



23 December 2024

Dear [REDACTED]

Thank you for your request made under the Official Information Act 1982 (OIA), received on 25 November 2024. You requested further information regarding a wage subsidy risk review carried out by Inland Revenue in 2020:

- 1. Of the 928 wage subsidy files reviewed by IR in 2020, how many files were in respect of large employers (over 80 staff) and how many files were in respect of sole traders?*
- 2. Of the 127 files identified as high risk, how many were large employers and how many were sole traders?*
- 3. 45 wage subsidy applicants could not be contacted. How many were sole traders and how many were employing firms?*
- 4. There were news reports in 2021 that 25 full time equivalent staff from Inland Revenue had been seconded to MSD in 2020 to assist with the processing of applicants for the original wage subsidy scheme, which ran from 17 March- 9 June 2020. However, my understanding of an Inland Revenue reply, dated 15 October 2021, to an OIA request about the number of IR staff seconded to MSD, is that from late June 2021 to September 2021, nine IR staff were seconded to MSD to assist with selected integrity reviews. Is it correct then that in 2020 and in the first half of 2020, IR had not seconded any staff to MSD?*

#### **Question 1**

There were no large employers included in this wage subsidy review. There were 457 applications relating to sole traders.

#### **Question 2**

The high-risk category included 4 applications from sole traders. There were no large employers included within the high-risk population.

#### **Question 3**

There were 27 applications by sole-traders where Inland Revenue was unable to contact the individual. The remaining 18 applications were from companies, partnerships and trusts.

#### **Question 4**

Inland Revenue did not formally second staff to the Ministry for Social Development (MSD) during the period 17 March-9 June 2020. However, Inland Revenue did provide support to MSD equating

to 25 full-time equivalent persons to undertake the review of the 928 referred wage subsidy applications.

Inland Revenue did subsequently formally second nine staff to MSD to undertake further reviews of wage subsidy applications. Activities completed by Inland Revenue staff during the period of their secondment were directed by MSD.

**Publishing of OIA response**

We intend to publish our response to your request on Inland Revenue's website ([ird.govt.nz](http://ird.govt.nz)) as this information may be of interest to other members of the public. This letter, with your personal details removed, may be published in its entirety. Publishing responses increases the availability of information to the public and is consistent with the OIA's purpose of enabling more effective participation in the making and administration of laws and policies and promoting the accountability of officials.

Thank you again for your request.

Yours sincerely



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