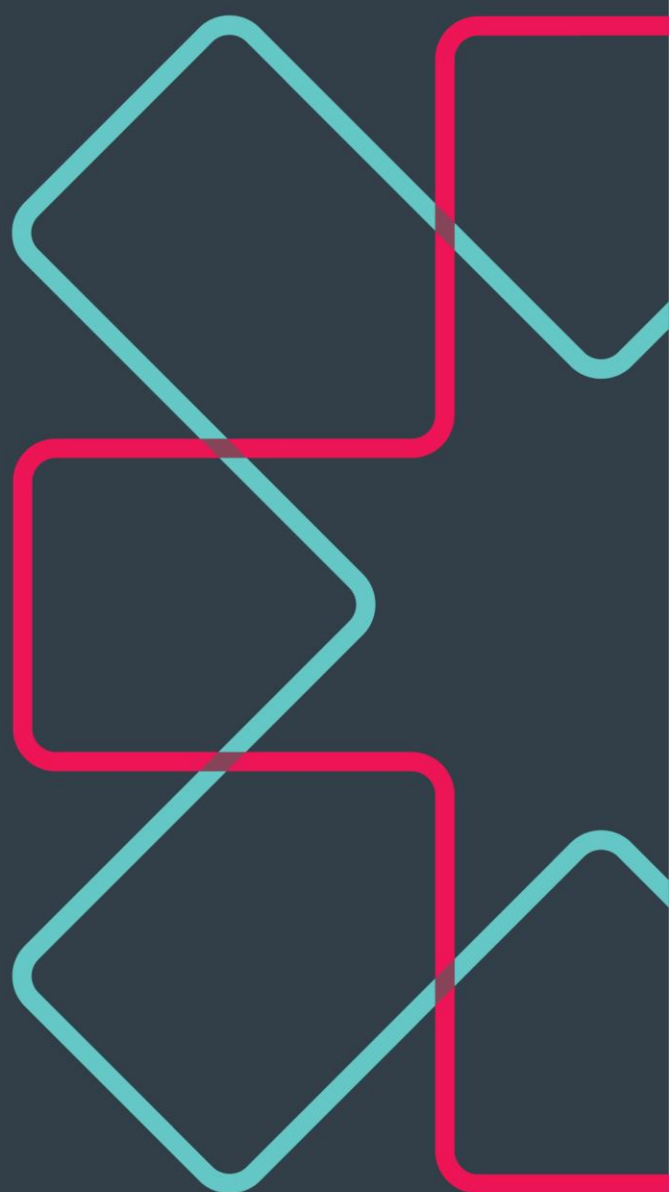


# PROCESS EVALUATION OF THE COVID-19 WAGE SUBSIDY

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Appendices



## This file of appendices supplements a process evaluation report prepared by MartinJenkins

### The purpose of this document

This file of appendices supplements the main report “Process evaluation of the COVID-19 Wage Subsidy”.

The main report, and these appendices, have been prepared by MartinJenkins (Martin, Jenkins & Associates Ltd), with support from Te Paetawhiti and Associates and ConnectEd, for a cross-agency collaboration led by the Ministry of Social Development (MSD). OliverShaw also provided advice and reviewed sections of this report on the tax implications of the Wage Subsidy.

### About MartinJenkins

For 30 years MartinJenkins has been a trusted adviser to clients in the government, private, and non-profit sectors in Aotearoa New Zealand and internationally. Our services include organisational performance, employment relations, financial and economic analysis, economic development, research and evaluation, data analytics, engagement, and public policy and regulatory systems.

We are recognised as experts in the business of government. We have worked for a wide range of public-sector organisations from both central and local government, and we also advise business and non-profit clients on engaging with government.

Kei te āwhina mātau ki te whakapai ake i a Aotearoa. We are a values-based organisation, driven by a clear purpose of helping make Aotearoa New Zealand a better place. Our firm is made up of people who are highly motivated to serve the New Zealand public, and to work on projects that make a difference.

Established in 1993, we are a privately owned New Zealand limited liability company, with offices in Wellington and Auckland. Our firm is governed by a Board made up of executive directors Kevin Jenkins, Michael Mills, Nick Davis, Allana Coulon, Richard Tait, and Sarah Baddeley, as well as independent director Sophia Gunn and chair David Prentice.



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# APPENDIX 1: EVALUATION METHOD

## Scope and overall approach

### The process evaluation had a limited scope

In scope for the process evaluation were:

- the development, implementation, and delivery of the five iterations of the Wage Subsidy
  - Note: the August 2021 iteration of the Wage Subsidy is out of scope for the outcomes evaluation
- businesses that applied for and were approved for the Wage Subsidy, or that applied for and were not approved for the Wage Subsidy, or that met the eligibility criteria for the Wage Subsidy but chose not to apply for it, and
- employees, whether permanent, contract, casual, full-time, or part-time, who received the Wage Subsidy, or who did not receive the Wage Subsidy because their employer did not apply for it despite being eligible.

The following were **out of scope** for the process evaluation:

- topics covered in the Wage Subsidy management audit conducted by the Office of the Auditor-General<sup>1</sup>
- the outcomes and impacts of the Wage Subsidy, and the effect of the Wage Subsidy on compliance with public health measures
- other business-level support measures funded by the COVID-19 Response and Recovery Fund,<sup>2</sup> and MSD income supports, and
- consideration of alternatives to the Wage Subsidy, and comparisons of findings with job retention schemes implemented internationally.

In addition, the process evaluation was expected to incorporate Māori interests and the concepts of Te Pae Tata (MSD's Māori strategy), and pay particular attention to accessing perspectives of Māori and Pacific stakeholders, stakeholders who can articulate the voice of workers (including all employment arrangements – permanent, contract, casual, full-time, and part-time), and vulnerable and low-income workers (for example, casual, part-time, women, Māori, Pacific peoples, migrants, and workers with a disability).

<sup>1</sup> Given the breadth of that report, we interpreted this to mean the work programme arising from that report that focused on integrity and compliance and was supported by separate consultants.

<sup>2</sup> While these measures are out of scope of the evaluation, the cross-agency evaluation working group is interested to know if the Wage Subsidy is reported as working well because it was supported by another measure, for example the Small Business Cashflow Scheme.



## **The process evaluation was underpinned by a comprehensive design stage**

The evaluation was carried out from December 2021 to March 2023.

Our team included experienced evaluators, with experience undertaking qualitative and quantitative data collection and analysis; kaupapa Māori and Pacific engagement experts; and labour market, tax, and policy specialists. Experts were involved at all stages of the evaluation, from design through to data collection, analysis, and reporting.

A comprehensive design period ensured the evaluation method was underpinned by:

- an agreed intervention logic model (see Appendix 5), which was workshopped with agency officials and approved by the cross-agency evaluation working group. The intervention logic model provides a framework for understanding the design and implementation of the Wage Subsidy, its intended purpose and objectives, and the range of stakeholders involved in designing and delivering the Wage Subsidy or who have an interest in its success
- two assessment rubrics (process and outcome), which were workshopped with the four key agencies and co-designed with the cross-agency working group. The rubrics set out the dimensions for assessing the Wage Subsidy design and implementation, and the indicators of quality
- an initial understanding of some of the observed and potential strengths and weaknesses of the Wage Subsidy design and delivery, and how these could be further explored in the evaluation proper, and
- advice from MSD's Ethics Panel, which was provided in response to a written submission and verbal discussion.

## **The multi-method approach drew insights from multiple sources**

At the end of the comprehensive design stage, an evaluation plan was reviewed and approved by the cross-agency working group.<sup>3</sup> The plan called for a multi-method approach that included five core data sources.

Our plan called for triangulation of findings across the five data sources, the different data collection methods, and the different evaluators. An evaluation crosswalk was also developed, which indicates which data sources would provide evidence to inform each of the areas of inquiry (see Appendix 6).

## **We focused our sampling to ensure a wide range of experiences were covered**

2,550 stakeholders took part in the evaluation through completing online surveys, and a further 188 individuals took part in individual or small-group interviews (includes agency officials).

Because the Wage Subsidy had such wide reach, there are many ways that stakeholders could have been stratified to create a sampling frame. The evaluation balanced two considerations to develop a rationalised

<sup>3</sup> In the course of undertaking the evaluation, we made two variations to our planned approach: 1. Most focus groups and hui were replaced by one-to-one interviews, to boost participation rates, and minimise the risk of confidentiality being breached. 2. We did not interview iwi leaders, as we found they had not participated in the design and delivery of the Wage Subsidy and we concluded it would have been inappropriate to interview them for the evaluation. Instead, we focused on Māori businesses and employees. These variations were discussed and agreed with the cross-agency working group as they arose.



sampling approach: sampling for representation of key characteristics, and sampling for equity. The evaluation design therefore:

- sought distribution of respondents across a rationalised set of dimensions (Table 1), and
- oversampled to ensure populations that are structurally vulnerable were reached – that is, those more at risk of poor labour-market outcomes, particularly Māori and Pacific peoples. We dedicated a proportion of data collection to hearing from priority populations directly, and indirectly through their representatives.

The profiles of survey respondents and interview participants are discussed later in this Appendix.

**Table 1: Rationalised sampling frame**

Key consideration	Example components	Rationalised sampling frame
<p><b>Characteristics of the businesses/employers</b> (including self-employed) that were eligible for the subsidy</p>	<ul style="list-style-type: none"> <li>• Size of business (number of workers)<sup>4</sup></li> <li>• Age of business (years)</li> <li>• Type of business – whether a Māori organisation, Pacific organisation, migrant organisation, or none of the above.</li> </ul>	<p>A random sample of employers was taken from the MSD dataset to ensure characteristics would be representative of the Wage Subsidy employer population.</p> <p>The interview participants sample was constructed to ensure it included:</p> <ul style="list-style-type: none"> <li>• sole traders</li> <li>• small and medium-sized businesses (fewer than 50)</li> <li>• large businesses</li> <li>• Māori businesses and Pacific businesses, and</li> <li>• businesses with complex ownership structures.</li> </ul>

<sup>4</sup> See <https://www.mbie.govt.nz/assets/defining-small-business.pdf> for IR’s customer segments: Sole traders and the self-employed; Micro (fewer than 6 employees); Small (fewer than 20 employees); Medium (fewer than 50 employees).



Key consideration	Example components	Rationalised sampling frame
<p><b>Industries</b></p> <p>Some industries were more impacted by border closures and Alert Level restrictions than others.</p>	<p>Australian and New Zealand Standard Industrial Classification (ANZSIC, as used by Stats NZ) includes 19 divisions and 96 subdivisions.</p>	<p>A random sample of employers was taken from the MSD dataset to ensure characteristics would be representative of the Wage Subsidy employer population. The sample included those who were:</p> <ul style="list-style-type: none"> <li>• more vulnerable to direct COVID-19 impacts <ul style="list-style-type: none"> <li>– for example, customer-facing businesses, and hospitality, tourism, and event businesses</li> </ul> </li> <li>• less vulnerable to direct COVID-19 impacts <ul style="list-style-type: none"> <li>– for example, professional services, and businesses with staff able to work from home.</li> </ul> </li> </ul> <p>The interviewee sample was developed using the above considerations.</p>
<p><b>Region</b></p> <p>Regions had different economic climates at the start of the pandemic, and different industry make-ups. Some industries were more impacted by Alert Level restrictions than others.</p>	<ul style="list-style-type: none"> <li>• 15 geographic regions</li> <li>• Location of businesses/employers</li> <li>• Location of employees</li> <li>• Periods of time under Alert Level restrictions.</li> </ul>	<p>A random sample of employers was taken from the MSD dataset to ensure characteristics would be representative of the Wage Subsidy employer population. The sample included those who were in:</p> <ul style="list-style-type: none"> <li>• longer periods of restrictions (Auckland)</li> <li>• moderate periods of restrictions (Northland, Waikato), and</li> <li>• shorter periods of restrictions (rest of New Zealand).</li> </ul> <p>The sample also included a mix of rural and urban.</p>





Key consideration	Example components	Rationalised sampling frame
<p><b>Interaction with the Wage Subsidy</b></p>	<p>Businesses/employers:</p> <ul style="list-style-type: none"> <li>• applied / didn't apply for the Wage Subsidy</li> <li>• approved / rejected for the Wage Subsidy, and</li> <li>• pattern of take-up across the versions of the Wage Subsidy.</li> </ul> <p>For employees/workers:</p> <ul style="list-style-type: none"> <li>• received / didn't receive Wage Subsidy payments through their employer.</li> </ul>	<p>A random sample of employers was taken from the MSD dataset to ensure characteristics would be representative of the Wage Subsidy employer population. The sample included those who were classified as:</p> <ul style="list-style-type: none"> <li>• full take-up (took up all iterations for which they were eligible)</li> <li>• partial take-up (took up one or more iterations), and</li> <li>• declines (applied for and were declined the Wage Subsidy – these businesses may have reapplied).</li> </ul> <p>We aimed to survey those who were eligible for the Wage Subsidy but didn't apply, using Dynata's research panel. Unfortunately, only a small number of these employers and sole traders were reached.</p>
<p><b>Employee characteristics</b></p> <p>Considering the experience of employees who may have been more impacted by COVID-19 restrictions.</p> <p>Design-stage interviews also signalled that the design and delivery of the Wage Subsidy was potentially weaker for one or more of these groups.</p>	<ul style="list-style-type: none"> <li>• Ethnicity</li> <li>• Gender</li> <li>• Age</li> <li>• Profession</li> <li>• Salary / income</li> <li>• Disability status</li> </ul> <p>Some populations are identified as populations vulnerable to poor labour-market outcomes in the Government's Employment Strategy.</p>	<p>Quotas were included in the workers survey, using Dynata's research panel. We aimed to over-sample for the following groups:</p> <ul style="list-style-type: none"> <li>• Māori</li> <li>• Pacific peoples</li> <li>• migrant workers</li> <li>• younger workers (18–25 years)</li> <li>• older workers (50+), and</li> <li>• women.</li> </ul>
<p><b>Different types of employment relationship</b></p> <p>Design-stage interviews and the document review signalled that some workers may have been more vulnerable to impacts on their incomes (such as casual and part-time employees, and those who were unsure of their employment status such as dependent contractors).</p>	<p>Permanent employees:</p> <ul style="list-style-type: none"> <li>• full-time permanent employees, and</li> <li>• part-time permanent employees.</li> </ul> <p>Non-standard employees:</p> <ul style="list-style-type: none"> <li>• casual employees</li> <li>• temporary and seasonal workers</li> <li>• triangular employment (labour hire), and</li> <li>• contractors.</li> </ul>	<p>Quotas were included in the workers survey, using Dynata's research panel. We aimed to ensure the sample was representative of the working population for the following groups:</p> <ul style="list-style-type: none"> <li>• permanent employees (full-time and part-time), and</li> <li>• non-standard arrangements.</li> </ul>



## The evaluation incorporated a kaupapa Māori approach

Our evaluation was supported by Te Paetawhiti Ltd. Te Paetawhiti utilise a kaupapa Māori-centred framework that reflects kaupapa Māori theory – that is, the framework is centred around Māori worldviews and what Māori value and believe to be authoritative, legitimate, and valid. These inform both methodology (a process of enquiry that determines the methods used) and method (the tools used to gather and analyse data).

