

/... / [COVID-19 Wage Subsidies](#)

Answering questions about the Wage Subsidies

Information to assist with questions about the Wage Subsidy

▼ Understanding the revenue decline

To determine a decline in revenue for the COVID 19 Wage Subsidy Scheme (August 2021), a business or self employed person must compare the revenue over a period of 14 consecutive days during the [revenue test period](#) to the 'default comparison period' or the 'seasonal comparison period'.

The default comparison period and seasonal comparison period for the third payment are the same as the initial two payments of the subsidy:

- The **default comparison period** is the typical revenue over a period of 14 consecutive days between 6 July and 11:58pm on 17 August (ie in the six weeks before the first Alert Level 4 escalation on 17 August 2021)
- The **seasonal comparison period** is the same period of 14 consecutive days that the business chooses during the current revenue test period, in 2020 or 2019. The business can choose whether the period in 2020 or 2019 is most appropriate.

▼ Wage Subsidy applications for large employers

When talking to a large employer (80+ employees) wanting to apply for a wage subsidy, tell them we have a process on our Work and Income website for [COVID 19 subsidy](#).

Large employers can download a CSV file and add their employee information to it, they don't need to use the application form. They're unable to change the format or layout of the file and will need to complete all fields. Let employers know the 'employment type' field is to record whether their employees are **full time** (20 hours or more a week) or **part time** (less than 20 hours a week).

When they have completed their information, they'll need to save the file as a CSV and rename it with their business name.

Employers must agree to the declaration for the COVID 19 subsidy and when returning the file to us, they need to cut and paste the following text into their email to confirm they agree

I confirm that I have read and understood the declaration.

The file then needs to be sent to COVID19_Employer_Support@msd.govt.nz where it will be processed.

▼ Application process

I've applied and I haven't heard anything yet. Should I make another application?

No, you shouldn't make another application. It may take a few days for your payment to come through. You can however make an additional application for any of your employees whom you haven't already applied for.

Please note you will receive an email or text once your application has been processed.

How many times can I apply?

For the Covid 19 Wage Subsidy August 2021 #8 Scheme, businesses can only apply once per employee while the scheme is open. It's important to make sure you capture all of your employees in your application form, your application will be processed faster if you include all of your employees and yourself under one application. You can make an additional application for any of your employees whom you haven't already applied for.

Which application should I complete?

If you're completing the application for more than one person, use the employer application.

If you're self employed, a sole trader, or contractor and are not completing this application for anyone other than yourself, complete the self employed application.

What kind of proof do I need to provide?

When you apply, we ask for your business IRD number and contact details, and the names and IRD numbers for your employees. We can verify this with other agencies. We also ask that you keep records of your revenue decline and how your business has been impacted by the continuation of Alert Levels 3 or 4 from 17 August 2021 (but you don't need provide this when you apply). If we need any more information from you at a later date, someone will contact you.

Do I need to prove I'm experiencing 40% or more loss of revenue before I apply for the Covid-19 Wage Subsidy?

By agreeing to the [declaration](#) when you submitted an application for the COVID 19 Wage Subsidy August 2021 Scheme, you've confirming that your business has experienced or expected to experience at least a 40% loss of revenue for a consecutive 14 days between 23 November to 6 December (inclusive), compared to a typical 14 day period in the 6 weeks before the Alert Level 4 increase (ie between 6 July and 17 August 2021).

Businesses (including self employed people) cannot use previous revenue test periods for applications made from 26 November 2021. If a business applies on or after 9:00am on 26 November, they must use the revenue test period starting on 23 November 2021.

We ask that you keep records of your revenue decline and how your business has been impacted by continuation of Alert Levels 3 or 4 from 17 August 2021. We won't ask for proof when you apply, but if we need any further information about this at a later date someone will contact you to discuss it.

How do I know if I qualify if my business has been operating for less than a year?

When a business has been operating for less than a year they must compare their revenue against their typical revenue in a 14 day period during the 6 July – 17 August 2021 (ie in the 6 weeks before the Alert Level change). Your business must have been operating (ie generating revenue) for at least 14 consecutive days in this period to qualify for the scheme.

Example: 40% loss of revenue attributable to COVID 19 comparing 17 – 30 August 2021 to 13 – 27 July 2021.

If I need to submit an application for a COVID-19 Wage Subsidy for my employees, how do I also complete an application for myself?

