

COVID-19 Support Schemes

Employment Wage Subsidy Scheme (EWSS)

Business Resumption Support Scheme (BRSS)

COVID Restrictions Support Scheme (CRSS)

Temporary Acceleration of Loss Relief

Preliminary Statistics

(as at 16 December 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. The TWSS and the EWSS are operated by Revenue through the payroll system. The EWSS will close to new employer registrations from 1 January 2022 and will conclude on 30 April 2022.

There are **26,400** employers currently registered with Revenue for EWSS.

EWSS payments are paid following the receipt of a payroll submission containing an EWSS claim and provide a significant positive cashflow boost for businesses. The current rates of subsidy payable under the EWSS will continue to end November 2021, with new rates taking effect for December 2021 to February 2022 and for March to April 2022.

EWSS Table 1: Payments Processed by Revenue

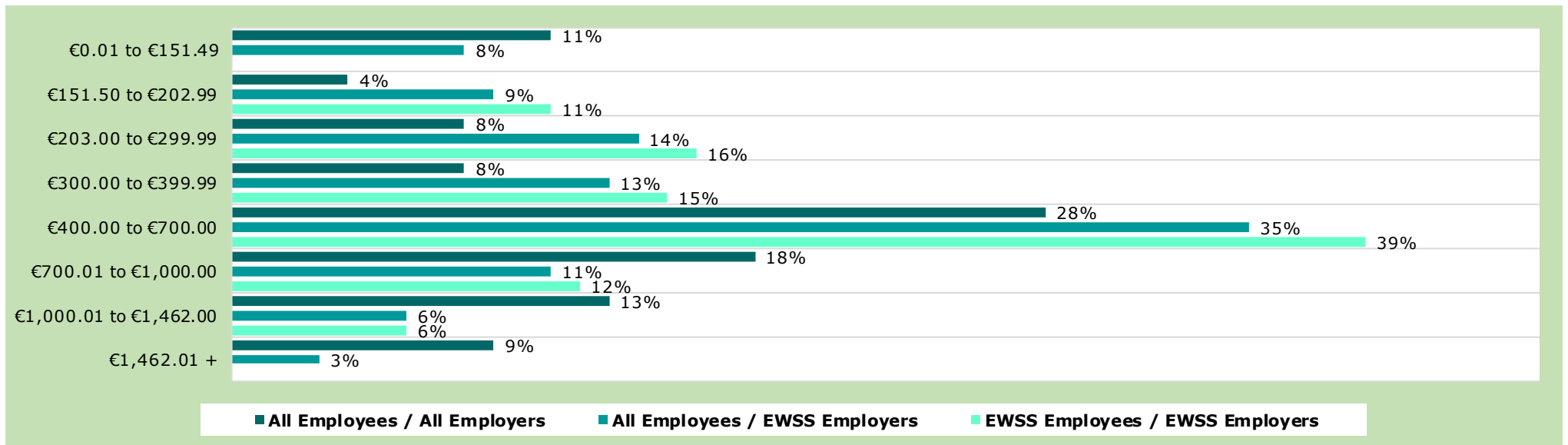
Claim Month	EWSS Payments	PRSI Forgone**	Employers	Employees
July/August 2020*	€34.7m	€7.2m	6,500	32,300
September	€256.3m	€61.0m	33,700	343,600
October	€354.5m	€64.7m	35,700	341,800
November	€335.3m	€51.7m	31,000	267,200
December	€407.6m	€62.4m	32,700	317,800
January 2021	€398.1m	€60.9m	36,700	344,700
February	€382.5m	€59.1m	35,900	305,000
March	€392.7m	€60.9m	35,700	302,900
April	€409.6m	€63.3m	34,800	298,000
May	€364.5m	€55.8m	35,200	302,400
June	€414.5m	€62.2m	34,600	345,200
July	€452.5m	€65.9m	32,000	343,200
August	€389.9m	€56.9m	28,900	321,600
September	€391.7m	€57.3m	27,600	312,300
October	€364.0m	€52.8m	26,100	291,500
November	€334.8m	€49.1m	24,500	281,800
December (to date)	€147.5m	€21.7m	18,400	215,000
All Months	€5,831m	€913m	51,800	699,200

*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.

