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# Working Paper

**Trends in Post-PUP Employment:**  
Examining the employment transitions  
of those closing their Pandemic  
Unemployment Payment claims.

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## Abstract

A labour market shock such as that caused by COVID-19 can be expected to have disruptive effects not just in terms of the number of people in employment but also for what are known as employment transitions – the movement of people between different jobs and in-and-out of employment.

Using administrative data from the Department of Social Protection and Revenue Commissioners, this paper presents a descriptive analysis of people who availed of the Pandemic Unemployment Payment (PUP) and have since exited the scheme as of, or prior to, October 5<sup>th</sup>, 2021. In particular, the paper examines whether former PUP recipients returned to work; either with their pre-pandemic employer or if they have changed employer. Moreover, if they changed employer, whether they remained in their former broad sector of employment or moved to a different sector. Further detailed breakdowns and analysis of those evidenced as having returned to work post-PUP, are also provided as well as a detailed analysis of employment transitions between individual sectors. Finally, consideration is also given to former PUP recipients interaction with the Employment Wage Subsidy Scheme (EWSS).

The findings of this paper indicate the extent of job churn among former PUP recipients in the Irish labour market as the economy recovers from COVID-19, with some sectors experiencing considerable net losses in terms of labour while others have gained. While there is likely to be a number of factors underlying these movements, this analysis can, at least partly, provide some evidence and intuition around the labour shortages being reported in some sectors.

Disclaimer: The authors are solely responsible for the content and all errors are their own. All data and associated charts presented here are provisional and subject to revision. The views expressed herein are those of the authors and do not reflect the views of the Minister or the Department of Social Protection.

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## List of Acronyms

Acronym	Full term
API	Application Programming Interface
CSO	Central Statistics Office
DSP	Department of Social Protection
EWSS	Employment Wage Subsidy Scheme
JA	Jobseeker's Allowance
JB	Jobseeker's Benefit
JVR	Job Vacancy Rate
LFS	Labour Force Survey
LR	Live Register
PUP	Pandemic Unemployment Payment
SW	Social Welfare
TWSS	Temporary Wage Subsidy Scheme

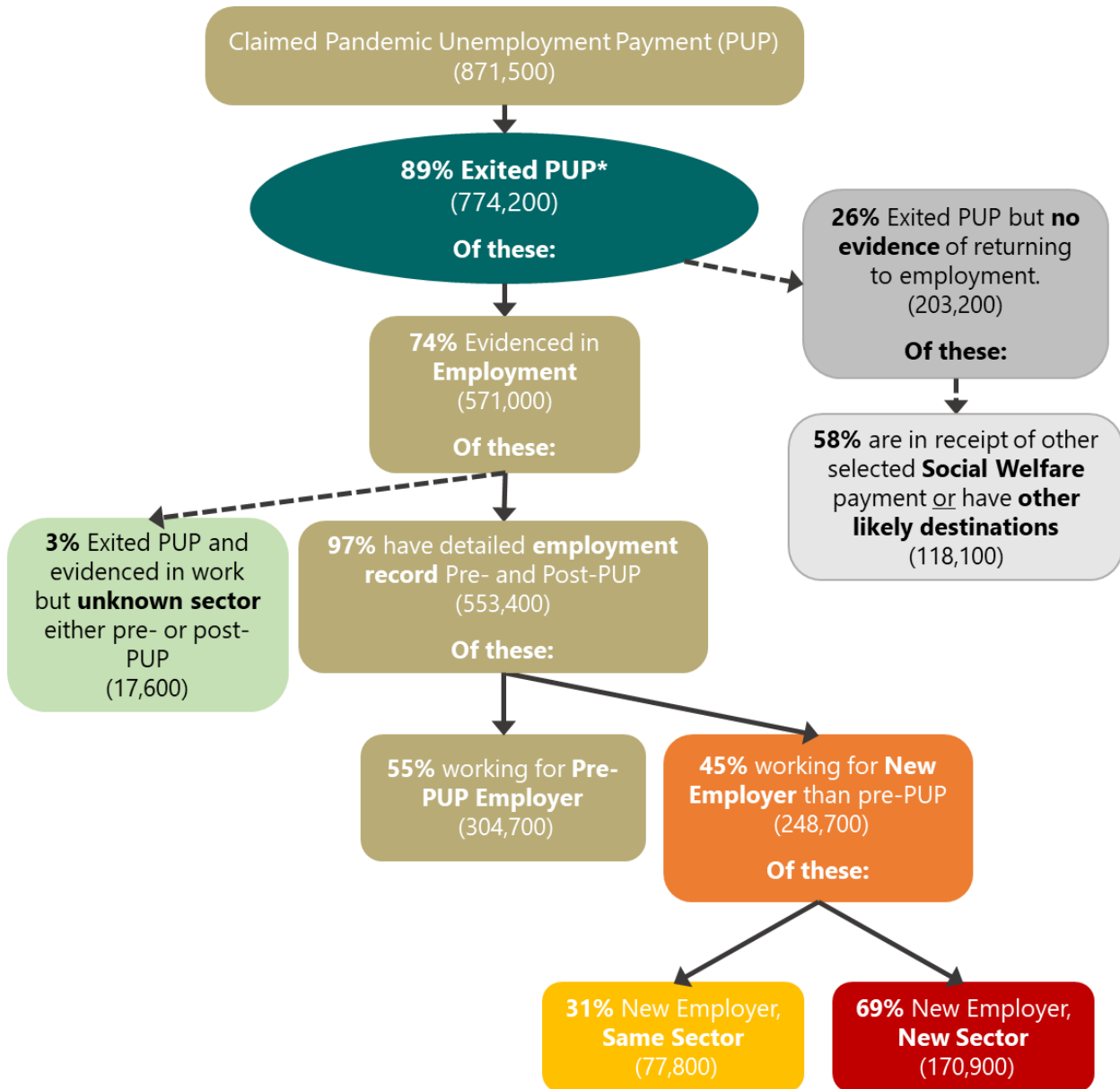
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## Overview

**Figure: Overview of all former PUP recipients as of October 12<sup>th</sup>, 2021, by observed destination post-exit.**

(Analysis conducted November 2021)



## 1. Introduction and Context

### Overview: Impact of COVID-19 on Ireland's labour market

Ireland's labour market experienced an abrupt and adverse shock – quite unlike that of any previous recession – following the emergence of the COVID-19 pandemic in March 2020.

The public health measures introduced by Government to contain the spread of the virus mandated the closure of all but essential workplaces and amenities resulting in sudden high levels of displacement from work and an unprecedented demand for financial supports from the State. In April 2020, the CSO's COVID-19 adjusted unemployment rate estimate peaked at 31.5 percent (or 713,000 individuals), the highest level in the history of the State.<sup>1,2</sup>

The Government introduced emergency income and employment supports for displaced workers and affected firms, including the Pandemic Unemployment Payment (PUP), the Temporary Wage Subsidy Scheme (TWSS), and subsequently, the Employment Wage Subsidy Scheme (EWSS).<sup>3,4</sup> By early May 2020, the incidence of reliance upon State labour market supports peaked at close to 1.2 million people, including those on the Live Register.<sup>5</sup>

As shown in Figure 1.1, while numbers reliant on each of these schemes have varied throughout the course of the pandemic – driven by the prevailing public health restrictions – it is clear that their existence has been pivotal in supporting the livelihoods of both individuals and businesses alike.<sup>6,7</sup> In total, by end-October 2021, the PUP and T/EWSS had cumulatively supported over 1.4 million distinct individuals, since their introduction.

Since the acceleration of the Government's COVID-19 vaccination campaign in mid-2021 which facilitated widescale economic and societal reopening, the Irish labour market has experienced a sharp recovery. While the initial drop in employment as a result of the pandemic was in the region of 650,000 as shown in Figure 1.2 below, Q3 2021 estimates show employment has rebounded to above pre-pandemic levels of between 2.37 million and 2.47 million.<sup>8</sup> In line with these developments, numbers in receipt of pandemic related supports,

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<sup>1</sup> [The Initial Labour Market Impact of COVID-19 \(Coates et al., 2020\)](#)

<sup>2</sup> It should be noted that the [COVID-19 adjusted monthly unemployment rate](#) produced by the CSO includes all those in receipt of the PUP, not all of whom would be traditionally classified as unemployed, such as those in full-time education. As such, the COVID-19 adjusted rate should be considered as an upper bound estimate.

<sup>3</sup> The TWSS was superseded by the EWSS (which had revised eligibility criteria) in September 2020.

<sup>4</sup> For further discussion on the rationale and evolving design of the PUP and T/EWSS supports see [The PUP and the EWSS - Trends and Interactions \(Hickey et al., 2021\)](#)

<sup>5</sup> See Table LRW13 on [CSO PX-stat](#) website.

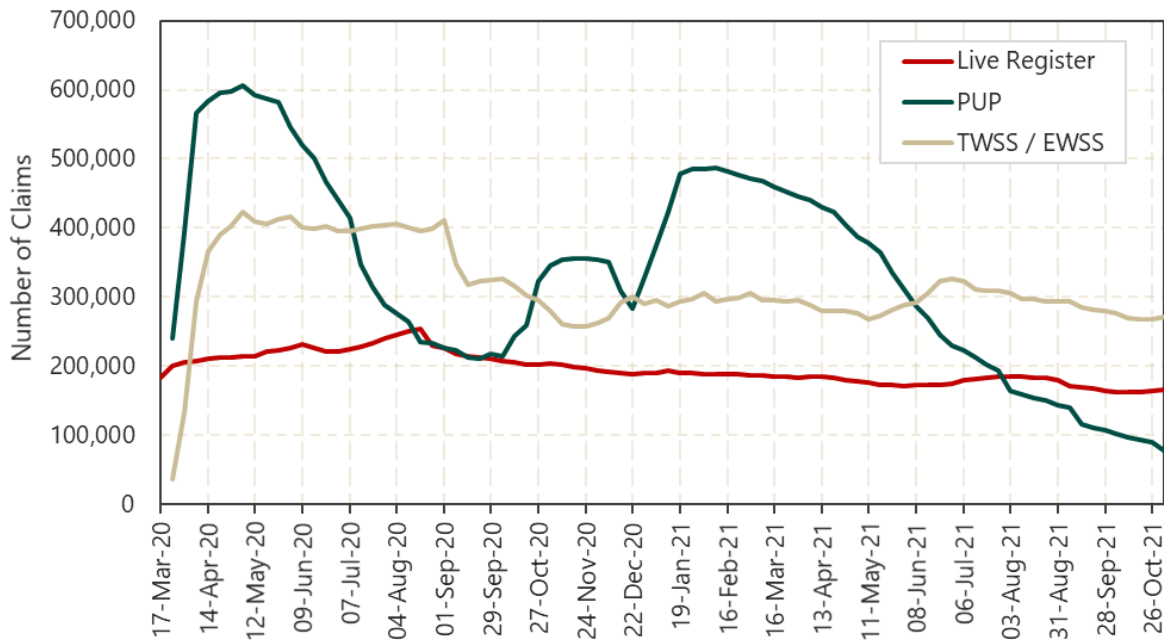
<sup>6</sup> [The Covid-19 Pandemic and Ireland's Labour Market: Insights through the Lens of the PUP and the Characteristics of Impacted Workers \(Brioscú, Dwan-O'Reilly and Coates, 2021\)](#)

<sup>7</sup> [COVID-19 and the Irish welfare system \(ESRI, 2021\)](#)

<sup>8</sup> Data from the CSO [LFS Q3 release](#) and includes the seasonally adjusted LFS employment figure and COVID-19 adjusted measure of employment (higher and lower estimates respectively). The CSO has been producing a COVID-19 adjusted measure of employment since Q1 2020. The COVID-19 adjusted estimate for the end of Q3 2021 was calculated by subtracting those who were in receipt of the PUP at the end of September 2021 from the numbers in employment during Q3 2021. The COVID-19 adjusted measure is a somewhat crude and should be

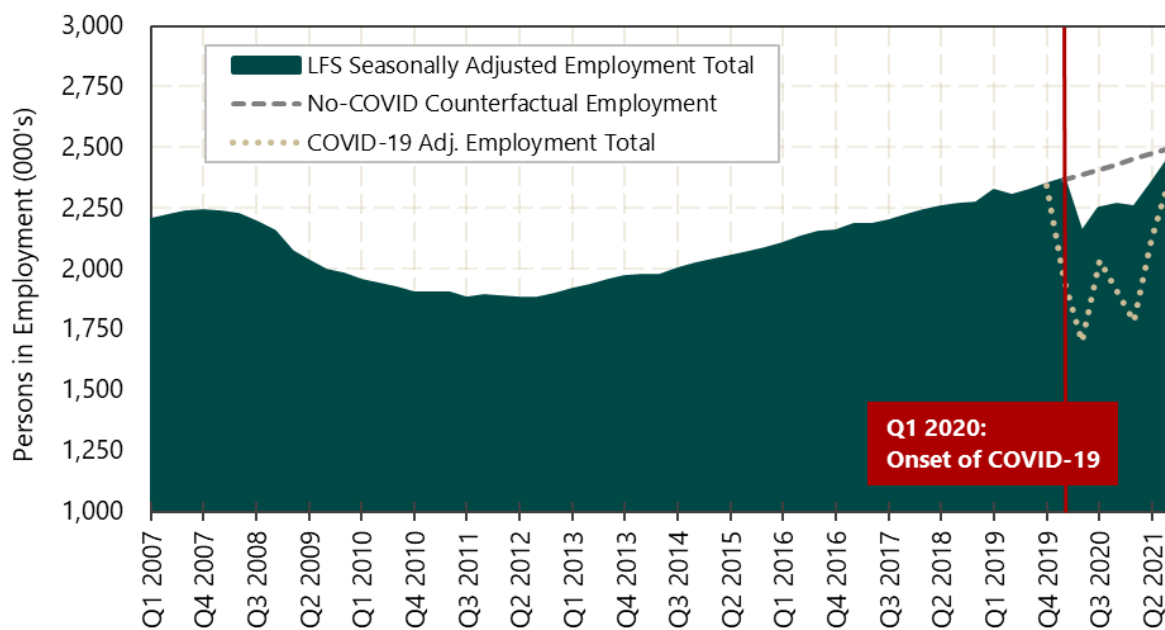
particularly the PUP, have also declined sharply as individuals returned to work from a peak of over 605,000 in May 2020 to 78,000 by end of October 2021.

**Figure 1.1: Number of recipients on the Live Register, PUP and T/EWSS between March 2020 and October 2021.**



Note: Above series' do not exclude overlaps.

**Figure 1.2: Quarterly employment levels (Q1 2007 – Q3 2021).<sup>9</sup>**



considered as the lower bound for employment. It is, however, also important to note that the standard LFS figures relating to employment are unlikely to fully capture the impact of COVID-19 on the labour market in Ireland owing to the stringent nature of its definitions for 'employment' classification.

<sup>9</sup> The counterfactual employment estimate in Figure 1.2, is calculated by the authors using the average employment growth rate of the previous five pre-COVID quarters (Q1 2019 – Q1 2020).

As the economy has gradually recovered, the need to retain emergency pandemic supports has lessened. As such, in the interests of equity and sustainability, the Government decided in its Economic Recovery Plan (June 2021) to carefully unwind the PUP and EWSS and restore standard social welfare payments and employment supports.<sup>10</sup>

In line with this plan, the PUP closed to new applicants from July 8<sup>th</sup> 2021, and a roadmap was set out for the phased transition of remaining PUP recipients to standard Jobseeker terms, starting from end-October 2021.

### **Labour market challenges during recovery: Shortages and reallocation.**

The welcome economic recovery from COVID-19 has posed a number of challenges for the labour market. As restrictions have eased and sectors have reopened, there have been reports, both domestically and globally, of labour shortages and skill bottlenecks. These reported shortages are arising in both those sectors most impacted by COVID-19, such as accommodation and food and construction, as well as other less directly impacted sectors, such as ICT, professional services and life sciences.<sup>11,12,13,14</sup> Some anecdotal reports from employers in late 2021, claimed that the continued existence of pandemic related supports were contributing to these issues by acting as a disincentive to returning to work owing to their higher income replacement rates compared to standard unemployment payments.<sup>15,16</sup> However, in interpreting the level at which labour supply is able to meet labour demand during recovery from COVID-19, it is important to note the atypical nature of the current environment.

With the re-opening of society leading to a surge in consumer demand, employers are competing to recruit new workers or attract back former employees they had previously released from employment. This has provided workers with more choice and bargaining power than they typically had pre-pandemic. As such, many skilled workers are in a position to choose their employment, rather than accepting any job they are offered or simply returning to their former employer.

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<sup>10</sup> [gov.ie - Economic Recovery Plan \(www.gov.ie\)](http://www.gov.ie)

<sup>11</sup> [gov.ie - Economic Insights - Winter 2021 \(www.gov.ie\)](http://www.gov.ie)

<sup>12</sup> The CSO derive a quarterly [job vacancy rate \(JVR\)](#) by dividing the number of reported vacancies by the sum of vacancies and occupied jobs. Latest JVR figures show a significant increase in vacancies across almost all sectors in Q3 2021 compared to pre-pandemic levels (PxStat table: [EHQ16](#)).

<sup>13</sup> Indeed.com – the job-search company – also publishes a [high frequency series of vacancy data](#). It provides an index of the seasonally adjusted number of vacancies advertised on their site for the Irish market relative to February 2020. As of December 1<sup>st</sup>, 2021, it suggests that the total number of job postings are 54 percent higher than February 1st, 2020.

<sup>14</sup> [Difficult-to-fill vacancies survey \(October 2021\)](#) - SOLAS Skills and Labour Market Research Unit.

<sup>15</sup> [PUP scheme may have acted ‘as significant disincentive to work’, report says \(irishtimes.com\)](#)

<sup>16</sup> [The Great Recruitment of 2021: Pandemic leaves chronic staff shortages \(irishtimes.com\)](#)



Moreover, workers may now have different demands or preferences than before the pandemic, including working conditions (pay and remote working), employment type (full-time vs part-time) or even with respect to their occupation or sector of employment.<sup>17,18</sup>

Another reason likely contributing to labour market tightness is the lower availability of European and International workers due to reduced labour mobility across borders since the onset of COVID-19. International workers represent an important source of talent supply for many sectors of the Irish economy, in particular hospitality, ICT and administrative and support services.<sup>19</sup> CSO estimates show that inward migration to Ireland was down by almost 25 percent from April 2020–April 2021 relative to April 2019–April 2020, while outward migration levels fell by only 4 percent over the same period.<sup>20</sup>

In addition, there may be a number of potential workers who are hesitant to return to work in some occupations owing to COVID-19 health concerns, or the perceived risk of potential job displacement in the event of future restrictions on these sectors.

Furthermore, recent empirical evidence suggests a decline in job-matching efficiency across OECD countries which is likely further adding to frictions in the labour market.<sup>21</sup> This may reflect the asymmetric impact of the crisis across sectors with different skill requirements, producing a mismatch between the skills of jobseekers and those skills sought by employers.

It is important also to consider the impact of the pandemic on natural labour market churn. In normal circumstances, an element of continuous labour market movement would be expected as individuals transition between different jobs and employers over the course of their career. In 2019 for example, the probability of an employed individual (15-74 years) changing jobs between two quarters in Ireland was 3 percent, and 9 percent for those aged under 25.<sup>22</sup>

The onset of the pandemic however, meant that for many people their career or employment situation was put into abeyance. There are two main reasons for this. First, the uncertain future trajectory of the pandemic discouraged risk-taking behaviour in terms of elective employment changes. Second, new opportunities in the labour market were constrained for much of 2020 and 2021 owing to the prevailing public health and travel restrictions. With the reopening of society and people able to return to work, some are likely to have changed from their pre-COVID employment situation to take up newly available opportunities. In some instances, people may have changed careers out of financial necessity, owing to the length of time public health measures had been constraining their particular sector. As such, the desire or need of individuals to change employment, facilitated by strong demand for labour among businesses, is potentially further exacerbating labour market frictions.

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<sup>17</sup> [White-collar workers increasingly demand flexibility on conditions](#) (Financial Times, June 2021)

<sup>18</sup> [UK employers ready to increase pay in order to keep staff](#) (Financial Times, October 2021)

<sup>19</sup> [CSO data](#) (Table: QLF34)

<sup>20</sup> [CSO data](#) (Table: PEA01)

<sup>21</sup> [OECD Economic Outlook, Volume 2021 Issue 1 | OECD Economic Outlook](#)

<sup>22</sup> [Labour market flow statistics in the EU - Statistics Explained \(europa.eu\)](#) – (Table: LFSI\_LONG\_E07)

All of these factors outlined above are likely contributing to the observed increase in labour market tightness and potentially faster rate of labour market churn and employment transitions – the movement of people between employments or between unemployment and employment – than was the case before the pandemic.

### **Research objectives of this paper**

Measuring the impact of the COVID-19 shock on the Irish labour market and the effects of the pandemic related income supports, is of importance to both researchers and policymakers alike.

By analysing administrative data within the Department of Social Protection along with payslip data from the Office of the Revenue Commissioners, the central objective of this paper is to highlight the extent of employment transitions among former PUP recipients who have closed their claim and returned to work. By understanding the labour market transitions of former PUP recipients we can better gauge the scope of labour market reallocation and any potential longer-term impacts from the COVID-19 crisis.

Therefore, in the context of the ongoing frictions in the Irish labour market, this paper endeavours to investigate a number of research questions:

1. Are there any cohorts or demographics less likely to have exited PUP to return to employment? (*Section 3*)
2. To what degree did the PUP maintain employer-employee linkages (i.e were former PUP recipients evidenced as having returned to their pre-COVID employer after closing their claim)? (*Section 4A*)
3. To what extent have former PUP recipients changed employer post-PUP and, if they have, have they remained in the same broad pre-PUP sector of employment or moved to a new sector? (*Section 4A*)
4. Considering the pre-PUP sectors of former recipients evidenced as having returned to work, and taking account of the various employment transitions between sectors, what sectors have gained or lost the most in terms of employees? (*Section 4B*)
5. Considering the employment transitions of individuals from specific sectors, where have people moved to? (*Section 5*)
6. Are there material differences in demographic characteristics, pre-COVID earnings or durations on the PUP between those that returned to their pre-PUP employer and those that did not? (*Section 6*)
7. To what extent have former PUP recipients (and employers) been reliant on the EWSS upon returning to employment and are any cohorts particularly so? (*Section 7*)

By addressing these questions, it is hoped to, at least partly, explain some of the difficulties reported by employers in recruiting in the current economic environment, as well as gaining a better understanding of the transition journey of former PUP recipients back into work.

Moreover, any policy implications derived from this analysis will further build the evidence base for evaluating the PUP scheme in addition to informing the development of any similar schemes in the future.

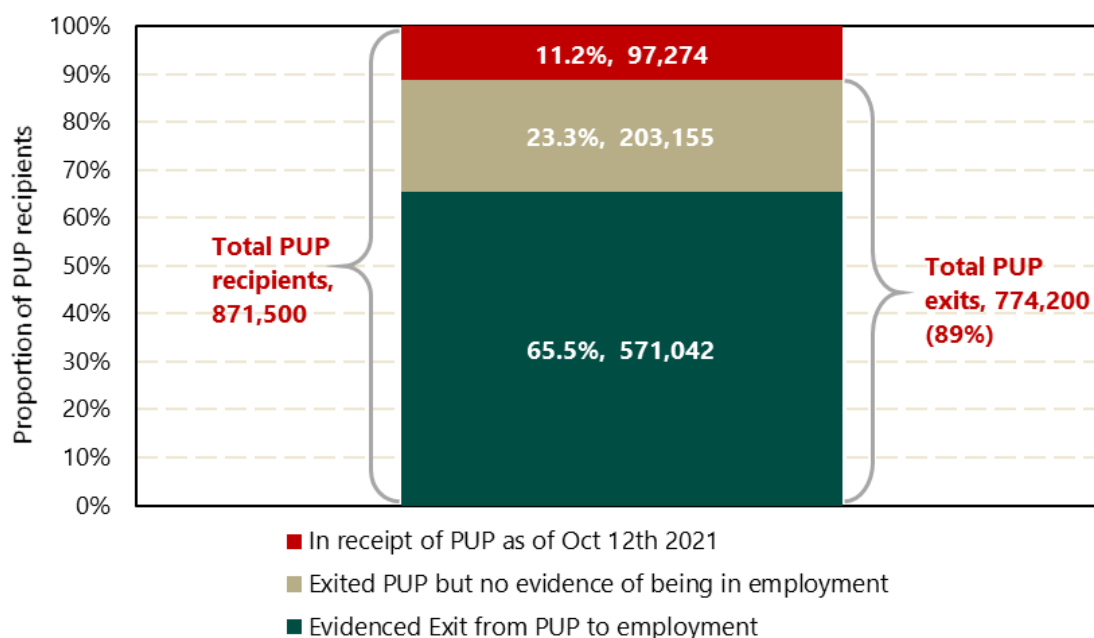
## 2. Methodology and Matching

The methodology used to examine the employment transitions of former PUP recipients builds on that used in previous iterations of this work published in late-2021.<sup>23</sup> Specifically, it involves examining administrative data from the Department of Social Protection and matching former PUP recipients to employment using the Revenue Commissioner's Real-Time API, which allows access to payroll data.