If you're an employer and are submitting an application for your employees, you will need to include yourself as an employee of the business in the same application. Businesses can only apply once per employee (including the employer). Your application will be processed faster if you include all of your employees and yourself under one application. You can make an additional application for any of your employees whom you haven't already applied for.

How will I know you've got my application?

When you submit your application you will see the following message:

Thank you for submitting your application.

Our staff are under considerable pressure supporting New Zealanders. We are processing and approving applications quickly as we can, please be patient.

You will get a text and email once the payment is made.

Note: Please use your IRD number as your reference number.

[Return to the home page](#) for more information.

You will also receive confirmation to the email address used in your application:

 **MINISTRY OF SOCIAL DEVELOPMENT**
TE HĀNATŌ WHAKAHĀTŌ ORA

WORK AND INCOME
TE HIRANGA TANGATA

Your application for the COVID-19 Wage Subsidy August 2021

Kia ora [REDACTED]

Thank you for your application for the COVID-19 Wage Subsidy August 2021.

We know this is a hard time for many New Zealand businesses and we're working hard to process applications as quickly as we can. Please don't apply multiple times for the same thing - it will only slow us down.

We will let you know as soon as there's an update on your application.

Please don't call us to check on your application, as our contact centre team isn't able to provide this for you over the phone.

You can find more information about the COVID-19 Wage Subsidy and Leave Support Scheme on the [Work and Income website](#).

We really appreciate your patience.
Noho ora mai
George Van Ooyen
Group General Manager Client Service Delivery

You're receiving this email because you're a client of one of the parts of the Ministry of Social Development (MSD) - such as Work and Income or Senior Services.

MSD will never ask you for personal information such as login details, PIN numbers or passwords by email. You can find out more about our [privacy and security policies](#) on our website.

Need help? Have feedback? Feel free to [contact us](#).

Please do not reply to this email address, as all responses are directed to an unattended mailbox and you will not receive a response.

What happens if my application is declined?

If you don't meet the qualifications for the subsidy, your application will be declined. We will contact you via email if this happens.

For further information you can direct the applicant to the [Work and Income website](#).

As an employer, what are my obligations under employment law at this time?

Your obligations under employment law haven't changed.

✓ Multiple applications

I'm an employee who works full-time for a company that has been affected by the continuation of Alert Levels 3 or 4 that started on 17 August 2021, and my employer has applied for a COVID-19 Wage Subsidy on my behalf. I'm also self-employed part-time. Can I also apply for a part-time COVID-19 Wage Subsidy using the self-employed application?

Yes. You can apply for a part time COVID 19 wage subsidy under the self employed application, as long as you meet the usual criteria, in addition to being a named employee on your employer's application.

I'm an employee who works full-time for a company that has been affected by the continuation of Alert Levels 3 or 4 that started on 17 August 2021, and my employer has applied for a COVID-

19 Wage Subsidy on my behalf. I'm also self-employed full-time. Can I also apply for the full-time Wage Subsidy using the self-employed application?

Yes. You can apply for the full time wage subsidy under the self employed application, as long as you can meet the usual criteria, in addition to being a named employee on your employer's application.

What if I have multiple businesses - can I apply for a COVID-19 Wage Subsidy for more than one?

All businesses that apply must have separate IRD numbers.

If all of your businesses use the same IRD number, you can only submit one application to cover all of them.

I have multiple businesses, and I have an employee who works across more than one company. Can I apply for a COVID-19 Wage Subsidy for them more than once?

You may apply for your employees for each business they work for, as long as each business has separate IR numbers and are separate entities.

✓ **Payments and repayments**

How quickly will I get the money?

Once an employer submits an application, MSD usually process this within three working days, however some applications may take longer. This could be because we're checking their details with Inland Revenue, or if their details do not match the details Inland Revenue has for them. Please be assured someone will be in touch. If approved, payments will show in the employer's bank account within 5 business days.

- Applications for the Covid 19 Wage Subsidy August 2021 Scheme opened at 9.00am on 20 August 2021 and closed at 11.59pm on 2 September 2021.
- Applications for the Covid 19 Wage Subsidy August 2021 #2 opened at 9.00am on 3 September 2021 and closed at 11.59pm 16 September 2021.
- Applications for the Covid 19 Wage Subsidy August 2021 #3 opened at 9am 17 September 2021 and closed at 11.59pm on 30 September 2021.
- Applications for the Covid 19 Wage Subsidy August 2021 #4 opened at 9am 1 October 2021 and closed at 11.59pm on 14 October.
- Applications for the Covid 19 Wage Subsidy August 2021 #5 opened at 9am 15 October 2021 and closed at 11.59pm on 28 October.
- Applications for the Covid 19 Wage Subsidy August 2021 #6 opened at 9am 29 October 2021 and closed at 11.59pm on 11 November.
- Applications for the Covid 19 Wage Subsidy August 2021 #7 opened at 9am 12 November 2021 and closed at 11.59pm on 25 November.
- Applications for the Covid 19 Wage Subsidy August 2021 #8 opened at 9am 26 November 2021 and will close at 11.59pm on 9 December.

