

COVID-19 Support Schemes

Employment Wage Subsidy Scheme (EWSS)

Debt Warehousing

Preliminary Statistics

(as at 12 May 2022)

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. EWSS payments are paid following the receipt of a payroll submission containing an EWSS claim and provide a significant positive cashflow boost for businesses.

There are **4,000** employers currently registered with Revenue for EWSS.

EWSS Table 1: Payments Processed by Revenue

Claim Month	EWSS Payments	PRSI Forgone**	Employers	Employees
July/August 2020*	€34.7	€7.3	6,500	32,300
Sep-20	€255.7	€60.9	33,600	342,700
Oct-20	€353.4	€64.5	35,600	340,600
Nov-20	€334.1	€51.6	30,800	266,200
Dec-20	€406.0	€62.2	32,500	316,400
Jan-21	€396.8	€60.7	36,600	343,700
Feb-21	€380.3	€58.7	35,800	303,200
Mar-21	€389.9	€60.4	35,500	301,000
Apr-21	€407.4	€63.0	34,600	296,300
May-21	€361.9	€55.3	35,100	300,300
Jun-21	€412.6	€61.9	34,500	343,600
Jul-21	€449.3	€65.4	31,800	340,900
Aug-21	€387.8	€56.6	28,600	319,900
Sep-21	€390.4	€57.1	27,400	311,300
Oct-21	€363.3	€52.7	26,000	291,200
Nov-21	€335.4	€49.1	24,700	283,300
Dec-21	€374.4	€55.1	24,100	280,500
Jan-22	€306.8	€44.6	23,200	267,200
Feb-22	€224.5	€44.3	22,200	259,400
Mar-22	€142.4	€0.0	21,400	263,200
Apr-22	€102.3	€0.0	20,500	257,400
May-22 (to date)	€9.0	€0.0	3,100	71,200
All Months	€6,818.6	€1,031.4	51,900	741,200

*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 (until 1 March 2022).

EWSS Table 2: Employers and Employees by Sector by Month

Sector of Employer	Employers				Employees			
	Jan	Feb	Mar	Apr	Jan	Feb	Mar	Apr
Accommodation & food services	26%	27%	27%	28%	43%	43%	45%	46%
Administrative & support services	4%	4%	4%	4%	5%	5%	4%	5%
Agriculture, forestry & fishing	1%	1%	1%	1%	0.3%	0.3%	0.3%	0.3%
Arts, entertainment & recreation	5%	5%	5%	5%	5%	5%	5%	5%
Construction	8%	7%	7%	7%	4%	4%	4%	4%
Education	7%	8%	8%	8%	4%	4%	4%	4%
Utilities	0.2%	0.2%	0.2%	0.2%	0.2%	0.1%	0.1%	0.1%
Financial & insurance	1%	1%	1%	1%	1%	1%	1%	1%
Human health & social work	8%	8%	8%	8%	7%	7%	7%	7%
IT & other information services	1%	1%	1%	1%	1%	1%	1%	1%
Manufacturing	4%	4%	4%	4%	4%	4%	4%	4%
Professional & technical services	8%	8%	8%	7%	4%	4%	4%	3%
Public administration & defence	1%	1%	1%	1%	0.3%	0.3%	0.3%	0.3%
Real estate	1%	1%	1%	1%	1%	1%	1%	1%
Transportation & storage	3%	3%	3%	3%	6%	6%	6%	6%
Wholesale & retail trade	11%	11%	10%	10%	8%	8%	7%	7%
Other services	11%	11%	11%	11%	5%	5%	5%	5%
All Sectors	100%	100%	100%	100%	100%	100%	100%	100%
Number of employers/employees	23,200	22,200	21,400	20,500	267,200	259,400	263,200	257,400