The ethical principles within that framework also align well with the guiding principles within Te Pae Tata – the Ministry of Social Development’s Māori Strategy and Action Plan, which is outlined in Table 2.

In developing the evaluation plan, and the intervention logic model and assessment rubrics, we were informed by government’s commitment to the Treaty of Waitangi, by Te Pae Tata (MSD’s Māori Strategy), and by the Māori strategies of the other three key agencies: the Treasury (He Ara Waiora), MBIE (its te reo Māori strategy Te Ara Reo Rangatira, and the “Partner with Māori” component of Te Ara Āmiorangi, MBIE’s overall strategy), and IR (Māhutonga and Mauri Ora Te Whānau).

While there are similarities across these documents, they are not all the same.

**Table 2: Alignment of kaupapa Māori approach and Te Pae Tata principles**

Ethical principles	Application in evaluation context	Te Pae Tata <sup>5</sup> principles
<b>Aroha ki te tangata</b>	Engage in cultural “rituals of encounter”, guided by participants. Allow participants to define their space and meet on their own terms. Make linkages and connections with participants where appropriate. Respect the fluidity and diversity of participants.	<b>Protection</b> – recognising and providing for Māori perspectives and values and ensuring these are respected
<b>He kanoahi kitea</b>	Ensure the evaluator is known to the participants. Evaluators will be allocated to regions they have a whakapapa connection to and, where appropriate, to whānau they may know well.	<b>Participation</b> – enabling and supporting Māori to actively participate
<b>Titiro, whakarongo...kōrero</b>	Understand people’s day-to-day realities, priorities, and aspirations to ensure relevance. Allow the participants to speak to their story.	<b>Participation</b> – enabling and supporting Māori to actively participate

<sup>5</sup> All the guiding principles can align with the ethical principles given the intent is the same – that is, to ensure whānau, hapū, and iwi are supported through the evaluative process in ways that are enabling and empowering.



Ethical principles	Application in evaluation context	Te Pae Tata <sup>5</sup> principles
<b>Manaaki ki te tangata</b>	Sharing, hosting and being generous with time, expertise, and relationships, including appropriate koha and kai that acknowledges the contribution from the participants.	<b>Protection</b> – recognising and providing for Māori perspectives and values and ensuring these are respected
<b>Kia tūpato</b>	Ensure the participants feel safe to contribute, and are engaged in a space familiar to them. Allow time and space for the participants to practise their own tikanga.	<b>Protection</b> – recognising and providing for Māori perspectives and values and ensuring these are respected
<b>Kaua e takahia te mana o te tangata</b>	Ensure the participants enjoy and are enlightened through their participation in the evaluative research. Share findings and information with them.	<b>Partnership</b> – acting reasonably, honourably and in good faith towards Māori
<b>Kia māhaki</b>	Share expertise, knowledge, understandings, and findings.	<b>Partnership</b> – acting reasonably, honourably and in good faith towards Māori

## We ensured the health and safety of the participants during the pandemic

Most of the interviews took place during the COVID-19 Omicron outbreak of early 2022. We therefore did most of them online or by phone, to minimise the risk of spreading the virus and to ensure the interviews were not delayed.

## We ensured that data was secure and that participants were protected

Members of our evaluation team are members of the Aotearoa New Zealand Evaluation Association (ANZEA), Mā Te Rae | Māori Evaluation Association, the Australian Evaluation Society (AES), or the American Evaluation Association (AEA).

We conduct all evaluations in line with the Australian Evaluation Society’s Code of Ethical Conduct and its Guidelines for the Ethical Conduct of Evaluations,<sup>6</sup> as well as the American Evaluation Association’s Guiding Principles for Evaluators.<sup>7</sup>

We consulted the MSD Ethics Handbook and submitted an Ethics Assessment Standard Form for this project to the MSD Research Ethics Panel, who have provided feedback verbally and in writing.

We ensured the participants were protected in the following key ways:

<sup>6</sup> [https://www.aes.asn.au/images/AES\\_Guidelines\\_web\\_v2.pdf?type=file](https://www.aes.asn.au/images/AES_Guidelines_web_v2.pdf?type=file)

<sup>7</sup> <https://www.eval.org/About/Guiding-Principles>



- We made sure they had given informed consent.
- We provided information about support services as needed.
- The information the survey respondents and interviewees provided was kept confidential.
- We were transparent about the limitations of confidentiality for those participating in group interviews, and we ensured alternative ways were available for those participants to give feedback on sensitive topics.
- We addressed and mitigated any accessibility challenges, particularly for the survey respondents.

It was possible that participants might reveal illegal or negligent behaviour to the evaluation team. In our consent process we made it clear to the participants that we would not pass on any information about illegal behaviour (such as tax evasion) unless there was an immediate risk to the safety of an individual or there was a revelation of serious harm caused to an individual in the recent past (such as modern slavery or exploitation). None of those situations arose during the evaluation.

The MSD Privacy Team were also engaged to review our data security and protection processes.

## Review of existing policy and operational documents

More than 120 documents were sourced from across key agencies and reviewed. These included:

- Cabinet papers and key policy papers
- examples of regular reporting to Ministers and internal reporting
- internal guidance
- communications plans and stakeholder engagement plans, and
- materials published on websites, including user-facing guidance, communications, and declaration forms.

An initial tranche of documents was provided by each of the four responsible agencies through the cross-agency working group, which had set the scope for the evaluation.

These documents were reviewed in a first pass and logged in a document register with notes on their key points and their relevance to components of the assessment rubric (the rubric is in Appendix 2). We then analysed in more detail each set of documents that had been identified as relevant to a particular component of the rubric: we reviewed them to 1. find out “what happened”, 2. understand the context, and 3. extract examples that provided evidence of “best practice” in accordance with the assessment rubric.

After the initial pass through the documents, we asked each agency to fill apparent information gaps according to the rubric. This included working with members of the working group to identify and prioritise areas of focus.

In many instances, the agencies responded that documents that would fill an information gap did not exist or could not be found. This was unsurprising considering the crisis context for the Wage Subsidy scheme. If we



thought the requested information was central to the process evaluation, we made a more focused and detailed request, and pursued it at length if necessary.

We also invited agencies to provide further information in response to our draft report where relevant.

Additional information was provided late in the evaluation, that changed our assessment in some key areas. This specifically related to the Crown's efforts to engage with Māori. In the time provided, we took the information that was provided on face value and were not able to confirm the impact of the engagements that did occur with the iwi leaders who were party to them.

It remains possible that further documentation exists that was not provided to the evaluation team.

Appendix 8 includes a list of the documents reviewed.

## Review of existing administrative data

An initial tranche of administrative data on the take-up of the scheme, complaints, and processing were provided by agencies through the cross-agency working group, and further data was requested to fill information gaps.

This administrative data included:

- call logs
- resourcing and headcount data
- numbers of applications and decisions, and
- application processing times.

Data could not always be provided in the formats requested (for example, with sufficient detail to enable breakdown by different applicant characteristics, or to align complaints with the Wage Subsidy iteration they related to rather than the period in which they were received).

Early in the evaluation, we decided (in collaboration with the cross-agency working group and the provider of the outcomes evaluation) that take-up, which sits at the intersection of process and outcomes, would be explored in depth through the outcomes evaluation, to avoid duplication and ensure the limited resources for the evaluation overall were well directed.

Appendix 8 has a list of the data reviewed.

## Interviews with external stakeholders

### Who was interviewed

144 external stakeholders took part in individual and small-group interviews. These included:

- 56 workers (including 10 Māori and 9 Pacific workers)



- 70 employers (including 20 Māori-led businesses and 15 Pacific-led businesses), and
- 18 sector representatives.

### **The format and direction of the interviews**

Most interviews were by phone, and were between one or two evaluators and a single interviewee.<sup>8</sup> Participation was voluntary and most interviewees were offered a voucher (valued at \$50) as a token of appreciation for their participation. The exception was sector representatives, whom we considered to be participating in their professional capacity. Interviewees were sent an information sheet and consent form in advance of the interview, and the contents of the sheet and form were explained verbally at the start of each interview. Interviewees could provide consent in any way that they thought was appropriate – most chose verbal consent.

A common semi-structured interview schedule was developed for each set of interviewees (worker representatives, business representatives, businesses, and workers). The interview schedules included diverging question paths reflecting the different sets of circumstances that we thought likely (for example, one question path for employers who accessed the Wage Subsidy and another for those who didn't).

Our evaluation team were all experienced interviewers, and they adapted the generic interview schedules to ensure relevance to specific audiences – particularly to ensure we upheld our commitments to kaupapa Māori and Pacific-centred evaluation principles.

The interviews were qualitative and sought a rich understanding of individuals' experiences of the Wage Subsidy and the factors that contributed to those experiences. We undertook a large number of interviews to ensure we covered people in a wide range of circumstances, rather than to achieve a representative sample.

In many instances, interviewees required prompting to ensure they differentiated the Wage Subsidy from other types of supports offered by government. In other instances, interviewees were well versed on the Wage Subsidy and eager to provide their perspective because of either a very poor or a very positive experience.

In all cases, skilled interviewers made judgements as to which parts of the interview schedule to pursue with each interviewee. We regularly checked in with each other to ensure all parts of the interview schedule were covered across each set of interviews.

The interviewers took notes during the interviews. If the interviewee agreed, we also made an audio recording of the interview so that we could include accurate quotes in our report.

### **Analysing the feedback from the interviews**

Interview notes were analysed in sets (business sector representatives, worker representatives; businesses, self-employed, and workers; and Māori, Pacific, and other) and each interview was coded using both a deductive approach (flowing from the assessment rubric) and an inductive approach (allowing for the

<sup>8</sup> Our initial plan had been to use a small group format for most interviews. We diverged from this approach, with agreement from the cross-agency working group, to protect anonymity and to boost participation.



emergence of new themes). Themes from each interview were summarised, and the summarised themes were aggregated for each set.

Aggregated themes were brought together from across the interview sets as they related to the assessment rubric. All the interviewers participated in several workshops to triangulate for convergence, complementarity, and divergence across the interview sets.

**How the interviewees were sourced**

Interviewees were sourced through:

- our own extensive networks
- an MSD database of applicants (the database did not allow us to identify a sample of individuals based on their characteristics, but did allow us to ensure our sample included applicants that had been declined)
- existing research panels (Dynata) and databases (Katalyst Business Database)
- referrals from sector representatives (especially for reaching migrant workers, and Pacific businesses and workers), and
- cold calling (particularly for sector representatives).

Sector representatives who took part in interviews included representatives from industry associations, unions, specialist Māori and Pacific business-support agencies, and specialist worker-support agencies (including migrant associations).

Workers and employers were from diverse industries, regions, and professions. Table 3 contains further information about the sample characteristics.

**Table 3: Key characteristics of employer and worker interviewees**

Employers	Workers
N=70	N=56
20 Māori-led business	10 Māori
15 Pacific-led business	9 Pacific
	4 Recent migrant
9 Large employer (100+ workers)	40 Women
21 Medium employer (6–99 workers)	5 Younger workers
17 Small (up to 5 workers)	13 Workers in non-standard work arrangements (part-time, casual, or temporary)
25 Sole trader / self-employed worker (that is, doesn't employ others)	



Employers	Workers
~16 Declined the Wage Subsidy, or chose not to apply for it, at least once (this is a conservative estimate, as several interviewees were unclear about how many times they had applied)	~8 Didn't receive Wage Subsidy payments through their employer at least once (this is a conservative estimate as several interviewees were unsure)

Note: Workers and employers were not always confident they could accurately recall details, such as how many times they had applied for the Wage Subsidy, or whether they had received Wage Subsidy payments through their employer. Some interviewees' circumstances changed through the five iterations of the scheme (for example, workers changing jobs) or they had multiple arrangements (for example, changing from being self-employed to working part-time as an employee), so that they fit more than one category.

## Engagement with agency officials

Online workshops, interviews, and a targeted survey were used to gather information from at least 44 agency officials. Most officials were from the four responsible agencies: the Treasury, MBIE, MSD, and IR. Officials from Te Puni Kōkiri and Te Arawhiti were also interviewed.

We developed a long list of agency officials in collaboration with the cross-agency working group. This included a cross-section of roles and functions in relation to the Wage Subsidy, and involvement during different periods and phases. Some individuals were also included for their specialist experience or knowledge.

Engaging agency officials was challenging. Many individuals had moved on to new jobs, or were focused on new priorities. We pivoted our approach during the data collection period, to maximise engagement – in particular, running smaller meetings with senior officials separately from agency workshops, offering a larger number of individual interviews, and creating a targeted online survey to prompt thinking and gather written feedback in advance of workshops.

Each interview and focus group was analysed individually, and findings were aggregated to identify themes. The survey gathered 40 responses from agency officials (most of whom also participated in an interview or focus group). Survey findings were summarised in a note that showed responses by agency and in total, and lists of open text comments.





## The online surveys

We conducted two online surveys. The following table sets out the survey populations and the response rates.