Payments began on the same day these payments were made available. Employer obligations to retain staff continue for two weeks from their date of application for each payment.

What happens if an employer calls advising they've had notification their subsidy has been paid but they still don't have the money in their account?

Payment should be made into an account within 5 business days of MSD processing their application. In some cases, payments may be returned to MSD due to incorrect bank account numbers being provided in an application form. A dedicated MSD team will be in contact with you if your payment is one of these to discuss. To help this team CSR's should:

- ask the employer for their correct bank account details, and
- IR number, and
- email this through to Out of scope [@msd.govt.nz](mailto: @msd.govt.nz)

An employer is calling who thinks they have added a valid, but incorrect bank account (ie someone else's bank account) in error on their application?

Note: if you are not working on the Wage Subsidy line and don't have access to EES, you will need to transfer the call or ask the caller to ring 0800 40 80 40.

If the application hasn't been approved and paid, get the correct details from the employer and update this on their application. Make sure you leave a note with the details of the conversation. If you don't have the ability to update these details, escalate to your designated support person to help. If the application has already been approved you will need to:

- ask the employer for their correct bank account details, and
- IRD number, and
- email them through to Out of scope [@msd.govt.nz](mailto: @msd.govt.nz)

Once we have these details we will make the payment to the correct account.

MSD have a dedicated team who will attempt to trace the initial payment and have the funds returned.

When employers/self-employed people have to repay a subsidy

You can direct the employer or self employed person to the [online form](#) or you can do it for them through a manual S2P task under "COVID Repayments". This is preferable to our previous process of emailing the overpayments team.

Employer thinks they've been overpaid. What happens next?

Employer advises they:

- applied for a leave subsidy instead of a wage subsidy
- applied for themselves as a self employed person and an employer and got paid for both
- since applying some staff may have been let go
- applied twice incorrectly and were paid twice
- thinks they may have received someone else's subsidy in error

- they fail to meet any of the obligations about how they must use the subsidy
- were not or stop being eligible for the subsidy or any part of the subsidy, including where they predicted that they will meet the revenue decline test but, as a result of their actual revenue, they do or did not
- provided false or misleading information in their application
- receive insurance such as business interruption insurance for any costs covered by the subsidy.

In these examples you should:

- thank them for letting us know
- refer them to the repayment processes on our website [COVID 19 Leave Support Scheme](#), [COVID 19 Short Term Absence Payment](#), [Repaying COVID 19 August 2021 wage subsidies](#)
- ask them to complete a [repayment request](#) form

✓ Employers

Can employees apply?

No. The employer is the only one who can apply for a COVID 19 wage subsidy. If employees have any questions about their pay, they need to talk to their employer.

Who can apply?

If you're an employer or self employed, you may qualify to get a COVID 19 wage subsidy, Leave Support Scheme payment, or Short Term Absence Payment. Your businesses need to be registered and operating in New Zealand, and your employees need to be legally working in New Zealand. You must meet all the other eligibility criteria in the declaration. There's more information on the [Work and Income](#) website.

My staff aren't comfortable sharing their information. What can I do?

You will only be able to submit an application for your employee if they consent to their information being shared and are comfortable with you applying on their behalf. You need to confirm their consent so we can check their information with other agencies.

I already applied for a COVID-19 wage subsidy, but only for some of my employees. Can I make another application for my remaining employees?

Yes. You can make an additional application for any of your employees whom you haven't already applied for.

I'm currently receiving a Flexi-Wage, Flexi-Wage Self Employment, Mana in Mahi or Apprenticeship Boost subsidy for my employee(s). Can I also apply for a COVID-19 Wage Subsidy?

Yes. The COVID 19 wage subsidies are available in addition to the Flexi Wage, Flexi Wage Self Employment, Mana in Mahi or Apprenticeship Boost that you are already receiving for your employee(s). All wage subsidies that you receive must be used towards wages or salaries.

