County

Employers													
County of Employer	Jul/Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
Carlow	1.2%	1.1%	1.1%	1.1%	1.1%	1.2%	1.1%	1.1%	1.1%	1.1%	1.1%	1.1%	1.1%
Cavan	1.5%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%
Clare	3.3%	2.3%	2.3%	2.2%	2.2%	2.3%	2.3%	2.3%	2.4%	2.4%	2.5%	2.5%	2.6%
Cork	11.4%	10.1%	10.2%	9.8%	10.0%	10.4%	10.6%	10.5%	10.5%	10.6%	10.7%	10.7%	10.7%
Donegal	4.5%	3.3%	3.3%	3.3%	3.5%	3.3%	3.2%	3.2%	3.3%	3.6%	3.6%	3.7%	3.9%
Dublin	26.8%	31.4%	31.0%	33.4%	32.4%	32.2%	32.7%	32.6%	32.4%	31.7%	31.1%	30.8%	30.9%
Galway	7.1%	6.1%	6.1%	5.8%	6.0%	5.8%	5.7%	5.7%	5.8%	5.8%	5.9%	6.0%	6.0%
Kerry	6.8%	3.9%	3.8%	3.4%	3.6%	3.4%	3.4%	3.4%	3.5%	3.6%	4.0%	4.2%	4.3%
Kildare	4.0%	4.4%	4.4%	4.6%	4.4%	4.6%	4.6%	4.6%	4.6%	4.4%	4.3%	4.1%	4.0%
Kilkenny	1.6%	1.9%	1.9%	1.8%	1.8%	1.8%	1.8%	1.7%	1.8%	1.8%	1.8%	1.8%	1.9%
Laois	1.3%	1.2%	1.2%	1.1%	1.2%	1.2%	1.1%	1.1%	1.1%	1.1%	1.1%	1.1%	1.1%
Leitrim	0.6%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.5%	0.6%	0.6%
Limerick	3.4%	3.8%	3.9%	3.8%	3.8%	3.7%	3.7%	3.6%	3.6%	3.7%	3.8%	3.8%	3.9%
Longford	0.5%	0.8%	0.8%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%	0.7%
Louth	2.0%	2.7%	2.7%	2.6%	2.7%	2.8%	2.8%	2.7%	2.7%	2.7%	2.6%	2.6%	2.7%
Mayo	3.1%	2.8%	2.9%	2.6%	2.7%	2.7%	2.6%	2.6%	2.7%	2.8%	2.9%	3.0%	3.0%
Meath	3.4%	3.5%	3.5%	3.4%	3.5%	3.8%	3.8%	3.9%	3.8%	3.8%	3.7%	3.5%	3.4%
Monaghan	1.1%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.4%	1.3%	1.3%	1.2%	1.2%	1.2%
Offaly	0.8%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.3%	1.2%
Roscommon	1.0%	1.0%	1.0%	0.9%	1.0%	0.9%	0.9%	0.9%	0.9%	1.0%	1.0%	1.0%	1.0%
Sligo	1.8%	1.4%	1.5%	1.5%	1.4%	1.4%	1.3%	1.3%	1.3%	1.4%	1.4%	1.4%	1.4%
Tipperary	2.3%	2.7%	2.7%	2.6%	2.7%	2.6%	2.6%	2.6%	2.7%	2.7%	2.8%	2.8%	2.7%
Waterford	2.4%	2.2%	2.2%	2.1%	2.2%	2.3%	2.3%	2.2%	2.2%	2.3%	2.3%	2.3%	2.4%
Westmeath	1.9%	1.9%	1.9%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.8%	1.9%	2.0%	1.9%
Wexford	3.5%	3.3%	3.4%	3.2%	3.2%	3.3%	3.2%	3.3%	3.3%	3.3%	3.3%	3.3%	3.1%
Wicklow	2.7%	3.1%	3.1%	3.2%	3.0%	3.2%	3.3%	3.3%	3.2%	3.2%	3.1%	3.0%	3.0%
All Counties	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Number	6,500	33,800	35,900	31,100	32,800	36,900	36,000	35,800	34,900	35,300	34,700	32,000	28,300