Survey	Sample construction	Sample size	Response rate	
1	<b>Employers and sole traders</b> <ul style="list-style-type: none"> <li>who had applied for the Wage Subsidy at some point during Phase 1 and Phase 2 (they may have received the Wage Subsidy, or been assessed and declined)</li> </ul>	We received contact details from MSD for this population. 9,508 invitations were emailed out to a random sample of applicants. We worked with Pacific Business Trust to boost this sample.	1,388	14.6%
	<ul style="list-style-type: none"> <li>who were eligible for the Wage Subsidy but did not apply for or receive it.</li> </ul>	We worked with Dynata to roll out this survey. We worked with Pacific Business Trust to boost this sample.	147	NA
2	<b>Employees and contractors</b> who may or may not have received the Wage Subsidy through their employer	We worked with Dynata to roll out this survey.	1,014	NA

The contents of the survey were designed to:

- enable comparisons between different populations
- provide data that could be compared with responses from the survey undertaken by Ipsos for MSD in May 2020
- be aligned with the assessment rubric
- focus on the process components of the Wage Subsidy, and
- collect data on outcomes, to complement the work undertaken by Motu Research for the outcomes evaluation.

A copy of the workers survey is in Appendix 10. The survey was in the field from 7 June to 22 June 2022.

A copy of the employers and sole traders survey is in Appendix 11. The survey was in the field from 9 June to 3 July 2022.



## **The employer survey results have some limitations, but the results can be generalised to the Wage Subsidy-eligible population**

We emailed out 10,000 invitations to the employer and sole trader survey, using contact details supplied to MSD when organisations applied for the Wage Subsidy. Of those 10,000 invitations, 492 bounced or were to email addresses that were no longer valid. Those organisations may have changed their email address or may no longer exist. The sample was therefore biased towards those who wanted to engage with the government on a survey about the Wage Subsidy, and towards those who are still in operation.

The profile of the respondents to the employer/sole trader survey differs from the general New Zealand business profile, but this was to be expected:

- There were significantly fewer survey respondents in farming, forestry, and fishing; finance and insurance; rental, hiring, and real estate; and professional, scientific and technical services.
- There were significantly more survey respondents in retail; accommodation and food services; ICT, media, and telecoms; education and training; health care and social services; arts and recreation; and other services.
- Survey respondents were larger in size: 52% were self-employed, while the figure for New Zealand businesses in general is 71%. But if employment sizes are aggregated, the survey is comparable with the general New Zealand business profile – for example, 97% of New Zealand businesses are small-to-medium-sized enterprises (SMEs) and 94% of survey respondents were SMEs.
- Survey respondents' organisations had been in operation for a longer period. 2% of survey respondents were responding on behalf of organisations that had been in operation for less than a year, compared to 10% of the businesses in New Zealand. Conversely, 27% of respondents' organisations had been operating for 21 years or more, compared to 16% of the businesses in New Zealand.

The Wage Subsidy was not available to all businesses. Additionally, as will be discussed later, not all businesses that were eligible for the Wage Subsidy applied for, or took up, the Wage Subsidy.

Survey respondents were regionally representative.

On balance, we believe that the results of the employer/sole trader survey can be generalised to the general New Zealand business population. The response rate for the employer/sole trader survey was 15%, which is a relatively good response rate for an online, business-focussed survey.

## **The worker survey sample was broadly representative of the working population**

We worked with Dynata to reach workers who may, or may not have, received the Wage Subsidy. We sought to construct the sample so that it was broadly representative of New Zealand's working population. Quotas were added on the basis of a number of demographic characteristics.

The four figures below show a comparison of the New Zealand working population and the sample by various demographic characteristics (see Figure 1, Figure 2, Figure 3, and Figure 4).

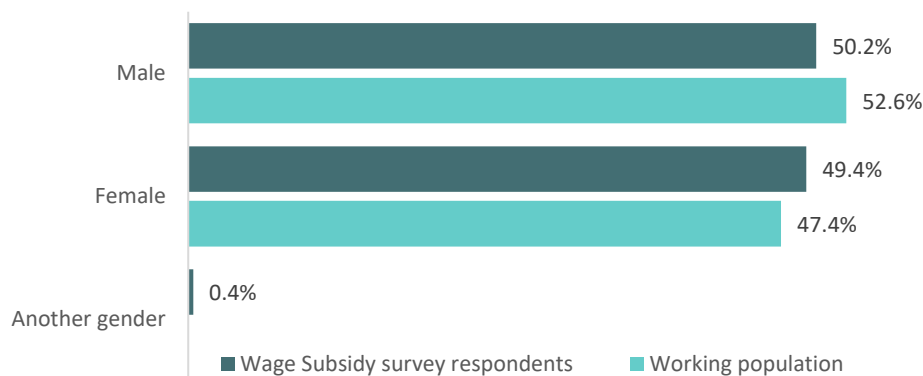


- Survey respondents were regionally representative. The largest difference related to the Canterbury region, where 17% of respondents resided compared to 13% of the working population.
- There were small differences in gender: 49.3% of survey respondents identified as female, compared to 47.4% of the working population.
- We deliberately over-sampled for Māori and Pacific peoples. The sample has a higher proportion of Māori, a smaller proportion of Pacific peoples, and a higher proportion of Asian people compared to the working population. (11% of respondents identified as Asian, compared to 4% for the working population.)
- Survey respondents were representative of the split between full-time and part-time work in the working population.

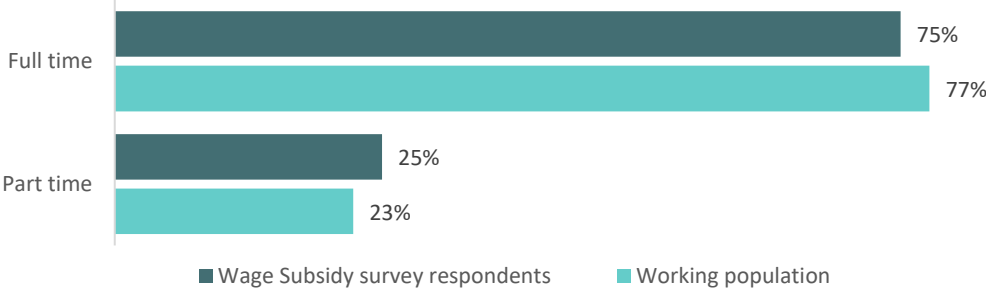
Based on the comparisons, we are comfortable that, overall, the Wage Subsidy survey respondents are representative of the working population and the results can be generalised to the New Zealand working population.

### Profile of the workers survey respondents

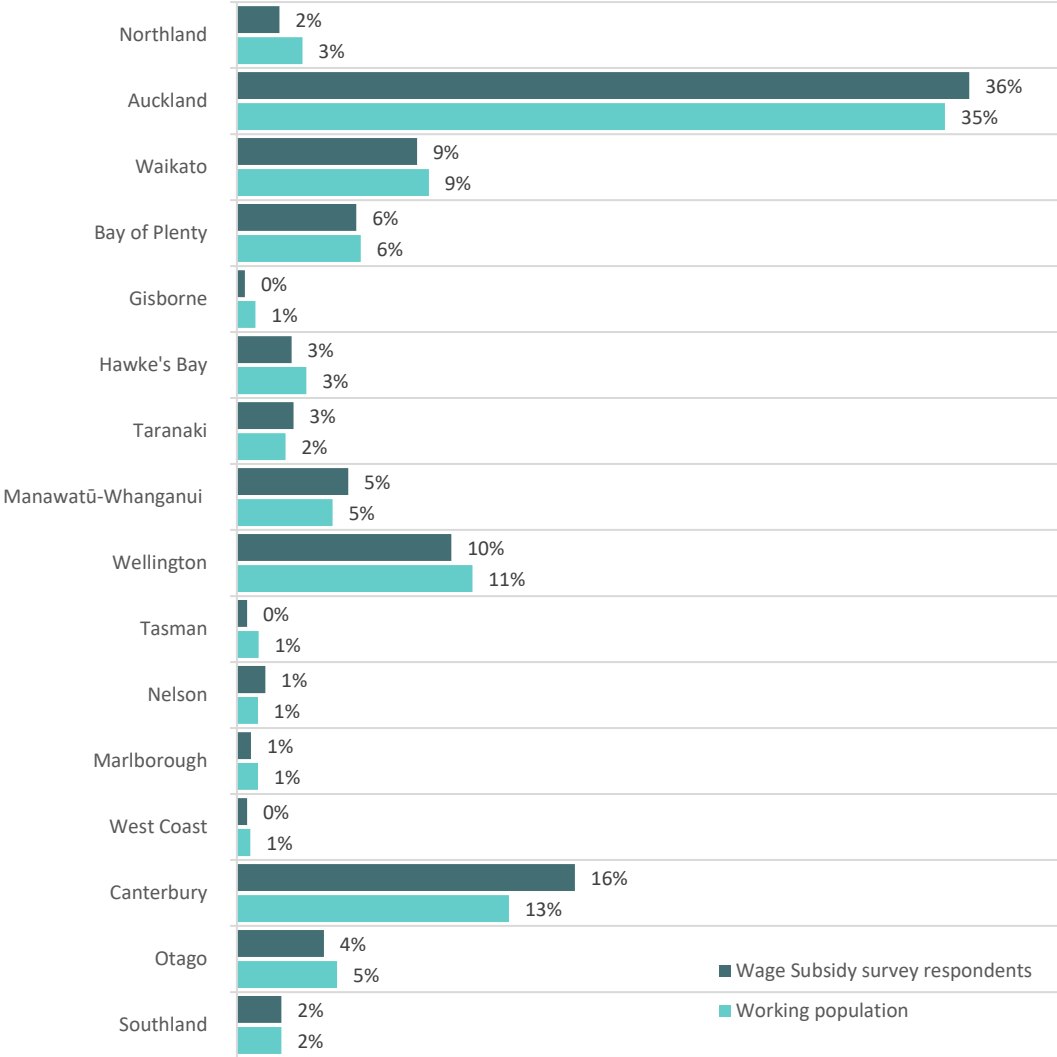
**Figure 1: What is your gender? – Working population compared to Wage Subsidy survey respondents**



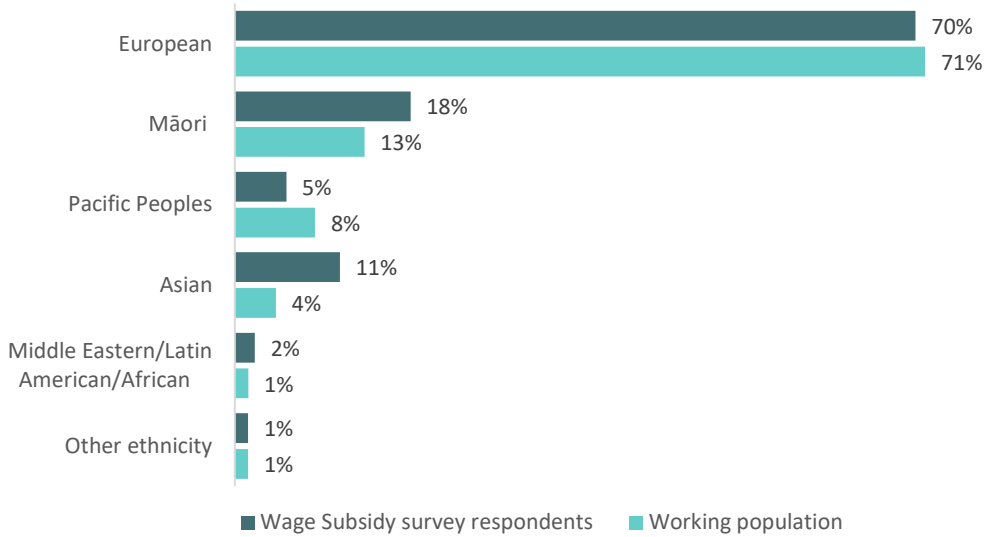
**Figure 2: I am employed [full-time or part-time?] – Working population compared to Wage Subsidy survey respondents**



**Figure 3: Which region do you live in? – Working population compared to Wage Subsidy survey respondents, by region**



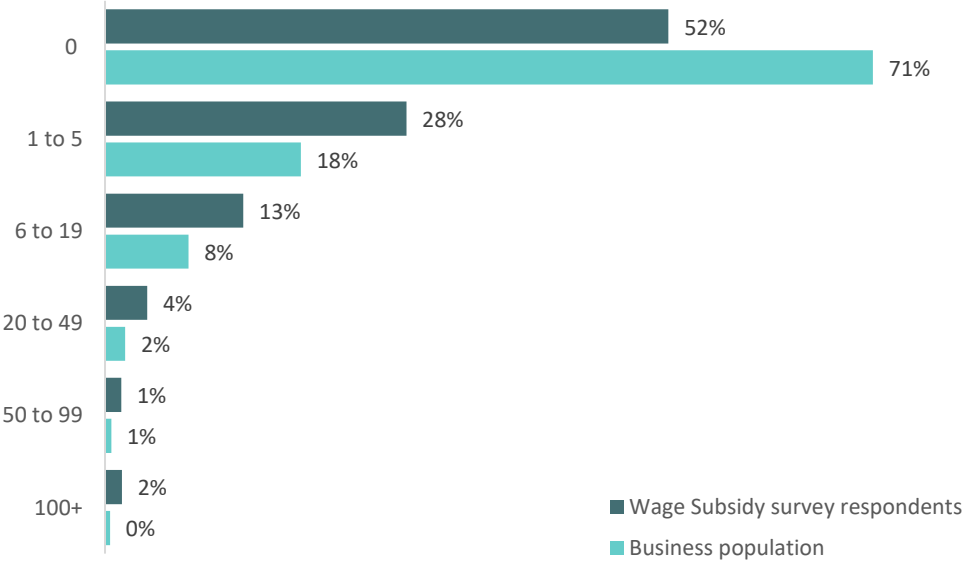
**Figure 4: Which ethnic group(s) do you identify with? – Working population compared to Wage Subsidy survey respondents**



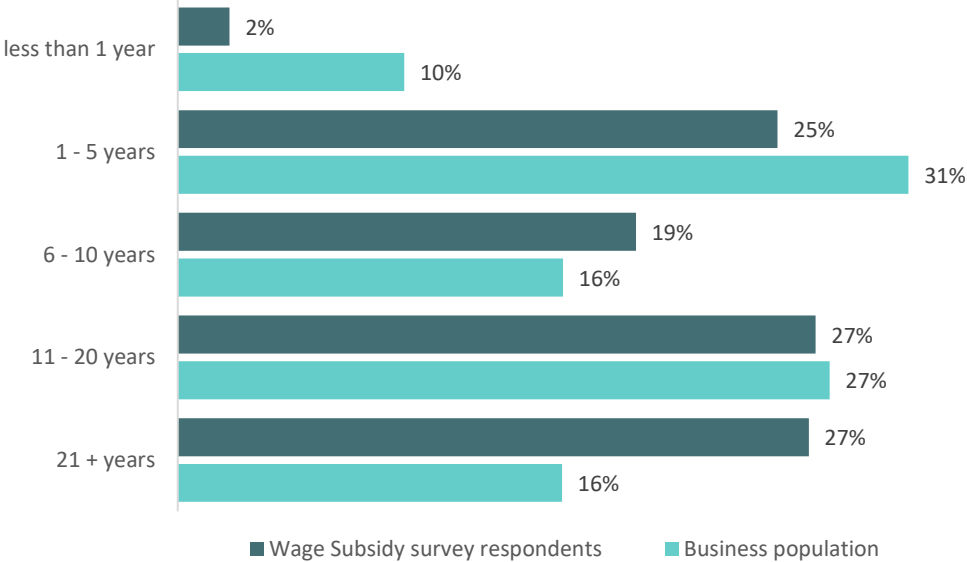
Notes: Individuals are able to select multiple groups. Percentage breakdowns are indicative. “Other ethnicity” usually includes those who indicated “New Zealander” or similar.