I haven't applied for a COVID-19 Wage Subsidy for any of my employees. Is it too late to make an application?

Applications opened for the Wage Subsidy August 2021 #7 Scheme at 9am on 12 November 2021 and will be open for two weeks. We cannot accept applications for any previous wage subsidies that are now closed.

As an employer or self-employed person, what active steps do I have to take to mitigate the impact of the continuation of Alert Levels 3 or 4 from rise in Alert Levels on 17 August 2021?

You must take active steps to mitigate the financial impact of the continuation of Alert Levels 3 or 4 from 17 August 2021 on your business before you apply for a COVID 19 wage subsidy.

This could include:

- drawing on your cash reserves (as appropriate)
- making an insurance claim
- proactively engaging with your bank

▼ Employer obligations

What are my obligations under employment law at this time?

Your obligations under employment law haven't changed.

How much am I obliged to pay the employees named in my application for a COVID 19 wage subsidy if they are not working?

Regular employment law applies to all employment relationships regardless of the circumstances that we find ourselves in. This includes anything that has been agreed to in your employment agreement (including how you pay your employees).

The continuation of Alert Levels 3 or 4 from 17 August 2021 means that the hours staff work may have to change. That can only be done in accordance with the usual employment law rules. If you have questions or concerns about your employment obligations you can contact Employment New Zealand for advice.

I had to let some of my employees go because of COVID-19. Can I rehire them and get a COVID-19 Wage Subsidy to help pay them?

Yes, the subsidy can be used for new employees as well as re hiring former staff.

If one of my employees who I have made an application for, resigns during the subsidy period, do I need to pay the money back to MSD?

No where your employee voluntarily leaves their employment you must advise MSD, and you cannot claim any more subsidy for that person. You do not have to repay the subsidy already paid, but you must use the balance towards topping up the wages of other affected employees. If you have no other employees, or your other employees are already being paid their normal wages, you must let us know and return the remaining subsidy amount to MSD.

What happens if I make my employee redundant during this time?

Your obligations state you must retain your employees you're currently receiving a COVID 19 wage subsidy for. If you have to make an employee [redundant](#) during the subsidy period, you can use the subsidy to keep paying them while they are still employed by you. The subsidy cannot be used to pay for notice periods extending beyond the subsidy period that worker. In addition, it cannot be used to pay any other redundancy payments under the employee's employment contract (including any leave payments).

What happens if I dismiss my employee during this time?

If you [dismiss](#) your employee due to misconduct, no additional subsidy can be claimed for that person. You do not have to repay the subsidy already paid, but you must use the balance towards topping up the wages of other affected employees. If you have no other employees, or your other employees are already being paid their normal wages, you must let us know and return the remaining subsidy amount to MSD.

▼ **Employee concerns**

I have a complaint about how my employer has paid me

If you have a complaint because you think your employer is breaching any of their minimum employment obligations to you, you can contact Employment New Zealand by calling 0800 20 90 20 or via email at info@employment.govt.nz

Privacy Act requests relating to COVID-19 Wage Subsidies

You should talk to your employer in the first instance if they've received the a COVID 19 Wage Subsidy, but you're not being paid or you think your pay is wrong or you have questions about how the subsidy is being applied to you. If you can't find out from your employer whether you were included in their application, we can tell you if you were listed. We can only provide this information in response to completion of a [form](#).

What other assistance is available?

If you've lost your job or can't work at the moment you may be able to get a benefit, some other financial help, or support to find work. We may be able to help even if you're working.

Assistance is available to people who are not getting a main benefit and may need help. People still need to meet the qualifications, including the income and cash asset limits.

▼ Contractors and Self Employed people

I'm a contractor, can I apply for a COVID-19 Wage Subsidy?

Yes contractors can apply for a COVID 19 wage subsidy using the 'self employed' application, provided you meet the criteria.

I'm self-employed, can I apply for the Wage Subsidy?

Self employed people who are legally working in New Zealand may be eligible for the payment. Please check the Work and Income [website](#) for details.

▼ Shareholders

I'm a shareholder in a business, can I apply for a Covid-19 Wage Subsidy?

If you work for the business and you are paid a wage, salary or draw an income for the work you do for the business, you can apply for a wage subsidy. Please check the [Work and Income website](#) for further eligibility criteria information.