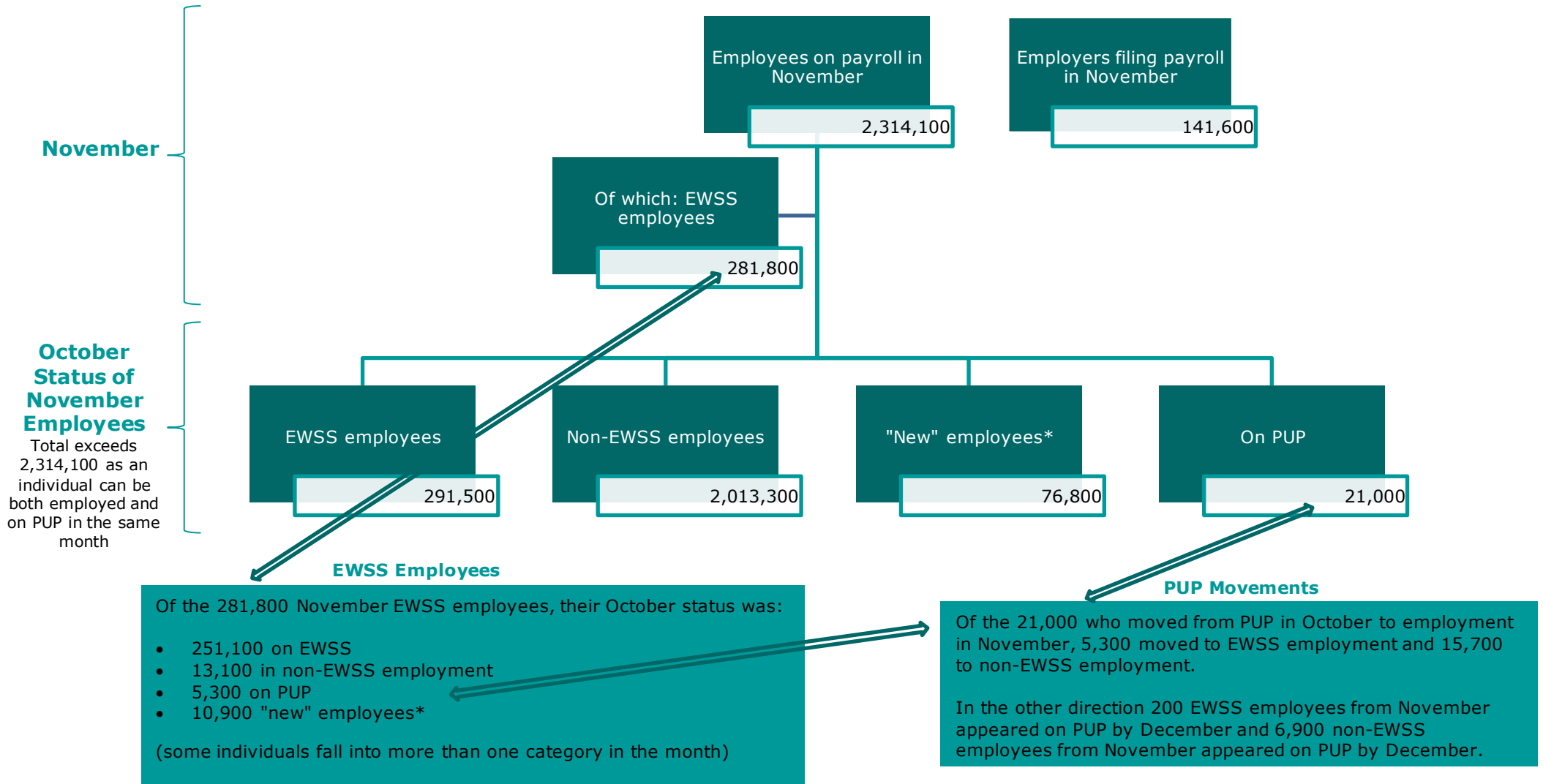
EWSS Table 2: Employee Incomes in November

Gross Weekly Pay	All Employees / All Employers	All Employees / EWSS Employers	EWSS Employees / EWSS Employers
€0.01 to €151.49	11%	8%	
€151.50 to €202.99	4%	9%	11%
€203.00 to €299.99	8%	14%	16%
€300.00 to €399.99	8%	13%	15%
€400.00 to €700.00	28%	35%	39%
€700.01 to €1,000.00	18%	11%	12%
€1,000.01 to €1,462.00	13%	6%	6%
€1,462.01+	9%	3%	
All Ranges	100% 2.83m employments	100% 366,700 employments	100% 281,800 employments