**Profile of the employers and sole traders survey respondents**

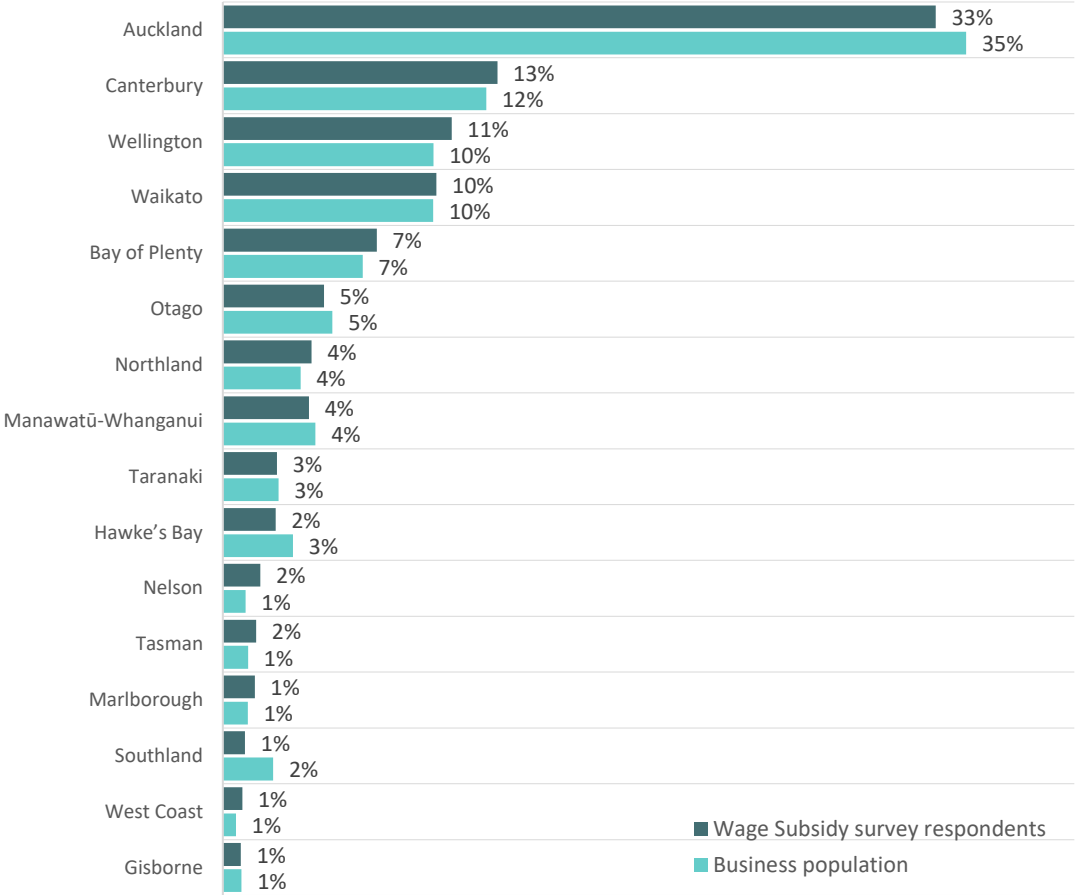
**Figure 5: How many employees do you have? – Business population compared to Wage Subsidy survey respondents**



**Figure 6: How old is the organisation? – Business population compared to Wage Subsidy survey respondents**

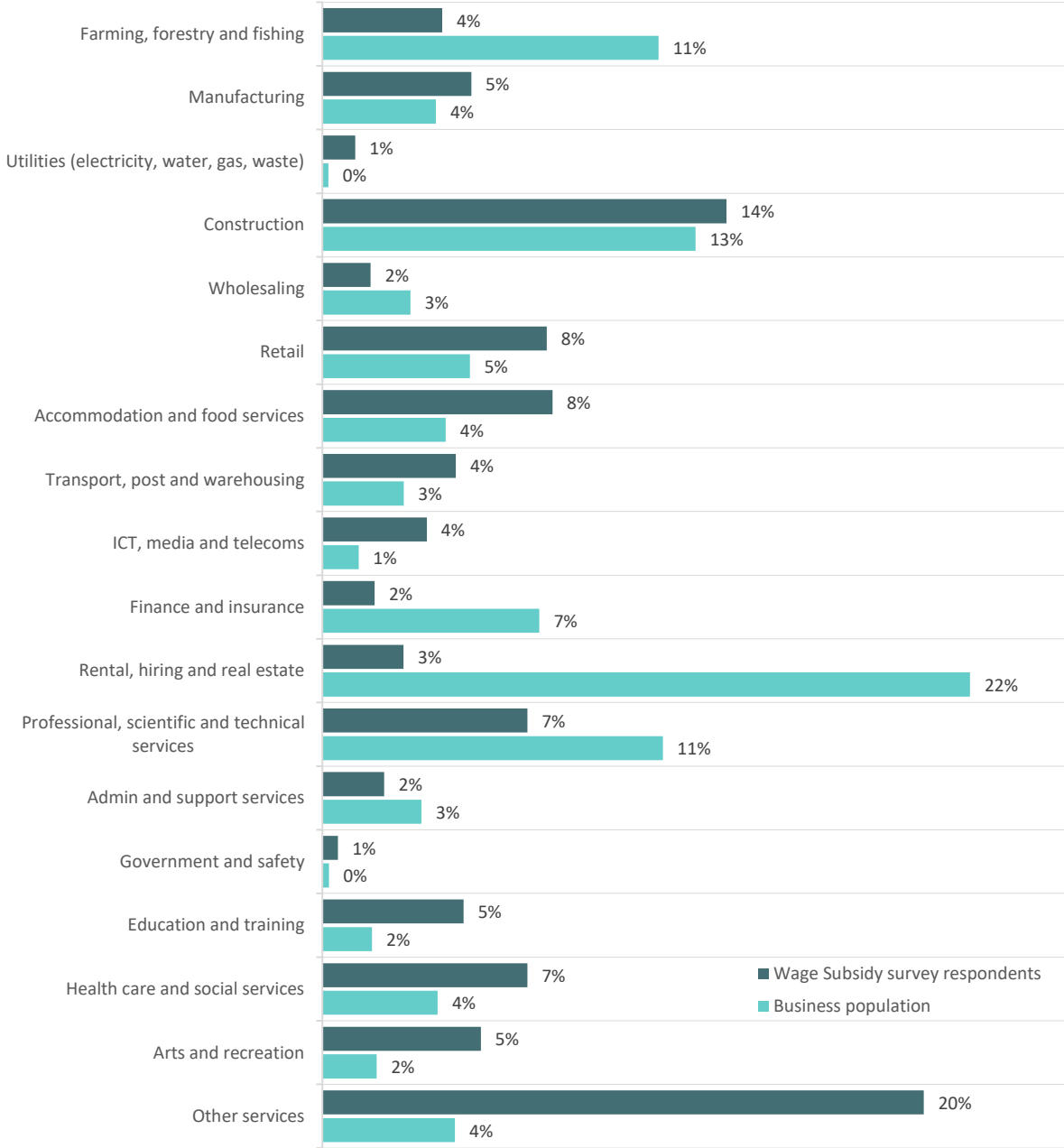


**Figure 7: Where are most of your workers based? – Business population compared to Wage Subsidy survey respondents**





**Figure 8: What is the main industry sector of your organisation? – Business population compared to Wage Subsidy survey respondents**



# APPENDIX 2: ASSESSMENT RUBRIC FOR THE PROCESS EVALUATION

The evaluation team developed this assessment rubric for the process evaluation in collaboration with the cross-agency working group and with input from the four responsible agencies.

Criteria	Components for consideration	What excellent looks like	Responsibility
<b>Cross-cutting aspects: apply across all stages of the scheme (policy design, implementation, and delivery)</b>			
Collaboration and governance, at all stages of the Wage Subsidy	Governance	<ul style="list-style-type: none"> <li>• Clear governance structures, including decision-making hierarchy</li> <li>• Clear agency roles and responsibilities in all stages of the Wage Subsidy</li> <li>• Division of roles and responsibilities make best use of agency roles expertise, infrastructure, and capacity.</li> </ul>	MartinJenkins
	Common understanding	<ul style="list-style-type: none"> <li>• Common understanding of policy intent and policy parameters</li> <li>• Common understanding of implementation and delivery requirements, limitations, and risks</li> <li>• Common understanding of roles and responsibilities.</li> </ul>	MartinJenkins
	Collaboration processes	<ul style="list-style-type: none"> <li>• Processes were established that enabled agencies to work together at pace at all levels, including:               <ul style="list-style-type: none"> <li>– appropriate and effective decision-making processes, including processes for resolving differences</li> <li>– decisions appropriately captured and implemented</li> <li>– effective formal processes established for information sharing, and</li> <li>– effective tools and process established for communication across agencies.</li> </ul> </li> </ul>	MartinJenkins



Criteria	Components for consideration	What excellent looks like	Responsibility
	Collaboration behaviour	<ul style="list-style-type: none"> <li>Agencies and functions involved in the end-to-end Wage Subsidy scheme worked together appropriately to support best outcomes for businesses, employers, and workers (for example, following principles of collaboration (IRD) and mahitahi (MBIE)):               <ul style="list-style-type: none"> <li>appropriate and effective cross-agency communications</li> <li>roles and responsibilities delivered, with appropriate flexibility at boundaries</li> <li>formal information-sharing arrangements followed, with willingness to engage in informal information sharing as appropriate, and</li> <li>decisions appropriately captured and implemented.</li> </ul> </li> <li>Good handover between stages and functions of the Wage Subsidy (for example, between policy design and delivery; review and delivery; general policy and operational policy).</li> </ul>	MartinJenkins
Consistent with the Treaty of Waitangi	Adherence to Treaty of Waitangi principles	<ul style="list-style-type: none"> <li>Treaty of Waitangi principles (partnership, protection, participation) embedded in policy design and implementation end-to-end</li> <li>Agency contributions reflect their commitments to Māori (for example, Te Pae Tawhiti and Te Pae Tata; Mauri ora te whānau).</li> </ul>	MartinJenkins
Equity	Alignment to an equity agenda	<ul style="list-style-type: none"> <li>Impacts for vulnerable populations are considered at all stages of the Wage Subsidy</li> <li>Arising equity issues are identified and addressed.</li> </ul>	MartinJenkins
Risk management	Risk identification, mitigation, and management	<ul style="list-style-type: none"> <li>Risk management approach reflects good practice (in terms of alignment of strategic and operational risk, risk assessment criteria and processes, risk monitoring and reporting)</li> <li>Risks assessed and mitigation plans proportionate to the scale of the risk put in place prior to implementation</li> <li>Identification and mitigation of unanticipated risks that emerged during implementation (such as employers thinking the Wage Subsidy gave them permission to overlook employment law)</li> <li>Risk is escalated appropriately (within and across agencies).</li> </ul>	MartinJenkins



Criteria	Components for consideration	What excellent looks like	Responsibility
Learning and improvement	Adaptation	<ul style="list-style-type: none"> <li>• Timely and appropriate action taken to improve the Wage Subsidy based on (stakeholder) feedback:               <ul style="list-style-type: none"> <li>– channels are established to receive feedback from stakeholders, and</li> <li>– feedback is appropriately considered (within iterations, across Phase 1 and Phase 2, and across policy and implementation).</li> </ul> </li> </ul>	MartinJenkins



Criteria	Components for consideration	What excellent looks like	Responsibility
<b>Policy design / Development</b>			
Policy development process	Consultation	<ul style="list-style-type: none"> <li>• Involvement of key stakeholders with an investment in the Wage Subsidy (for example, Ministers, relevant government agencies, iwi/Māori, and employer and worker groups)</li> <li>• Realistic level and balance of engagement</li> <li>• Reflects relevant agency commitments, for example Mana Manaaki (MSD); Manaakitanga (Treasury); people-centred (MBIE).</li> </ul>	<p>MartinJenkins</p> <p>Note that this will have to be considered within various constraints, such as resources available.</p>
	Meaningful engagement with Māori	<ul style="list-style-type: none"> <li>• Engagement with iwi/Māori reflects good practice, refer Te Arawhiti guidance</li> </ul>	MartinJenkins
	Adherence to constitutional processes	<ul style="list-style-type: none"> <li>• Constitutional processes were followed, in terms of the involvement of Cabinet, Cabinet Committees, Ministers, and officials</li> </ul>	MartinJenkins
Policy advice	Quality of policy advice	<ul style="list-style-type: none"> <li>• Policy advice underpinning the Wage Subsidy was of high quality including being consistent with DPMC's Policy Quality Framework: <ul style="list-style-type: none"> <li>– Context: clarity of purpose and the relationship across government priorities</li> <li>– Analysis: including clear problem definition, informed by relevant evidence, considering Treaty and te ao Māori analysis, and clear options, impacts, and limitations</li> <li>– Advice: is clear and informed, identifies risks and mitigations, and clearly sets out decision-makers' needs</li> <li>– Action: identifies who will do what, enabling effective implementation and how the solution will be monitored</li> </ul> </li> <li>• Evidence of learning from research, overseas experience, and previous similar schemes in New Zealand (for example, Earthquake Support Subsidy, Phase 1)</li> <li>• Preferred option makes best use of existing legislation.</li> </ul>	MartinJenkins