Employees

County of Employer	Jul/Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug
Carlow	1.2%	1.2%	1.2%	1.2%	1.2%	1.1%	1.2%	1.1%	1.0%	1.0%	1.0%	1.0%	1.0%
Cavan	1.4%	1.4%	1.3%	1.1%	1.2%	1.3%	1.2%	1.2%	1.3%	1.2%	1.2%	1.2%	1.2%
Clare	4.0%	2.8%	2.9%	2.4%	2.4%	2.1%	2.2%	2.2%	2.2%	2.2%	2.4%	2.5%	2.6%
Cork	10.5%	8.6%	8.7%	7.7%	8.4%	8.5%	8.5%	8.4%	8.5%	8.7%	9.2%	9.5%	9.6%
Donegal	4.9%	3.0%	2.7%	2.6%	2.8%	2.5%	2.4%	2.5%	2.6%	2.7%	3.1%	3.4%	3.5%
Dublin	24.2%	39.9%	38.8%	43.9%	41.5%	42.8%	43.2%	42.7%	41.9%	40.7%	38.2%	36.8%	36.7%
Galway	8.6%	5.8%	5.9%	5.1%	5.6%	5.2%	4.9%	4.9%	5.2%	5.2%	5.8%	6.0%	5.9%
Kerry	8.0%	3.8%	3.7%	3.0%	3.3%	3.0%	3.0%	2.9%	3.0%	3.4%	4.2%	4.6%	4.6%
Kildare	2.7%	4.2%	4.4%	4.6%	4.4%	4.6%	4.8%	4.8%	4.6%	4.5%	4.3%	4.2%	4.2%
Kilkenny	1.5%	1.5%	1.5%	1.3%	1.4%	1.3%	1.2%	1.2%	1.2%	1.3%	1.4%	1.5%	1.5%
Laois	1.0%	0.8%	0.9%	0.8%	1.0%	1.0%	0.8%	0.8%	0.9%	1.0%	1.0%	0.9%	1.0%
Leitrim	0.6%	0.4%	0.4%	0.3%	0.4%	0.3%	0.3%	0.3%	0.3%	0.3%	0.4%	0.4%	0.4%
Limerick	3.2%	3.7%	3.7%	3.4%	3.7%	3.4%	3.4%	3.4%	3.3%	3.5%	3.5%	3.6%	3.7%
Longford	0.3%	0.5%	0.5%	0.8%	0.7%	0.7%	0.8%	0.8%	0.8%	0.8%	0.8%	0.5%	0.4%
Louth	1.9%	2.2%	2.7%	2.7%	2.7%	2.6%	2.8%	2.8%	2.8%	2.6%	2.5%	2.4%	2.5%
Mayo	3.8%	2.3%	2.4%	2.1%	2.1%	2.3%	2.1%	2.1%	2.2%	2.5%	2.6%	2.7%	2.7%
Meath	4.2%	2.9%	3.0%	2.8%	2.9%	3.2%	3.3%	3.4%	3.4%	3.2%	3.1%	3.2%	3.1%
Monaghan	0.9%	1.1%	1.2%	1.2%	1.2%	1.3%	1.4%	1.3%	1.3%	1.3%	1.1%	1.1%	1.0%
Offaly	0.6%	0.9%	0.9%	0.8%	0.8%	0.9%	0.9%	0.8%	0.8%	0.9%	0.9%	0.9%	0.8%
Roscommon	1.1%	0.8%	0.8%	0.7%	0.7%	0.7%	0.6%	0.7%	0.7%	0.7%	0.7%	0.8%	0.8%
Sligo	1.8%	1.0%	1.1%	1.0%	1.1%	0.9%	0.9%	0.9%	1.0%	1.0%	1.1%	1.2%	1.2%
Tipperary	2.0%	2.0%	2.1%	1.9%	2.0%	2.0%	2.1%	2.1%	2.1%	2.1%	2.0%	2.0%	2.0%
Waterford	2.8%	2.1%	2.0%	1.8%	2.0%	1.8%	1.8%	1.8%	1.9%	1.9%	2.1%	2.2%	2.3%
Westmeath	1.9%	1.6%	1.6%	1.5%	1.5%	1.5%	1.4%	1.5%	1.5%	1.5%	1.6%	1.7%	1.7%
Wexford	4.1%	3.1%	3.0%	2.6%	2.6%	2.9%	2.8%	2.9%	3.1%	3.2%	3.2%	3.1%	3.0%
Wicklow	2.7%	2.4%	2.4%	2.4%	2.4%	2.2%	2.2%	2.3%	2.4%	2.4%	2.5%	2.5%	2.5%
All Counties	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%	100%
Number	32,300	344,300	342,800	268,200	318,600	346,300	305,900	303,800	298,700	302,700	345,700	344,300	319,400

EWSS Table 4: Subsidy Payments by County and Sector



Amounts are in €m and cover all EWSS months including September to date.

Business Resumption Support Scheme (BRSS)

The Business Resumption Support Scheme (BRSS) is new additional support for businesses impacted by COVID-19 available from September 2021.

The BRSS is a targeted support for companies, self-employed individuals, partnerships as well as certain charities and sporting bodies that carry on a trade that was significantly impacted by COVID-19 public health restrictions, including where the impact has continued after the easing of the restrictions. The Scheme is available to businesses that were actively trading on 1 September 2021 and intend to continue doing so. Businesses are also required to fully meet the qualifying conditions of the scheme, as set down in the legislation. Eligible businesses may make a claim for support under BRSS irrespective of whether they have previously qualified for other COVID-19 related Government schemes.