If your business is new and has been operating (ie generating income) for 14 days or more, but you have not yet been paid a wage, salary or drawn an income, you can still apply for the Wage Subsidy August 2021 #8 Scheme. More information can be found on the [Work and Income website](#).

I work for a business where there are multiple shareholders, how do I apply for a Covid-19 Wage Subsidy?

The business you work for should make one application for all of its employees and shareholders who work for the business and are paid a wage, salary or draw an income for that work they do.

Which form do I use?

You can use the 'employer' form and the other shareholders if they are paid a wage, salary or draw an income for the work they do for the business, need to have their details entered into the employee section of the form. For more information see the "Not sure which form to use" section on the [Work and Income website](#).

If Directors and Shareholders apply using an Employer application, will they show in the IR Portal if they're receiving an income?

Typically, they will not show as most Directors and Shareholders don't deduct PAYE.

To check if they are receiving a salary or drawing income from the business, you will need to ring IR and complete a Self Employment check (ie Does the IR number and Name match, are they Self Employed?)

▼ Partnerships

My business operates in a partnership, can I apply for a Covid-19 Wage Subsidy? Which form do I use?

If each partner that works for the business is paid a wage, salary or draws an income for the work they do, you can apply for a wage subsidy. If your partnership is new and has been operating (ie generating income) for 14 days or more but you have not yet been paid a wage, salary or drawn an income, you can still apply for the wage subsidy. More information can be found on the [Work and Income website](#).

One partner must apply on behalf of the other partner(s) using the 'employer' form and using the other partner/s as named employees.

▼ Charities

Yes, you can apply for the wage subsidy if your business has been adversely affected as a result of the continuation of Alert Levels 3 or 4 from 17 August 2021. Charities, NGOs and post settlement governance entities still need to meet all the qualification criteria, including the revenue decline test.

▼ Pre-revenue start up businesses

Can pre-revenue 'start-up' businesses apply for the Wage Subsidy August 2021 #8?

Yes, pre revenue research and development "start up" businesses may be eligible for the COVID 19 wage subsidy if they:

- are research and development intensive 'start up' businesses and
- are 'seed' or 'venture' backed and
- are recognised by Callaghan Innovation as a legitimate research and development 'start up' business and
- have no other revenue other than government funding, and seed or venture capital.

Eligible pre revenue research and development "start up" businesses may use projected capital income as their source of revenue when assessing if they meet the revenue decline qualifications. More information can be found on the [Work and Income website](#).

▼ Commonly Owned Groups

Can Commonly Owned Groups (COGs) apply for a COVID-19 Wage Subsidy?

Yes, COGs can apply for a Wage Subsidy, provided they meet all the criteria. If the COG is made up of separate legal entities (who each employ their own staff and generate their own revenue) then each entity must apply individually and meet the criteria in their own right. If the COG has one businesses that employs staff for the other businesses, who generate the revenue, then the COG can apply as a whole and the revenue decline test must be applied across the group as a whole.

▼ Tax questions

As an employer, do I have to pay GST on a COVID-19 Wage Subsidy I receive for an employee?

No You don't have to pay GST on a COVID 19 Wage Subsidy.

As an employer, do I have to pay income tax on a COVID-19 Wage Subsidy I receive for an employee?

No for most businesses, the COVID 19 wage subsidies are classified as "excluded income" for income tax purposes. You don't get an income tax deduction for the wages you pay using a COVID 19 Wage Subsidy. You still need to make the usual PAYE deductions when you pass it onto your employee.

Does an employee need to pay tax on a COVID-19 Wage Subsidy payment?

Yes, they will as the subsidy is paid to the employer as part of their normal wages. This means it is subject to the usual PAYE, Student Loan, KiwiSaver deductions, etc.

As a self-employed person do I need to pay income tax on the Wage Subsidy I receive?

Yes If you are self employed, you need to pay income tax on the COVID 19 wage subsidy you receive from MSD as it is a payment to replace a loss of earnings.

▼ Benefit applications

I think my employer might have applied for the Wage Subsidy for me?

We should be treating these clients as we would any other client who has income to declare or is self employed. Remember we can't cross check in our systems if that client was included in a Wage Subsidy application or not as that is a breach of privacy. If the client isn't sure if their employer has applied for them, we should be recommending clients either reach out to their employer, or if they are unable to get in touch and don't think they have a job anymore, we should progress their benefit application as normal.

Note: remind clients that they should be letting us know if their circumstances change or if they didn't get paid like they thought they would.