The approach involves investigating whether customers have evidence of payroll information following the closure of their PUP claim as the basis for determining if they have returned to work. To factor in the differences in employer payslip frequency (weekly, fortnightly, monthly) the definition used was that if former PUP recipients had evidence of at least one payslip from an employer in either August, September or October 2021, they were considered as being in employment for the purposes of this analysis.<sup>24</sup> Due to lags in self-employed earnings information, many people who likely exited PUP to self-employment are included in the 'no evidence of being in employment' category (see Appendix Table 3).

The analysis included in this paper was performed in November 2021 in respect of all customers who had closed their PUP claim on, or prior to, October 5th, 2021; approximately 774,200 individuals.<sup>25</sup> As such it does not include those who subsequently left the PUP following the further easing of restrictions on October 26<sup>th</sup>, nor does it take account of the first tranche of PUP transitions to jobseeker terms which commenced in late October.

**Figure 2.1: Number and proportion of individuals that received at least one PUP by current status as of October 12th, 2021.**



<sup>23</sup> [PUP Labour Market Transitions Analysis \(gov.ie\)](#)

<sup>24</sup> As the PUP is still in payment and people are continuing to return to work the data should be considered preliminary.

<sup>25</sup> Payroll information for these customers up to end of October 2021 was deemed to be in scope.

Using the approach outlined, the authors have identified 571,000 individuals with evidence of returning to work following the closure of their PUP claim and were in employment between August and October 2021. As shown in Figure 2.1 above, this equates to approximately 65.5 percent of all those who ever received a PUP up to that time (871,500). Excluding those 97,300 individuals still in receipt of the payment as of October 12<sup>th</sup>, former recipients evidenced as being in employment post-PUP account for 74 percent of all exits.

Of these 571,000 individuals matched to the Revenue Real-Time API information, around 553,400 (97 percent) can be linked to a NACE2 sector based on the economic activity of the employer. When interpreting the sectoral data throughout this analysis, an individual's pre-pandemic sector of reference is based upon their last payslip prior to joining the PUP scheme and similarly their post-PUP sector is based on an individual's last payslip observed since exiting PUP.<sup>26</sup>

For the remaining 26 percent of PUP exits (203,200), no evidence of payroll information was found. These people may have:

- Exited the labour force (i.e., retired, caring, career break, etc.),
- Emigrated,
- Returned to work in self-employment (but have not yet reported a return to employment to the Revenue Commissioners),<sup>27</sup>
- No longer been eligible for the PUP and had their claim closed as part of a Department of Social Protection control exercise,
- Entered into an alternative Social Welfare (SW) programme or in receipt of a different Social Welfare payment depending on their individual circumstances,
- Exited PUP but are not entitled to regular Jobseeker payments and so would not appear in social welfare payments having exited PUP and not returned to employment (eg. those in full-time education),
- Deceased.

Further analysis of DSP data shows that approximately 58 percent (118,100) of this cohort have been identified as being either in receipt of another selected Social Welfare payment, or have

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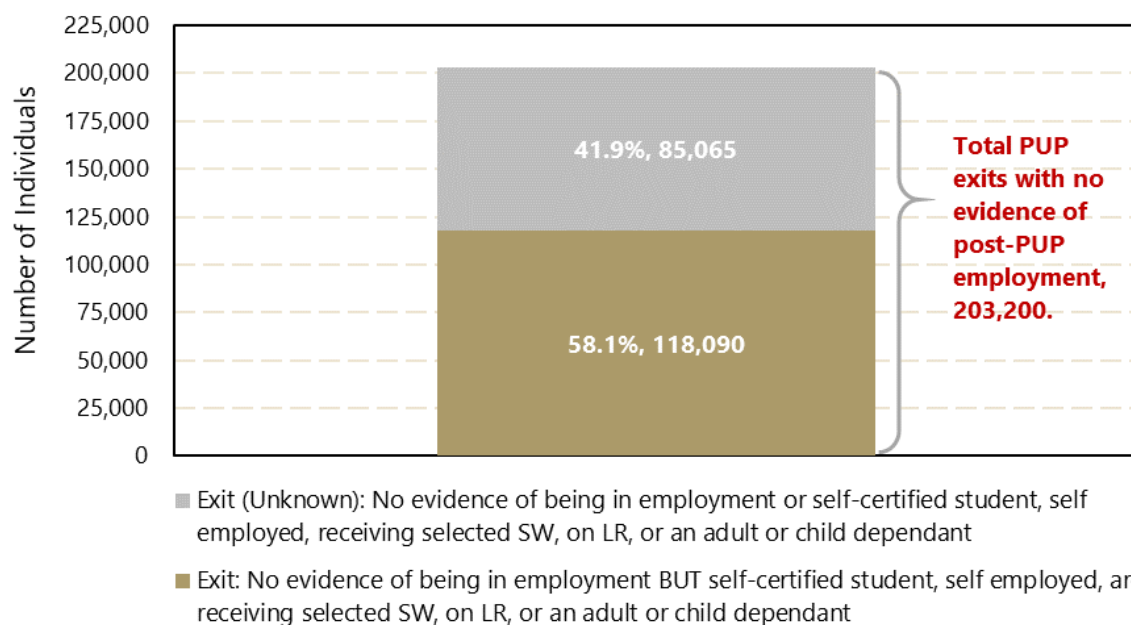
<sup>26</sup> An individual's pre- and post-NACE sector of employment is derived from their employer number. It is possible therefore, that some former PUP recipients may be mis-classified if they were engaged in a number of different but simultaneous employments. Also, it is important to note that an individual's NACE sectoral classifications does not translate into their occupations.

<sup>27</sup> Just 25,400 – or 23 percent – of those who self-certified as self-employed pre-PUP, and that have exited the scheme, have been seen back in employment since August 2021 (see Table 6 in the appendix). Those working in self-employment, however, are not obliged to submit their [self-assessment tax return](#) for the current year until the 31<sup>st</sup> October, the following the year. As such, there is likely to be a delay in tracking the employment situation of many self-employed people exiting the PUP.

self-certified during the PUP application process as being either self-employed or a student (Figure 2.2).<sup>28,29</sup> Breakdowns of this cohort are included in Table 3 of the appendix.

Of the 118,100 people recorded as being in receipt of another DSP payment, or certified as self-employed or student, a total of 9,300 people were in receipt of standard unemployment payments (either Jobseeker’s Allowance or Jobseeker’s Benefit) or otherwise on the Live Register, as of November 1<sup>st</sup> 2021.

**Figure 2.2: Number and proportion of individuals not evidenced as having returned to work after last PUP (breakdown of gold section of Figure 2.1 above).**



A small number of individuals unmatched to employment were also found to be in receipt of welfare benefits typically paid to support those in work. This suggests that these individuals are likely to have been in work despite not being picked up in the Revenue Real-Time API. Timing issues relating to payments from employers, scheme specific conditions, or declarations of having returned to self-employment are the most likely explanation for these.

This then leaves 85,100 people where no information from the payroll or DSP data can be obtained on their potential status. Of this cohort, a disproportionate number appear to be of non-Irish nationality (40,900 or 48 percent). Of these, almost half claimed their last PUP prior to Q4 2020 (18,800 or 46 percent).<sup>30</sup> It is possible that migration may be an explanatory factor,

<sup>28</sup> The 118,100 figure excludes overlaps. For example, approximately 600 former PUP recipients not matched to employment post-PUP self-certified as being both a student and self-employed.

<sup>29</sup> Under the standard ILO definition of employment, students (those enrolled in full-time education) are not considered part of the labour force. However, owing to the unique circumstances of the pandemic, Government deemed them eligible to claim the PUP, if displaced from their employment.

<sup>30</sup> The majority of these non-Irish former PUP recipients were from the EU 15-27 countries and ‘Rest of World’. Other nationality categories included the UK and EU 13 countries.

with a share of these individuals leaving Ireland to return to their country of origin or to seek work elsewhere.

Additionally, almost half of those for whom it was not possible to match to employment or other known destinations were employed in either accommodation and food (19 percent), construction (15 percent) or retail (14 percent), immediately prior to PUP.

Finally, it is worth noting that 40,700 – or almost 48 percent – of this unknown destination cohort were young people under the age of 35.<sup>31</sup>

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<sup>31</sup> Tabular breakdowns by age, nationality, sector and quarter of last PUP of this 85,100 unmatched to employment, or other known destination, cohort are attached in tables 4,5 and 6 in the appendix.

### 3. PUP Durations and Characteristics of PUP Exits to Employment

This section provides a detailed analysis of those who have exited the PUP and have evidence of employment. In particular, it considers when these individuals received their last payment and how many cumulative payments they received in total (3A). It also provides breakdowns by characteristics such as pre-PUP sector, age, gender, region and nationality (3B).

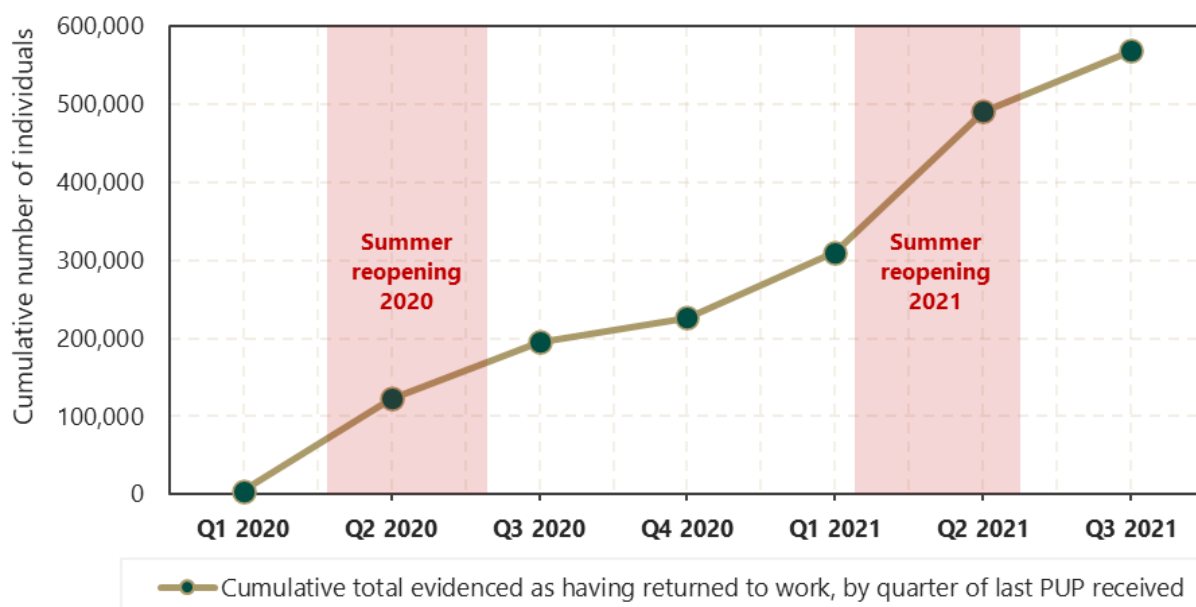
#### A) Timeline of final PUPs and Cumulative Durations on the payment

Former PUP recipients have exited the scheme at various points throughout the pandemic, but particularly in periods of wide scale economic reopening.

Figure 3.1 below illustrates this, showing the cumulative number of those evidenced as having returned to work (571,000) with reference to the quarter of their last PUP, and shows that the majority of final PUP dates were during the summer 2020 and 2021 periods of societal reopening.

A total of 195,200 people who exited the PUP by Q3 2020 after the first lockdown were able to remain in employment even in the face of subsequent lockdowns and further economic disruption. In other words, one-third of individuals with evidence of payroll data between August and October 2021 exited PUP between Q1 and Q3 2020 and never re-joined the PUP, despite the reintroduction of restrictions later in the year. This highlights both the resilience and adaptability of businesses over the course of the pandemic as well as the increasingly targeted nature of Government's public health restrictions as time progressed.

**Figure 3.1: Cumulative number of former PUP recipients back in work, by last payment date.**



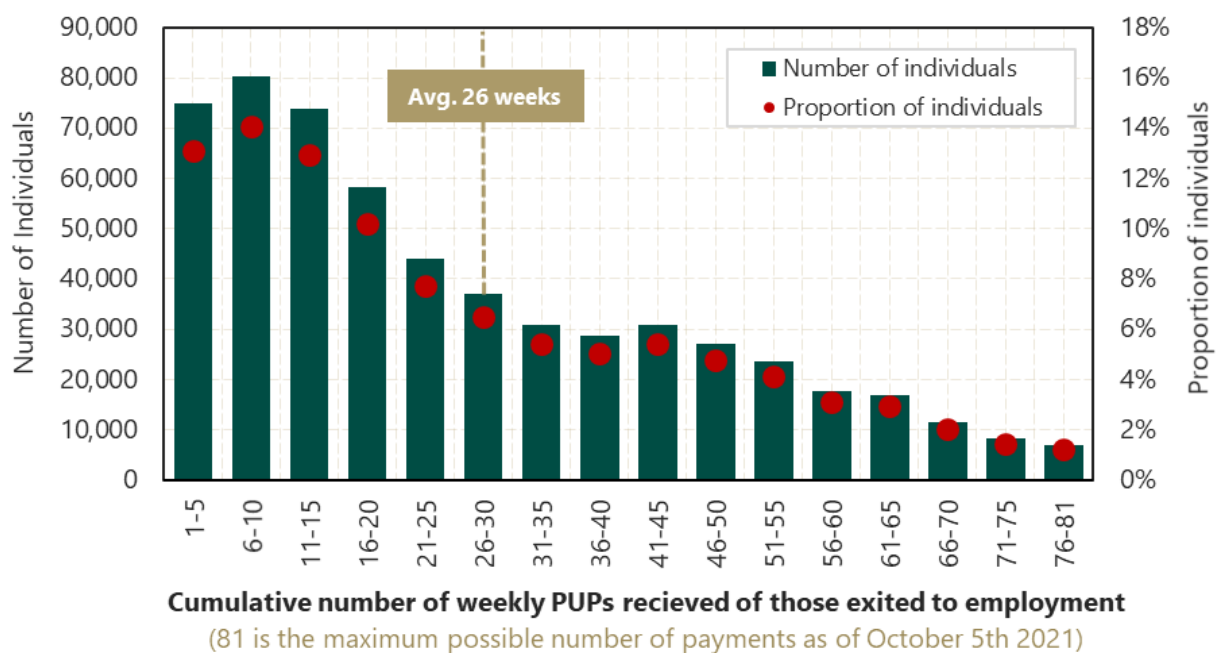
Note: Figure includes only those former PUP recipients for whom the authors have evidence of them being in work since August 2021.



It is also instructive to examine the time spent on the PUP scheme for those former PUP recipients who closed their claim and returned to work. Figure 3.2, which shows the cumulative number of PUPs received by those evidenced as being in employment, depicts a clear trend.

Of those individuals seen back in employment, most were in receipt of the payment for a relatively short cumulative period of time, compared to the maximum possible duration of 81 weeks. 40 percent of former PUP recipients back in work spent 15 cumulative weeks or less on the payment while only 14 percent had 52 or more payments.

**Figure 3.2: Number and percentage of exited individuals evidenced as being in employment post-PUP by cumulative PUP duration.**



It is also clear however, that individuals can still spend long periods of time on the PUP and return to work, albeit that this is less common. Almost 6,900 people with payroll information between August and October 2021 had more than 75 payments before exiting the scheme and returning to work.

In the majority of cases, the core underlying driver of an individual’s duration on the PUP has been the extent to which their pre-PUP sector of employment, and ultimately their employer, have been restricted from operating under fluctuating public health measures. In saying this however, there is a potential danger of labour market ‘scarring’ among current long-duration PUP recipients. This concern is particularly relevant given that, as of October 12<sup>th</sup>, most sectors were fully reopened and the majority of those remaining on the PUP – approximately 50,000 – had received more than 75 cumulative payments. This suggests that some may not be easily

able to return to work post-COVID and are at risk of being permanently displaced by the pandemic.<sup>32</sup>

## **B) Overview of characteristics of former PUP recipients returned to employment**

### **Sector<sup>33</sup>**

Over the course of the pandemic there has been a substantial disparity in the impact of associated public health restrictions across sectors, as shown in Figure 3.3 below. Those involved in customer facing businesses (such as hospitality and retail) as well as those whose work requires close contact with other workers (construction) have been the most significantly impacted. For example, as of early October 2021, 172,000 individuals from the accommodation and food sector had claimed at least one PUP. That represents the vast majority of the sector's total labour force pre-pandemic and equates to almost 20 percent of all PUP recipients.<sup>34</sup>

Apart from absolute volumes, the proportion of total PUP recipients evidenced as being back in employment, by sector, is another metric to consider.<sup>35</sup> As illustrated in Figure 3.3 below, there is a significant degree of variation between sectors in terms of the proportions (red dots). For example, despite being amongst the most impacted sectors, it is encouraging to note that 75 percent – 128,300 – of all recipients who entered the PUP from the accommodation and food sector have closed their claim and been evidenced as being back in work. In comparison, it is interesting to note that those sectors not typically considered to be adversely impacted by COVID-19 have amongst the lowest proportions in this regard, albeit the absolute number of recipients is quite small. For example, 45 percent – 7,100 – of all those originally joining from the finance and insurance sectors have been recorded as back in employment.

It is worth noting too that some sectors also had a high share of PUP recipients that self-certified as self-employed pre-COVID, such as construction, agriculture and other services (incl. personal care). Whilst many of these individuals have since left the scheme, no records of employment since their exit are available and as such the data may understate the proportions of some sectors back in employment post-PUP.<sup>36</sup>

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<sup>32</sup> See [The PUP and the EWSS - Trends and Interactions \(Hickey et al., 2021\)](#) for further discussion of long duration PUP recipients.

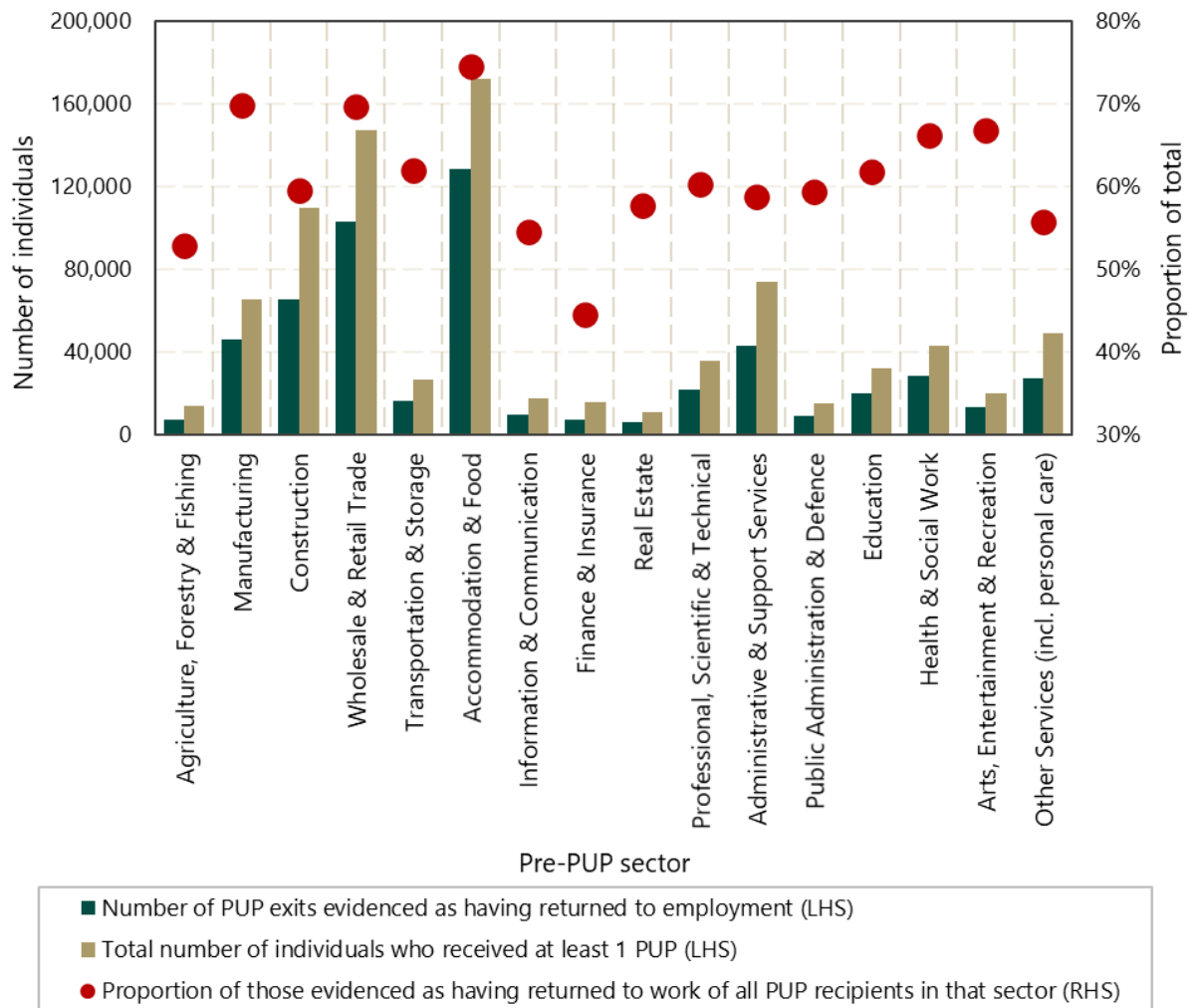
<sup>33</sup> With respect to the sector breakdowns in this section the authors consider only those individuals for whom they have been able to match individual's employer records pre- and post-PUP (553,400).

<sup>34</sup> The CSO's LFS estimates there were approximately 180,000 employed in the accommodation and food sector in Q4 2019 (although other individuals are likely to have moved into the sector over the course of the pandemic).

<sup>35</sup> In this section, 'total PUP recipients' refer to total cumulative PUP recipients over the life-time of the scheme as of October 12<sup>th</sup> 2021, including those still in receipt of the payment (all those individuals who have received at least 1 PUP payment).

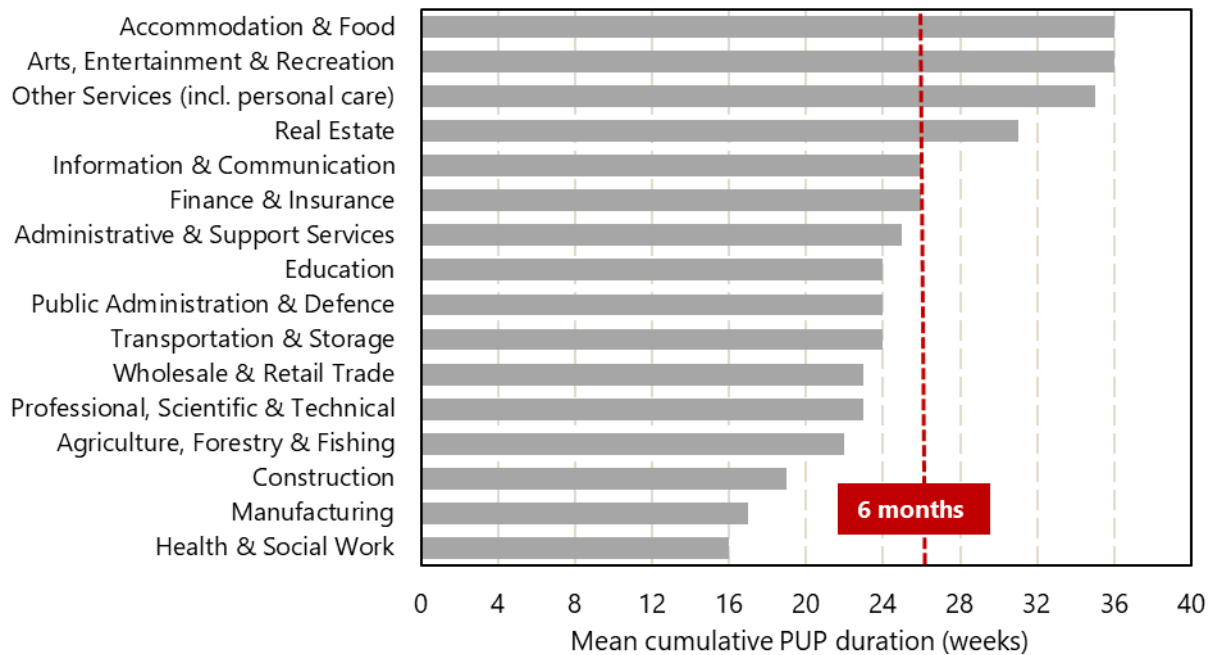
<sup>36</sup> See table 8 in appendix.

**Figure 3.3: Number and percentage of all PUP recipients by NACE sector that have exited and were evidenced as being in employment post-PUP.**



Finally, in the context of interpreting the above, it is also useful to be aware of the average (mean) cumulative duration of former PUP recipients from each NACE sector evidenced as being back in employment (Figure 3.4). This, in addition to the above, highlights the disproportionate impact of the pandemic and associated public health restrictions on different sectors of the economy with individuals from those sectors unable to viably operate under social distancing guidelines, such as hospitality, arts and entertainment, and personal care services (such as hairdressers and beauticians), accumulating the longest durations. The mean cumulative duration of former PUP recipients from each of these sectors was at least 35 weeks, although many individuals evidenced as having returned to work are likely to have had much longer durations.

**Figure 3.4: Average cumulative PUP duration of former recipients evidenced as being in employment by NACE sector.**



### Age

As shown in Figure 3.5, the distribution of former PUP recipients evidenced as having returned to work varies across age brackets. However, a clear trend does exist; the younger an individual the more likely they are to have exited the PUP and been evidenced back in employment.