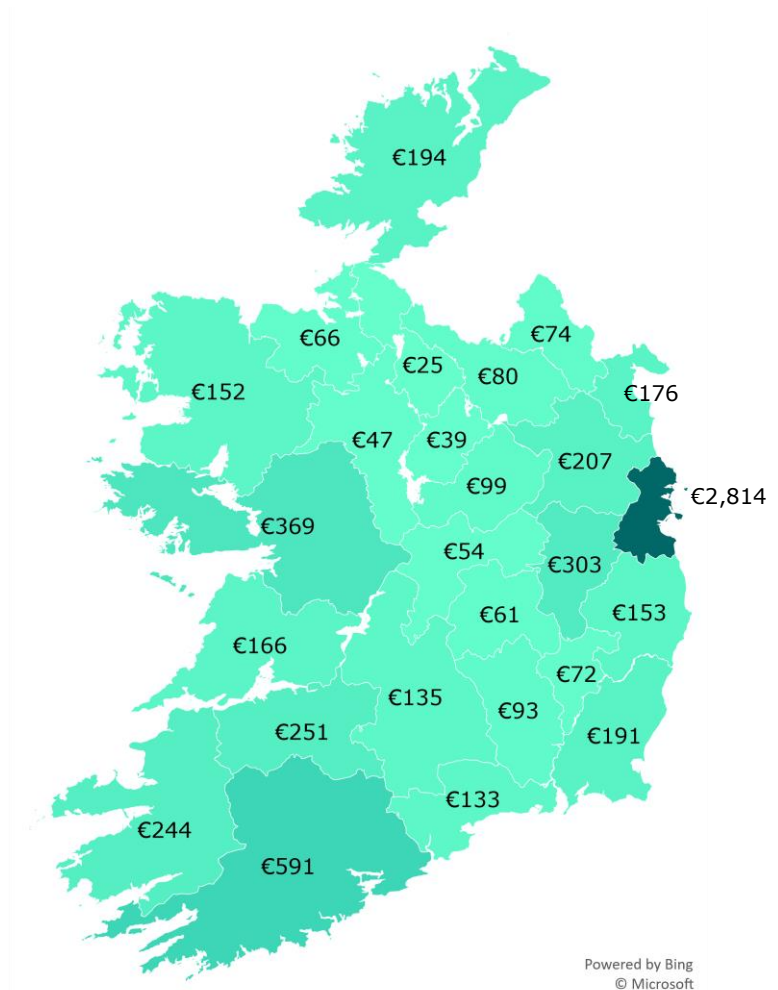
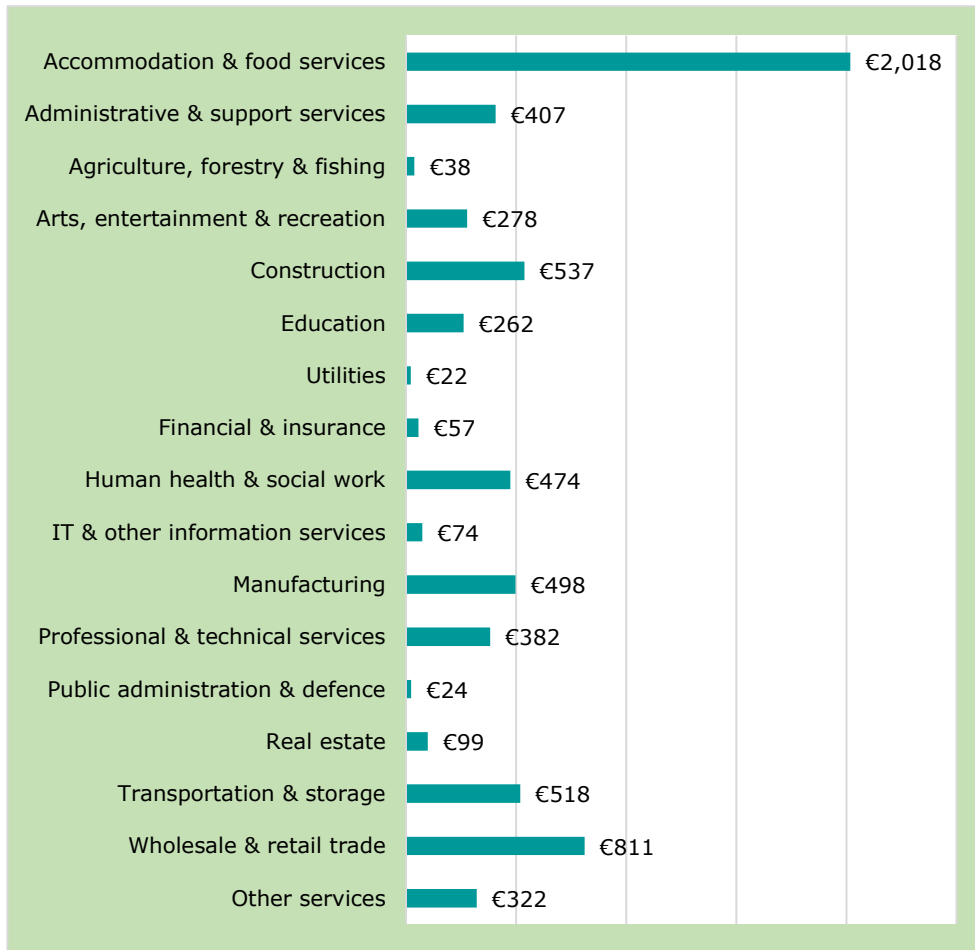
Note: Data for earlier months, back to July / August 2020, are available on the excel version of this release on Revenue.ie.