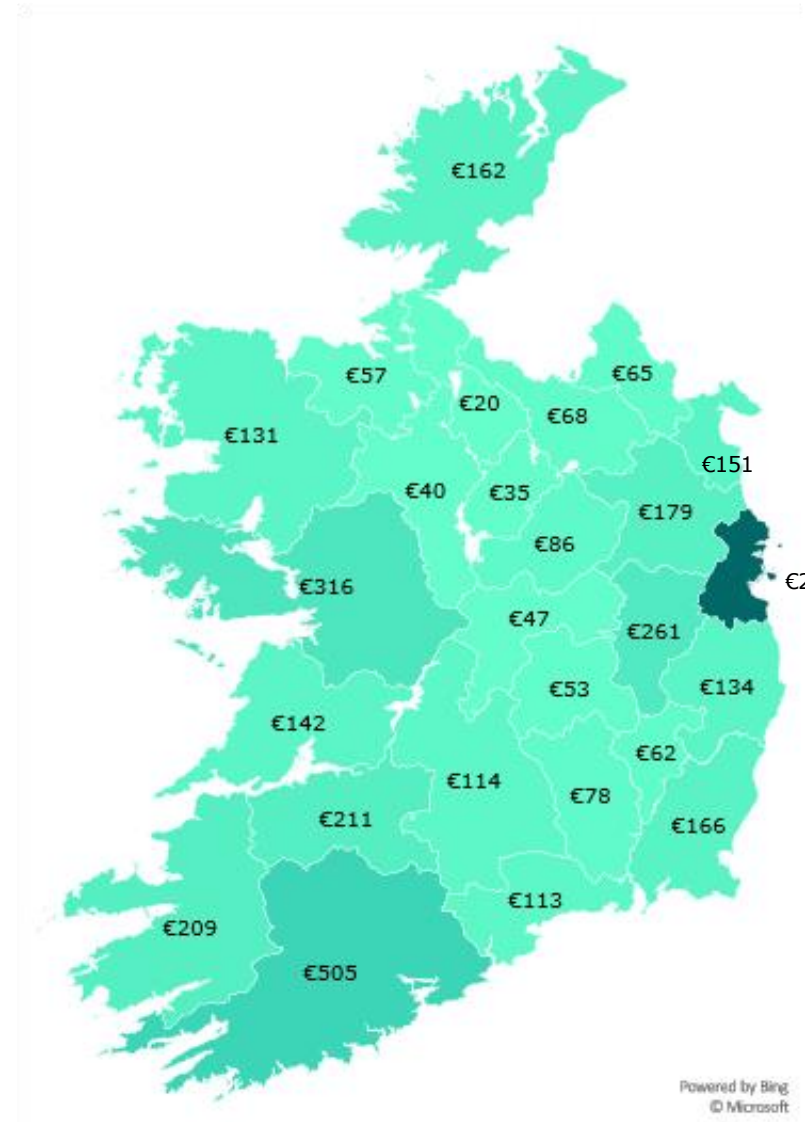
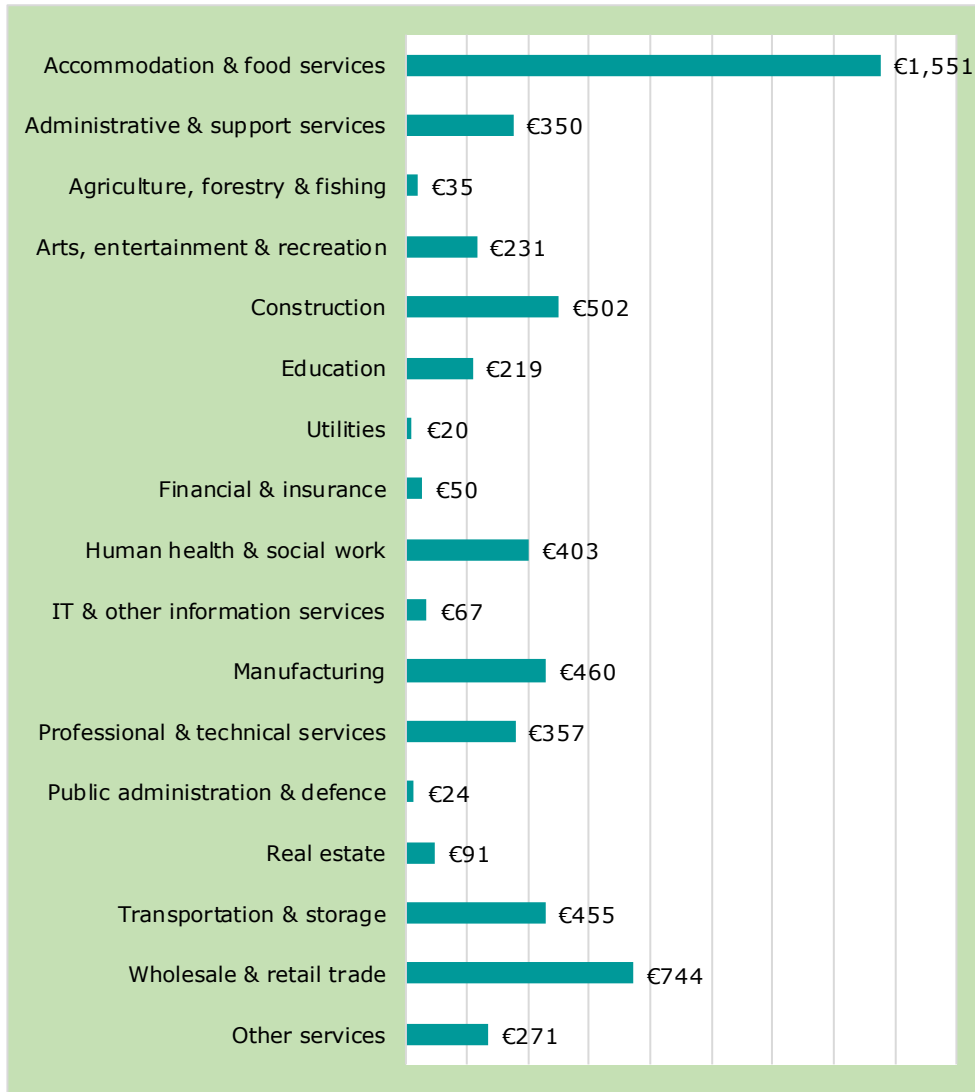
Note: Employees include persons in receipts of occupational pensions.