Criteria	Components for consideration	What excellent looks like	Responsibility
Policy settings	Appropriateness of policy settings	<ul style="list-style-type: none"> <li>• Policy settings enabled policy intent, including: <ul style="list-style-type: none"> <li>– eligibility criteria</li> <li>– subsidy rate</li> <li>– structure of payments</li> <li>– expectation of employers</li> <li>– revenue decline test, and</li> <li>– balancing of risk and access.</li> </ul> </li> <li>• Aligned with other government policies and programmes, including: <ul style="list-style-type: none"> <li>– wider COVID-19 response, and</li> <li>– equity agenda.</li> </ul> </li> </ul>	MartinJenkins
<b>Implementation and delivery</b>			
Infrastructure	Process for determining infrastructure for delivery	<ul style="list-style-type: none"> <li>• Operational settings and constraints understood and allowed for</li> <li>• Clear criteria for selecting infrastructure were set</li> <li>• Analysis of NZ government infrastructure for capability to deliver</li> <li>• Identification of a range of possible options, informed by stakeholders involved in Wage Subsidy delivery (such as service delivery perspective, operational arm, IT).</li> </ul>	MartinJenkins
	Delivery infrastructure fit for purpose	<ul style="list-style-type: none"> <li>• Actual and potential constraints identified and managed or mitigated</li> <li>• Chosen delivery mechanism: <ul style="list-style-type: none"> <li>– makes best use of existing infrastructure, and</li> <li>– reflects a suitable and responsive IT system.</li> </ul> </li> <li>• Chosen delivery infrastructure enabled: <ul style="list-style-type: none"> <li>– rapid processing and rapid disbursement of funds</li> <li>– equitable access by eligible recipients</li> <li>– quality checks on applications (did not become a barrier to rapid disbursements), and</li> <li>– ongoing adaption to changing context / iterations.</li> </ul> </li> </ul>	MartinJenkins



Criteria	Components for consideration	What excellent looks like	Responsibility
Delivery	Resourcing and staff	<ul style="list-style-type: none"> <li>• Sufficient operating budget</li> <li>• Sufficient staff with the necessary skills (without substantially impacting the ability to do BAU work)</li> <li>• Wellbeing of delivery staff was supported</li> <li>• Efficient use of resources</li> <li>• Single-person risks managed within agencies – that is, ensuring organisational knowledge does not only sit with individuals.</li> </ul>	MartinJenkins
	Delivery tools and guidance	<ul style="list-style-type: none"> <li>• User-facing tools and processes were fit for purpose and implemented in a timely manner (application forms, application process, declarations, complaints process)</li> <li>• Declarations support timely integrity checks</li> <li>• Delivery tools effectively identified and minimised unintended downstream effects (for example, for tax collection)</li> <li>• Operational guidelines for delivery staff were fit for purpose (clear and accessible) and available in a timely manner</li> <li>• Systems for integrity checks and investigations were fit for purpose and implemented in a timely manner</li> <li>• Tools and guidance were adapted to changing context and iterations.</li> </ul>	MartinJenkins
	Processing (applications and complaints)	<ul style="list-style-type: none"> <li>• Quick turnaround in processing of applications, reflecting intent</li> <li>• Undue delays were minimal</li> <li>• Complaints were reviewed quickly and fairly, decisions were consistent</li> <li>• Instances of fraud and misuse (not passing on Wage Subsidy) were identified.</li> </ul>	MartinJenkins



Criteria	Components for consideration	What excellent looks like	Responsibility
	User experience of delivery (applications and complaints)	<ul style="list-style-type: none"> <li>• User-facing tools and guidance (application forms, application process, declarations, complaints process) were easy to find, clearly expressed, used plain language, available in a range of languages, only required relevant information</li> <li>• Application interface was user-friendly and reliable</li> <li>• Processing speed met expectations</li> <li>• Clear feedback for reasons for declines</li> <li>• Complaints were responded to promptly, clearly, and fairly; the process is transparent</li> <li>• Review rights were clear (such as role of Ombudsman).</li> </ul>	MartinJenkins
Communications	Communication s products and dissemination	<ul style="list-style-type: none"> <li>• Communications were consistent and aligned (including within organisations, across organisations and to the public)</li> <li>• Information about the application process and eligibility criteria (and information required to support an application) were targeted (for example, to workers, employers, and self-employed), easy to find, clearly expressed, consistent, used plain language, available in a range of languages</li> <li>• Communications were disseminated through a range of channels and platforms, including channels that have better reach with target groups</li> <li>• Communications products and processes align with International Association for Public Participation and Accessibility Standards for public service communications.</li> </ul>	MartinJenkins
	Cultural appropriateness	<ul style="list-style-type: none"> <li>• Communication products and dissemination channels were culturally appropriate and designed for a diverse audience</li> <li>• Communication products and dissemination channels showed a good understanding of how to reach Māori.</li> </ul>	MartinJenkins





Criteria	Components for consideration	What excellent looks like	Responsibility
	Effectiveness of communication	<ul style="list-style-type: none"> <li>Widespread awareness of the Wage Subsidy by intended groups soon after each version was announced</li> <li>Very little differentiation in awareness levels by eligible subgroups, including for each version of the Wage Subsidy</li> <li>Widespread understanding of the purpose and eligibility requirements of the Wage Subsidy, and different versions, among employees, including: access through employer; the obligations of their employers towards them; how they could make a complaint</li> <li>Widespread understanding of the purpose and eligibility requirements of the Wage Subsidy, and different versions, among employers (including eligible employers who chose not to take up the scheme), including: their obligations to their employees; how to apply (including what information was required and when they needed to apply); when and how money could be repaid</li> <li>Little differentiation in levels of understanding for subgroups, including for each version of the Wage Subsidy.</li> </ul>	<p>MartinJenkins</p> <p>Note that data on declines may be poor.</p> <p>Note: There is an expectation that awareness would increase over time</p> <p>Note: There is an expectation that understanding may have fluctuated over time as different versions of the Wage Subsidy were stood up.</p>
Take-up (outputs and immediate outcomes)	Access/take-up: Eligible firms applied for and received the subsidy	<ul style="list-style-type: none"> <li>Number and profile of firms <b>applying for</b> the Wage Subsidy aligns to policy intent</li> <li>Number and profile of firms <b>receiving</b> the Wage Subsidy aligns to policy intent</li> <li>Number and profile of firms <b>declined</b> the Wage Subsidy aligns to policy intent</li> <li>Little differentiation in levels of applications, receipts, and declines by eligible subgroups that cannot be explained by restrictions (that is, demographics of regions impacted by lockdowns).</li> </ul>	<p>Motu Research</p> <p>Note: Declines data may be limited.</p> <p>Note: We expect the scale and profile of applicants/recipients to fluctuate across the variations in line with changing restrictions.</p>



Criteria	Components for consideration	What excellent looks like	Responsibility
	Employers met their obligations	<ul style="list-style-type: none"> <li>• Employers passed on the Wage Subsidy to employees, and in a timely manner (legal requirement)</li> <li>• Employers retained staff through the period they received the Wage Subsidy (legal requirement)</li> <li>• Most employers “topped up” wages to 80% or more (not a legal requirement)</li> <li>• There was very little differentiation in employer behaviour by subgroups of recipients/employees (that is, equitable)</li> <li>• Misuse of the scheme (through not meeting obligations) was low.</li> </ul>	<p>Motu Research</p> <p>MartinJenkins</p>



# APPENDIX 3: RELEVANT GUIDELINES FOR TREATY OF WAITANGI BEST PRACTICE

What we expected to see	Relevant guidance
<p><b>Adherence to Treaty of Waitangi principles</b></p> <p>Treaty of Waitangi principles (partnership, protection, participation) embedded in policy design and implementation end-to-end</p> <p>Agency contributions reflect their commitments to Māori (for example, Te Pae Tawhiti and Te Pae Tata; Mauri ora te whānau).</p>	<ul style="list-style-type: none"> <li>• Section 14 Public Service Act (new legislation effective part way through the scheme)</li> <li>• Cabinet Office Circular CO (19) 5 0 this circular sets out guidelines agreed by Cabinet for policy makers to consider the Treaty of Waitangi in policy development and implementation <a href="#">CO-19-5-Treaty-of-Waitangi-Guidance-for-Agencies.pdf (tearawhiti.govt.nz)</a></li> <li>• <a href="#">Treaty of Waitangi analysis   Department of the Prime Minister and Cabinet (DPMC)</a>.</li> </ul>
<p><b>Meaningful engagement with Māori</b></p> <p>Engagement with iwi and Māori reflects good practice, consistent with Te Arawhiti guidance (throughout design and delivery)</p>	<ul style="list-style-type: none"> <li>• Te Arawhiti guidelines for engagement with Māori</li> <li>• <a href="#">Guidelines-for-engagement-with-Maori.pdf (tearawhiti.govt.nz)</a>.</li> </ul>
<p><b>Policy stage</b></p> <p>Consideration of Treaty and te ao Māori analysis</p>	<ul style="list-style-type: none"> <li>• Cabinet Office Circular CO (19) 5 0 – this circular sets out guidelines agreed by Cabinet for policy makers to consider the Treaty of Waitangi in policy development and implementation</li> <li>• <a href="#">CO-19-5-Treaty-of-Waitangi-Guidance-for-Agencies.pdf (tearawhiti.govt.nz)</a>.</li> <li>• We also considered policy agency frameworks, and wider wellbeing frameworks, where they were relevant. For example, He Ara Waiora (although this was emergent at the time). <a href="#">He Ara Waiora (treasury.govt.nz)</a>.</li> </ul>
<p><b>Implementation and delivery stage</b></p> <p>Communication products and dissemination channels showed a good understanding of how to reach Māori</p>	<ul style="list-style-type: none"> <li>• Te Arawhiti guidelines for engagement with Māori</li> <li>• <a href="#">Guidelines-for-engagement-with-Maori.pdf (tearawhiti.govt.nz)</a>.</li> <li>• Organisational-specific strategies and action plans that set out administrative priorities and relationship statements with respect to Treaty commitments such as MSD’s Te Pae Tata (<a href="#">Māori Strategy and Action Plan</a>) and IR’s <a href="#">Māhutonga</a>).</li> </ul>



What we expected to see	Relevant guidance
<p><b>Take-up</b></p> <p>Little differentiation in levels of applications, receipts, and declines by eligible subgroups that cannot be explained by restrictions (that is, demographics of regions impacted by lockdowns)</p>	<ul style="list-style-type: none"> <li>• Equity considerations were also considered under Article 3 of the Treaty and the relevant guidance documents provided by Te Arawhiti to assist with this analysis</li> <li>• Cabinet Office Circular CO (19) 5 0 – this circular sets out guidelines agreed by Cabinet for policy makers to consider the Treaty of Waitangi in policy development and implementation</li> <li>• <a href="https://tearawhiti.govt.nz/CO-19-5-Treaty-of-Waitangi-Guidance-for-Agencies.pdf">CO-19-5-Treaty-of-Waitangi-Guidance-for-Agencies.pdf (tearawhiti.govt.nz)</a>.</li> </ul>



# APPENDIX 4: ADDITIONAL DATA

## Wait times for MBIE and IR call centres

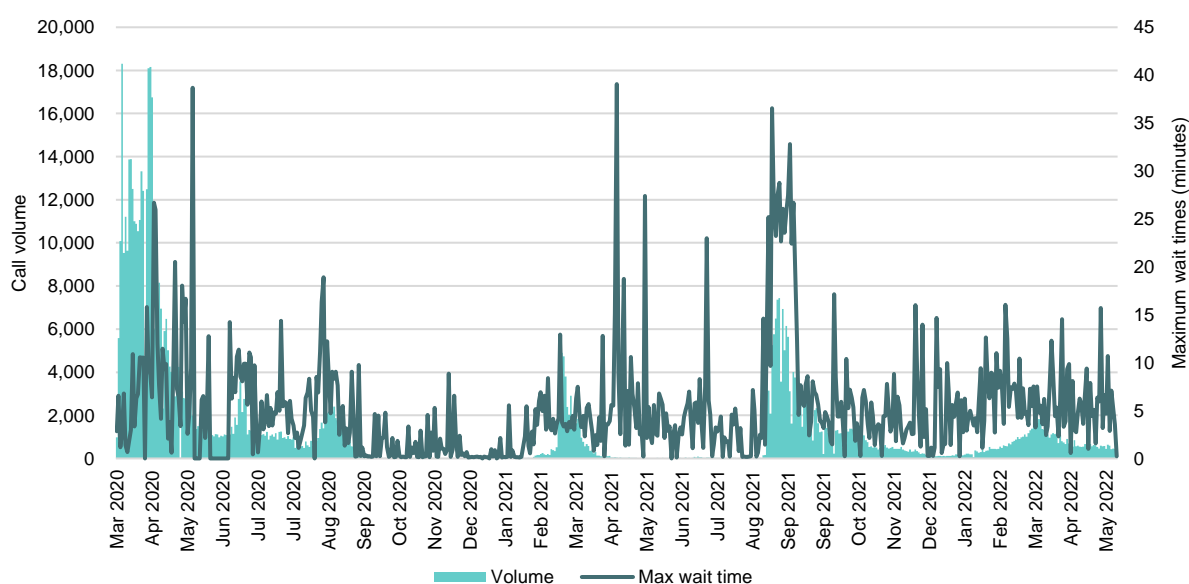
MSD, IR, and MBIE all operated phone lines to support the delivery of the Wage Subsidy:

- The MSD phone line was intended primarily for businesses and employers, to support them with self-assessment and the application process.
- The IR phone line was open to the public and to MSD operational staff. It was intended primarily to support MSD operational staff in processing applications.
- The MBIE phone line was intended for receiving complaints. However, most calls did not result in a complaint, but rather in the call centre staff clarifying the Wage Subsidy eligibility criteria and rules for the caller.

The evaluation team received call centre data provided by MBIE and IR but not MSD. IR only provided call volumes and maximum wait time data. MBIE provided call volumes, and both average wait time and maximum wait time data. The following two figures show maximum wait time for IR (Figure 9) and average wait time for MBIE (Figure 10).

The data supports the finding that both agencies experienced peaks in demand associated with each iteration of the Wage Subsidy, and they also kept wait times short during peak times.