EWSS Table 3: Employers and Employees by County by Month

County of Employer	Employers				Employees			
	Jan	Feb	Mar	Apr	Jan	Feb	Mar	Mar
Carlow	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%	1.0%
Cavan	1.4%	1.4%	1.4%	1.4%	1.2%	1.2%	1.2%	1.2%
Clare	2.6%	2.7%	2.7%	2.8%	2.4%	2.4%	2.4%	2.6%
Cork	10.7%	10.7%	10.7%	10.7%	9.0%	9.1%	9.1%	9.2%
Donegal	3.8%	3.8%	3.9%	3.9%	3.5%	3.4%	3.5%	3.6%
Dublin	31.2%	31.1%	30.8%	30.3%	39.7%	40.5%	40.1%	39.4%
Galway	6.1%	6.1%	6.1%	6.2%	5.6%	5.5%	5.5%	5.6%
Kerry	4.2%	4.2%	4.3%	4.4%	3.8%	3.7%	3.9%	4.0%
Kildare	3.9%	3.9%	3.9%	3.9%	4.4%	4.4%	4.3%	4.2%
Kilkenny	1.9%	1.9%	1.8%	1.9%	1.5%	1.5%	1.5%	1.5%
Laois	1.1%	1.1%	1.1%	1.1%	0.8%	0.8%	0.8%	0.9%
Leitrim	0.6%	0.6%	0.6%	0.6%	0.4%	0.5%	0.5%	0.5%
Limerick	4.0%	4.0%	4.1%	4.0%	4.0%	4.0%	4.0%	4.1%
Longford	0.7%	0.7%	0.7%	0.7%	0.4%	0.4%	0.4%	0.4%
Louth	2.7%	2.7%	2.7%	2.7%	2.7%	2.7%	2.6%	2.6%
Mayo	2.9%	2.9%	2.8%	2.9%	2.3%	2.2%	2.2%	2.3%
Meath	3.5%	3.5%	3.4%	3.5%	3.1%	3.0%	3.0%	2.9%
Monaghan	1.2%	1.2%	1.2%	1.2%	1.0%	1.0%	1.0%	1.0%
Offaly	1.2%	1.2%	1.2%	1.2%	0.8%	0.8%	0.8%	0.8%
Roscommon	1.0%	1.0%	1.0%	1.0%	0.8%	0.7%	0.7%	0.8%
Sligo	1.4%	1.4%	1.4%	1.4%	1.0%	1.0%	1.0%	1.0%
Tipperary	2.8%	2.8%	2.8%	2.9%	2.1%	2.1%	2.0%	2.0%
Waterford	2.3%	2.3%	2.3%	2.3%	2.0%	2.0%	2.1%	2.1%
Westmeath	1.9%	1.9%	1.9%	1.9%	1.5%	1.5%	1.5%	1.5%
Wexford	3.0%	3.0%	3.0%	3.1%	2.8%	2.7%	2.8%	2.8%
Wicklow	2.9%	2.9%	2.9%	2.9%	2.1%	2.1%	2.1%	2.0%
All Counties	100%	100%	100%	100%	100%	100%	100.0%	100.0%
Number of employers/employees	23,200	22,200	21,400	20,500	267,200	259,400	263,200	257,400

Note: Data for earlier months, back to July / August 2020, are available on the excel version of this release on Revenue.ie.

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



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Amounts cover all EWSS months including April provisional and May to date.

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 customers for Income Tax 2019, 2020 and 2021 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 Corporates and Medium Enterprises Divisions, where such businesses have been adversely impacted by COVID-19.

Over **90,000 individual entities** are availing of Debt Warehousing. This includes 2,798 LCD, LC-HWID and Medium Enterprises Divisions taxpayers.

Debt Warehousing Table 1: Amounts Warehoused (at end April 2022)



**Includes approx. €499m PRSI; **Includes approx. €8m 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](#)).