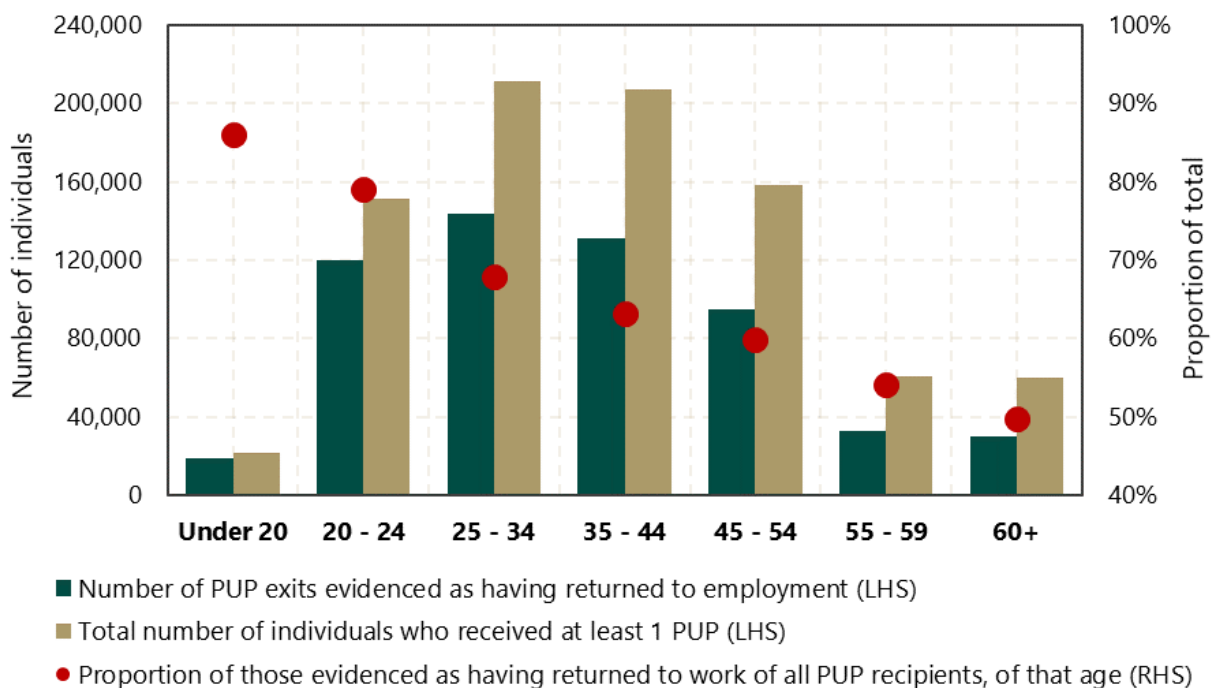
While younger people in employment are typically the most vulnerable to labour market disruptions, they are also usually the fastest to bounce back in times of recovery. In the case of the COVID-19 pandemic, despite the disproportionate effect it had on young workers (under 25), they have been the most likely to return to work post-PUP with approximately 80 percent of total young PUP recipients seen back in employment in August, September or October 2021.

Evidence of the responsiveness and resilience of young workers to the underlying economic environment is also supported by the fact that, as shown in Figure 3.6 below, they spent on average 5-6 weeks more on the payment than any other age cohort back in work. This is mostly due to the protracted nature of the public health restrictions on those sectors most likely to employ young people (namely hospitality and retail) but shows that once opportunities have arisen, there have been strong exits to employment. The ongoing labour shortages seen across sectors is an additional factor likely contributing to high number of former young PUP

recipients back in employment, with employers potentially looking to young people to fill vacancies in the absence of more experienced candidates.<sup>37</sup>

In interpreting the high-share of young people back in work post-PUP however, it is important to note that, following changes to the scheme’s eligibility from September 7<sup>th</sup> 2021, those engaged in full-time education were no longer eligible for the payment. The vast majority of these individuals were under 25. While this change may have induced greater participation, it is worth noting that 86 percent of all former young PUP students have been evidenced back in employment.

**Figure 3.5: Number and percentage of individuals evidenced as being in employment post-PUP by age, of all PUP recipients.**



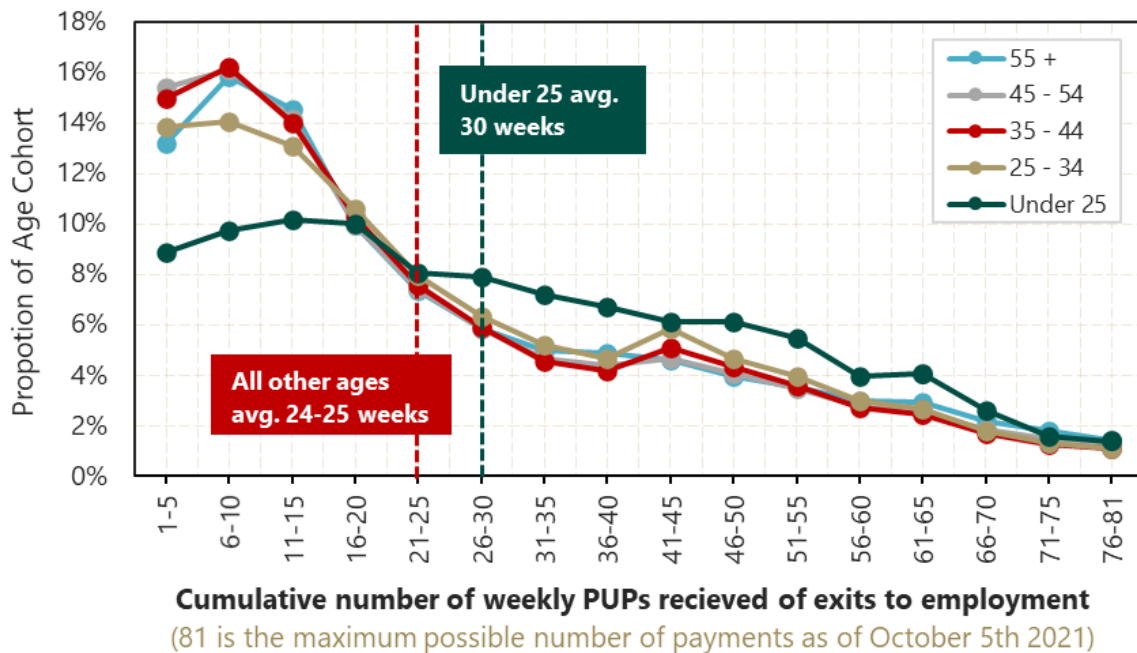
In contrast to young people, older workers (55+) have been the least likely to return to work, with 52 percent of all older PUP recipients evidenced as being back in employment since August 2021. Older workers have also been the slowest cohort to exit PUP upon economic reopening and, of those still in receipt of the PUP at the time of the analysis, have spent the longest cumulative time on the payment. While older workers who are made unemployed typically struggle the most of any age group to regain their footing in the labour market, early retirements among some older PUP recipients or hesitancy over health concerns are also possible explanatory factors for the lower share returning to work.

A final factor potentially partially explaining the trend observed across age groups is that self-employed individuals who have exited PUP, but for whom the authors have no evidence of

<sup>37</sup> [UK employers look to hire school leavers as skills shortage bites](#) - (Financial Times, January 2022). If a similar trend is at play in the Irish context, it could help explain the sharp rise in youth participation rates above their pre-COVID level (CSO LFS Q3).

returning to employment, are typically older. If we were to assume these former PUP recipients returned to work and add them to the number of those evidenced as being in employment, it would sharply increase the proportion of older age groups back in work although the same general trend would likely persist.<sup>38</sup>

**Figure 3.6: Proportion of exited individuals, by age, evidenced as being in employment post-PUP by their cumulative PUP duration.**



## Gender

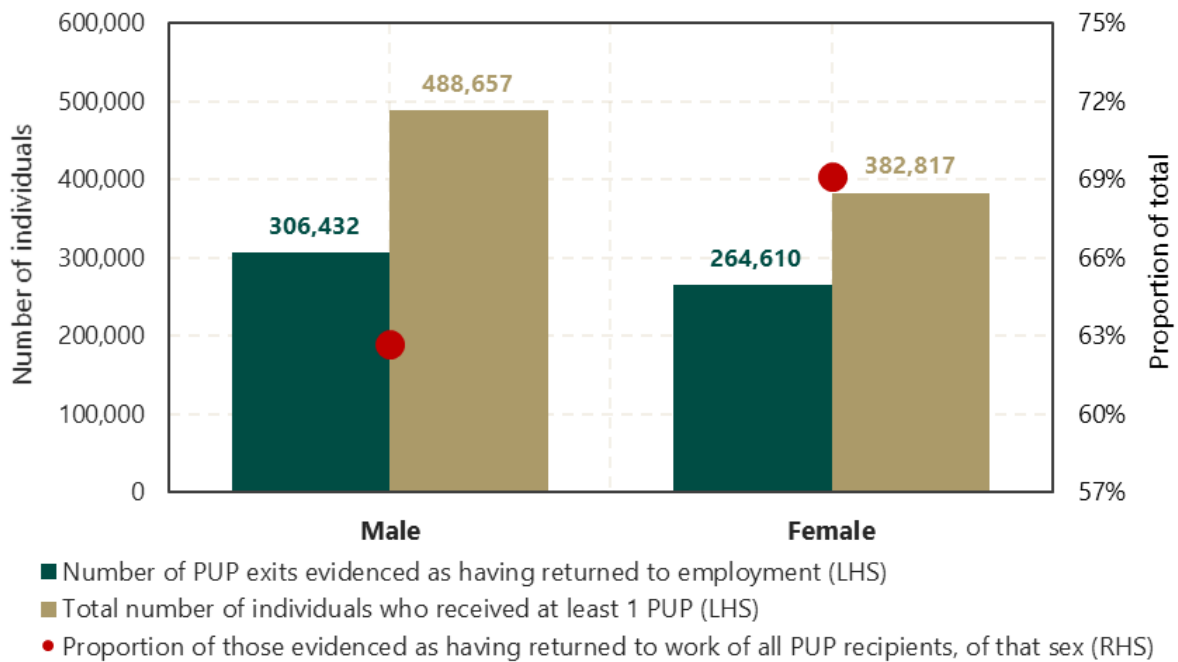
As shown in Figure 3.7, the distribution of former PUP recipients, evidenced as having returned to work, also varies by gender. In percentage terms, of those evidenced as having returned to work post-PUP, 54 percent were male, and 46 percent were female.

However, examining the gender proportion of those seen to have returned to work of all PUP recipients (incl. remaining recipients) shows that women have been slightly more likely to return to work. Almost 69 percent of women who claimed at least one PUP were seen in employment since August 2021, compared to 63 percent of men.

In interpreting these figures however, it is important to be aware that a considerably higher number of those who self-certified as self-employed, and have since exited the scheme, were men. As such, given the current limitations around the availability of self-employment data for 2021, the proportional figures of those back in work by gender are likely to be somewhat more balanced than are presented here.

<sup>38</sup> See Table 7 in the appendix.

**Figure 3.7: Number and percentage of all PUP recipients evidenced as being in employment post-PUP, by gender.**



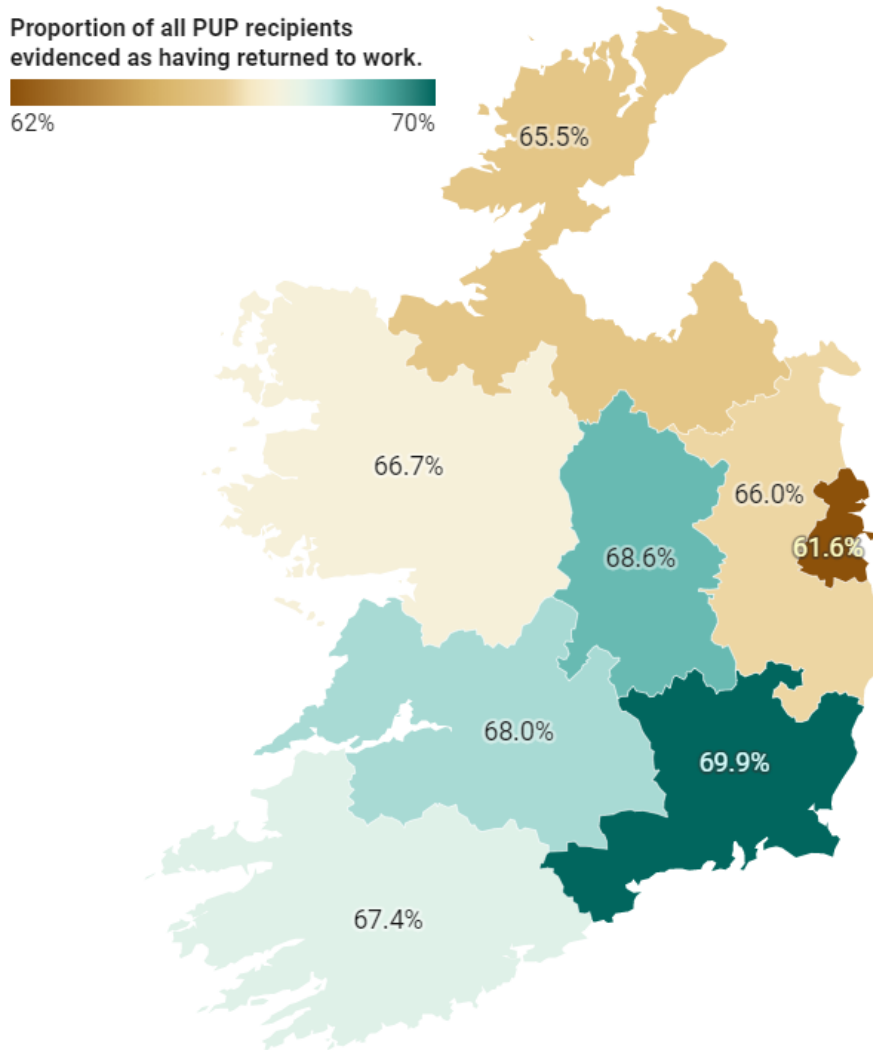
### Region

The distribution of former PUP recipients, evidenced as having returned to work, differs across regions, as shown in Figure 3.8. In absolute terms, over 159,000 – or 28 percent – of those evidenced as having returned to work post-PUP, were from the Dublin region.

However, examining the proportion of those seen to have returned to work of all PUP recipients (incl. remaining recipients) shows that Dublin recipients have been the least likely to exit the payment return to work.

62 percent of individuals from the Dublin region who claimed at least one PUP have been seen in employment since August, compared to the average of all the other regions of just over 67 percent. This is perhaps unsurprising given the unique concentration of business activities and occupations in the Dublin region that, as of October 5<sup>th</sup>, remain significantly impacted owing to remaining public health restrictions and guidelines (particularly those in hospitality, entertainment, tourism and admin and support services).

**Figure 3.8: Percentage of all PUP recipients evidenced as being in employment post-PUP by NUTS3 region.**



### **Nationality**

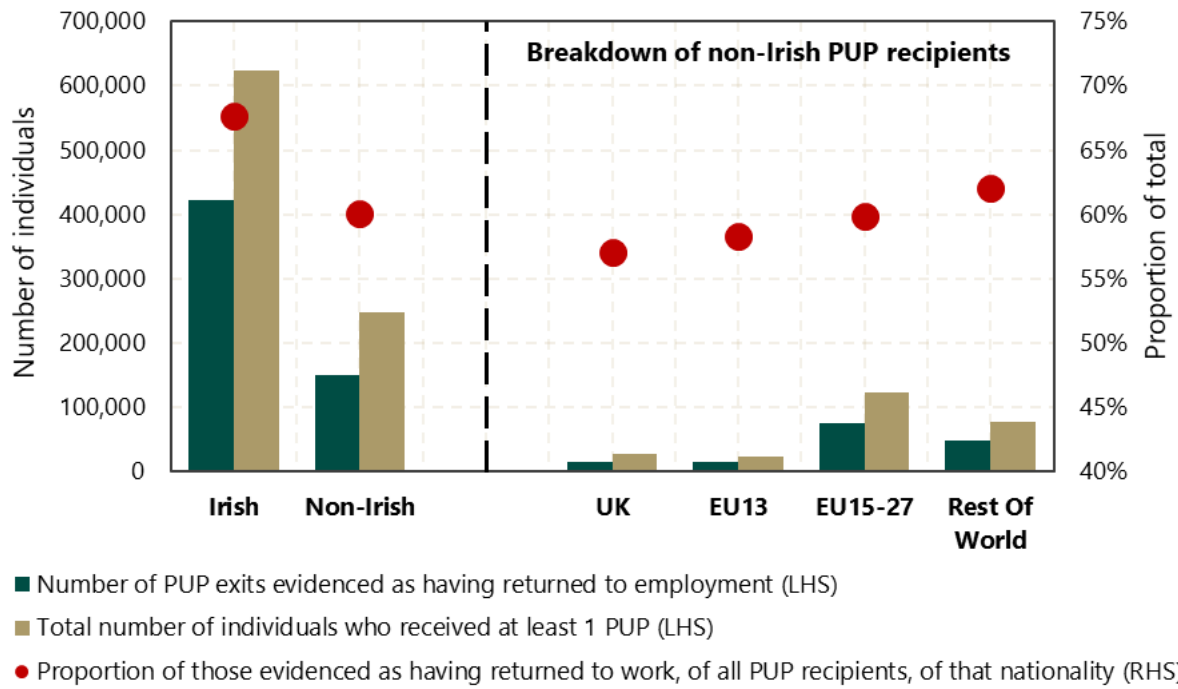
As shown in figure 3.9 below, the vast majority of PUP recipients – 72 percent – have been of Irish nationality. Moreover, Irish nationals account for 74 percent of all those former recipients evidenced as having returned to employment in Ireland, as of October 5<sup>th</sup>, 2021.

Comparing former PUP recipients of Irish and non-Irish nationality, we can see that Irish individuals were proportionally slightly more likely to be seen back in employment in Ireland than their non-Irish counterparts.

It is interesting that there appears to be a correlation between geographical distance from Ireland (of an individual’s country of origin) and the likelihood of being seen back in employment, with those from destinations further away more likely to have to have returned to work in Ireland, post-PUP. International travel restrictions, job opportunities elsewhere and logistical challenges in moving from Ireland are all possible explanations for this trend.



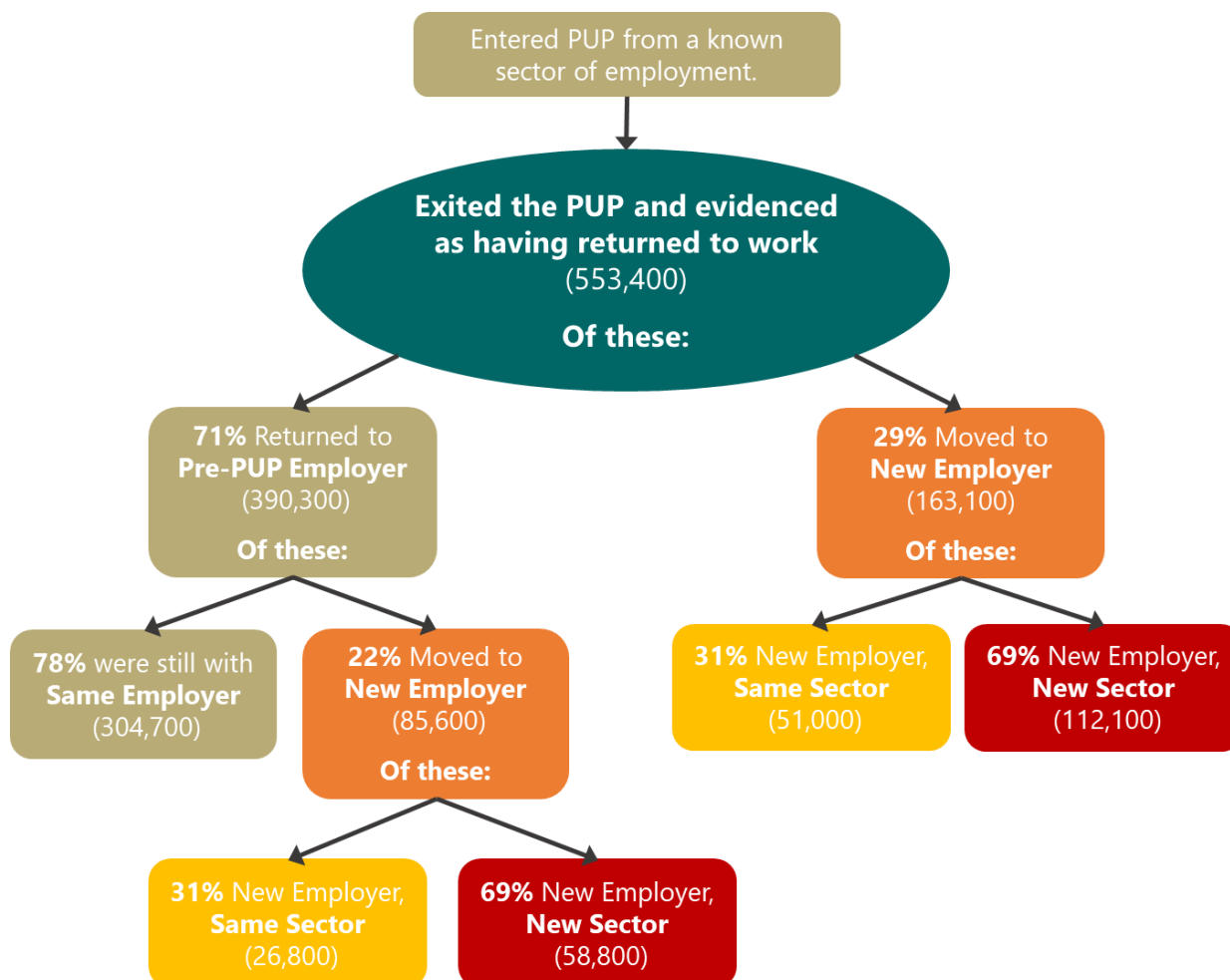
**Figure 3.9: Number and percentage of all PUP recipients evidenced as being in employment post-PUP, by nationality.**



#### 4. Cross-Sectoral Overview of PUP Exit Destinations

This section explores, by sector, the extent to which people who availed of the PUP have returned to work for their former employer or changed employment, either within their former sector of occupation or to a different sector of occupation (4A). This section also provides an overview of aggregate changes in sectoral employment numbers among post-PUP recipients (4B).<sup>39,40</sup>

**Figure 4.1: Overview of post-PUP employment transitions of those evidenced as having returned to employment with a known employer (553k).**



<sup>39</sup> It is important to reiterate that the figures presented in this section, as elsewhere in the paper, are drawn from analysis conducted at a specific point in time (November 2021) and are therefore expected to continue evolving as time progresses in line with natural labour market transitions, changes to public health restrictions and the unwinding of the PUP.

<sup>40</sup> Where exited individuals are those for which the authors have employment records pre- and post-PUP enrolment and the employer in each case can be classified as part of a NACE sector (553,400).

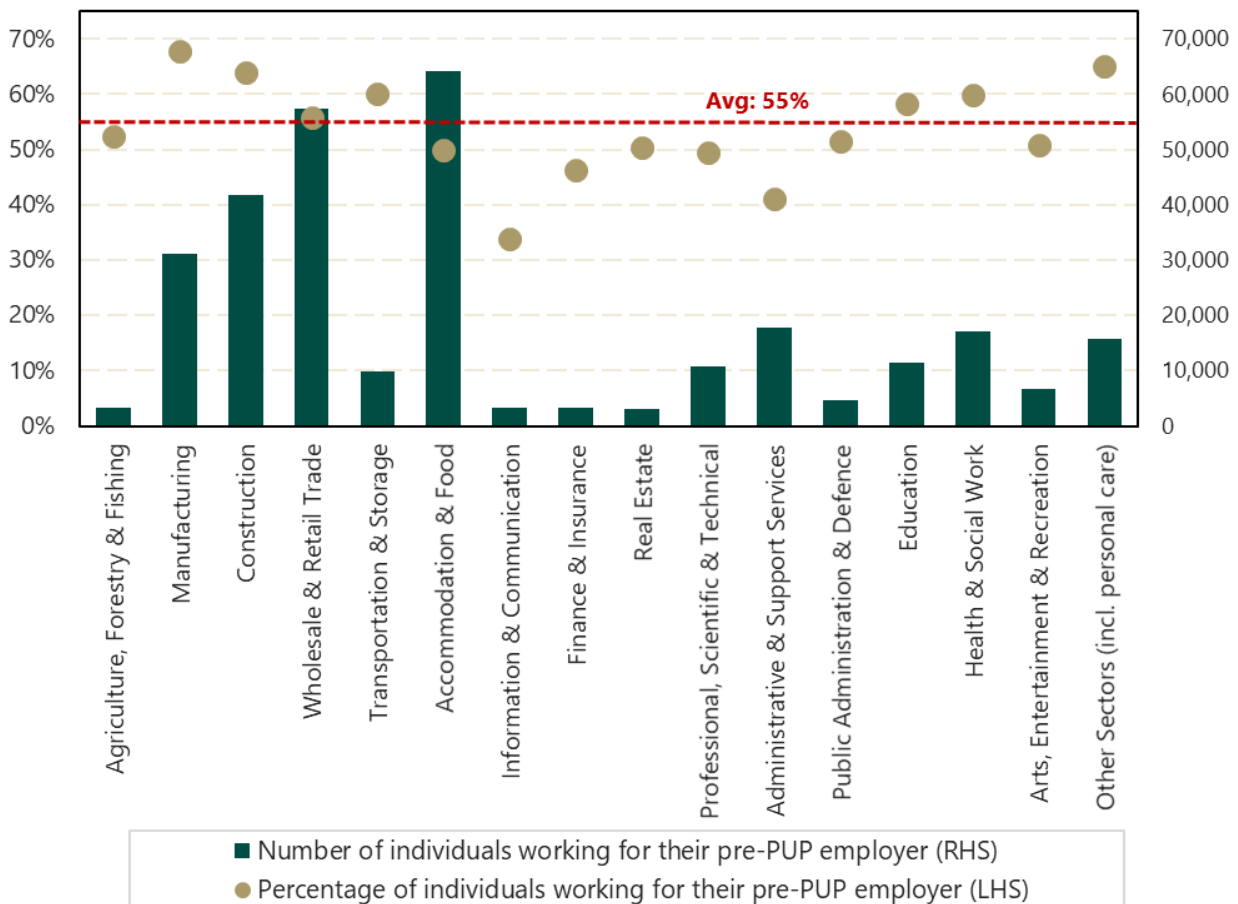
## A) Post-PUP employment resumptions and transitions<sup>41</sup>

### i) Working for pre-PUP employer (at the time of analysis, November 2021)

As a result of natural labour market churn and increased demand for labour in recent months across sectors, the proportion of those working with their pre-PUP employer has decreased in each iteration of this analysis. For example, initial analysis conducted in July/August 2021 showed that 67 percent of former PUP recipients evidenced as being in employment were currently with their pre-PUP employer while the next iteration of the analysis conducted in early-September 2021 showed that this had decreased to 62 percent.<sup>42</sup>

As of their latest payslip since August-October 2021 of those that have exited PUP to return to work, 304,700 individuals – 55 percent – were working with their pre-PUP employer (Figure 4.2).