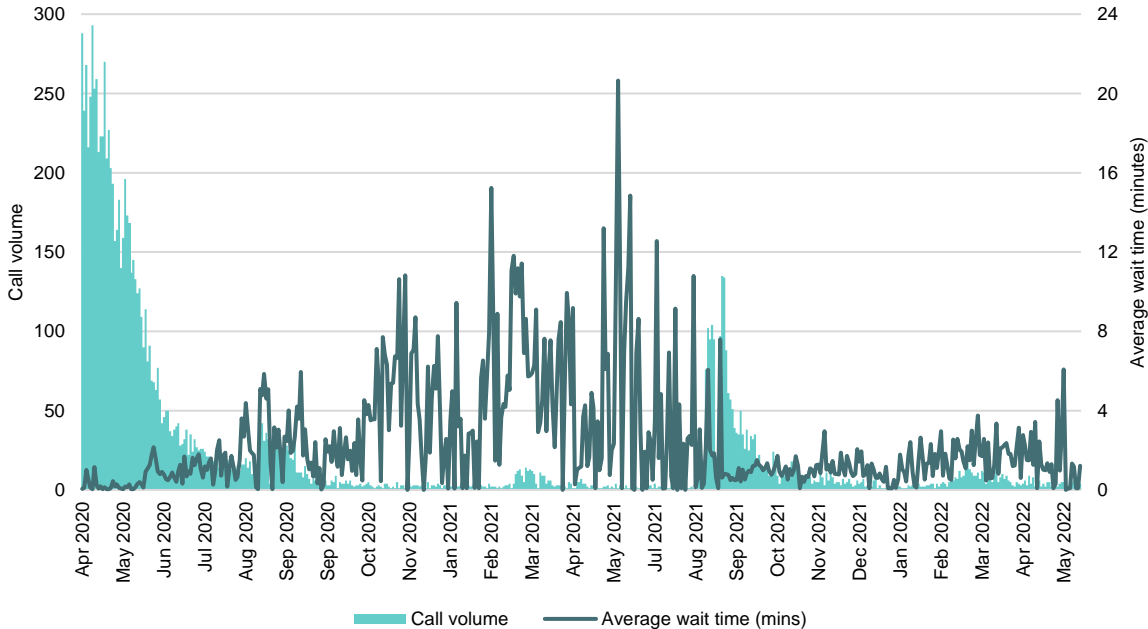
**Figure 9: IR call centre – wait times**



Source: Inland Revenue



**Figure 10: MBIE call centre – wait times**



Source: Ministry of Business, Innovation and Employment

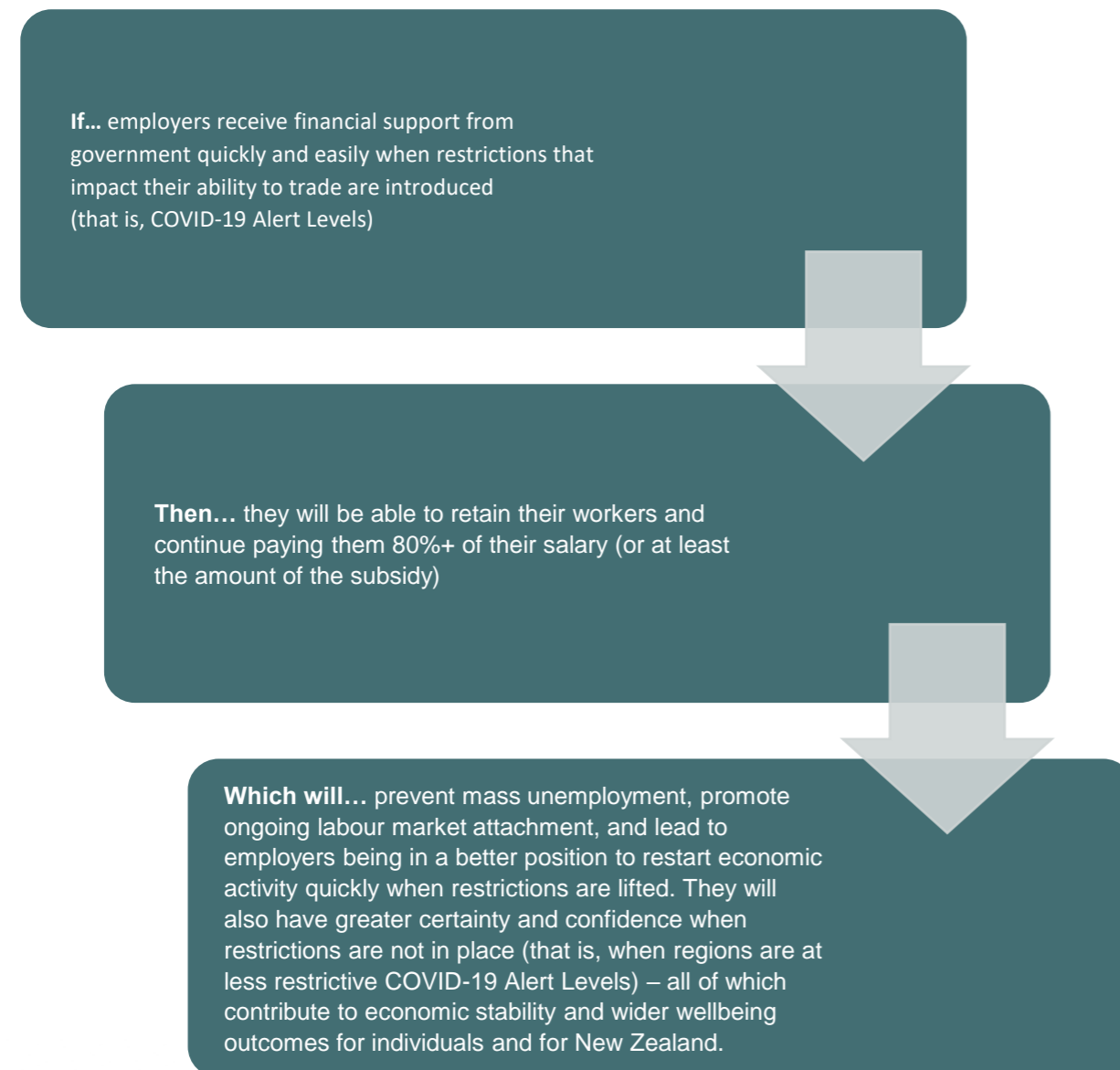


# APPENDIX 5: INTERVENTION LOGIC MODEL

An intervention logic model is presented over the page. The model was developed to summarise the Wage Subsidy. It captures the intent, inputs, key activities, and outcomes for Phase 1 and Phase 2 of the scheme. The model was developed with input from staff from MSD, the Treasury, IR, and MBIE, and from the provider of the outcomes evaluation, Motu Research.

## The theory of change reflected in the model

The model reflects a theory of change that is summarised here:



## Key points

There are four key points to note about the Intervention Logic Model:

- The Wage Subsidy was one component of the All of Government response to COVID-19. It was a key component, but not the only component. Other support for businesses and workers provides important context for evaluating the design, delivery, and outcomes of the scheme.
- COVID-19, and the associated Alert Level framework, had a significant and unprecedented impact on the ability of businesses to operate. It also demanded a response from government that was unprecedented in terms of urgency, uncertainty, and scale. The context had changed by Phase 2 of the Wage Subsidy – Alert Level restrictions were more targeted, and an initial iteration of the Wage Subsidy had already been put into operation.
- The intervention logic model is focused primarily on economic outcomes, reflecting the scope of the outcomes evaluation. The Wage Subsidy may also have contributed to public health and wider wellbeing outcomes, although these do not feature significantly in the model as they are out of scope for the outcomes evaluation.
- Immediate and short-term outcomes are expected to be largely the same for Phase 1 and Phase 2. Expected outcomes differ slightly, reflecting a subtle shift in emphasis from **employment** attachment to **labour market** attachment; from a focus on **all** businesses to a focus on **viable** businesses; and from government taking **full** responsibility for supporting business to support workers, to government **sharing** that responsibility more with businesses and employers.



**Drivers and Context**

The COVID-19 Wage Subsidy was one component of the All of Government response to COVID-19. It was a key component, but not the only component. Other support for businesses and workers included the Small Business Cashflow Loan, tax payment deferrals, sector focused supports, investment in regional infrastructure projects. These and other interventions are part of the wider context for design, delivery and impact of the Wage Subsidy.

**PURPOSE: SUPPORT BUSINESSES AND WORKERS TO ADJUST TO THE IMPACT OF COVID-19,**

COVID-19 and the associated Alert Level framework had a significant and unprecedented impact on the ability of businesses to operate. Government sought to support businesses to adjust to the economic impact of COVID-19-related lockdowns so that they could continue to pay their staff, promoting ongoing employment / labour market attachment and avoiding large scale redundancies and business closures. This was expected to allow for a more rapid economic restart post-COVID-19. Delivered in line with Government's commitments to the Treaty of Waitangi and wider commitment to equity

**Phase 1 context:** 'Problem' (businesses cannot operate due to restrictions imposed by government) was unprecedented in scale (impacting all New Zealand) and uncertainty (unclear how long situation would continue). Very rapid response required, although not unprecedented needed to be 'stood up'. Country mostly at Alert Level 4 or 3.

**Phase 2 context:** 'Problem' (businesses cannot operate due to restrictions imposed by government) more targeted (to higher risk businesses and regions) and expected to be shorter in duration. Rapid response required, with existing mechanisms already 'stood up' (i.e. previous iterations of the Wage Subsidy). For the most part the country was at Alert Level 1, with regional use of Alert Level 4 and 3.

**Inputs and parameters**

<b>Legislation and processes</b> <ul style="list-style-type: none"> <li>Constitutional processes</li> <li>Treaty of Waitangi</li> <li>Existing legislation</li> </ul>	<b>Resources</b> <ul style="list-style-type: none"> <li>COVID-19 support package budget</li> <li>Additional, redeployed FTE</li> </ul>	<b>Analysis, information and evidence</b> <ul style="list-style-type: none"> <li>Existing analysis, advice, research, modelling, data</li> <li>Experience of the Earthquake Support Subsidy</li> <li>Existing benchmarks for out of work payments</li> </ul>	<b>Systems and delivery structure</b> <ul style="list-style-type: none"> <li>Existing infrastructure for receiving applications and making payments</li> <li>Tools for interagency communication</li> </ul>	<b>Guidance and standards</b> <ul style="list-style-type: none"> <li>Agency Māori strategies</li> <li>Good practice standards (inc. quality policy, engaging with Māori)</li> </ul>	<b>Communications</b> <ul style="list-style-type: none"> <li>Existing platforms for broadcast-comms and targeted-comms</li> </ul>	<b>Relationships</b> <ul style="list-style-type: none"> <li>Existing relationships with stakeholders</li> <li>Existing networks of business intermediaries</li> </ul>
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**Intervention and activities**

<p><b>The Wage Subsidy:</b> A high trust payment to employers to enable continued payment of their staff.</p> <p>Five iterations across two main phases</p>	<p><b>PHASE 1</b></p> <p>Scheme was new (although modelled on the earlier Earthquake Support Subsidy). Emphasis on:</p> <ul style="list-style-type: none"> <li>Enabling rapid economic recovery by protecting jobs and maintaining employment attachment</li> <li>Protecting whānau wellbeing by protecting incomes</li> <li>Protecting the economy by helping affected employees and businesses to adjust to impacts of COVID-19</li> <li>Enabling public health measures by encouraging employers to allow workers to stay home</li> </ul>				<p><b>PHASE 2</b></p> <p>Scheme was built on Phase 1 iterations. Shift in emphasis towards encouraging a COVID-19-resilient economy:</p> <ul style="list-style-type: none"> <li>Sharing the cost associated with a period at Alert Level 3 or above between the Government, employers and employees.</li> <li>Shorter, more targeted payments</li> <li>Balancing short-term labour market attachment with long-term labour market reallocation</li> <li>Increased focus on system integrity</li> </ul>			
	<p><b>The original Wage Subsidy</b> (17 March 2020 to 9 June 2020)</p> <ul style="list-style-type: none"> <li>12 week lump sum</li> <li>30% revenue drop test over 30 days</li> <li>\$585.50 / \$350 per full time / part time worker per week</li> </ul>	<p><b>The Wage Subsidy extension</b> (10 June 2020 to 1 September 2020)</p> <ul style="list-style-type: none"> <li>8 week lump sum</li> <li>40% revenue drop test over 30 days</li> <li>\$585.50 / \$350 per full time / part time worker per week</li> </ul>	<p><b>The Resurgence Wage Subsidy</b> (21 August 2020 to 3 September 2020)</p> <ul style="list-style-type: none"> <li>Two-week lump sum</li> <li>40% revenue drop test over 14 days</li> <li>\$585.50 / \$350 per full time / part time worker per week</li> </ul>	<p><b>The Wage Subsidy March 2021</b> (04 March 2021 to 21 March 2021)</p> <ul style="list-style-type: none"> <li>Two-week lump sum</li> <li>40% revenue drop test over 14 days</li> <li>\$585.50 / \$350 per full time / part time worker per week</li> </ul>	<p><b>The Wage Subsidy August 2021</b> (20 August 2021 to 9 December 2021)</p> <ul style="list-style-type: none"> <li>Two-weekly payments, reapply each time</li> <li>40% revenue drop test over each 14 days</li> <li>\$600 / \$359 per full time / part time worker per week</li> </ul>			
<p><b>Roles and activities</b></p>	<p><b>Policy and design</b></p> <p>TSY, MSD, IRD, MBIE</p> <ul style="list-style-type: none"> <li>Policy design and advice (TSY lead)</li> <li>Modelling of take up</li> <li>Communicate the scheme and settings</li> <li>Delivery infrastructure and arrangements</li> </ul>		<p><b>Implementation</b></p> <p>MSD, IRD, MBIE / MSD, Employers</p> <ul style="list-style-type: none"> <li>Developed operational policy</li> <li>Process applications</li> <li>Pre-payment checks</li> <li>Pay subsidy</li> <li>Communications strategy</li> <li>Input to operational policy and guidance</li> <li>Support pre-payment checks</li> <li>Provide data about businesses</li> <li>Developed second tier policy as identified via front-line staff and complaints</li> <li>Consider eligibility, consult with workforce</li> <li>Apply for scheme and commit to obligations (legal declaration)</li> <li>Receive subsidy and pay employees</li> </ul>		<p><b>Integrity and management of risks</b></p> <p>MSD, IRD, MBIE, Employers</p> <ul style="list-style-type: none"> <li>Publish recipient names</li> <li>Receive voluntary repayments</li> <li>Post-payment investigations</li> <li>Seek repayment</li> <li>Manage and respond to complaints</li> <li>Manage and respond to complaints</li> <li>Assist analysis of outcomes from investigations</li> <li>Manage and respond to complaints</li> <li>Review eligibility ex-ante</li> <li>Repay ineligible subsidy</li> <li>Follow rules and pass subsidy to employees</li> </ul>		<p><b>Review</b></p> <p>TSY, MSD, IRD, MBIE, OAG</p> <ul style="list-style-type: none"> <li>Monitor and review scheme settings</li> <li>Advise ministers on uptake and improvements</li> </ul>	