Eligible businesses can now register for BRSS via the e-Registration facility in ROS. Registration is a necessary first step for businesses to access the Scheme. Once registered, eligible businesses can make a claim at any time up to 30 November 2021 for the single payment support via the eRepayments facility.

A qualifying person may make a claim under BRSS for a single payment which will be equal to three times the average weekly turnover of the relevant business activity for the applicable reference.

Registration for BRSS opened on 6 September 2021. So far, **146 applications have been received for the BRSS.**

COVID Restrictions Support Scheme (CRSS)

The CRSS is aimed at businesses 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. Payment will be made generally within 3 days of the submission of a qualifying claim.

On 4 December 2020, Government announced an additional CRSS payment for businesses unable to reopen during the Christmas and New Year period. The additional support was available for the weeks beginning 21 December 2020, 28 December 2020 and 4 January 2021, and provided double the amount of the weekly CRSS support payment, subject to the statutory maximum payment of €5,000 per week.

From 10 May 2021 businesses resuming trading activities can claim a 'Restart Week' payment (in effect double the normal weekly CRSS payment rate) for a period of two weeks. A further enhancement of the CRSS was announced on 1 June 2021, eligible businesses resuming trading activities from 2 June can claim an enhanced restart payment to assist them with the additional costs of reopening. This provides a single payment in respect of a 3-week period, with the weekly entitlement calculated at double the normal weekly CRSS rate. The maximum amount that may be claimed in respect of each of the weeks covered increased from €5,000 to €10,000 (total maximum payment is €30,000). On 29 June it was confirmed that for the weeks commencing 5 July and 12 July, the CRSS rate would be doubled for eligible businesses (up to the weekly maximum of €5,000). Eligible businesses resuming trading activities, such as those in the indoor hospitality sector, can claim the enhanced restart payment to assist them with the additional costs of reopening (a single payment in respect of a 3-week period, with the weekly entitlement calculated at double the normal weekly CRSS rate with the total maximum payment of €30,000).

Once a business makes a claim for the enhanced restart payment, it no longer qualifies for CRSS. **There are currently 3,400 businesses with 4,000 premises registered for CRSS with Revenue. 17,000 premises have claimed "Restart Weeks" and are now trading without the support of CRSS.**

CRSS Table 1: Payment Claims by Period

Claim Week Start Date*	Claimed Amount	Premises Claiming
Up to 21 December	€155.9m	19,800
21 December / 28 December / 4 January	€101.7m	19,300
11 January to 3 May	€294.9m	24,200
10 May onwards	€146.4m	19,900**
All Claim Periods	€699m	25,500

Payments are 85% to Corporation Tax registered businesses and 15% Income Tax to registered businesses; *A claim period can be up to a maximum of 3 weeks; **17,000 of these premises have claimed for 'Restart Week' payments in this period.

Debt Warehousing

Debt Warehousing was announced by Government on 2 May 2020, to provide a vital liquidity support to businesses suffering downturn due to the COVID-19 pandemic. The warehousing arrangements initially applied to VAT and PAYE (employer) liabilities accumulated by businesses associated with the COVID-19 crisis. Debt warehousing is also available to taxpayers for Income Tax 2019 and Preliminary Income Tax 2020, subject to qualifying criteria. In addition, Debt Warehousing is available on balances that have been overpaid under the Temporary Wage Subsidy Scheme (TWSS) and the Employment Wage Subsidy Scheme (EWSS) on the same basis as VAT and PAYE (employer).

The scheme is automatically available to businesses and individuals that are managed by Revenue's Business and Personal Divisions. It is also available by agreement to larger businesses managed by Revenue's Large Cases and Medium Enterprises Divisions, where such businesses have been adversely impacted by COVID-19.

On 1 June 2021 Government announced that the period where tax liabilities arising can be warehoused was extended to the end 2021 for all eligible taxpayers, with an interest free period during 2022, and the inclusion of overpayments of EWSS in the scheme.

Over **95,000 individual businesses** have availed of Debt Warehousing. This includes 2,700 Large Cases and Medium Enterprises Divisions taxpayers.

Debt Warehousing Table 1: Amounts Warehoused (at end August 2021)



**Includes approx. €446m PRSI; **Includes approx. €5m PRSI.*

Further Information

Information on the operation of the COVID-19 support schemes are available on www.revenue.ie.

Queries of a statistical nature in relation to the Schemes can be sent to statistics@revenue.ie. Media queries should be directed to 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 a comprehensive statistical overview of the TWSS now that payslips for the relevant period are finalised ([here](#), excel version [here](#)). The Central Statistics Office (CSO) also published information on TWSS recipients by age, gender, location and sector ([here](#)). The CSO is publishing monthly estimates of the number of persons being directly supported by the EWSS, included in the Live Register release ([here](#)).