**Figure 4.2: Percentage and number of former PUP recipients that returned to work and were working with their pre-PUP employer.**



<sup>41</sup> The dashed red line in each figure of this section represents the proportion of ‘all’ former PUP recipients evidenced as being in employment by a given employment destination. In other words, sectors are not given equal weighting in its calculation.

<sup>42</sup> [PUP Labour Market Transitions Analysis \(gov.ie\)](https://gov.ie/PUPLabourMarketTransitionsAnalysis)

The sectors with the largest percentage of individuals still working with their previous employer are manufacturing (68 percent), other services (incl. personal care) (65 percent) and construction (64 percent).

In comparison, those from the information and communication (34 percent), as well as administrative and supports services (41 percent) sectors are among the least likely to have been evidenced working for their pre-PUP employer.

In absolute terms, the accommodation and food, and retail trade sectors have seen the largest number of individuals return to work with their pre-COVID employer, 64,200 and 57,400 respectively. This represents 50 percent of those evidenced as having returned to work from the accommodation and food sector, and 56 percent from the wholesale and retail trade sector.

## **ii) Have, at any stage, returned to working for pre-PUP employer after last PUP**

While it is useful to know how many former PUP recipients were working for their pre-PUP employer at the time of this analysis, it is also important to get a sense of the degree to which the PUP was able to maintain employer-employee linkages. Therefore, in order to overcome the effects of labour market churn on the analysis and get a better estimate of this relationship we have sought to ascertain whether, following their last PUP, an individual received at least one payslip from their former pre-PUP employer.

Following this approach, and as shown in Figure 4.3 below, of those that have exited PUP and have since been recorded as being in work, 390,300 individuals – 71 percent – returned to work (at some point) for their pre-pandemic employer.

The sectors with the largest percentage of former recipients that returned, at some stage, to their pre-PUP employer are manufacturing (80 percent), health and social work (78 percent) and construction (77 percent).

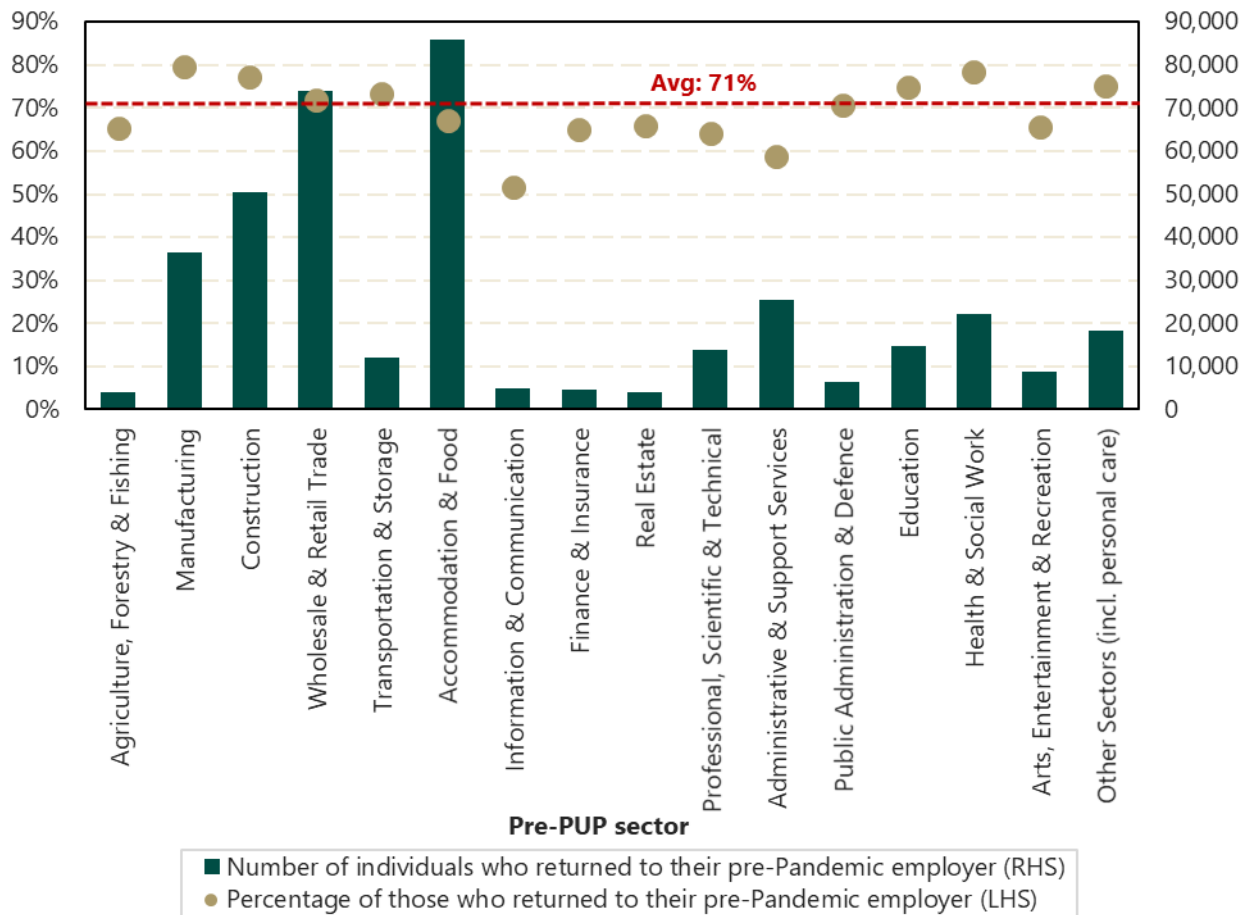
In comparison, those again from the information and communication (52 percent), as well as administrative and supports services (59 percent) sectors were the least likely to have returned to their pre-PUP employer.

In absolute terms, the accommodation and food sector accounts for the largest number of individuals that returned to their pre-PUP employer since exit, 86,000. This equates to 67 percent of people evidenced as having returned to work from the sector.

While these aggregate findings do suggest that the PUP did retain employer-employee connection for a large proportion of recipients (similar to the rationale underpinning the T/EWSS and other job retention schemes), it also tells us that almost 30 percent of PUP exits back in work never returned to their pre-PUP employer (163,100). Moreover, it indicates that

a not insignificant amount of people may have initially returned to their pre-PUP employer post-PUP but have subsequently moved elsewhere (85,600).

**Figure 4.3: Percentage and number of all former PUP individuals who returned (at any stage) to their pre-PUP employer since their last PUP.**



**iii) Returned to working for pre-PUP employer after last PUP, but have since moved to a new employer**

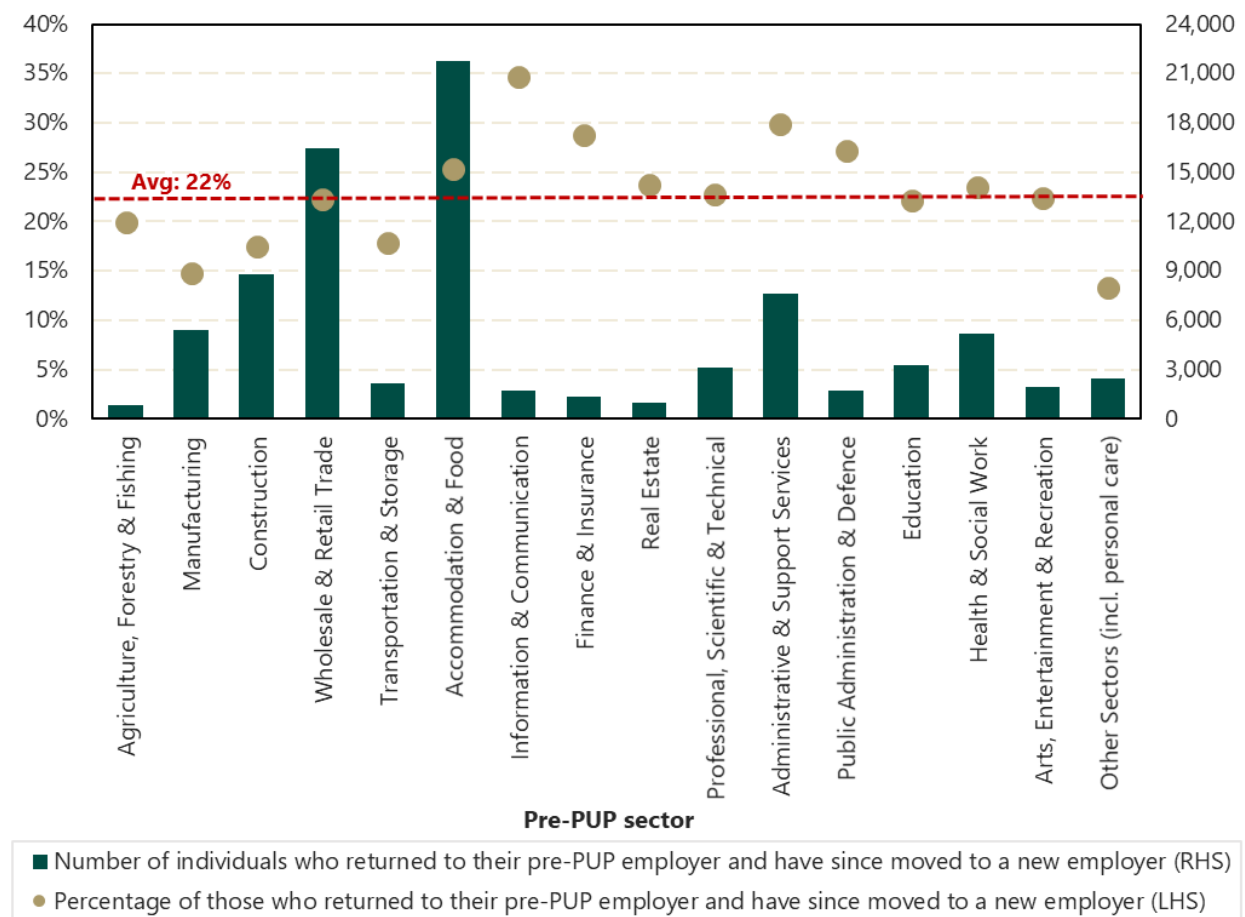
As shown in Figure 4.4 below, of those that have exited PUP and were evidenced as having returned to their pre-PUP employer at some point, 85,600 individuals – 22 percent – have since moved to work for a new employer.

The sectors with the largest percentage of former recipients that have since left their pre-PUP employer having initially returned are information and communication (35 percent), administrative and supports services (30 percent) and finance and insurance (29 percent).

In comparison, those from the other services sector (incl. personal care) (13 percent), as well as manufacturing (15 percent) sectors are among the least likely to have initially returned to and subsequently left their pre-PUP employer.

In absolute terms, the accommodation and food sector once again has seen the largest number of individuals return to their pre-COVID employer but subsequently move to a new employer, 21,800.

**Figure 4.4: Percentage and number of former PUP individuals who returned (at any stage) to their pre-PUP employer since their last PUP but have since moved to a new employer.**



**iv) Working for a new employer (at the time of analysis, November 2021)**

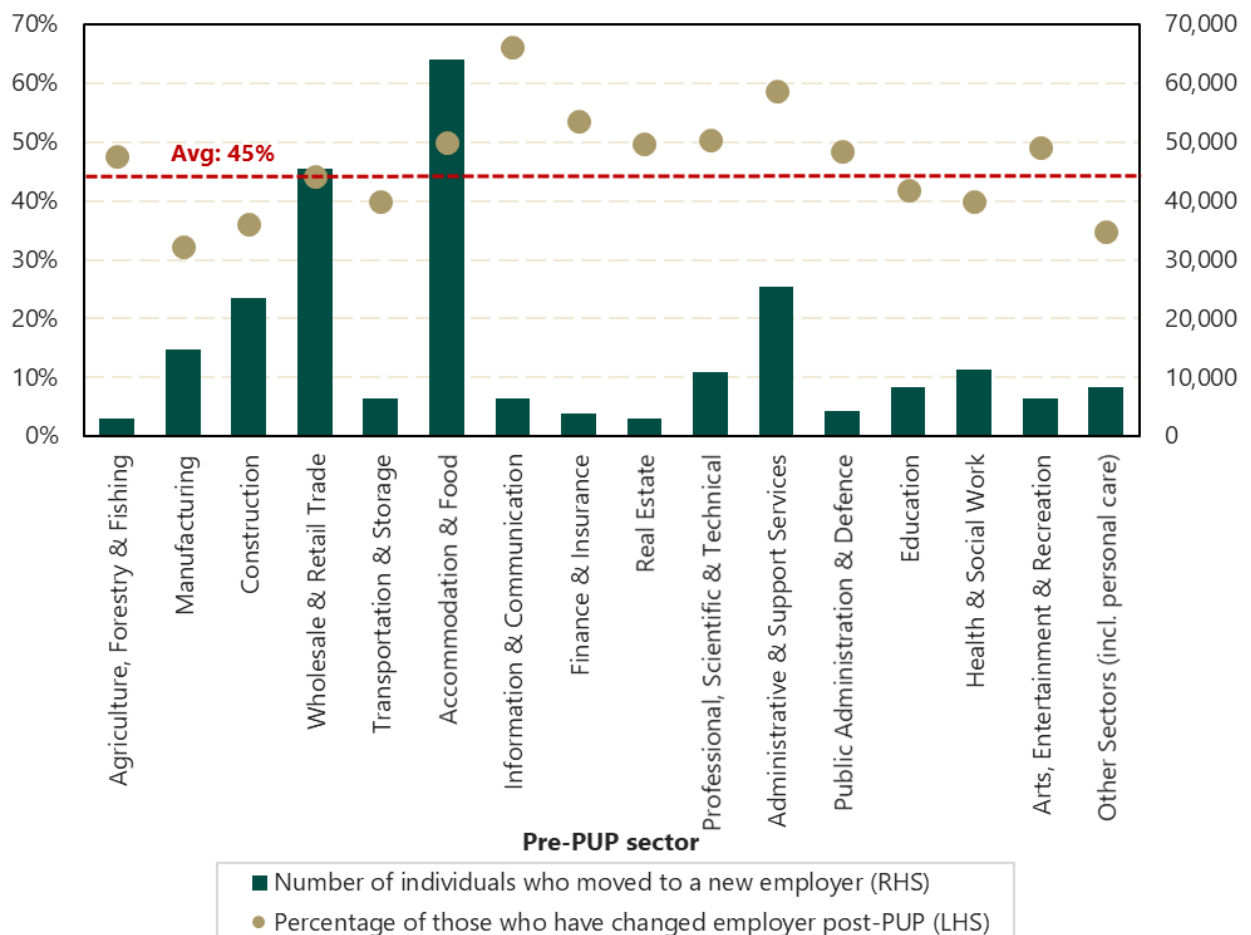
As of their latest payslip since August-October 2021, of those that had exited PUP to return to work, 248,700 individuals – 45 percent – were working with a different employer than they did before they entered the PUP (Figure 4.5). Moreover, of those recorded as being with a new employer from their most recent payslips, 66 percent had no evidence of returning to their pre-PUP employer since receiving their last PUP.

Inverse to (i) above, the sectors with the largest percentage of individuals working with a new employer were information and communication (62 percent), administrative and supports services (59 percent) and finance and insurance (54 percent).

In comparison, those from the manufacturing (32 percent) and other services (incl. personal care) (35 percent) sectors were among the least likely to be working for a new employer post-PUP.

In absolute terms, the accommodation and food sector accounted for the largest number of its former PUP recipients working for a new employer, 64,100. This represents 50 percent of people evidenced as having returned to work from that sector.

**Figure 4.5: Percentage and number of former PUP individuals that have returned to work and are working for new employer.**



In addition to knowing the numbers and proportions of those former PUP recipients that are now working for a new employer than before entering into the scheme, it is useful to know where they have gone; whether they have moved to a new employer but stayed within their original pre-PUP NACE sector of employment or if they have moved to an employer in a different sector.

**v) Working for a new employer (same pre-PUP sector)**

Approximately 14 percent of all people evidenced as having returned to work following PUP were working with a different employer but one that is from the same broad NACE sector as their previous employer (77,800).

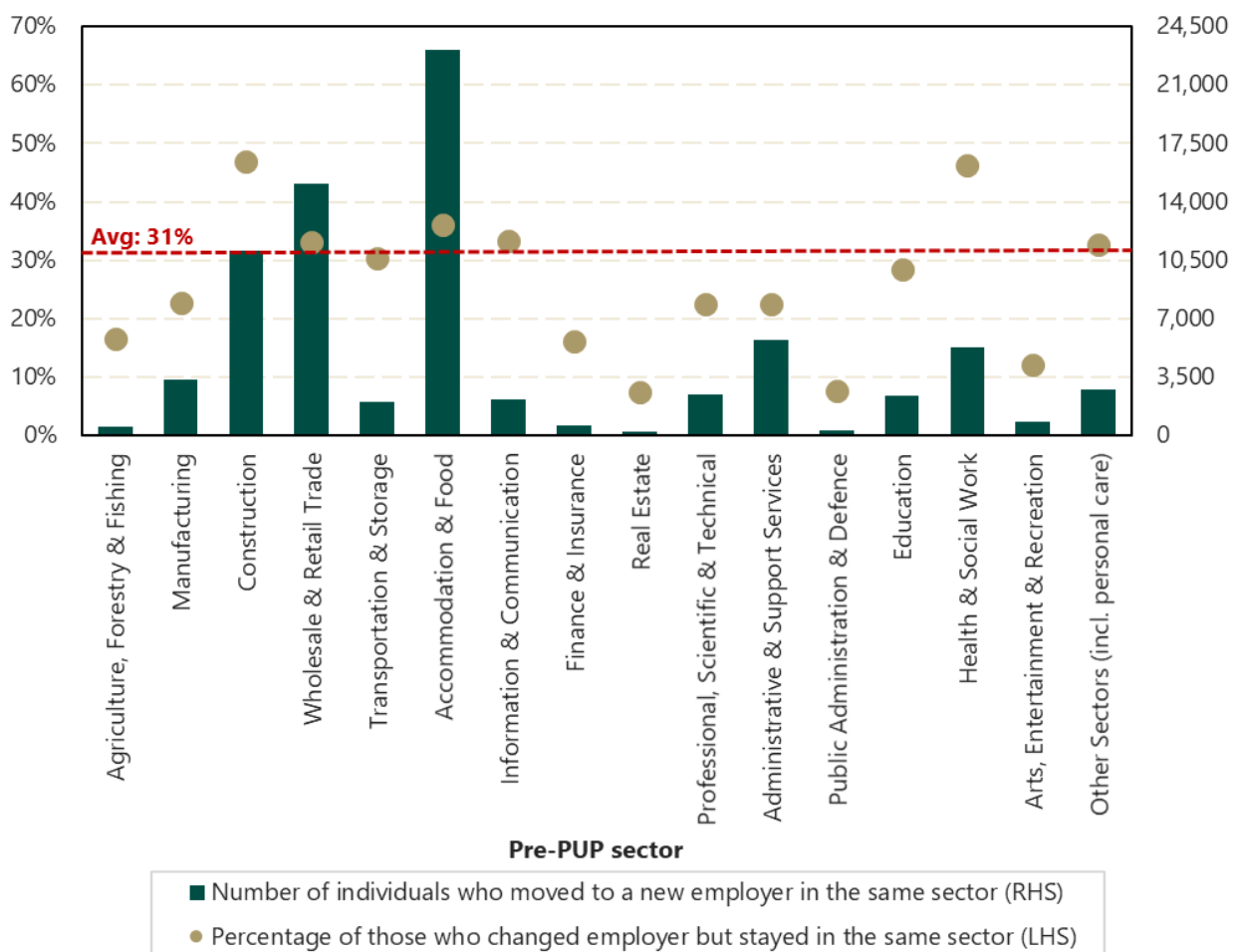
This equates to about 31 percent of all people who started work with a new employer.

As seen in Figure 4.6 below, there is a significant degree of variation among sectors in terms of within-sector employment transitions. The construction sector accounts for the largest proportional share of within sector employment transitions, with 47 percent or over 11,000 individuals. The human health and social work sector is the second largest at 46 percent.

The specific skillset accumulated by workers in these sectors should be taken into account here when interpreting these findings, making these individuals more likely to change employer rather than sector.

It is also worth noting that of the 64,000 workers from the accommodation and food sector that have changed employer, 23,000 – or 36 percent – stayed within the sector.

**Figure 4.6: Percentage and number of former PUP individuals who moved to a new employer but remained in their original pre-pandemic sector of employment.**





**vi) Working for a new employer (new sector)**

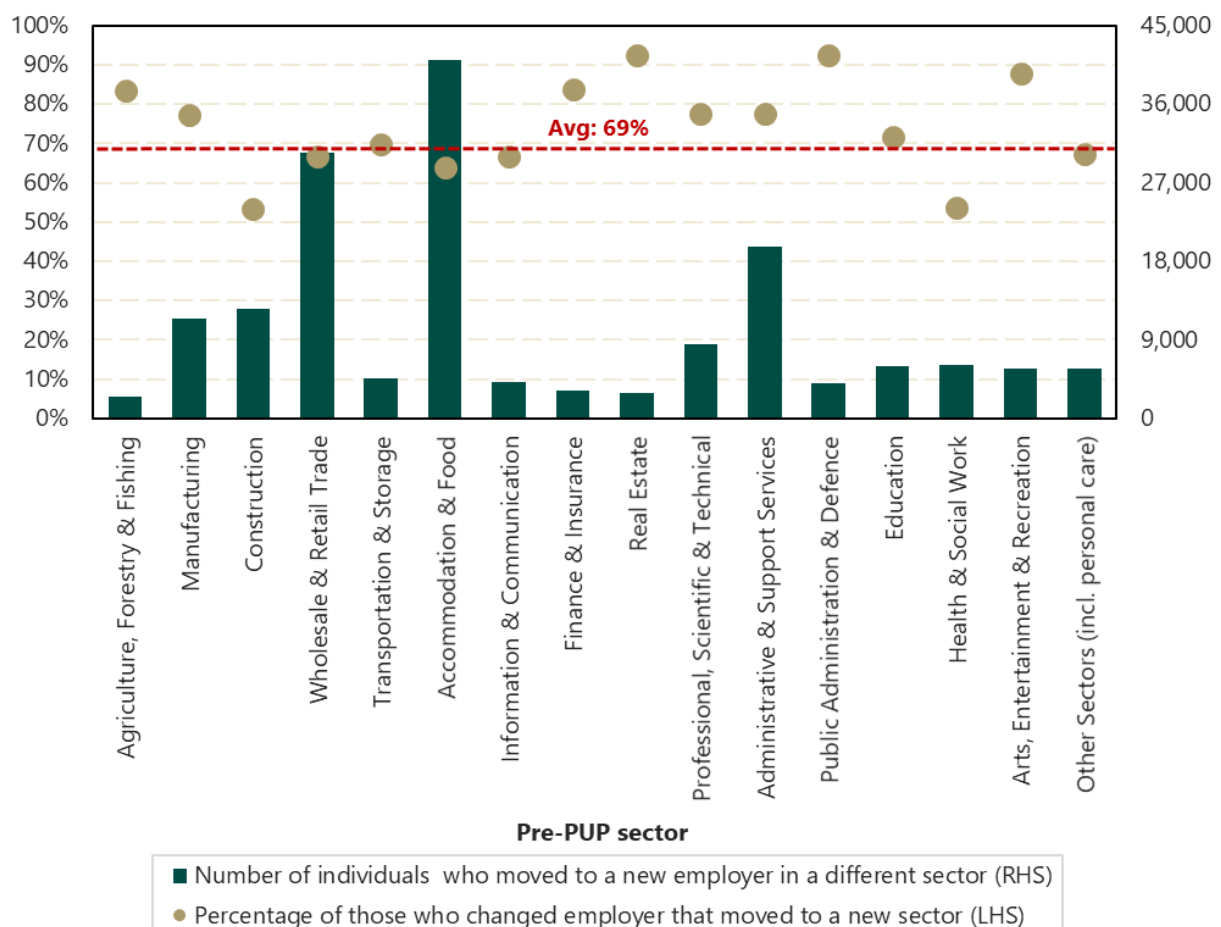
Approximately 31 percent of all people evidenced as having returned to work following PUP were working with a different employer and one that was not from the same sector as their previous pre-pandemic employer (171,000).