**Outputs**

<p><b>Cross-agency working stood up rapidly</b></p> <ul style="list-style-type: none"> <li>Governance</li> <li>Roles and responsibilities</li> <li>Enablers: MOUs, communications</li> <li>Review and feedback loops</li> </ul>	<p><b>Tools and processes stood up rapidly</b></p> <ul style="list-style-type: none"> <li>Policy analysis and advice, operational guidance</li> <li>Application and complaints processes, employer declarations</li> <li>Payment and repayment processes</li> <li>Integrity and investigation processes</li> </ul>	<p><b>Effective communication and engagement</b></p> <ul style="list-style-type: none"> <li>Communication products created and disseminated</li> <li>Targeted communication to subgroups</li> <li>Awareness and understanding by employers and employees, including of eligibility and responsibilities</li> </ul>	<p><b>Delivery</b></p> <ul style="list-style-type: none"> <li>Applications processed, payments made to employers</li> <li>Payments passed on to employees (at least 80% or the rate of subsidy)</li> <li>Complaints processed, investigations undertaken</li> </ul>	<p><b>Unintended outcomes</b></p> <ul style="list-style-type: none"> <li>Take up by non-eligible businesses: High-trust model means risk some received money who were not eligible.</li> <li>For some (eligible) businesses, the Wage Subsidy may have contributed to increased profit (windfall gain)</li> <li>Workers (and employers) discouraged from moving into new economic opportunities; the status quo is 'baked in'.</li> <li>Some recipients received payments more than their normal income (noting this was changed once identified)</li> <li>Maintenance of non-viable businesses.</li> <li>Inevitable redundancies delayed.</li> <li>Uneven or inequitable uptake by firms or impact on population.</li> <li>Expectation of government support for future covid-related impacts (even if not lockdowns) / under investment in resilience plans</li> </ul>	<p><b>Wider outcomes</b></p> <ul style="list-style-type: none"> <li>Reduced stress, anxiety for employees and employers and their whānau.</li> <li>Provided certainty to the public about what would happen should restrictions come into play</li> <li>Public health measures supported by reducing incentives for businesses to continue operations against public health advice.</li> <li>Avoid benefit system being overwhelmed by new benefit applications.</li> <li>Increased compliance from small businesses and sole traders as they had to engage with government departments (ie tax system).</li> <li>Increased confidence of employers in MSD as a result of relationship building via the Wage Subsidy.</li> </ul>
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**Short-term outcomes (6 months)**

<p><b>Immediate impacts (mostly same for Phase 1 and Phase 2)</b></p> <ul style="list-style-type: none"> <li>Businesses have sufficient cashflow to pay staff                     <ul style="list-style-type: none"> <li>Phase 2: viable businesses have sufficient cashflow to pay staff</li> </ul> </li> <li>Immediate redundancies avoided, unemployment and benefits receipt does not rise</li> <li>Household income maintained</li> <li>Business confidence and confidence in the economy is maintained</li> </ul>	<p><b>Short term outcomes (mostly same for Phase 1 and Phase 2)</b></p> <ul style="list-style-type: none"> <li>Employers remain in business and retain employees                     <ul style="list-style-type: none"> <li>Phase 2: viable employers remain in business and retain employees</li> </ul> </li> <li>Workplace attachment. Fewer redundancies than counterfactual.</li> <li>Household income and expenditure maintained. Vulnerable households not put at further risk.</li> <li>Fiscal stimulus through protecting incomes. Reduced concern about future market conditions.</li> <li>Businesses restart trading quickly when Alert level restrictions are lifted</li> <li>Economic harm of temporary supply shocks from public health restrictions mitigated.</li> </ul>
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**Medium-term outcomes (12 months)**

<p><b>PHASE 1</b></p> <ul style="list-style-type: none"> <li>Maintenance of employment relationships</li> <li>Large-scale job losses / uptake of benefits avoided</li> <li>Large-scale business closures avoided. Businesses in a better position to recover</li> <li>Household hardship not negatively impacted. No increase in personal insolvency volumes.</li> <li>Businesses and employees have confidence that support will be available in the event of future lockdowns.</li> </ul>	<p><b>PHASE 2</b></p> <ul style="list-style-type: none"> <li>Maintenance of labour force attachment, including supporting firm willingness to hire.</li> <li>Large-scale job losses / uptake of benefits avoided</li> <li>Large-scale closures of viable businesses avoided. Businesses in a better position to recover.</li> <li>Household hardship not negatively impacted. No increase in personal insolvency volumes.</li> <li>Firms supported to adapt to be more resilient to future restrictions.</li> <li>Businesses and employees have confidence that support will be available in the event of future lockdowns.</li> </ul>
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**Reduced economic scarring. Maintenance of economic and social capital.**  
Current and future wellbeing protected by sustaining jobs, income, productive activity, and human capital

**More rapid economic re-start post-COVID-19**





# APPENDIX 6: PROCESS EVALUATION CROSSWALK

The process evaluation crosswalk was developed after a comprehensive evaluation design phase. It demonstrates how we expected our methods to align with the key evaluation questions and the assessment rubric for the process evaluation (see Appendix 2 for the rubric).

In practice, there were some minor variations from the crosswalk shown below when we conducted the evaluation, and one significant variation: with agreement from the cross-agency working group, we did not conduct interviews with leaders of

Māori or iwi because they were originally not thought to have been significantly involved in the design and delivery of the Wage Subsidy. Late in the evaluation process, we received new information that indicated engagement had occurred through the wider COVID-response. Time constraints did not allow us to verify this information with iwi and Māori leaders, or to gather their perspective of the engagement.

**Table 4: Process evaluation crosswalk**

Criteria	Components for consideration	What excellent looks like	Agency staff	iwi/Māori leaders	Employers / Reps	Workers / Reps	Surveys	Document review	Admin Data
<b>Cross-cutting aspects: apply across all stages of the scheme (policy design, implementation, and delivery)</b>									
Collaboration and governance, at all stages of the Wage Subsidy	Governance	<ul style="list-style-type: none"> <li>Clear governance structures, including decision-making hierarchy</li> <li>Clear agency roles and responsibilities in all stages of the Wage Subsidy</li> <li>Division of roles and responsibilities make best use of agency expertise, infrastructure, and capacity.</li> </ul>	√ Interviews Workshops	√				√	
	Common understanding	<ul style="list-style-type: none"> <li>Common understanding of policy intent and policy parameters</li> <li>Common understanding of implementation and delivery requirements, limitations, and risks</li> <li>Common understanding of roles and responsibilities.</li> </ul>	√	√	√ (External perspective)			√	
	Collaboration processes	<ul style="list-style-type: none"> <li>Processes were established that enabled agencies to work together at pace at all levels, including:                             <ul style="list-style-type: none"> <li>appropriate and effective decision-making processes, including processes for resolving differences</li> <li>decisions appropriately captured and implemented</li> <li>effective formal processes established for information sharing</li> <li>effective tools and process established for communication across agencies.</li> </ul> </li> </ul>	√	√				√	
	Collaboration behaviour	<ul style="list-style-type: none"> <li>Agencies and functions involved in the end-to-end Wage Subsidy scheme worked together appropriately to support best outcomes for businesses, employers, and employees (for example, following principles of collaboration (IR) and mahitahi (MBIE)):                             <ul style="list-style-type: none"> <li>appropriate and effective cross-agency communications</li> <li>roles and responsibilities delivered, with appropriate flexibility at boundaries</li> <li>formal information-sharing arrangements followed, with willingness to engage in informal information sharing as appropriate</li> <li>decisions appropriately captured and implemented.</li> </ul> </li> <li>Good handover between stages and functions of the Wage Subsidy (for example, between policy design and delivery; review and delivery; general policy and operational policy).</li> </ul>	√	√	√ (External perspective)			√	



Criteria	Components for consideration	What excellent looks like	Agency staff	iwi/Māori leaders	Employers / Reps	Workers / Reps	Surveys	Document review	Admin Data
Consistent with the Treaty of Waitangi	Adherence to Treaty of Waitangi principles	<ul style="list-style-type: none"> <li>Treaty of Waitangi principles (partnership, protection, participation) embedded in policy design and implementation end-to-end</li> <li>Agency contributions reflect their commitments to Māori (for example, Te Pae Tawhiti and Te Pae Tata; Mauri ora te whānau).</li> </ul>	√	√	√	√	√	√	√
Equity	Alignment to an equity agenda	<ul style="list-style-type: none"> <li>Impacts for vulnerable populations are considered at all stages of the Wage Subsidy</li> <li>Arising equity issues are identified and addressed.</li> </ul>	√	√	√	√	√	√	√
Risk management	Risk identification, mitigation, and management	<ul style="list-style-type: none"> <li>Risk-management approach reflects good practice (in terms of alignment of strategic and operational risk, risk assessment criteria and processes, risk monitoring and reporting)</li> <li>Risks assessed and mitigation plans proportionate to the scale of the risk put in place prior to implementation</li> <li>Identification and mitigation of unanticipated risks that emerged during implementation (for example, employers thinking the Wage Subsidy gave them permission to overlook employment law)</li> <li>Risk is escalated appropriately (within and across agencies).</li> </ul>	√	√	√ (External perspective)	√ (External perspective)	√ (External perspective)	√	√
Learning and improvement	Adaptation	<ul style="list-style-type: none"> <li>Timely and appropriate action taken to improve the Wage Subsidy based on (stakeholder) feedback: <ul style="list-style-type: none"> <li>channels are established to receive feedback from stakeholders</li> <li>feedback is appropriately considered (within iterations, across phases and across policy and implementation).</li> </ul> </li> </ul>	√	√	√	√	√	√	√



Criteria	Components for consideration	What excellent looks like	Agency staff	iwi/Māori leaders	Employers / Reps	Workers / Reps	Surveys	Document review	Admin Data
<b>Policy design / Development</b>									
Policy development process	Consultation	<ul style="list-style-type: none"> <li>Involvement of key stakeholders with an investment in the Wage Subsidy (for example, Ministers, relevant government agencies, iwi/Māori, employer, and employee groups)</li> <li>Realistic level and balance of engagement</li> <li>Reflects relevant agency commitments (for example, Mana Manaaki (MSD); Manaakitanga (Treasury); people centred (MBIE)).</li> </ul>	√	√	√ Reps	√ Reps		√	
	Meaningful engagement with Māori	<ul style="list-style-type: none"> <li>Engagement with iwi/Māori reflects good practice, refer Te Arawhiti guidance</li> </ul>	√	√				√	
	Adherence to constitutional processes	<ul style="list-style-type: none"> <li>Constitutional processes were followed, in terms of the involvement of Cabinet, Cabinet Committees, Ministers and officials</li> </ul>	√	√				√	
Policy advice	Quality of policy advice	<ul style="list-style-type: none"> <li>Policy advice underpinning the Wage Subsidy was of high quality including being consistent with DPMC's Policy Quality Framework, for example: <ul style="list-style-type: none"> <li>Context: clarity of purpose and the relationship across government priorities</li> <li>Analysis: including clear problem definition, informed by relevant evidence, considering Treaty and te ao Māori analysis, and clear options, impacts, and limitations</li> <li>Advice: is clear and informed, identifies risks and mitigations, and clearly sets out decisions makers needs</li> <li>Action: identifies who will do what, enabling effective implementation and how the solution will be monitored</li> <li>Evidence of learning from research, overseas experience, and previous similar schemes in New Zealand (for example, Earthquake Support Subsidy, Phase 1)</li> <li>Preferred option makes best use of existing legislation.</li> </ul> </li> </ul>	√					√	
Policy settings	Appropriateness of policy settings	<ul style="list-style-type: none"> <li>Policy settings enabled policy intent, including: <ul style="list-style-type: none"> <li>eligibility criteria</li> <li>subsidy rate</li> <li>structure of payments</li> <li>expectation of employers</li> <li>revenue decline test</li> <li>balancing of risk and access.</li> </ul> </li> <li>Aligned with other government policies and programmes, including: <ul style="list-style-type: none"> <li>wider COVID-19 response</li> <li>equity agenda.</li> </ul> </li> </ul>	√	√	√	√	√	√	√



Criteria	Components for consideration	What excellent looks like	Agency staff	iwi/Māori leaders	Employers / Reps	Workers / Reps	Surveys	Document review	Admin Data
<b>Implementation and delivery</b>									
Infrastructure	Process for determining infrastructure for delivery	<ul style="list-style-type: none"> <li>Operational settings and constraints understood and allowed for</li> <li>Clear criteria for selecting infrastructure were set</li> <li>Analysis of NZ government infrastructure for capability to deliver</li> <li>Identification of a range of possible options, informed by stakeholders involved in Wage Subsidy delivery (for example, service delivery perspective, operational arm, IT).</li> </ul>	√					√	
	Delivery infrastructure fit for purpose	<ul style="list-style-type: none"> <li>Actual and potential constraints identified and managed or mitigated</li> <li>Chosen delivery mechanism: <ul style="list-style-type: none"> <li>– makes best use of existing infrastructure</li> <li>– reflects a suitable and responsive IT system.</li> </ul> </li> <li>Chosen delivery infrastructure enabled: <ul style="list-style-type: none"> <li>– rapid processing and rapid disbursement of funds</li> <li>– equitable access by eligible recipients</li> <li>– quality checks on applications (did not become a barrier to rapid disbursements)</li> <li>– ongoing adaption to changing context / iterations.</li> </ul> </li> </ul>	√	√	√	√	√	√	√
Delivery	Resourcing and staff	<ul style="list-style-type: none"> <li>Sufficient operating budget</li> <li>Sufficient staff with the necessary skills (without substantially impacting the ability to do BAU work)</li> <li>Wellbeing of delivery staff was supported</li> <li>Efficient use of resources</li> <li>Single-person risks managed within agencies – that is, ensuring organisational knowledge does not only sit with individuals.</li> </ul>	√					√	√
	Delivery tools and guidance	<ul style="list-style-type: none"> <li>User-facing tools and processes were fit for purpose and implemented in a timely manner (application forms, application process, declarations, complaints process)</li> <li>Declarations support timely integrity checks</li> <li>Delivery tools effectively identified and minimised unintended downstream effects (for example, for tax collection)</li> <li>Operational guidelines for delivery staff were fit for purpose (clear and accessible) and available in a timely manner</li> <li>Systems for integrity checks and investigations were fit for purpose and implemented in a timely manner</li> <li>Tools and guidance were adapted to changing context and iterations.</li> </ul>	√	√	√ Primarily those who applied and reps	√ Primarily reps	√	√	√
	Processing (applications and complaints)	<ul style="list-style-type: none"> <li>Quick turnaround in processing of applications, reflecting intent</li> <li>Undue delays were minimal</li> <li>Complaints were reviewed quickly and fairly, decisions were consistent</li> <li>Instances of fraud and misuse (not passing on Wage Subsidy payments) were identified.</li> </ul>	√	√	√ Primarily those who applied and reps	√ Primarily reps	√	√	√