EWSS Table 3: Employee Movements**



*Employee did not appear on payslips in October; **Employee numbers in this table exclude persons in receipts of occupational pensions.

EWSS Table 4: Subsidy Payments by County and Sector All Months (all amounts in € millions)



Amounts cover all EWSS months including December to date.

Business Resumption Support Scheme (BRSS)

The Business Resumption Support Scheme (BRSS) is new, additional support for businesses impacted by COVID-19 and is 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 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, **2,130 businesses with 2,270 trades** have availed of BRSS and claims of **€7.5 million** have been made under the Scheme.

BRSS Table 1: Number of Registrations by Sector and by County

Sector	
Bar (Wet pub)	800
Travel agency, tour operator and other reservation service and related activities	200
Bar (Serving Food)	215
Café, Restaurant	215
Hotels and Accommodation (B&Bs etc)	155
Personal Services (Hairdressers, Beauticians, etc)	35
Passenger transport (Land, Water or Air)	40
Gym, Leisure Centre, Swimming Pool	30
Retail Specialist Store (Clothes, Toys, Florist, etc)	55
Performing Arts and supporting activities	45
Event catering activities	25
Construction and Maintenance	30
Other	440
Number of Trades	2,270

County	
Carlow	15
Cavan	60
Clare	60
Cork	235
Donegal	70
Dublin	600
Galway	130
Kerry	135
Kildare	55
Kilkenny	60
Laois	30
Leitrim	20
Limerick	75
Longford	20
Louth	55
Mayo	90
Meath	70
Monaghan	35
Offaly	25
Roscommon	40
Sligo	20
Tipperary	80
Waterford	45
Westmeath	40
Wexford	50
Wicklow	30
Number of Businesses	2,130

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.

Additional CRSS payment for businesses applied during the Christmas 2020 period 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.