Inverse to (v) above, this equates to about 69 percent – the majority – of all people who started work with a new employer post-PUP.

As seen in Figure 4.7 below, of those individuals who have changed employer post-PUP exit, those from the real estate, public administration, and arts, entertainment and recreation sectors, were proportionally the most likely to move to a new sector of employment.

Of these, the arts, entertainment, and recreation sector had the highest number of individuals moving to a new sector of employment post-PUP, approx. 5,700. This equates to 43 percent of all former PUP recipients from the arts sector who exited to known employment. This reflects the difficulty those businesses in this industry have had in viably restarting to a meaningful degree during the pandemic, with the sector still partially closed in line with public health restrictions at the time of this analysis. As a consequence, there has been a lack of employment opportunities for those seeking work in the sector.

**Figure 4.7: Percentage and number of all former PUP individuals who moved to a new employer and who are now employed in a different sector.**



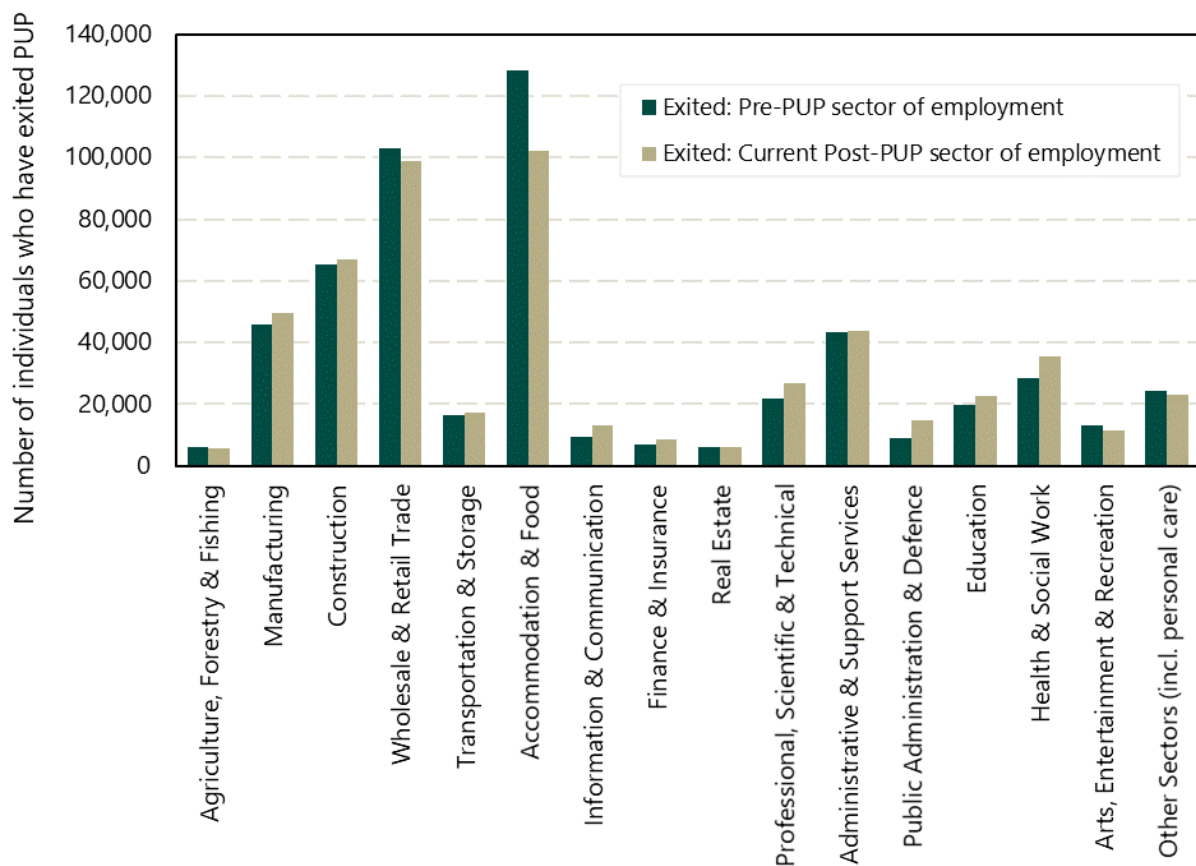
## B) Aggregate changes: Pre vs. Post PUP sector of employment<sup>43</sup>

Of those that have returned to work from the PUP with a known employer, and taking into account the various transitions between sectors,<sup>44</sup> it is clear that, on aggregate, there have been significant movements in the labour force.

In Figure 4.8 below, the difference between the green and gold bars in the chart reflects the net gain or loss of former PUP recipients in employment in each sector. For example, the number of individuals that exited PUP having joined from the accommodation and food sector is higher than the number of individuals that exited the payment and now work in that sector (128,000 vs 102,000). The net impact of which is about a loss of almost 26,000 paid employees in the sector.

In comparison, the health and social work sector as well as the public administration sector have made the largest net gains, 7,300 and 5,900 respectively.

**Figure 4.8: Number of individuals that have exited PUP by pre- and post-PUP sector of employment (553k).**



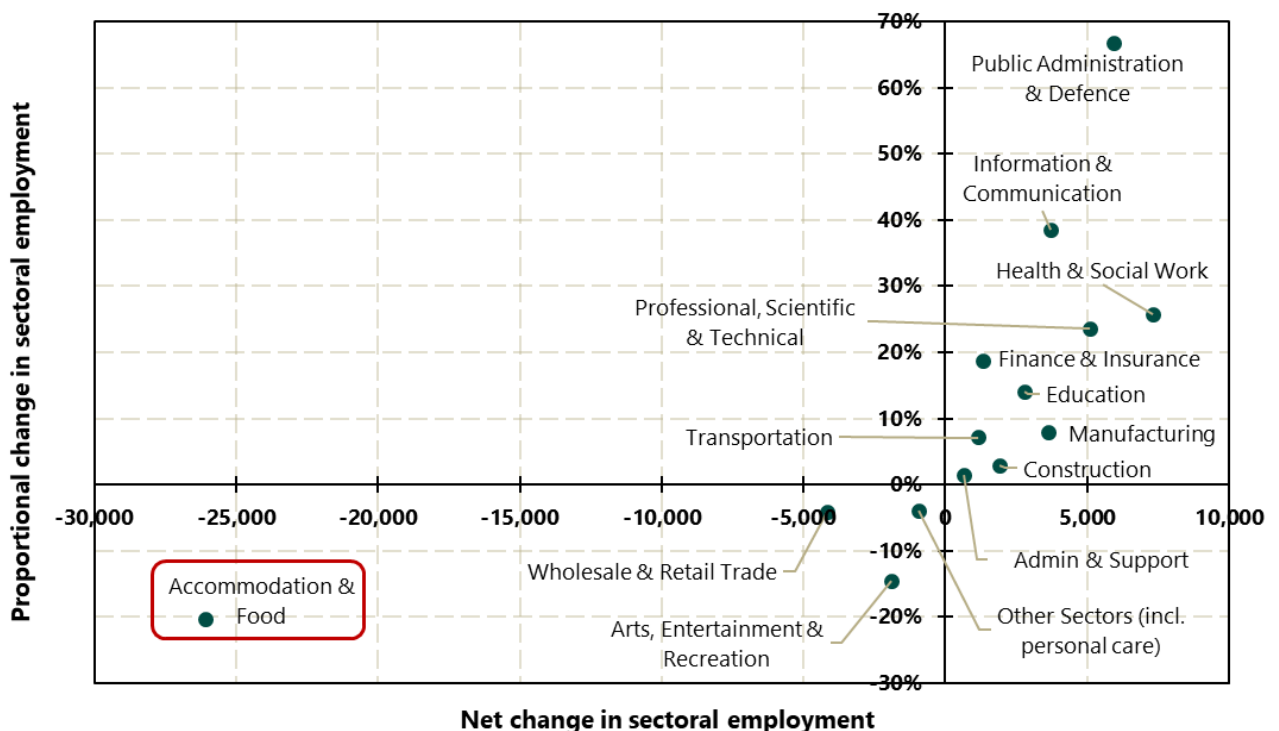
<sup>43</sup> Underlying data for this section can be found in Table 2 of the appendix to this paper.

<sup>44</sup> Former recipients moving from employer X pre-PUP and now working with employer Y post-PUP. Further discussion on this in section 5 of this paper below.

Figure 4.9 also illustrates these figures considering both the absolute changes and proportional changes in employment levels of each sector. It shows that the sectors most impacted by COVID-19 and the associated public health restrictions are those which have seen the biggest net transitions of former employees out to other sectors.

Proportionally, the accommodation and food sector is again the most significant example. Considering those that have exited the PUP to employment, the number of former recipients now working in that sector is 20 percent lower than the number who worked there immediately prior to entering the scheme (-26,000).

**Figure 4.9: Net absolute and proportional changes in sectoral employment among former PUP recipients evidenced as having returned to work.**



According to a recent report by the OECD, the impact of the COVID-19 crisis being observed internationally on the structural composition of employment is likely to persist, with some sectors and occupations seeing their share of overall employment permanently shrink while others grow.<sup>45</sup> In particular, this might be due to pre-existing trends that have been amplified by the pandemic, such as increased digitalisation, shifts towards decarbonisation and higher demand for professionals in sectors such as healthcare.

While many of the transitions observed among former PUP recipients will be permanent in nature – and are undoubtedly contributing to the labour shortages being experienced in some sectors – others may be only temporary, particularly for those sectors that, at the time of analysis, continued to be impacted by COVID-19 and remaining health restrictions. In the case of the arts, entertainment and recreation sector for example, some may have exited PUP to

<sup>45</sup> [Labour market transitions across OECD countries: Stylised facts \(Causa, Luu and Abendschein, 2021\)](#)

temporarily take up alternative employment in another sector, such as retail, hospitality or education, while they awaited the full lifting of restrictions that would allow them to return to their original sector.<sup>46</sup>

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<sup>46</sup> Important to reiterate that this analysis considers only those who received their last PUP on or before October 5<sup>th</sup> 2021 and as such those that exited PUP in the weeks following as a result of further easing of restrictions are not counted. Moreover, when the matching to Revenue records of employment were conducted by the authors in November 2021 some restrictions were still in place on some sectors or had only very recently been lifted and as such, subsequent changes in employer have not been captured here.

## 5. Examination of Post-PUP Employment Transitions, within Specific Sectors<sup>47, 48</sup>

Building on the previous discussion, section 5 more closely examines into the inter-sectoral employment transitions of former PUP recipients that have changed employer to get a better understanding of where people have moved to, relative to their pre-PUP sector.

### **Pre-PUP sector: Accommodation and Food**

At the time of this analysis, approximately 128,000 – or 75 percent – of those known to have originally joined the PUP from the accommodation and food sector had since exited the payment and been recorded in work. Of these, 64,200 – or 50 percent – were, as of their latest payslip (Aug/Sept/Oct 2021) working with their former pre-PUP employer. The remaining 64,100 – or 50 percent – were working for a new employer.

The main sectoral destinations of those who have changed employer post-PUP are shown in Figure 5.1 below.

23,000 – 36 percent – of those that changed employer remained within the accommodation and food sector. A higher rate than the average across sectors, this is suggestive of the increased demand by – and competition between – businesses in this sector for experienced staff following reopening.

About 41,000 people (64 percent of all those in employment with a new employer) moved into a different sector of employment. The largest sectoral transition destinations for former PUP recipients from this sector to a new employer were to wholesale and retail trade (10,500 or 16 percent) and admin and support services (5,800 or 9 percent).

It is perhaps unsurprising that such a significant share of exits from accommodation and food have moved to the retail trade sector as many of the transversal skills needed in hospitality relating to customer service, etc., are also essential in retail. As such they would be among the most suitable candidates to fill available vacancies in the retail sector.

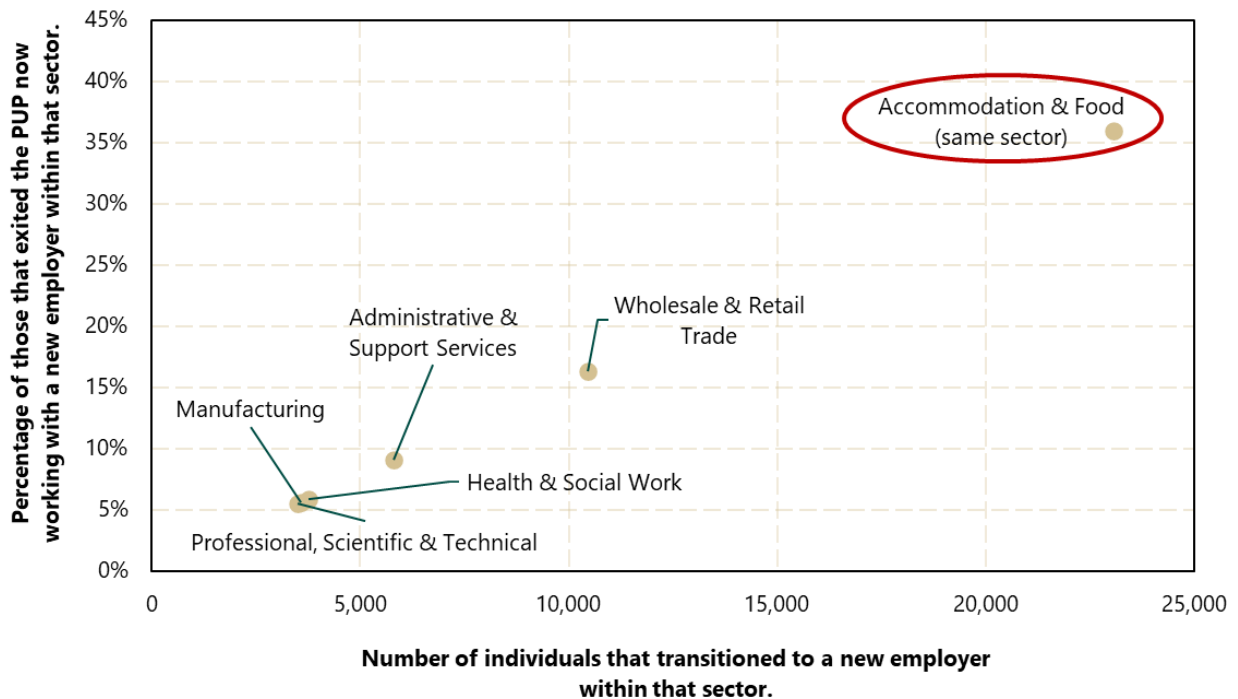
It should be noted also that the accommodation and food sector is likely to have amongst the highest rate of natural labour market churn, with a significant share of those working in the sector doing so for relatively short durations compared to some other sectors. This is driven to a large degree, by the high proportion of younger people working in the sector whose employment is generally transitory in nature.

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<sup>47</sup> In the interest of reader accessibility, only those destination sectors to which at least 5 percent of individuals transitioned are included in the figures in this section.

<sup>48</sup> Refers to exited individuals for which the authors have identified employment records pre- and post-PUP enrolment.

**Figure 5.1: Destination breakdown of former PUP recipients that originally worked in the Accommodation and Food sector pre-PUP and have since returned to work with a new employer.**



### Pre-PUP sector: Wholesale and Retail trade

At the time of this analysis approximately 103,000 – or 70 percent – of those known to have originally joined the PUP from the wholesale and retail trade sector had since exited the payment and had been recorded in work. Of these, 57,400 – or 56 percent – were working with their former pre-PUP employer. The remaining 45,500 – or 44 percent – were working for a new employer.

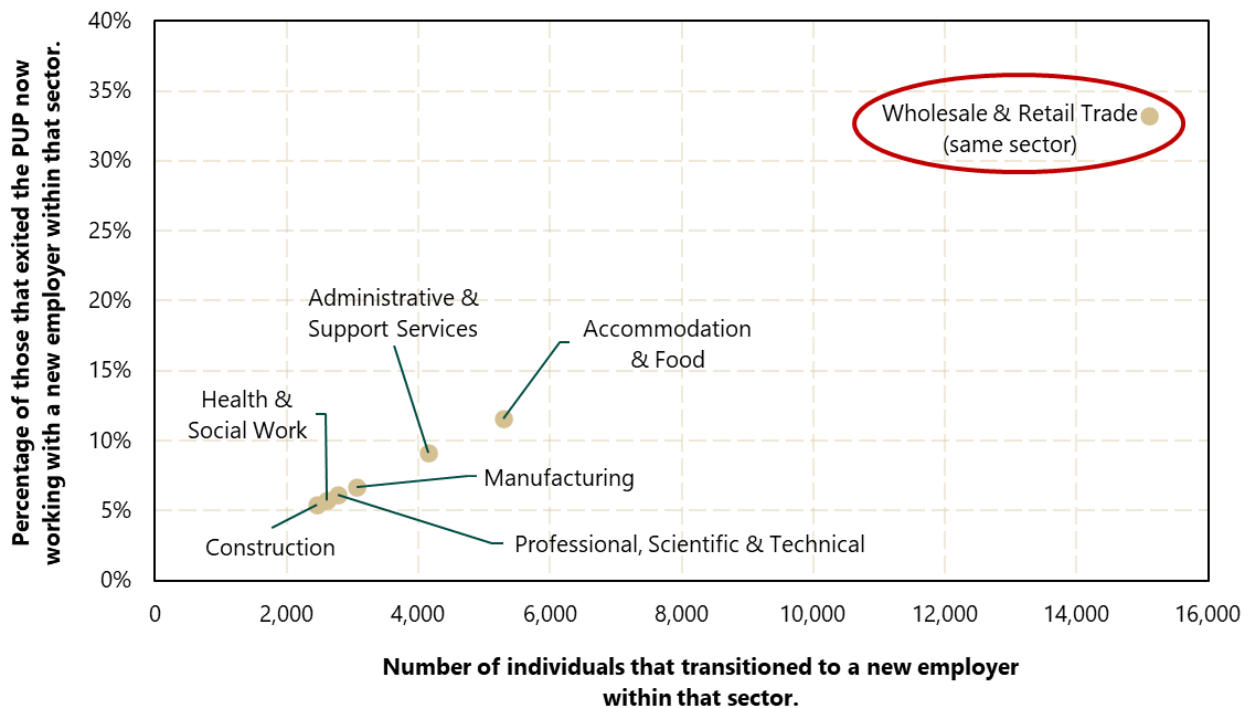
The main sectoral destinations of those who changed employer are shown in Figure 5.2 below.

15,100 – 33 percent – of those individuals that changed employer joined a new employer within the wholesale and retail trade sector.

About 30,400 (67 percent of all those in employment with a new employer) moved into a different sector of employment. The largest sectoral transition destinations for former PUP recipients from this sector to a new employer were to accommodation and food (5,300 or 12 percent) and admin and support services (4,200 or 9 percent).

With respect to both within sector moves and cross sector moves, the points referenced above in relation to the accommodation and food sector are likely to equally relevant. In particular, the data suggests that former PUP recipients can move relatively easily between the two sectors.

**Figure 5.2: Destination breakdown of former PUP recipients that originally worked in the Wholesale and Retail trade sector pre-PUP and have since returned to work with a new employer.**



### Pre-PUP sector: Construction

At the time of this analysis 65,300 – or 60 percent – of those known to have originally joined the PUP from the construction sector had exited the payment and had been recorded in work. Of these, 41,700 – or 64 percent – were with their former pre-PUP employer. The remaining 23,600 – or 36 percent – were working for a new employer.

The main sectoral destinations of those who have changed employer are shown in Figure 5.3 below.

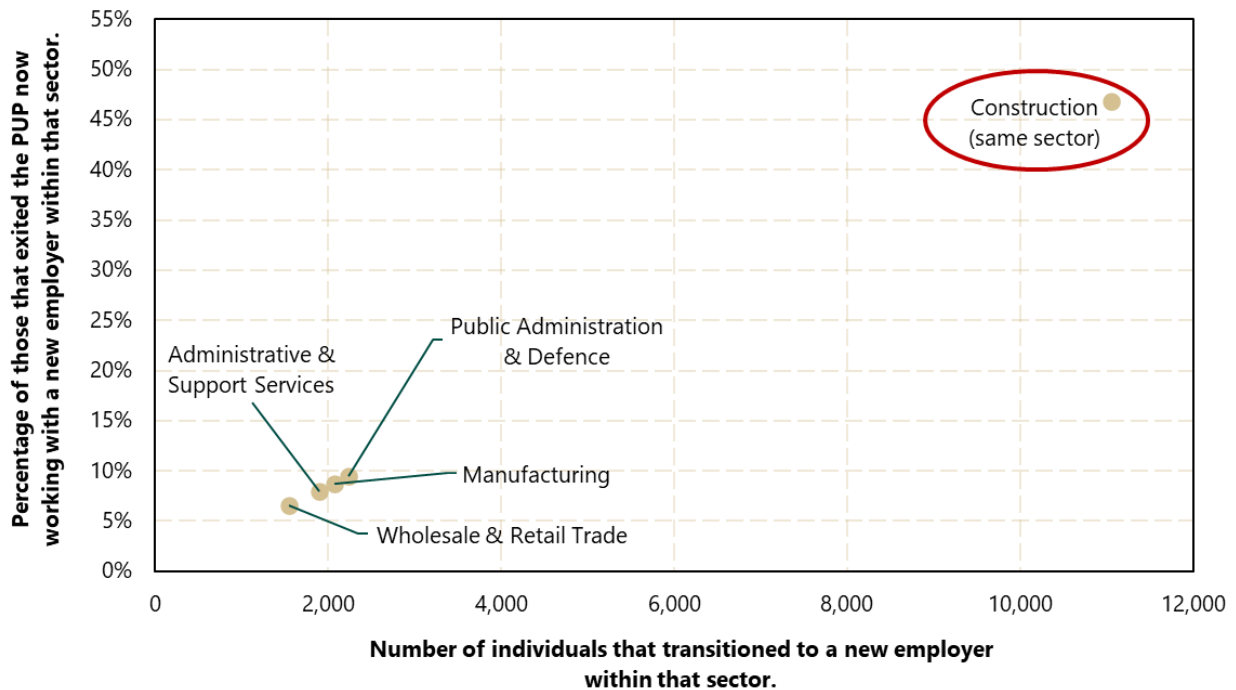
11,000 – 47 percent – of those that changed employer remained within the construction sector.

As such, 12,500 (53 percent of all those in employment with a new employer) former PUP recipients from the construction sector had moved into a different sector of employment. The largest sectoral transition destinations for former PUP recipients from this sector to a new employer were to public administration and defence (2,200 or 9 percent) and manufacturing (2,100 or 9 percent).

As noted previously, construction has the highest proportional level of retention of former PUP recipients of any sector with 81 percent still working within the sector as of their latest payslip. This high share of individuals deciding to remain within the sector is intuitive given the unique and highly specialised skillset of many construction occupations which are not necessarily transferable to other sectors. Moreover, PUP recipients from the construction sector, on

average, had significantly higher median average weekly earnings pre-PUP than those in other sectors which may have acted as a disincentive to moving elsewhere post-PUP.

**Figure 5.3: Destination breakdown of former PUP recipients that originally worked in the Construction sector pre-PUP and have since returned to work with a new employer.**



### Pre-PUP sector: Administrative and Support services

At the time of this analysis 43,300 – or 59 percent – of those known to have originally joined the PUP from the admin and support services sector had since exited the payment and had been recorded in work. Of these, 17,800 – or 41 percent – were with their former pre-PUP employer. The remaining 25,400 – or 59 percent – were working for a new employer.

The main sectoral destinations of those from the admin and support services sector who have changed employer are shown in Figure 5.4 below.

5,700 – 22 percent – of those that changed employer remained within the admin and support services sector.