If a client is applying for benefit or declaring income and they tell us that their employer has applied for a COVID-19 Wage Subsidy for them, what do we do?

We should follow normal practice and ask them to declare any income they have received, and hours worked. Clients need to tell us if their circumstances change, including if they start or stop working, or if they receive any income later from their employer or any other source.

Remember we can't cross check in our systems if a client was included in a COVID 19 Wage Subsidy application as that is a privacy breach. Clients can complete a Privacy Act request to get this information if they can't find this out from their employer.

If a client is applying for benefit or declaring income and they tell us they are getting a COVID-19 Wage Subsidy as a self-employed person, what do we do?

We should follow normal practice and estimate their income over an annual period. The income they are paying themselves while they are getting the Wage Subsidy may be different to their normal earnings. This should be considered when calculating their income over the annual period. The client can choose to have their income assessed weekly if they would prefer.

If a client is applying for non-beneficiary assistance and they tell us their employer is (or they are as a self-employed person) getting a COVID-19 Wage Subsidy for them, what do we do?

We should follow normal practice and assess their application based on the eligibility criteria, including any income received. This could include the COVID 19 Wage Subsidy as this is treated as ordinary wages and salary for income purposes.

If a client getting Jobseeker Support tells us their employer is getting the full-time rate of COVID-19 Wage Subsidy for them, does this mean we have to stop their benefit because of the 30-hour rule?

Clients who get Jobseeker Support (JS) can only work up to 30 hours a week before their JS payments must stop (except for sole parents and partners).

The 'full time' rate of Wage Subsidy is paid for employees working 20 hours or more. This doesn't mean that the 30 hour rule is met. Their benefit should be assessed based on how many hours the client has worked.

▼ Integrity Checking

How does the integrity checking process work?

MSD are undertaking an integrity checking process for some employers and self employed people who have accessed the COVID 19 Wage Subsidy financial assistance. This includes:

- Wage Subsidy
- Wage Subsidy Extension
- Resurgence Wage Subsidy
- Wage Subsidy March 2021
- Wage Subsidy August 2021
- Wage Subsidy August 2021 #2
- Wage Subsidy August 2021 #3
- Wage Subsidy August 2021 #4
- Wage Subsidy August 2021 #5
- Wage Subsidy August 2021 #6
- Wage Subsidy August 2021 #7
- Wage Subsidy August 2021 #8

Applicants signed a declaration when applying for the assistance, acknowledging they may be checked. Not every employer will be checked, a specialist team is reviewing applications through targeted and risk analysis and allegations of subsidy misuse. A representative of this team will make contact with employers who have been selected.

What will an application require if they are checked?

A representative of the Integrity Checking team will make contact with employers who have been selected to confirm:

- they were eligible,
- if their Wage Subsidy is being passed on, and
- they understand all of their obligations.

In some cases, a request for a repayment will be made if the employer was not entitled to part or all of the subsidy. This process includes a discussion with the applicant, and if false or

misleading information was given, the case may progress to an investigation. During an investigation, applicants will be asked to provide written information.

What do businesses need to show they've taken active steps to mitigate the impact of the continuation of Alert Levels 3 or 4 from 17 August 2021 on their business?

When applying for the wage subsidy, companies agree to a declaration which states that: before making your application for the subsidy, you have taken active steps to mitigate the impact of the continuation of Alert Levels 3 and 4 from 17 August 2021 on your business activities (including but not limited to engaging with your bank, drawing on your cash reserves as appropriate, making an insurance claim).

This is aimed at ensuring that companies applying for the Wage Subsidy are considering their ability to contribute to the cost of retaining their own employees by meeting the need from their own resources or through other sources, and has actively explored options to reduce the impact of COVID 19 on the business. Businesses should be able to identify suitable steps and justify the decisions they've made with regard to using resources before applying for financial assistance through MSD.

Note this step does not apply for the COVID 19 Leave Support Scheme or the Short Term Absence Payment.

✓ Wage Subsidy allegations

When someone calls to tell us about an allegation:

During business hours transfer the call to Allegation Line (0800 556 006) this will show on your ICE drop down.

Outside of business hours:

- transfer the caller to 0800 556 006 to leave a voice mail with a phone number and time to call them back, **or**
- ask the caller to phone back during business hours.

Multilingual Line (during and outside business hours):

- use the [questions](#) on our website to gather as much information as possible so it can be investigated.
- complete the [online form](#) with the caller (select 'Benefit Fraud allegation' from the drop down) and submit.

Feedback