Since 10 May 2021 businesses resuming trading activities can claim enhanced "restart" payments to assist them with the additional costs of reopening. Once a business makes a claim for the enhanced restart payment, it no longer qualifies for CRSS.

There are currently **50 businesses with 100 premises** registered for CRSS.

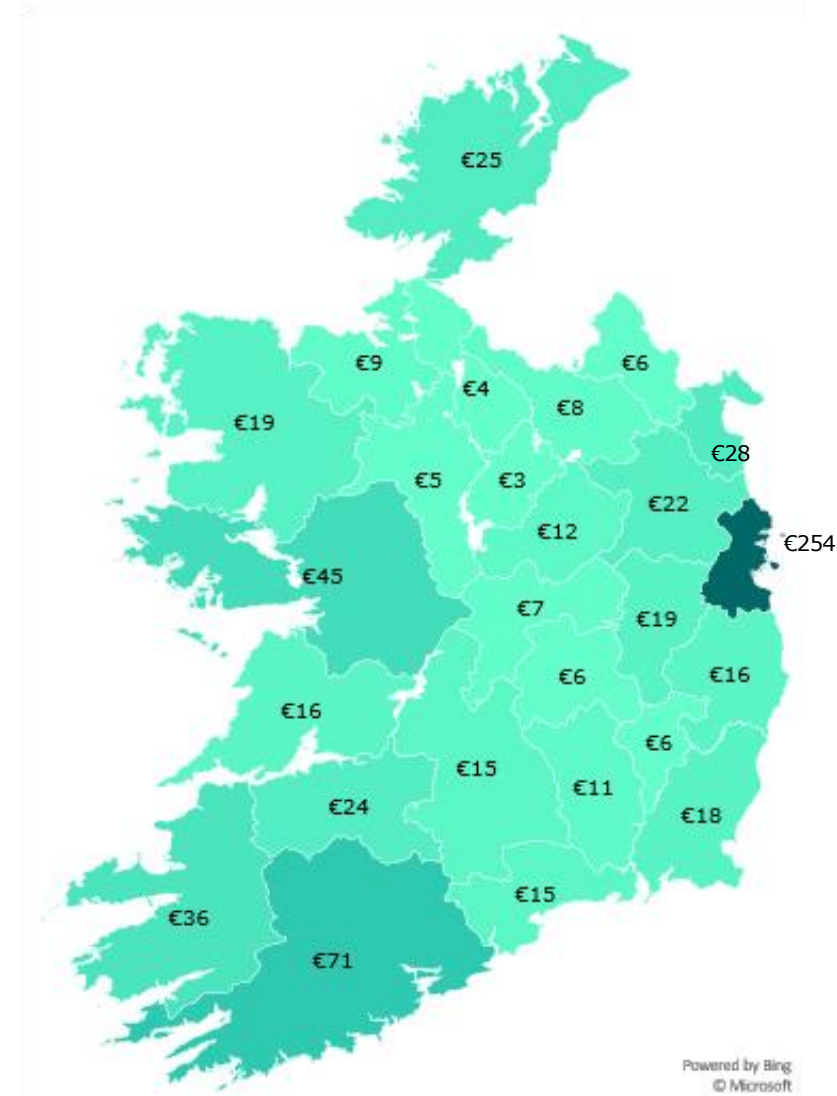
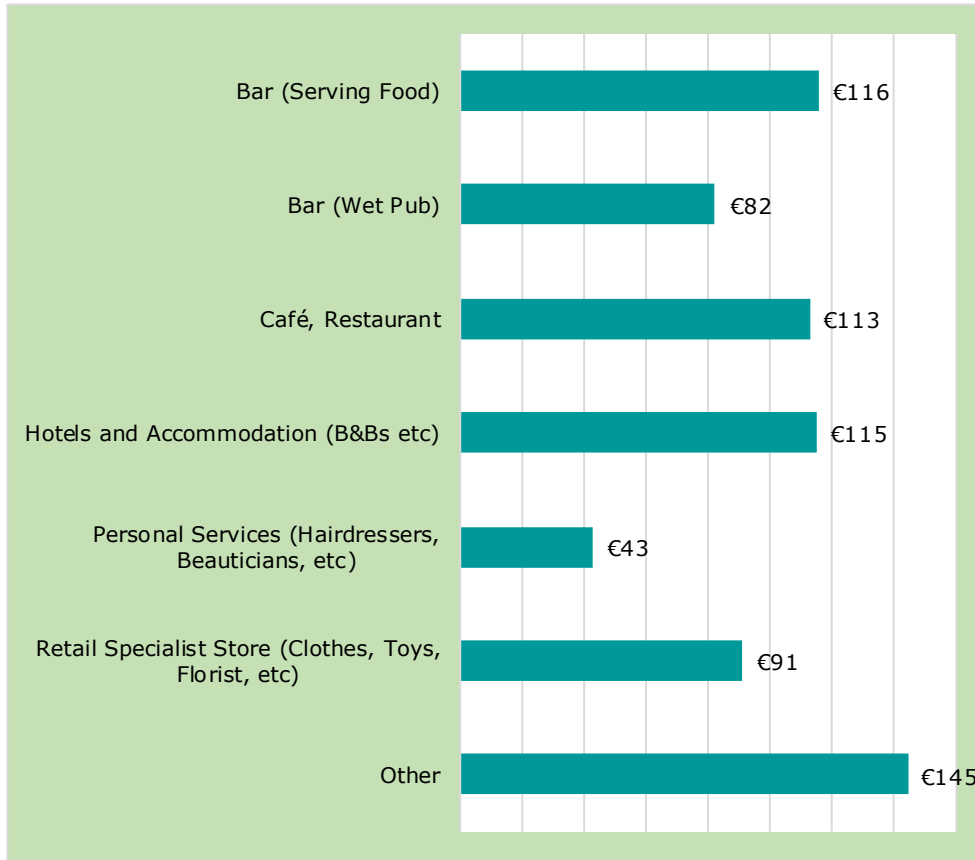
CRSS Table 1: Payment Claims by Period