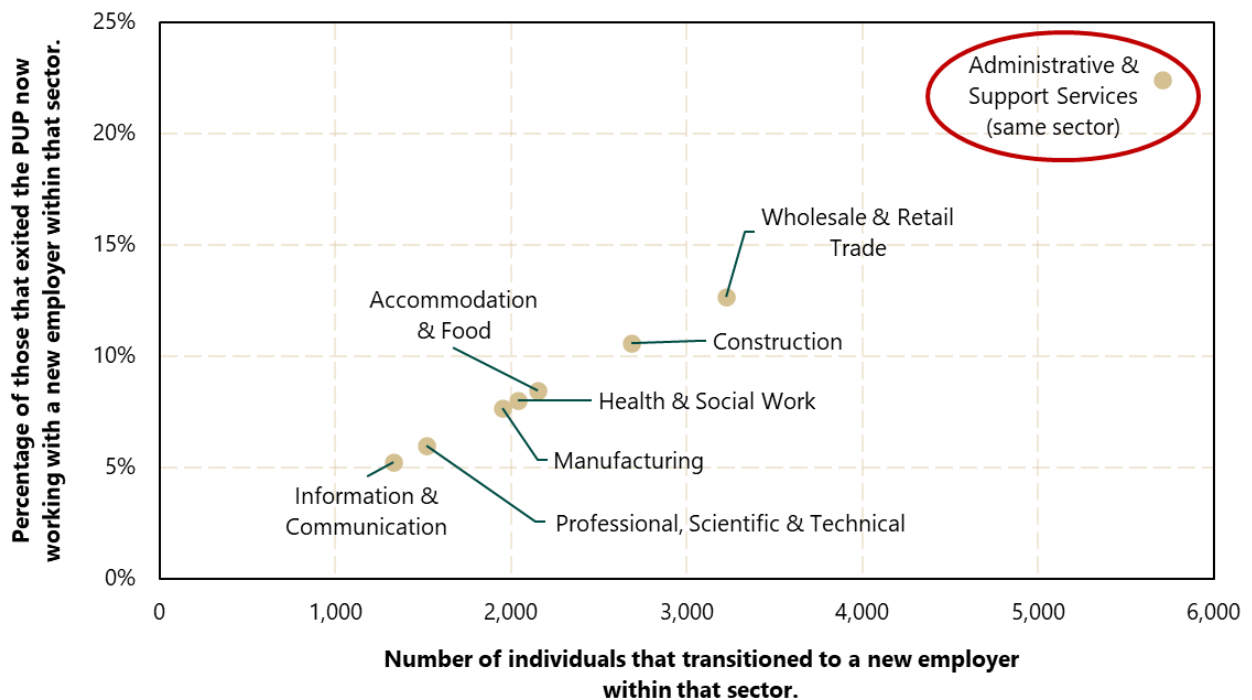
As such, 19,700 (78 percent of all those in employment with a new employer) former PUP recipients from the admin and support services sector had moved into a different sector of employment. The largest sectoral transition destinations for former PUP recipients from this sector to a new employer were to wholesale and retail trade (3,200 or 13 percent) and construction (2,700 or 11 percent).

Unlike the construction sector, the admin and support services sector has amongst the lowest rate of retention of former PUP recipients with just 54 percent of those evidenced as being in employment still working in the sector. This can possibly be explained by the broad range of



occupations encapsulated within the NACE classification of this sector including office administration, human resources, security activities, travel agency work and building services (incl. cleaning).<sup>49</sup> Many of the jobs provided by businesses in this sector are dependent on supporting the activities and needs of other sectors. As such, while a former PUP recipient may be seen to move sector, it is very possible that their occupation has remained the same although their new employer is in a different NACE sector.

**Figure 5.4: Destination breakdown of former PUP recipients that originally worked in the Admin and Support services sector pre-PUP and have since returned to work with a new employer.**



### Pre-PUP sector: Arts, Entertainment and Recreation

At the time of this analysis 13,200 – or 67 percent – of those known to have originally joined the PUP from the arts, entertainment and recreation sector had since exited the payment and had been recorded in work. Of these, 6,700 – or 51 percent – were with their former pre-PUP employer. The remaining 6,500 – or 49 percent – were working for a new employer.

The main sectoral destinations of those from the arts, entertainment and recreation sector who have changed employer post-PUP are shown in Figure 5.5 below.

790 – 12 percent – of those that changed employer remained within the arts, entertainment and recreation sector.

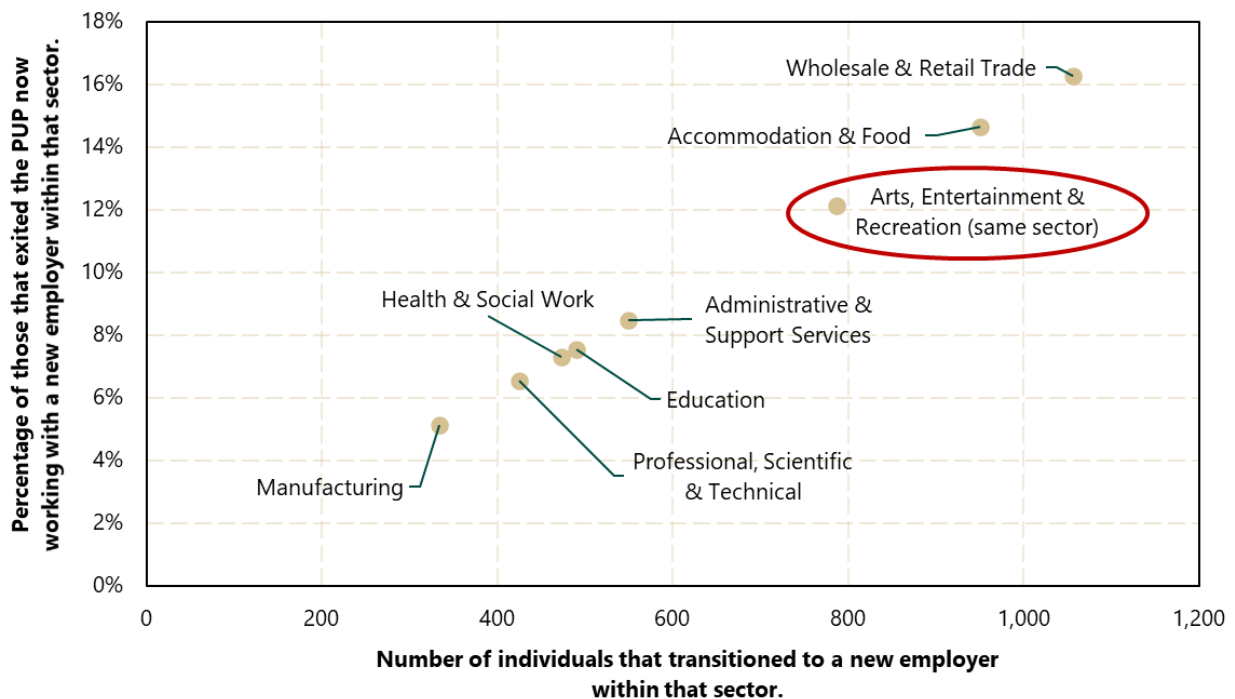
5,700 (88 percent of all those in employment with a new employer) former PUP recipients from the arts, entertainment and recreation sector had moved into a different sector of

<sup>49</sup> [Europa - RAMON – NACE Classification Detail List](#)

employment. The largest sectoral transition destinations for former PUP recipients from this sector to a new employer were to wholesale and retail trade (1,100 or 16 percent) and accommodation and food (1,000 or 15 percent).

It is telling that arts, entertainment and recreation is one of the only sectors where more people changing employer are moving to another specific sector (retail and accom. and food) than remaining within their original sector. As noted previously, this reflects the difficulty those businesses in the industry have had in operating under even low-level public health restrictions and as a consequence there has been a lack of employment opportunities for those seeking to return to work. It is possible however, that some of these transitions among former PUP recipients will be temporary in nature and that the full lifting of restrictions will make it possible to return to their original sector.<sup>50</sup>

**Figure 5.5: Destination breakdown of former PUP recipients that originally worked in the Arts, Entertainment and Recreation sector pre-PUP and have since returned to work with a new employer.**



<sup>50</sup> Important to reiterate that this analysis considers only those who received their last PUP on or before October 5<sup>th</sup> 2021 and as such those that exited PUP in the weeks following as a result of further easing of restrictions are not counted. Moreover, when the matching to Revenue records of employment were conducted by the authors in November 2021, some restrictions were still in place on some sectors or had only very recently been lifted and as such, subsequent changes in employer have not been captured here.

## 6. Examination of Differences Between Cohorts Returning to Work Post-PUP

In the following section, we examine the characteristics (including age, cumulative duration on the PUP and average pre-PUP weekly earnings) of different cohorts evidenced as returning to work post-PUP to see whether these can provide some intuition as to their decisions and employment destinations.

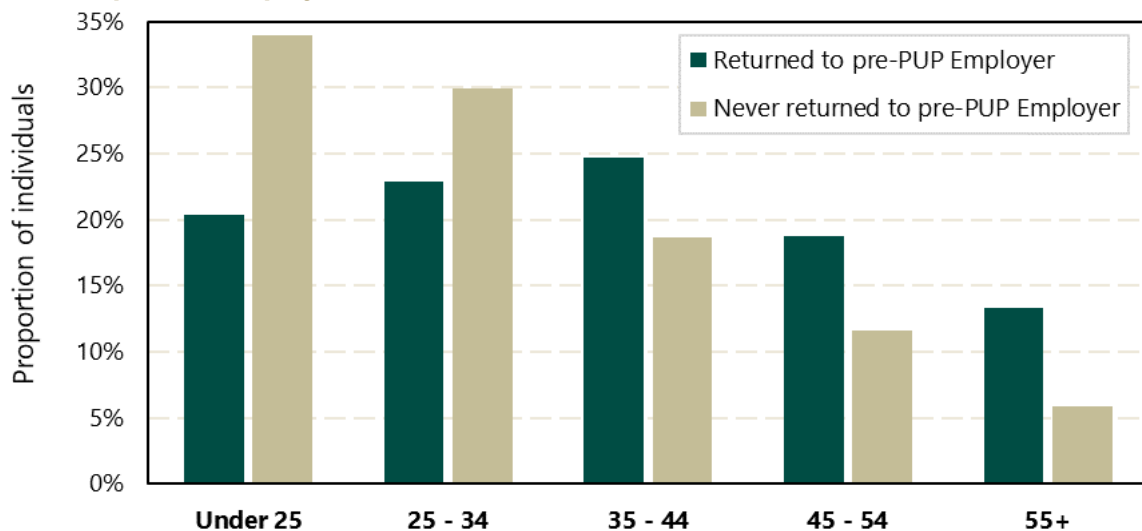
When interpreting these breakdowns, it is important to be aware that the variables considered are likely to be inter-dependent.<sup>51</sup> As such, a precise calculation of the effects of the different factors on employment transitions requires more detailed statistical analysis, which is beyond the scope of this paper. Nevertheless, the high-level descriptive statistics explored here can provide an introductory insight into relative impacts.

### A) Those that returned to their pre-PUP employer at any stage since their last PUP (390k) vs. those that did not (163k).

The first comparison to be considered are those that returned to their pre-PUP employer at any stage after their final PUP versus those who never returned to their pre-PUP employer.

As shown in Figure 6.1 below, with respect to age, those who never returned to their pre-PUP employer were considerably more likely to be younger workers than those that did, with almost 35 percent of those never returning to pre-PUP employer under 25 years of age. Moreover, of all those under 25 evidenced as having returned to work post-PUP, 41 percent had no record of going back to their former employer. In comparison, former PUP recipients in older age cohorts were considerably more likely to return to their pre-COVID employer.

**Figure 6.1: Proportional distribution of former PUP recipients, by age, that returned to work with their pre-PUP employer (390k) vs. those that did not (163k).**



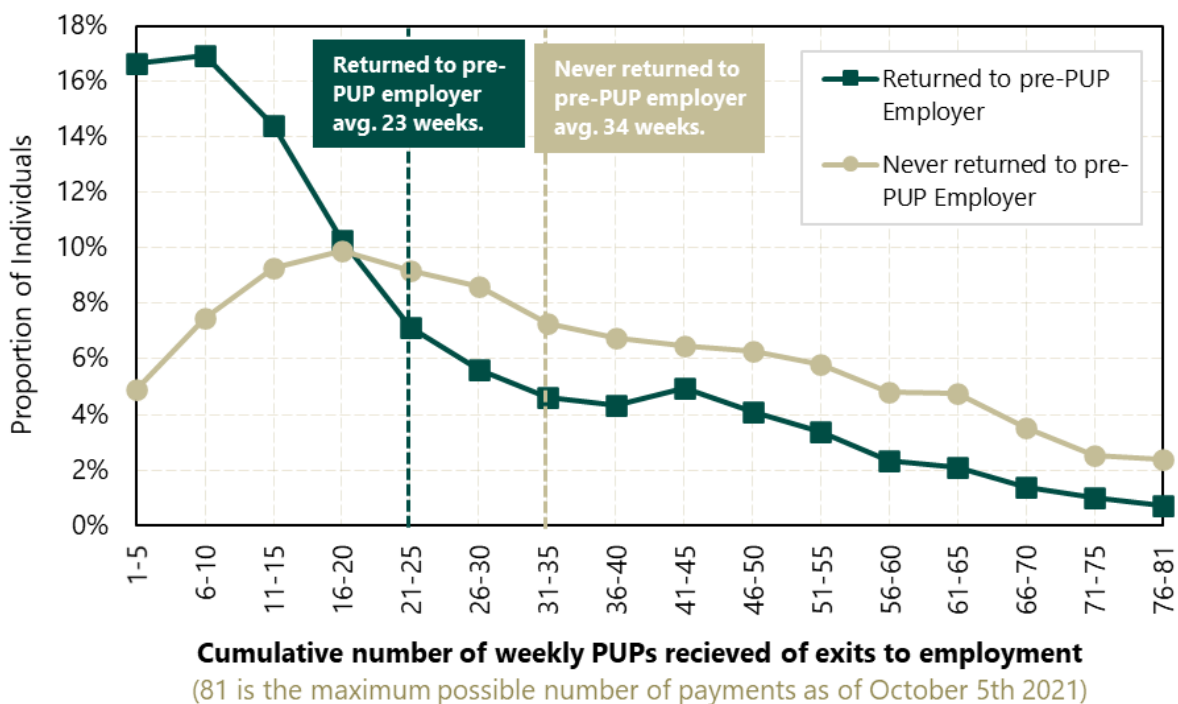
<sup>51</sup> For example, younger workers, who typically earn less, were most likely to be employed pre-PUP in those sectors most impacted, and therefore, are most likely to have had the longest cumulative durations on PUP prior to returning.

Taken independently, this makes intuitive sense. Younger workers are typically at the beginning of their careers and have a significant degree of labour market mobility and as such are more likely to take up alternative opportunities once they become available. Older workers, however, typically have both more tying responsibilities and are more specialised in their given field which may reduce their mobility. Moreover, they are also more likely to have a certain amount of 'loyalty' (stronger connection) to their pre-PUP employer if they worked there for a significant duration prior to the pandemic.

Considering the cumulative PUP duration of former recipients, Figure 6.2 below shows that those with shorter durations on the payment were considerably more likely to return to their pre-COVID employer upon exit than those with longer durations. The average (mean) number of payments received among those that returned to their former employer post-PUP was 23 compared to 34 for those that never returned.

This is suggestive that the longer an individual was away from their employer, the more the pre-existing employer-employee link deteriorated and the less likely they were to return. Additionally, it may also indicate that the financial imperative to get another job became increasingly pressing for longer duration PUP recipients as they awaited their previous employer to reopen.

**Figure 6.2: Proportion of former PUP recipients, by cumulative PUP duration, that returned to work with their pre-PUP employer (390k) vs. those that did not (163k).**

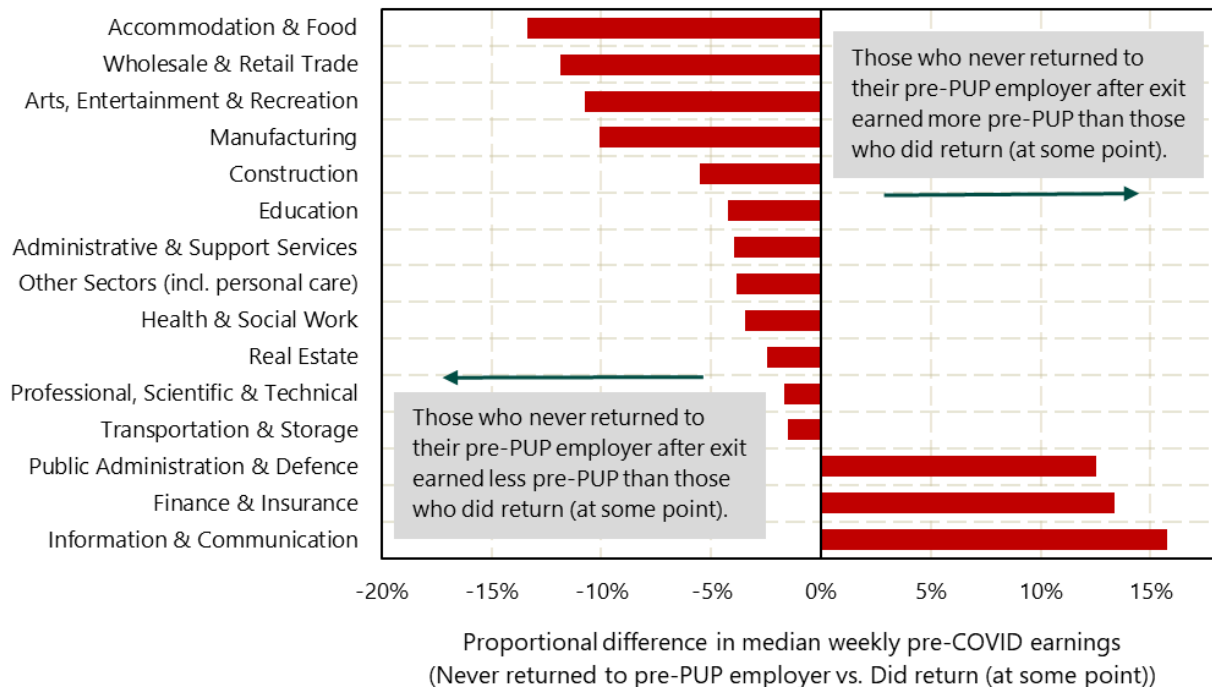


Finally, when considering differences in pre-pandemic earnings as shown in Figure 6.3, we can see that, in the vast majority of sectors, those that did not return to their pre-PUP employer

earned less than those that did.<sup>52</sup> For example, within the accommodation and food sector, the median earnings of former PUP recipients not returning to their employer was 13 percent lower than those individuals that were seen to return. This suggests that prior earnings were likely to have been a factor in an individual’s decision as to whether or not to return to their former employer post-PUP, with higher paid employees (potentially in more senior roles) more likely to return.

Given the current buoyancy of the labour market and the high vacancy rate across sectors it is understandable that those on lower average earnings pre-PUP would endeavour to secure a higher paid job elsewhere upon their exit from PUP. As such, employers who paid higher wages pre-pandemic, are likely to have had greater staff retention among former PUP recipients.

**Figure 6.3: Proportional difference in median weekly earnings by sector of those that returned to work with their pre-PUP employer (390k) vs. those that did not (163k).**<sup>53,54</sup>



It is also interesting to note that those who did not return to their pre-PUP employer and who, on average, had higher median weekly earnings than the sectoral average are from those

<sup>52</sup> Average reckonable weekly income is calculated by dividing a person’s reckonable earnings for a given reference period by the number of weeks in which the person had reckonable earnings in that reference period. For the purpose of the PUP, the following reference periods are used in calculating the average reckonable weekly income for employees, as set out in the [PUP operational guidelines](#): 1 January - 31 December 2019; 1 January - 29 February 2020 and 1 January - 30 September 2020. The highest average earnings figure from the three reference periods is used to determine an employee’s weekly rate of Pandemic Unemployment Payment. Once average weekly earnings were assigned to each individual the authors calculated the median income of specific groups within each pre-PUP sector.

<sup>53</sup> Median weekly earnings are used here to limit the effect of outliers on the data.

<sup>54</sup> Authors’ earnings calculations exclude those small number in receipt of a casual jobseeker’s payment and those whose prior earnings have been artificially modified as part of an internal DSP reclassification process.

sectors not particularly impacted by the pandemic (Finance, ICT and Public administration). While there are relatively few of these individuals in absolute terms, it would suggest that they are potentially high skilled individuals who were able to find alternate, high paying employment elsewhere upon exit from PUP.

Considering all the above independently – aware of the relevant caveats around variable interdependence – the evidence would appear to suggest that, compared to those former PUP recipients that did (at some stage) return to work for their former employer, those who never returned since their exit from the scheme were more likely to:

- be part of a younger demographic,
- have a longer cumulative duration on the PUP, and
- on average, have lower average pre-COVID weekly earnings (compared to their pre-PUP sectoral counterparts who did return).

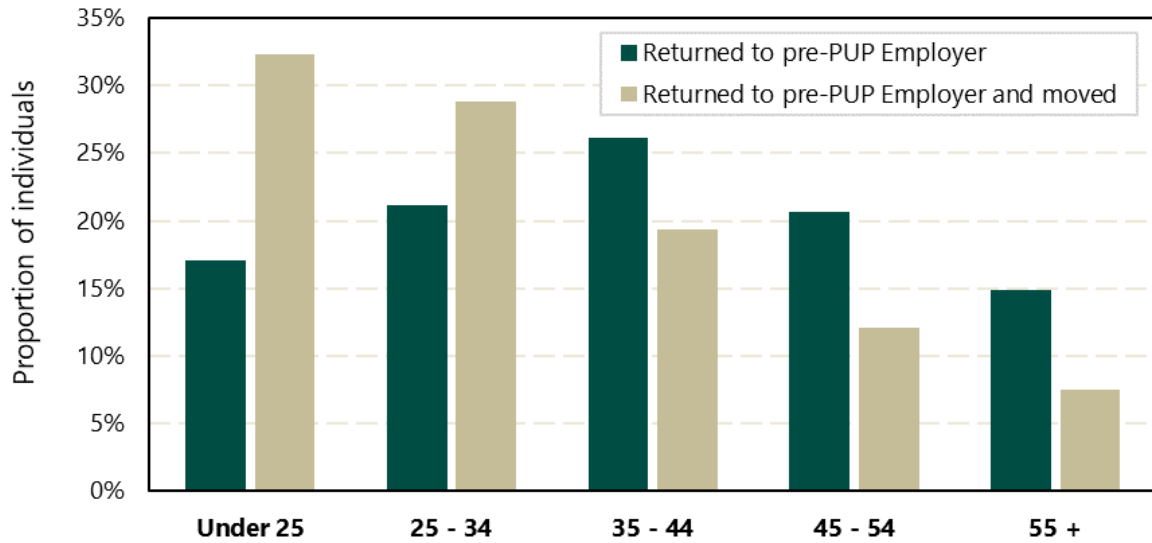
**B) Those that were still working with their pre-PUP employer (304k) compared to those that returned to work for their pre-PUP employer but have since moved to a new employer (86k).**

In addition to section 6A above, is also worth considering whether there are any noteworthy, shared characteristics of those 22 percent – 86,000 individuals – that returned to their pre-PUP employer but subsequently moved elsewhere.

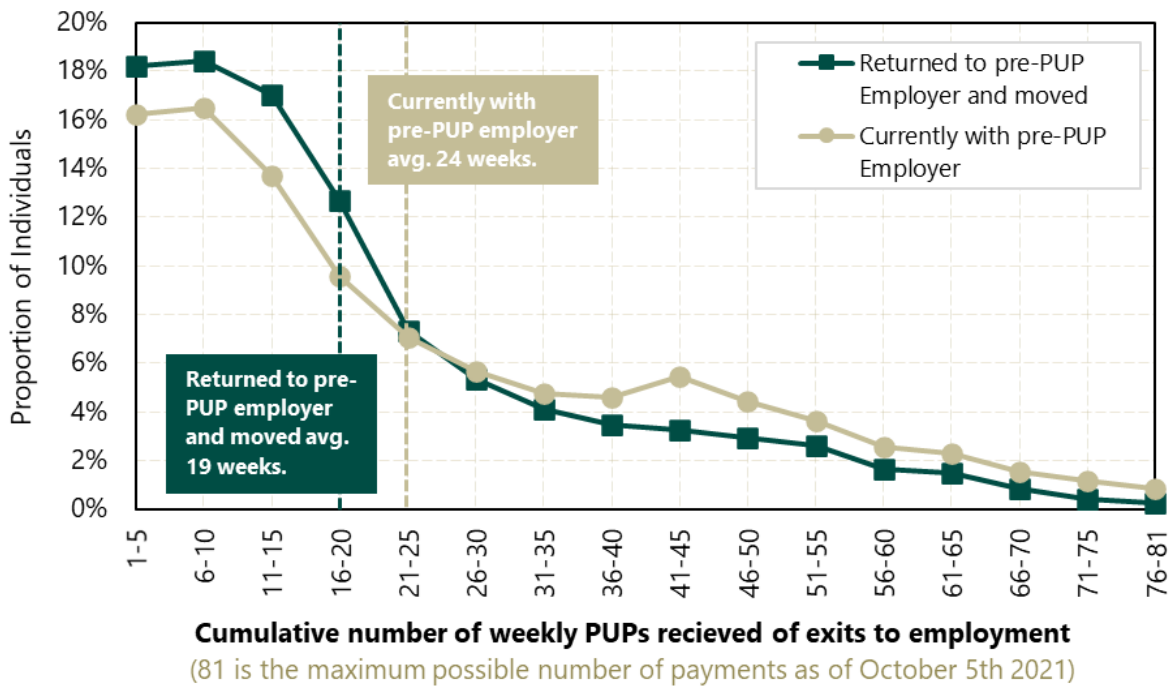
Similar to the above findings, younger workers are most likely to return to their pre-PUP employer and subsequently leave to work for another employer (Figure 6.4). Situational adaptability and labour mobility in terms of skillsets, as set out above, are likely explanatory factors. These findings align with natural pre-COVID trends, with young people being the engine of labour market dynamism in that they are significantly more likely to actively seek a change and transition to a new job quarter-to-quarter, compared to workers in older age groups.

In terms of cumulative duration on PUP, as shown in Figure 6.5 below, those former recipients who returned to their pre-PUP employer and since left are more likely to have had slightly shorter durations on the PUP than those still with their employer. This supports the idea of natural labour market churn in the labour market, with those having since changed employer likely to have exited the PUP at an earlier date, returned to work for their former employer for a period and then moved on.

**Figure 6.4: Proportional distribution of former PUP recipients, by age, that returned to work with their pre-PUP employer (304k) vs. those that returned and subsequently moved elsewhere (86k).**

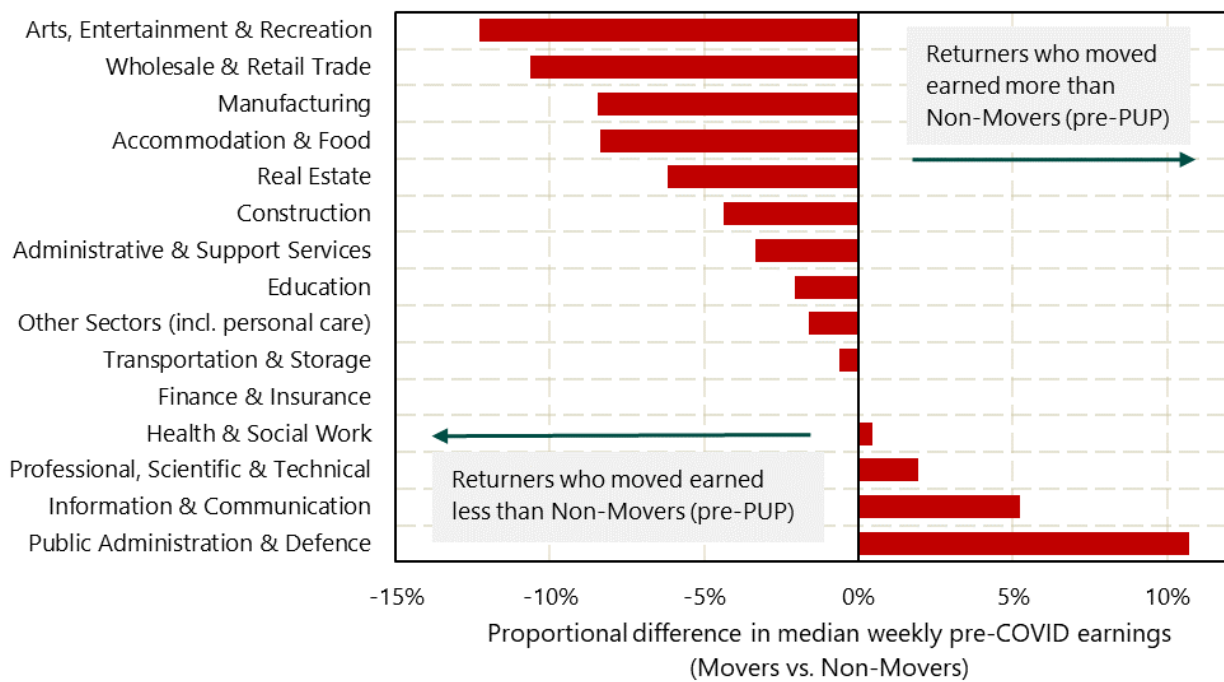


**Figure 6.5: Proportion of former PUP recipients, by cumulative PUP duration, that returned to work with their pre-PUP employer (304k) vs. those that returned and subsequently moved away (86k).**



Finally, as shown in Figure 6.6, returners who have since moved to a new employer on average had considerably lower median weekly earnings than those that returned to, and are still with, their pre-PUP employer. This suggests that lower paid individuals that initially returned to their pre-PUP employer are the most likely to have been subsequently attracted away from this employment in pursuit of better paid opportunities elsewhere.

**Figure 6.6: Proportional difference in median weekly earnings of those that are still working with their pre-PUP employer (304k) compared to those that returned to work for their pre-PUP employer but have since moved to a new employer (86k).**



**C) Those that are working for a new employer in the same broad sector as they worked pre-PUP (78k) compared to those that are working for a new employer in a new sector (171k).**

The final subsection considers only those 45 percent – 248,700 – of individuals evidenced as now working for a different employer than that which they worked for immediately prior to opening their PUP claim. In particular, it examines differences in characteristics between those who, upon changing employer, stayed in the same broad NACE sector of employment in which they worked pre-PUP (77,800), compared to those who moved to an entirely new sector of employment (170,900).

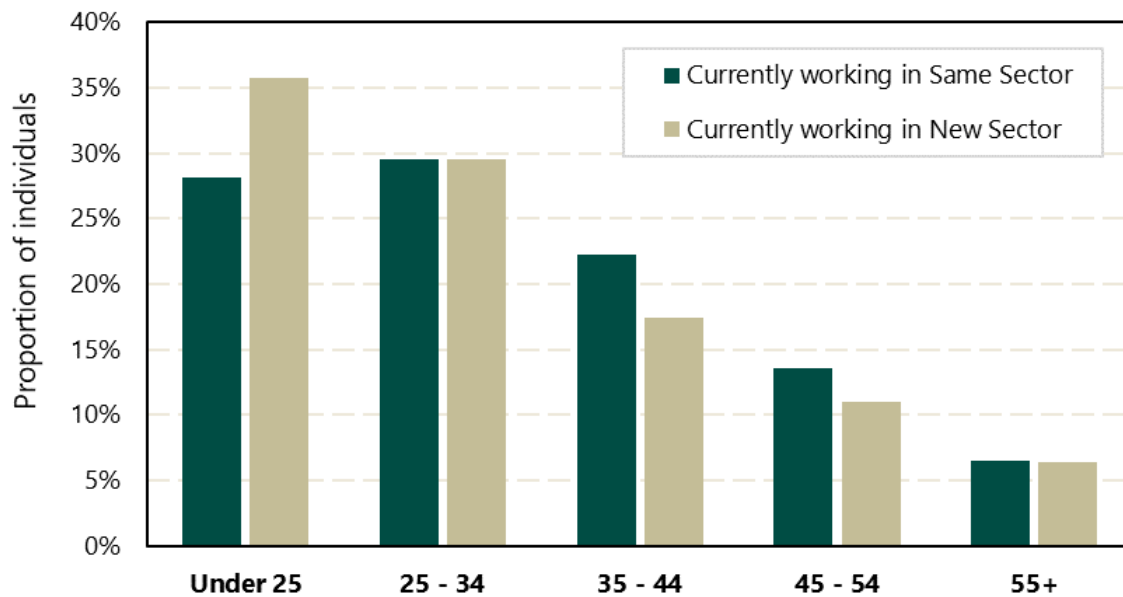
Figure 6.7 below shows that more than 35 percent of those that have changed sector are younger workers (under 25). Moreover, of all former young PUP recipients evidenced as working for a new employer post-PUP, almost 74 percent are working within a new sector. This is intuitive if we believe that younger workers have the most labour market mobility and are the most amenable to change – i.e because they are at the start of their careers they are not particularly specialised in any one field or occupation, with many open, or preferring to, sample a number of jobs before deciding on a career path.

While the vast majority of all former PUP recipients that changed employer moved to a new sector, irrespective of age (69 percent), the age cohort least likely to change sector were the 35–44 year-olds (63 percent). This is possibly because they are mid-way through their careers



and are somewhat specialised within their given sector or occupation and, as such, would be more likely to command a higher wage with a new employer within their sector than outside. Moreover, it is possible they are likely to have more responsibilities or dependants (children) which could make them less amenable to embark on a new and potentially uncertain career path.

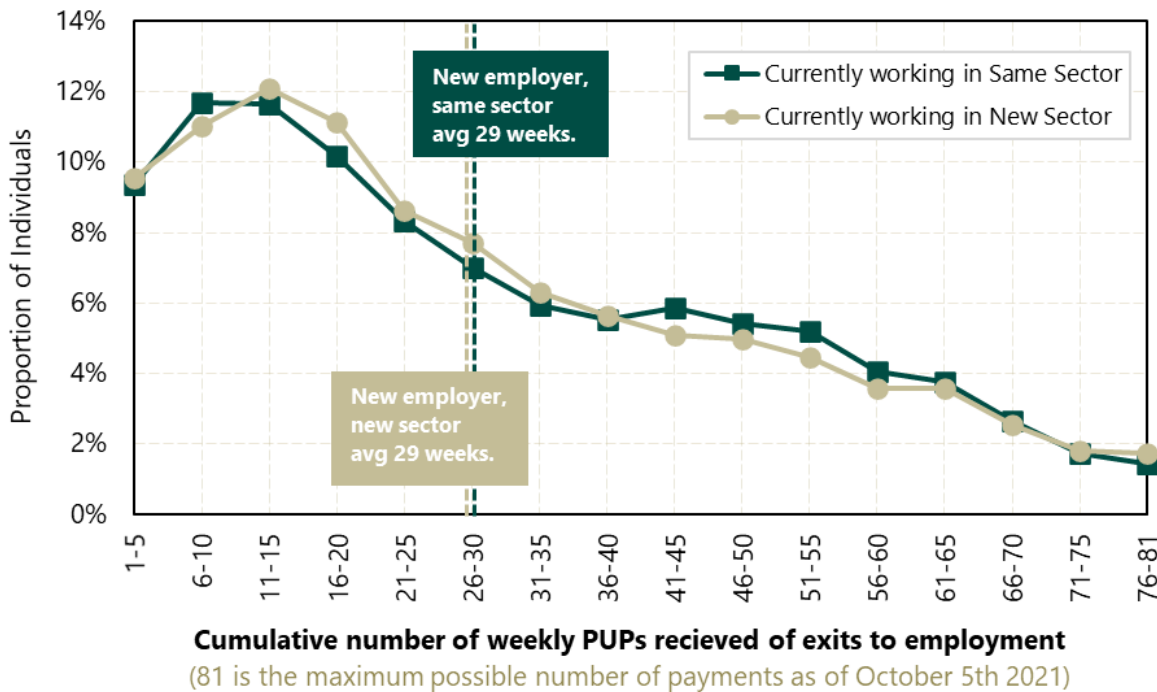
**Figure 6.7: Proportional distribution of former PUP recipients, by age, that are working for a new employer in the same broad sector as they worked pre-PUP (78k) vs. those that are working for a new employer in a new sector (171k).**



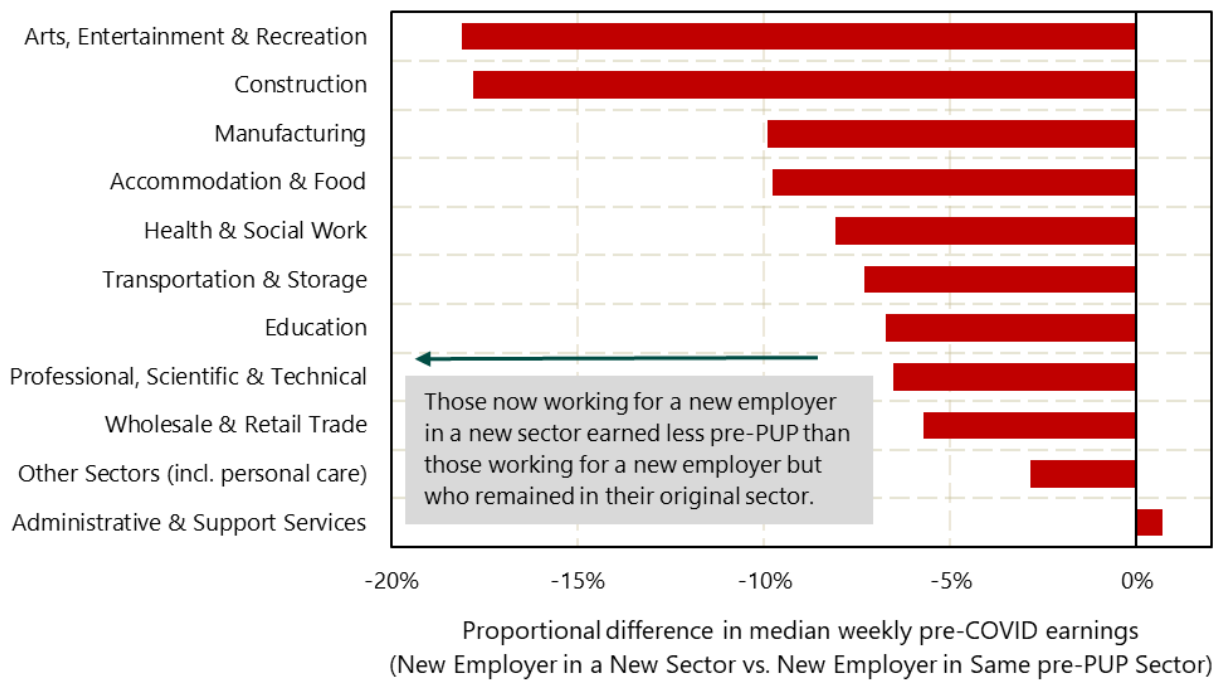
Interestingly, as shown in Figure 6.8, both those that stayed within the same sector of employment and those that moved to a new sector have the same average (mean) cumulative durations on the PUP; 29 weeks. As such, given that a former recipient changed employer post-PUP, it does not appear to be the case that duration on the PUP was a determining factor as to whether they stayed within the same NACE sector or moved to a new sector.

Finally, as shown in Figure 6.9 below, those evidenced as having moved employer to work in a new sector post-PUP had substantially lower median weekly earnings than those that changed employer but remained within their original pre-PUP sector. This suggests that lower paid individuals within a sector pre-PUP are more open to take-up job opportunities in other sectors compared to their higher paid sectoral counterparts. In particular, former PUP recipients from arts, entertainment and recreation who moved sector earned 18 percent less than those that changed employer but stayed in that sector.

**Figure 6.8: Proportion of former PUP recipients, by cumulative PUP duration, that are working for a new employer in the same broad sector as they worked pre-PUP (78k) vs. those that are working for a new employer in a new sector (171k).**



**Figure 6.9: Proportional difference in median weekly earnings of those evidenced as working for a new employer in a new sector (171k) vs. those that are working for a new employer in the same broad sector as they worked pre-PUP (78k).**



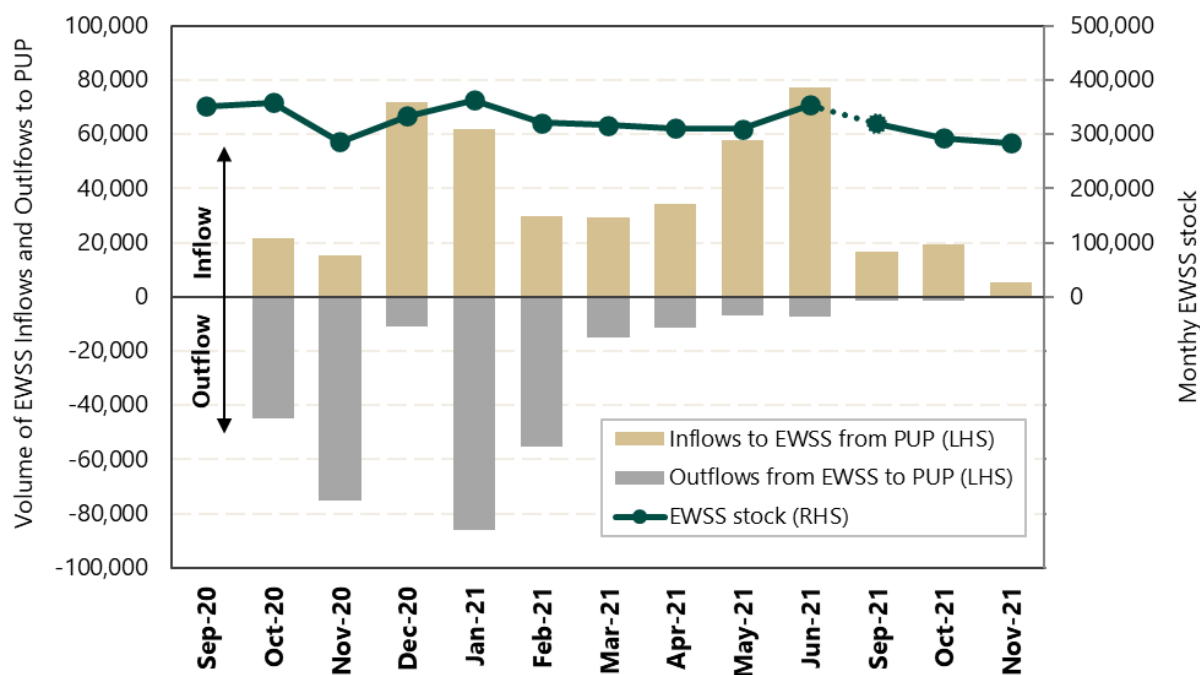
## 7. EWSS and Post-PUP Employment

The following section examines the degree to which former PUP recipients, evidenced as having returned to employment, are being supported by the EWSS.

In the first instance, it is important to note that while both the EWSS and PUP schemes are targeted towards supporting the working age population through the pandemic, they are quite different in nature and design. The EWSS essentially acts as an employment support to help businesses retain workers on their payrolls, whereas the PUP is designed as a direct income support to those who lost their job as a result of the pandemic. As such, individuals have flowed between the two schemes at different points during the pandemic, with flows driven by the changing severity of public health restrictions at various points in time.

For example, as shown in Figure 7.1 below, outflows from EWSS to the PUP were at their highest in periods where restrictions were most severe (eg. January 21, lockdown #3). Conversely, inflows to EWSS from PUP tended to increase gradually as restrictions eased, indicative of people moving back into employment (eg. March 21 – November 21). Over the course of June 2021 for example, almost 80,000 people moved from the PUP to EWSS supported employment following the reopening of the retail and hospitality sectors.

**Figure 7.1: EWSS flows relating to the PUP and overall monthly EWSS stock<sup>55</sup>**



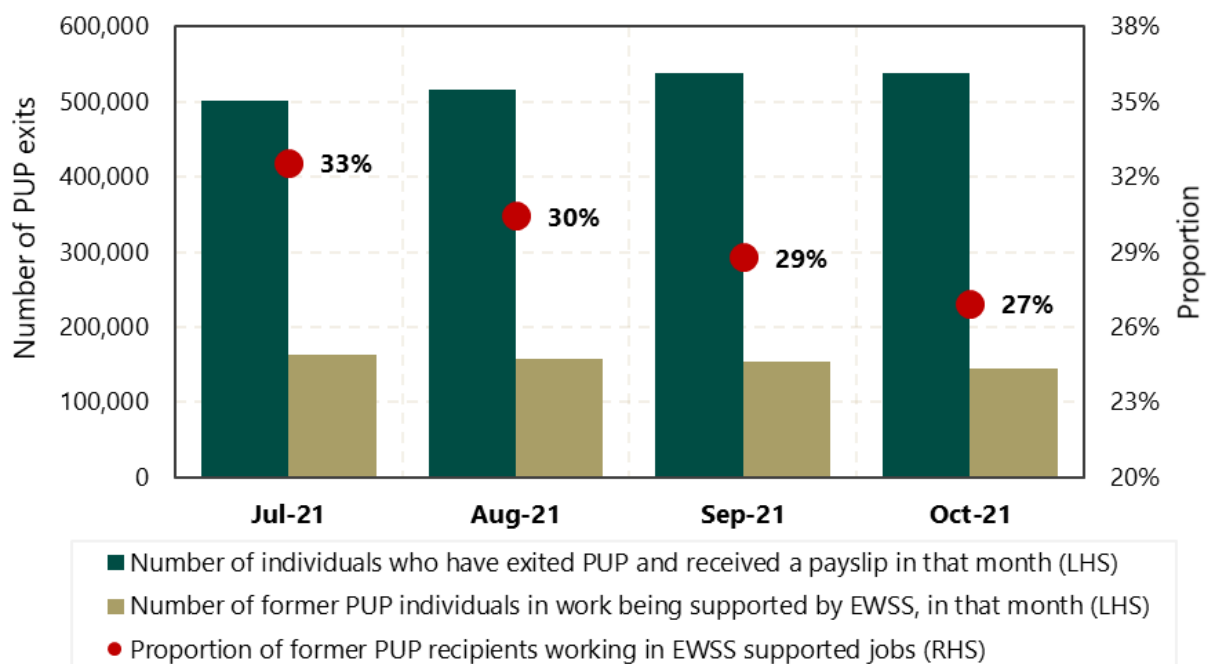
\*Note: Flows data between PUP and EWSS was not available for July-21 and therefore the chart above does not reflect inflows to EWSS from PUP for July-21 or outflows from EWSS to PUP for August-21. As such the data for flows between the schemes for these months is not included as it is incomplete.

<sup>55</sup> The closure of the PUP to new entrants from July 8<sup>th</sup> 2021 has halted the EWSS outflows to the PUP, although these were already decreasing following the re-opening of the economy.

As individuals exited the PUP to return to employment, a significant portion were returning to employers that were supported by the EWSS. In October 2021 (the latest complete month this analysis covers), of the 539,000 former PUP recipients evidenced as being in employment in that month, over 145,000 – or 27 percent – were in jobs supported by the EWSS<sup>56</sup>.

Figure 7.2 below, illustrates the proportion of all those former PUP recipients who received a payslip in a given month, that were in EWSS supported jobs. It is interesting to note, that, a slightly lower percentage and number of former PUP recipients were supported by EWSS in October than in September (29 percent) and in each of the two months prior to that. This declining trend might suggest that employers (who employed former PUP recipients) are gradually becoming less reliant on the EWSS for retaining their staff or, that more former PUP recipients have transitioned to non-subsidised employment. In any case, it appears that the existence of EWSS has allowed impacted employers to rehire staff during recovery and, as a result, it has acted as a strong mechanism back into employment for some former PUP recipients.

**Figure 7.2: Number and proportion of individuals that have exited PUP and working in EWSS supported jobs in each of the below months.**



It is also useful for policy-makers to ascertain to what degree total monthly EWSS numbers are comprised of former PUP recipients. Since it succeeded the TWSS in September 2020, monthly numbers in receipt of the EWSS have fluctuated between 360,000 and 290,000, as of the beginning of November 2021.<sup>57</sup> Figure 7.3 below, illustrates the proportion of all EWSS recipients in a given month, that are former PUP recipients. It shows that the ratio of total

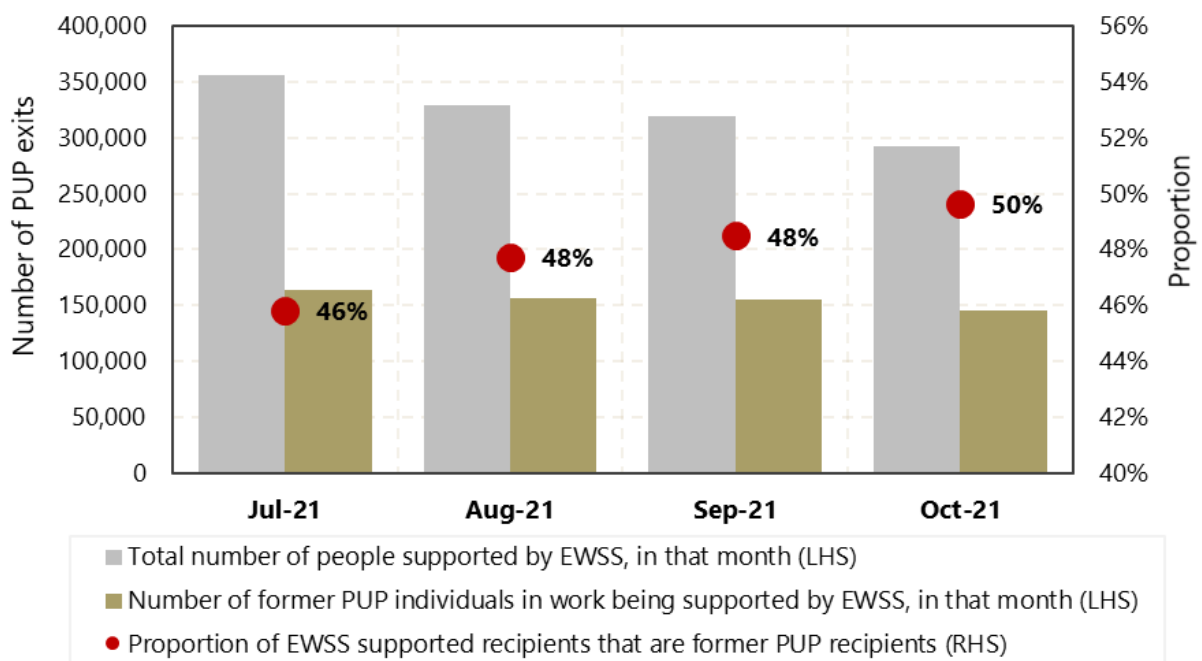
<sup>56</sup> This means that an individual received at least one payslip with an EWSS subsidy in the month.

<sup>57</sup> Data on the estimated number of persons supported by EWSS from CSO (PxStat Table: LRM20).

monthly EWSS recipients accounted for by former PUP individuals, has remained relatively stable over time and but has gradually increased to 50 percent as of end-October 2021.

This suggests that while overall numbers of former PUP recipients on EWSS are decreasing, they are doing so at a slower rate than all other EWSS recipients. This can perhaps be understood, if we assume that those former PUP recipients now on EWSS are employed in those sectors most impacted by the pandemic, and as such, are therefore in need of continued financial assistance from the State.

**Figure 7.3: Total number of individuals supported by EWSS in each of the below months, and the number / proportion of former PUP recipients working in EWSS supported jobs.**



To expand on the above discussion, Figure 7.4 shows that the level of sectoral dependence on EWSS for employing former PUP recipients varies significantly. Moreover, it is clear that those sectors most reliant on the support are those that have been disproportionately impacted – and, at the time of this analysis, continue to be impacted – by COVID-19 and associated public health restrictions such as accommodation and food, arts and entertainment, and personal care services.