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	€151.4m	19,900
All Claim Periods	€704m	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.*

17,400 premises have claimed for 'Restart Week' payments totalling €73 million since 10 May 2021 and are now trading without the support of CRSS.

CRSS Table 2: Payment Claims by County and Sector (all amounts in € millions)



Amounts cover all CRSS months including December to date.

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Temporary Acceleration of Loss Relief

Section 11 of the Financial Provisions (Covid-19) (No. 2) Act 2020 introduced section 396D of the Taxes Consolidation Act 1997. Section 396D provides for a temporary acceleration of Corporation Tax loss relief for accounting periods affected by the COVID-19 pandemic and related restrictions. It allows companies to estimate their trading losses for certain accounting periods and to carry back up to 50% of those losses against chargeable profits of the preceding accounting period on an accelerated basis.

Accelerated Loss Relief Table 1: Companies

Company Type	Year*	Number of Claims	Amount of Loss Claimed	Median Claim	Tax Cost
Companies with trading profits	2019	238	€478.6m	€60,000	€59.8m
	2020	76	€89.1m	€27,561	€11.1m
Companies with excepted trades	2019	27	€2.6m	€32,000	€0.6m
	2020	16	€0.9m	€21,318	€0.2m
All Claimants	2019	265	€481m	--	€60m
	2020	92	€90m	--	€11m

Data to end November 2021; * "2019" data reflect 2020 losses carried back against 2019 profits, "2020" data reflect 2021 losses carried back against 2020 profits; figures will be updated when further returns are available for analysis.

Section 10 of the Financial Provisions (Covid-19) (No. 2) Act 2020 provides for temporary Income Tax measures to assist self-employed individuals who have been adversely impacted by the COVID-19 restrictions.

Self-employed individuals can claim to have their losses and certain unused capital allowances carried back and deducted from their profits for the preceding tax year of assessment, thus reducing the amount of Income Tax payable on those profits. A €25,000 limit on the total amount that may be carried back applies. An acceleration of this relief allows self-employed individuals to make interim claims based on the estimated amount of relief available to them.

Accelerated Loss Relief Table 2: Self-Employed Individuals

Claim Type	Number of Claims	Amount Claimed
Losses	333	€3.43m
Capital allowances	126	€0.63m
All Claimants*	369	€4.1m

Data to end November 2021. *Some taxpayers claim both Losses and Capital Allowances; Includes claims for Losses and Capital Allowances from 2020 and 2021 carried back to 2019.

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](#)).