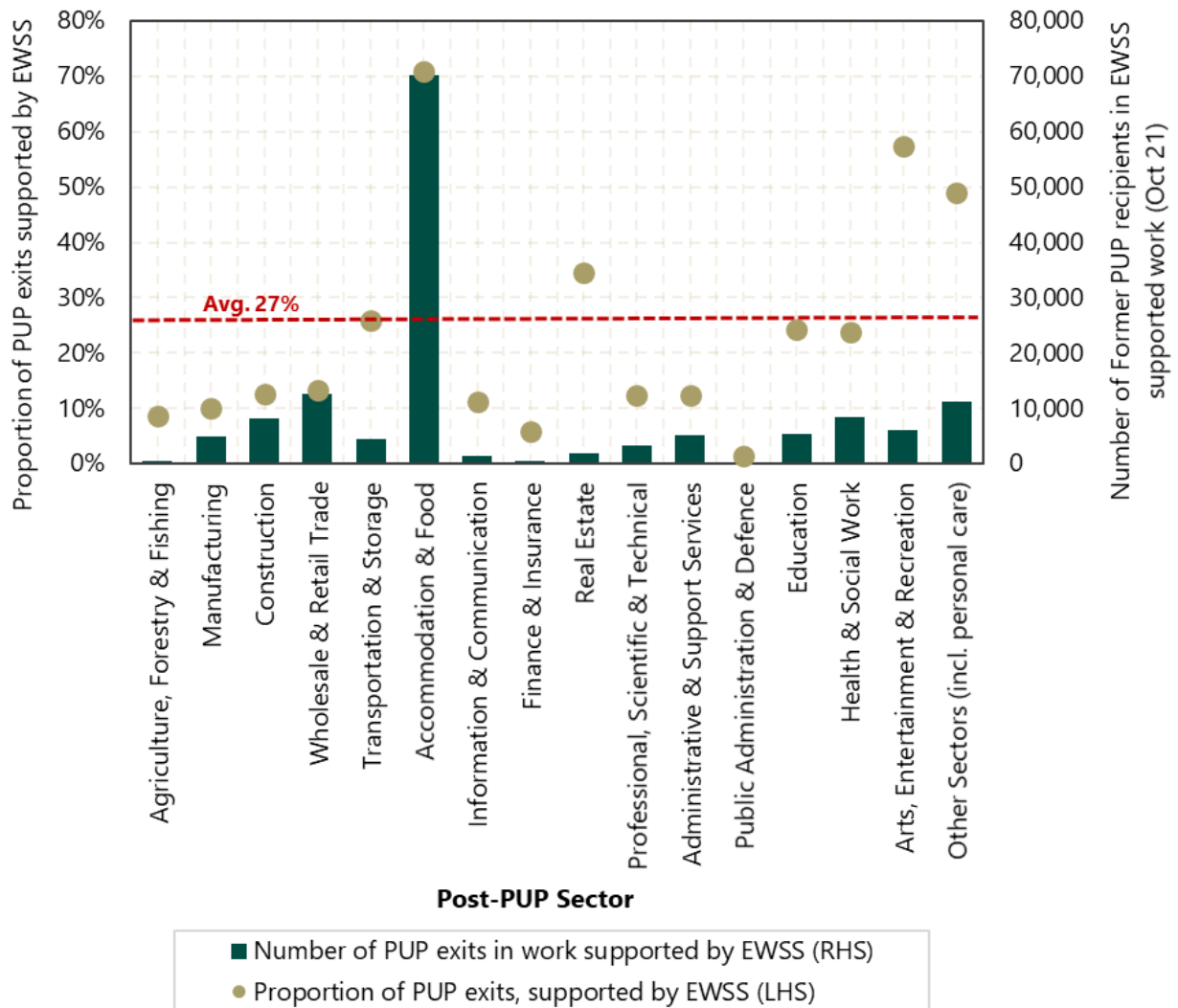
Considering the most striking example, the accommodation and food sector accounted for almost half (70,200 or 48 percent) of all former PUP recipients supported by the EWSS in October 2021. Moreover, 71 percent of all former PUP recipients evidenced as working in the accommodation and food sector in October were in receipt of an EWSS supported payslip. Finally, looking at overall employment for this sector as of end-Q3 2021, it appears that approximately 68 percent of workers were supported by the EWSS.<sup>58,59</sup> In short, the data

<sup>58</sup> [COVID-19 Support Schemes Statistics Update 09 December 2021 \(revenue.ie\)](https://www.revenue.ie/en/employment/employment-statistics/employment-statistics-reports/employment-statistics-reports-2021/employment-statistics-reports-2021-09-december-2021.aspx)

<sup>59</sup> [CSO Labour Force Survey Q3 2021](https://www.cso.ie/en/employment/employment-statistics/employment-statistics-reports/employment-statistics-reports-2021/employment-statistics-reports-2021-03-2021.aspx)

suggests that the hospitality sector continues to be incredibly reliant on financial support from the State as it emerges from the pandemic.

**Figure 7.4: Number and percentage of former PUP recipients working in EWSS supported jobs, by sector. (October 2021)<sup>60</sup>**



From a policy perspective, it is important to be aware of this sectoral reliance in the context of the winding down of the support, as it highlights the potential impact on particular sectors and on the employment outlook of those it currently supports.

<sup>60</sup> Sector figures here refer to the sector in which the individuals were employed in October 2021 post-PUP.

## 8. Conclusion and Policy Implications

In this paper, we have endeavoured to shed some light on the extent to which former PUP recipients have returned to employment after closing their claim. This has included an analysis of their characteristics as well as their subsequent movements in the labour market (changing employer or sector), and whether there may be any driving factors behind these transitions. Finally, we also considered the reliance of former PUP recipients on the other major pandemic related financial support, the EWSS.

We now revisit the research questions posed at the beginning of this paper, the answers to which might be useful to policymakers to help explain some of the difficulties reported by employers in recruiting in the current economic environment, as well as assisting them to gain a better understanding of the dynamics of a former PUP recipient's journey back to work. In doing so, it is also hoped this paper can aid the discussion and decision-making process around the future of Government's COVID-19 supports.

### **1. Are there any cohorts or demographics less likely to have exited PUP to return to employment?** *(Section 3)*

In general, the data suggests, that those with longer cumulative durations on the PUP, males, non-Irish nationalities, older workers, and those from the Dublin region are less likely to be evidenced exiting the scheme and returning to employment.

With respect to long-duration in particular, policy makers should be attuned to the potential for long-lasting labour market scarring among those still in receipt of the PUP, the majority of whom have been so for a considerable period of time as of October 12th, despite widescale economic reopening.

### **2. To what degree did the PUP maintain employer-employee linkages (i.e were former PUP recipients evidenced as having returned to their pre-COVID employer after closing their claim)?** *(Section 4A)*

Aggregate findings suggest that the PUP retained employer-employee connection for the majority of former recipients, with 71 percent receiving at least one payslip from their former pre-PUP employer after claiming their last PUP. The data shows however, as time progresses a larger share of these individuals move to new employers, in line with natural job churn.

### **3. To what extent have former PUP recipients changed employer post-PUP and, if they have, have they remained in the same broad pre-PUP sector of employment or moved to a new sector?** *(Section 4A)*

As of their latest payslip since August-October 2021 of those that have exited PUP to return to work, 45 percent were working with a different employer than they did before they entered the PUP. Of those that were with a new employer, the majority had moved to a new sector – 69 percent – with the remaining 31 percent choosing to stay within their broad pre-PUP sector of employment.

**4. Considering the pre-PUP sectors of former recipients evidenced as having returned to work, and taking account of the various employment transitions between sectors, what sectors have gained or lost the most in terms of employees? (Section 4B)**

The data highlights the employment impact on those sectors most affected by the public health restrictions. For example, at the time of this analysis, the number of former PUP recipients working in the accommodation and food sector was 20 percent lower than the number of former recipients who worked there immediately prior to entering the scheme. This equates to a net decrease of 26,000 employees in the sector.

The sharp economic recovery and simultaneous increases in employer demand for labour across sectors has likely exacerbated labour market churn among former PUP recipients – with individuals moving to new employers for a variety of reasons.

**5. Considering the employment transitions of individuals from specific sectors, where have people moved to? (Section 5)**

Among the specific cases examined in this paper, the largest proportion of bilateral employment movements were observed to be within the original sector (i.e. of any one sectoral destination for a new employer, most former PUP recipients opted to stay in their original pre-PUP sector). The arts, entertainment and recreation sector is a notable exception however, with relatively few transitions happening within the sector reflecting its ongoing difficulty operating under even low level restrictions.

Other likely destinations of former PUP recipients were sectors which required a similar skill set (for example, a high share of those who previously worked in accommodation and food moved to retail trade – in both customer facing sectors). Employees of more specialist sectors – such as construction and health care – were the least likely to change sector.

**6. Are there material differences in demographic characteristics, pre-COVID earnings or durations on the PUP between those that returned to their pre-PUP employer and those that did not? (Section 6)**

The data suggests that those who never returned to their pre-PUP employer were more likely to be; young, have spent more cumulative time in receipt of the PUP and, earned proportionally less than their pre-PUP sectoral counterparts who did return.

**7. To what extent have former PUP recipients (and employers) been reliant on the EWSS upon returning to employment and are any cohorts particularly so? (Section 7)**

The data shows that in October 2021, over one-quarter of all former PUP recipients evidenced as being in employment were in jobs supported by the EWSS. From a slightly different perspective, over half of all employees supported by EWSS in October 2021 had evidence of at least one PUP. While the former proportion has been decreasing in recent months, it illustrates how the availability of EWSS for employers to rehire has acted as an important mechanism to support some former PUP recipients back into employment.



However, the continued reliance of employers rehiring former PUP recipients through the EWSS – particularly in some sectors (accommodation and food) – should be monitored by policymakers as the scheme phases out in the coming months.

### **Future research**

Given that the PUP was still in existence at the time this employment transition analysis was conducted, the results – although insightful – can only be considered as provisional. With that in mind, the authors plan to refresh this analysis again in the near future (Q2 2022), when the scheme has ended and when a more complete picture of all individual’s post-PUP employment situation is observable.

Moreover, future research will be better placed to provide detailed insights regarding those who have not been able to return to employment during the economic recovery from COVID-19.

# Appendix



**An Roinn Coimirce Sóisialaí**  
Department of Social Protection

**Table 1: Overview of former PUP recipients employment destination (as of latest payslip August – October 2021)**

Pre-pandemic NACE Sector of Employment	Returned to work post-PUP (known employer pre- & post-PUP)	Returned to work with pre-PUP employer (at any stage).	% of total returned to work with pre-PUP employer.	Currently working for pre-PUP employer	% currently working for pre-PUP employer	Currently working with new employer	% currently working with new employer	With new employer but still in original sector	% of total with new employer but still in same sector
<b>Agriculture, Forestry &amp; Fishing</b>	6,231	4,076	65.4%	3,262	52.4%	2,969	47.6%	492	16.6%
<b>Mining &amp; Quarrying</b>	1,054	898	85.2%	774	73.4%	280	26.6%	20	7.1%
<b>Manufacturing</b>	45,751	36,428	79.6%	31,037	67.8%	14,714	32.2%	3,346	22.7%
<b>Electricity, Gas, Steam &amp; Air Supply</b>	410	206	50.2%	165	40.2%	245	59.8%	7	2.9%
<b>Water Supply; Sewerage, Waste</b>	1,904	1,337	70.2%	1,091	57.3%	813	42.7%	74	9.1%
<b>Construction</b>	65,262	50,468	77.3%	41,670	63.9%	23,592	36.1%	11,043	46.8%
<b>Wholesale &amp; Retail Trade</b>	102,920	73,872	71.8%	57,410	55.8%	45,510	44.2%	15,108	33.2%
<b>Transportation &amp; Storage</b>	16,337	11,966	73.2%	9,824	60.1%	6,513	39.9%	1,976	30.3%
<b>Accommodation &amp; Food Service</b>	128,315	85,952	67.0%	64,198	50.0%	64,117	50.0%	23,070	36.0%
<b>Information &amp; Communication</b>	9,598	4,970	51.8%	3,246	33.8%	6,352	66.2%	2,123	33.4%
<b>Financial &amp; Insurance</b>	7,078	4,603	65.0%	3,280	46.3%	3,798	53.7%	615	16.2%
<b>Real Estate</b>	6,203	4,088	65.9%	3,118	50.3%	3,085	49.7%	229	7.4%
<b>Professional, Scientific &amp; Technical</b>	21,668	13,890	64.1%	10,733	49.5%	10,935	50.5%	2,463	22.5%
<b>Administrative &amp; Support Service</b>	43,263	25,428	58.8%	17,822	41.2%	25,441	58.8%	5,704	22.4%
<b>Public Administration &amp; Defence</b>	8,904	6,298	70.7%	4,583	51.5%	4,321	48.5%	333	7.7%
<b>Education</b>	19,811	14,822	74.8%	11,537	58.2%	8,274	41.8%	2,357	28.5%
<b>Human Health &amp; Social Work</b>	28,331	22,204	78.4%	16,991	60.0%	11,340	40.0%	5,240	46.2%
<b>Arts, Entertainment &amp; Recreation</b>	13,210	8,661	65.6%	6,718	50.9%	6,492	49.1%	787	12.1%
<b>Other Service (incl. personal care)</b>	24,254	18,219	75.1%	15,785	65.1%	8,469	34.9%	2,776	32.8%
<b>Activities of Households as employ.</b>	2,899	1,892	65.3%	1,460	50.4%	1,439	49.6%	20	1.4%
<b>Activities of Extraterritorial Organ.</b>	3	3	100.0%	-	0.0%	3	100.0%	-	0.0%
<b>Total / Average</b>	<b>553,406</b>	<b>390,281</b>	<b>70.5%</b>	<b>304,704</b>	<b>55.1%</b>	<b>248,702</b>	<b>44.9%</b>	<b>77,783</b>	<b>31.3%</b>

**Table 2: Breakdown of aggregate sectoral transitions post-exit from PUP**

NACE Sector	Pre-PUP sector of employment (of those who have exited PUP)	Post-PUP sector of employment (of those who have exited PUP)	Net absolute change in sectoral employment among former PUP recipients	Percentage change in sectoral employment among former PUP recipients
Accommodation & Food	128,315	102,223	-26,092	-20.3%
Arts, Entertainment & Recreation	13,210	11,297	-1,913	-14.5%
Agriculture, Forestry & Fishing	6,231	5,701	-530	-8.5%
Activities of Households as Employers	2,899	2,751	-148	-5.1%
Wholesale & Retail Trade	102,920	98,744	-4,176	-4.1%
Other Sectors (incl. personal care)	24,254	23,297	-957	-3.9%
Real Estate	6,203	5,969	-234	-3.8%
Administrative & Support Services	43,263	43,921	658	1.5%
Construction	65,262	67,171	1,909	2.9%
Transportation & Storage	16,337	17,502	1,165	7.1%
Manufacturing	45,751	49,387	3,636	7.9%
Mining & Quarrying	1,054	1,150	96	9.1%
Water, Sewerage & Waste Mgmt	1,904	2,156	252	13.2%
Education	19,811	22,611	2,800	14.1%
Finance & Insurance	7,078	8,408	1,330	18.8%
Professional, Scientific & Technical	21,668	26,775	5,107	23.6%
Health & Social Work	28,331	35,651	7,320	25.8%
Electricity, Gas, Steam & Air	410	543	133	32.4%
Information & Communication	9,598	13,289	3,691	38.5%
Public Administration & Defence	8,904	14,852	5,948	66.8%
Activities of Extra-territorial Organ.	3	8	5	166.7%

**Table 3: Former PUP recipients with no evidence of having been in work since August 2021 but are in receipt of a Social Welfare payment OR are an adult/child dependent OR have other known likely destination (self-employed or student).**

<b>PUP exits: No record of being in employment since August 2021 but matched to SW payment or have likely destination (118,100).</b>	<b>Discrete number of individuals <i>(number of payments)</i></b>
<b>Self-certified student</b>	<b>9,231</b>
<b>Self-certified self-employed</b>	<b>84,240</b>
<b>Social Welfare payments</b>	<b>31,423</b>
Jobseeker's Allowance	5,410
Jobseeker's Benefit	3,915
One Parent Family Payment	1,818
Jobseeker's Transitional Payment	644
Part Time Job Incentive for the Self Employed	724
Self-Employed Benefits	928
Back to Education Allowance	626
Back to Work Allowance	625
Working Family Payment	274
Carer's Allowance	2,023
Disability Allowance	1,431
Illness Benefit	3,782
Maternity Benefit	2,898
State Pension Contributory	3,708
Widow(er)'s Contributory Pension	1,045
Other selected payments	2,391
<b>Adult or Child dependant</b>	<b>3,346</b>
<b>Total (excluding overlaps)</b>	<b>118,090<sup>61</sup></b>

<sup>61</sup> Total figure excludes overlaps between these social welfare schemes and other destinations.

**Table 4: Breakdown of 85,000 PUP exits unmatched to employment, social welfare or other likely destination by age and quarter of last PUP received.**

	Q1 2020	Q2 2020	Q3 2020	Q4 2020	Q1 2021	Q2 2021	Q3 2021	Q4 2021 (incompl)	Total	% of unmatched
<b>Under 25</b>	44	1,967	2,207	542	1,080	2,694	4,631	150	<b>13,315</b>	<b>16%</b>
<b>25 - 34</b>	144	6,300	5,312	1,312	2,271	5,024	6,775	242	<b>27,380</b>	<b>32%</b>
<b>35 - 44</b>	95	5,267	3,763	616	1,575	4,835	3,934	111	<b>20,196</b>	<b>24%</b>
<b>45 - 54</b>	60	3,832	2,925	308	992	3,503	2,159	64	<b>13,843</b>	<b>16%</b>
<b>55 +</b>	27	3,061	2,462	195	674	2,424	1,436	52	<b>10,331</b>	<b>12%</b>
<b>Total</b>	<b>370</b>	<b>20,427</b>	<b>16,669</b>	<b>2,973</b>	<b>6,592</b>	<b>18,480</b>	<b>18,935</b>	<b>619</b>	<b>85,065</b>	<b>100%</b>
<b>% of unmatched</b>	<b>0%</b>	<b>24%</b>	<b>20%</b>	<b>3%</b>	<b>8%</b>	<b>22%</b>	<b>22%</b>	<b>1%</b>	<b>100%</b>	

**Table 5: Breakdown of 85,000 PUP exits unmatched to employment, social welfare or other likely destination by nationality and quarter of last PUP received.**

	Q1 2020	Q2 2020	Q3 2020	Q4 2020	Q1 2021	Q2 2021	Q3 2021	Q4 2021 (incompl.)	Total	% of unmatched
<b>Irish</b>	195	11,733	8,438	1,268	3,408	10,601	8,121	365	<b>44,129</b>	<b>52%</b>
<b>UK</b>	16	783	585	116	212	602	431	11	<b>2,756</b>	<b>3%</b>
<b>EU13</b>	38	1,382	1,210	298	370	675	846	32	<b>4,851</b>	<b>6%</b>
<b>EU15-27</b>	60	3,991	3,599	682	1,755	4,332	4,574	120	<b>19,113</b>	<b>22%</b>
<b>Rest of World</b>	61	2,538	2,837	609	847	2,270	4,963	91	<b>14,216</b>	<b>17%</b>
<b>Total</b>	<b>370</b>	<b>20,427</b>	<b>16,669</b>	<b>2,973</b>	<b>6,592</b>	<b>18,480</b>	<b>18,935</b>	<b>619</b>	<b>85,065</b>	<b>100%</b>
<b>% of unmatched</b>	<b>0%</b>	<b>24%</b>	<b>20%</b>	<b>3%</b>	<b>8%</b>	<b>22%</b>	<b>22%</b>	<b>1%</b>	<b>100%</b>	

**Table 6: Breakdown of 85,000 PUP exits unmatched to employment, social welfare or other likely destination by pre-PUP sector of employment and quarter of last PUP received.**

Sector	2020Q1	2020Q2	2020Q3	2020Q4	2021Q1	2021Q2	2021Q3	2021Q4 (incompl.)	Total	% of unmatched
Agri., Forestry & Fishing	4	587	452	48	273	488	411	5	2,268	3%
Manufacturing	15	1,389	950	172	570	1,081	1,070	21	5,268	6%
Elect., Gas, Steam & Air Con.	1	70	79	14	39	100	75	-	378	<1%
Construction	18	3,249	1,609	175	1,198	3,825	2,325	110	12,509	15%
Wholesale & Retail Trade	47	3,004	2,037	456	921	2,339	2,646	65	11,515	14%
Transportation & Storage	12	686	422	82	188	351	452	13	2,206	3%
Accommodation & Food	91	2,979	3,461	768	1,080	2,793	4,764	179	16,115	19%
Informat. & Communication	7	383	402	95	124	236	298	16	1,561	2%
Finance & Insurance	7	351	308	31	71	263	180	7	1,218	1%
Real Estate	7	223	248	63	61	243	280	8	1,133	1%
Prof., Scientific & Technical	18	868	677	152	271	571	714	26	3,297	4%
Admin. & Support Services	28	1,620	1,419	342	661	1,629	2,659	95	8,453	10%
Public Admin. & Defence	4	246	200	30	78	187	129	4	878	1%
Education	26	619	625	129	182	345	426	27	2,379	3%
Health & Social Work	57	1,305	706	118	267	376	473	12	3,314	4%
Arts, Entert. & Recreation	6	250	292	58	96	283	354	6	1,345	2%
Other Sectors (incl. personal)	11	733	746	118	251	2,166	980	18	5,023	6%
Unknown	11	1,865	2,036	122	261	1,204	699	7	6,205	7%
<b>Total</b>	<b>370</b>	<b>20,427</b>	<b>16,669</b>	<b>2,973</b>	<b>6,592</b>	<b>18,480</b>	<b>18,935</b>	<b>619</b>	<b>85,065</b>	<b>100%</b>
<b>% of unmatched</b>	<b>0%</b>	<b>24%</b>	<b>20%</b>	<b>3%</b>	<b>8%</b>	<b>22%</b>	<b>22%</b>	<b>1%</b>	<b>100%</b>	



**Table 7: Breakdown of all self-certified self-employed PUP recipients, by age group.**

<b>Age</b>	<b>All self-employed who received a PUP payment</b>	<b>All self-employed who have exited PUP</b>	<b>Self-employed who have left PUP with evidence as being in employment</b>	<b>Proportion of self-employed PUP exits evidenced as being back in employment</b>
<b>Under 25</b>	3,515	3,103	1,093	<b>35.2%</b>
<b>25 - 34</b>	18,452	15,738	4,175	<b>26.5%</b>
<b>35 - 44</b>	38,640	32,245	7,159	<b>22.2%</b>
<b>45 - 54</b>	39,245	30,856	6,708	<b>21.7%</b>
<b>55 +</b>	37,069	27,699	6,266	<b>22.6%</b>
<b>Total</b>	<b>136,921</b>	<b>109,641</b>	<b>25,401</b>	<b>23.2%</b>

**Table 8: Breakdown of all self-certified self-employed PUP recipients, by pre-PUP sector.**

<b>Sector</b>	<b>All self-employed who received a PUP payment</b>	<b>All self-employed who have exited PUP</b>	<b>Self-employed who have left PUP with evidence as being in employment</b>	<b>Proportion of self-employed PUP exits evidenced as being back in employment</b>
<b>Agriculture, Forestry &amp; Fishing</b>	2,689	2,328	407	<b>17.5%</b>
<b>Manufacturing</b>	7,606	6,091	1,341	<b>22.0%</b>
<b>Elec., Gas, Steam &amp; Air Con.</b>	520	399	98	<b>24.6%</b>
<b>Construction</b>	24,303	21,536	3,652	<b>17.0%</b>
<b>Wholesale &amp; Retail Trade</b>	15,969	12,437	2,862	<b>23.0%</b>
<b>Transportation &amp; Storage</b>	4,563	3,173	796	<b>25.1%</b>
<b>Accommodation &amp; Food</b>	10,235	8,001	2,325	<b>29.1%</b>
<b>Information &amp; Communication</b>	4,843	3,553	1,200	<b>33.8%</b>
<b>Finance &amp; Insurance</b>	5,766	4,247	1,650	<b>38.9%</b>
<b>Real Estate</b>	1,655	1,294	238	<b>18.4%</b>
<b>Professional, Scientific &amp; Technical</b>	6,797	5,415	1,741	<b>32.2%</b>
<b>Administrative &amp; Support Services</b>	9,852	7,345	1,716	<b>23.4%</b>
<b>Public Administration &amp; Defence</b>	4,699	3,562	1,756	<b>49.3%</b>
<b>Education</b>	7,025	5,514	1,751	<b>31.8%</b>
<b>Health &amp; Social Work</b>	5,360	4,412	1,196	<b>27.1%</b>
<b>Arts, Entertainment &amp; Recreation</b>	2,984	2,212	708	<b>32.0%</b>
<b>Other Sectors (incl. personal care)</b>	10,678	9,049	1,259	<b>13.9%</b>
<b>Unknown</b>	11,377	9,073	705	<b>7.8%</b>
<b>Total</b>	<b>136,921</b>	<b>109,641</b>	<b>25,401</b>	<b>23.2%</b>