Criteria	Components for consideration	What excellent looks like	Agency staff	iwi/Māori leaders	Employers / Reps	Workers / Reps	Surveys	Document review	Admin Data
	User experience of delivery (applications and complaints)	<ul style="list-style-type: none"> <li>User-facing tools and guidance (application forms, application process, declarations, complaints process) were easy to find, clearly expressed, used plain language, available in a range of languages, only required relevant information</li> <li>Application interface was user-friendly and reliable</li> <li>Processing speed met expectations</li> <li>Clear feedback for reasons for declines</li> <li>Complaints were responded to promptly, clearly, and fairly; the process is transparent</li> <li>Review rights were clear (such as role of Ombudsman).</li> </ul>			√ Primarily those who applied and reps	√ Primarily reps	√	√	
Communications	Communications products and dissemination	<ul style="list-style-type: none"> <li>Communications were consistent and aligned (including within organisations, across organisations and to the public)</li> <li>Information about the application process and eligibility criteria (and information required to support an application) were targeted (that is, to employees, employers, and self-employed), easy to find, clearly expressed, consistent, used plain language, available in a range of languages</li> <li>Communications were disseminated through a range of channels/platforms, including channels that have better reach with target groups</li> <li>Communications products and processes align with International Association for Public Participation and Accessibility Standards for public-service communications.</li> </ul>	√	√	√ Primarily those who applied and reps	√ Primarily reps	√	√	√
	Cultural appropriateness	<ul style="list-style-type: none"> <li>Communication products and dissemination channels were culturally appropriate and designed for a diverse audience</li> <li>Communication products and dissemination channels showed a good understanding of how to reach Māori.</li> </ul>	√	√	√ Primarily Māori and Pacific employers and reps	√ Primarily Māori and Pacific workers, young employees, employees in non-standard employment and reps of vulnerable/priority workers	√	√	
	Effectiveness of communication	<ul style="list-style-type: none"> <li>Widespread awareness of the Wage Subsidy by intended groups soon after each version was announced</li> <li>Very little differentiation in awareness levels by eligible subgroups, including for each version of the Wage Subsidy</li> <li>Widespread understanding of the purpose and eligibility requirements of the Wage Subsidy, and different versions, among employees, including: access through employer; the obligations of their employers towards them; how they could make a complaint</li> <li>Widespread understanding of the purpose and eligibility requirements of the Wage Subsidy, and different versions, among employers (including eligible employers who chose not to take up the scheme), including: their obligations to their employees; how to apply (including what information was required and when they needed to apply); when and how money could be repaid</li> <li>Little differentiation in levels of understanding for subgroups, including for each version of the Wage Subsidy.</li> </ul>		√	√	√	√	√	√



Criteria	Components for consideration	What excellent looks like	Agency staff	iwi/Māori leaders	Employers / Reps	Workers / Reps	Surveys	Document review	Admin Data
Take-up (outputs and immediate outcomes)	Access/take-up: Eligible firms applied for and received the subsidy	<ul style="list-style-type: none"> <li>Number and profile of firms <b>applying for</b> the Wage Subsidy aligns to policy intent</li> <li>Number and profile of firms <b>receiving</b> the Wage Subsidy aligns to policy intent</li> <li>Number and profile of firms <b>declined</b> the Wage Subsidy aligns to policy intent</li> <li>Little differentiation in levels of application/receipt/decline by eligible subgroups that cannot be explained by restrictions (that is, demographics of regions impacted by lockdowns).</li> </ul>						√	√
	Employers met their obligations	<ul style="list-style-type: none"> <li>Employers passed on the Wage Subsidy to employees, and in a timely manner (legal requirement)</li> <li>Employers retained staff through the period they received the Wage Subsidy (legal requirement)</li> <li>Most employers “topped up” wages to 80% or more (not a legal requirement)</li> <li>There was very little differentiation in employer behaviour by subgroups of recipients/employees (that is, equitable)</li> <li>Misuse of the scheme (through not meeting obligations) was low.</li> </ul>	√	√	√	√	√	√	√ (Outcomes evaluation)



# APPENDIX 7: RECORD OF DECISIONS

The following record of decisions was developed during a comprehensive evaluation design phase, based on an initial review of Cabinet papers and supplementary documents.

**Table 5: Record of decisions**

Phase 1: Original Wage Subsidy and Extension      Phase 2: Resurgence Wage Subsidy and settings for subsequent Wage Subsidies.

Date	Event	Reference
28 February 2020	First COVID-19 case confirmed in New Zealand	
09 March 2020	Cabinet agreed in principle to an economic package and directed officials to develop further targeted support options with priority on a wage subsidy for workers in the most adversely affected sectors	CAB-20-MIN-0090
11 March 2020	CVD Committee Discussion on a targeted wage subsidy scheme including key design choices around targeting, scale, eligibility, and level of trust	
13 March 2020	Draft Wage Subsidy Scheme paper submitted to Cabinet, focusing on Forestry and Tourism	
15 March 2020	Revised recommendations to extend subsidy to all sectors (financial implications increase from \$750 million to \$5.1 billion)	
16 March 2020	<p><b>Original Wage Subsidy:</b> Cabinet approves temporary Wage Subsidy:</p> <ul style="list-style-type: none"> <li>• All sectors and regions eligible, reflecting recent developments and likelihood that impacts will spread across all sectors of the economy</li> <li>• 30% revenue decline test, attributable to COVID-19 (against a year ago)</li> <li>• Open for 12 weeks, and paid as lump sum</li> <li>• \$585.80 per full-time worker (greater than 20 hours) / \$350 per part-time worker (less than 20 hours)</li> <li>• Capped at \$150,000 per firm</li> <li>• Firms must endeavour to pay employees 80% original wage</li> <li>• To be administered by MSD at pace under a high-trust model, with support from IR</li> <li>• Firms may only apply once.</li> </ul>	CAB-20-MIN-0108
21 March 2020	<p>The NZ government introduces a 4-tiered Alert Level system to manage and minimise the risk presented by COVID-19</p> <p>New Zealand goes to Alert Level 2.</p>	
23 March 2020	<p>Administrative modifications to the Wage Subsidy:</p> <ul style="list-style-type: none"> <li>• Removal of \$150,000 cap</li> <li>• Clarify that registered charities, incorporated societies, non-government organisations, post-settlement governance entities are eligible</li> <li>• Adapt 30% test to better provide for high-growth firms, new firms, or self-employed people.</li> </ul>	CAB-20-MIN-0134



Date	Event	Reference
25 March 2020	New Zealand moves to Alert Level 4 at 11.59 pm	
28 March 2020	<p><b>Original Wage Subsidy:</b> Transitioning to an enhanced Wage Subsidy to respond to Alert Level 4:</p> <ul style="list-style-type: none"> <li>• Employers must make best endeavours to pay employees 80% of their normal income</li> <li>• Employers required to pass on at least the full subsidy rate (or normal pay rate if below the relevant subsidy rate) regardless of hours worked</li> <li>• Employees must stay in employment for the 12-week period unless employee voluntarily ends the employment relationship (kept under review)</li> <li>• COVID Leave Scheme collapsed into Modified Wage Subsidy</li> <li>• Wage Subsidy as a whole to be reviewed after 8 weeks of operation.</li> </ul>	Power to Act Minute <sup>9</sup>
24 April 2020	State Sector Organisations (SSOs) will remain ineligible for the Wage Subsidy, with an exception for Crown Research Institutions (CRIs). Additional case-by-case exceptions can be granted by the Minister of Finance.	T2020/1190
27 April 2020	New Zealand moves to Alert Level 3 at 11:59 pm	
10 May 2020	Minister of Finance agrees to process to manage requests to grant exceptions for state sector organisations to apply for the Wage Subsidy, including retrospective exceptions for Airways and Quotable Value	T2020/1330
13 May 2020	New Zealand moves to Alert Level 2 at 11:59 pm	
13 May 2020	<p><b>Wage Subsidy Extension</b> to reflect continued reduction in economic activity:</p> <ul style="list-style-type: none"> <li>• 8-week lump sum</li> <li>• 50% revenue decline test in prior 30 days</li> <li>• Same entity and employer eligibility determinations</li> <li>• Obligation on employers to use any surplus from subsidy to pay other employees, or return it to MSD</li> <li>• Original Wage Subsidy recipients must reapply</li> <li>• Open from 9 June until 9 September.</li> </ul>	T2020/1268
28 May 2020	<p>Delegated Ministers agree to minor clarifications:</p> <ul style="list-style-type: none"> <li>• Repayment obligations also apply to self-employed workers where the subsidy is higher than their usual earnings</li> <li>• Employers who have given employees notice of redundancy cannot apply for a subsidy for those employees</li> <li>• Amend revenue test to be 50% reduction for a 30-day period in the 40 days immediately prior (no earlier than 10 May).</li> </ul>	Delegated Ministers SWX-20-MIN-0124
2 June 2020	Reduce revenue threshold from 50% to 40%	CAB-20-MIN-0257
8 June 2020	New Zealand moves to Alert Level 1 at 11:59 pm	
9 June 2020	Clarify that separate business units within a single entity cannot independently apply for the Wage Subsidy Extension (status quo)	T2020/1812

<sup>9</sup> <https://covid19.govt.nz/assets/Proactive-Releases/proactive-release/Administrative-Modifications-to-Wage-Subsidy-Minute.pdf>





Date	Event	Reference
11 August 2020	Community transmission detected in Auckland Auckland to Level 3 at 12 noon. Rest of New Zealand moves to Alert Level 2.	
14 August 2020	Cabinet agreed in principle to extend the Wage Subsidy Extension nationally, in the event that Alert Level 3 in Auckland was extended for a further two weeks. Support would be available for an initial 2-week period with an extension for a further 2 weeks if necessary.	CAB-20-MIN-0399
17 August 2020	Settings for <b>Resurgence Wage Subsidy</b> Scheme in response to the increased Alert Levels put in place in August 2020: <ul style="list-style-type: none"> <li>• Agreed to a new Resurgence Wage Subsidy with the same entity eligibility rules, employee eligibility rules, employer obligations, and state sector eligibility determinations</li> <li>• Agreed to a new revenue loss test: <ul style="list-style-type: none"> <li>– a revenue drop of at least 40% for any consecutive period of at least 14 days within the period of 12 August to 10 September, when comparable to a similar period last year, which is attributable to the effects of COVID-19, and</li> <li>– allows a prospective revenue test, or a retrospective revenue test, or a combination.</li> </ul> </li> <li>• Subsidy duration of two weeks, with a possible two-week extension.</li> <li>• Applications open 21 August</li> <li>• Continues to be a high-trust model, with fewer pre-application checks on larger employers due to the short duration</li> <li>• Agreed that a firm will be required to repay the subsidy if a predicted revenue loss is not realised</li> <li>• Cannot simultaneously claim or receive the Wage Subsidy Extension and Resurgence Wage Subsidy in respect of the same employee for the same subsidy period</li> <li>• Expected cost of \$510 million (and \$1.1 billion for the Wage Subsidy Extension)</li> <li>• Officials to advise Ministers on a more sustainable arrangement for support in the event of future restrictions.</li> </ul>	CAB-20-MIN-0402
30 August 2020	Auckland moves to Alert Level 2 at 11.59 pm, with extra restrictions on travel and gatherings	
10 September 2020	Ministers direct officials to prepare detailed design options for a revised Wage Subsidy, rather than a “short-time work” scheme to replace wages directly to employees for lost hours	T2020/2929 IR2020/418 MSD REP/20/9/986 MBIE 2021-0855
21 September 2020	All regions except Auckland move to Alert Level 1 at 11:59 pm	
23 September 2020	Auckland moves to Alert Level 2 without extra restrictions on travel and gatherings at 11:59 pm	
27 November 2020	Officials explore a range of settings including: <ul style="list-style-type: none"> <li>• consistency with previous settings</li> <li>• regional targeting</li> <li>• repayment by profitable firms, and</li> <li>• ability to use subsidy to pay for annual leave.</li> </ul>	T2020/3581 IR2020/493
7 October 2020	Auckland moves to Alert Level 1 at 11:59 pm. All of New Zealand is now at Alert Level 1.	



Date	Event	Reference
14 December 2020	<p>Settings for a revised Wage Subsidy for future resurgences:</p> <ul style="list-style-type: none"> <li>• Triggered by Cabinet after 7 days at Alert Level 3 or 4</li> <li>• A clearer link between the current Alert Level escalation and eligibility for support, rounded to the nearest fortnight</li> <li>• Retain core settings agreed in August for the Resurgence Wage Subsidy, including payment rates, 40% revenue-drop, pass-through requirements, and employee retention obligations, and national availability</li> <li>• Revenue drop must be over a 14-day period following the Alert Level escalation,<sup>10</sup> based on actual or predicted revenue</li> <li>• Revenue drop must be attributed to the Alert Level change (rather than to COVID-19 more broadly)</li> <li>• The default comparator period for the revenue tests to be the typical fortnightly revenue in the 6 weeks prior to the Alert Level escalation that triggered the scheme</li> <li>• 2-weekly payments</li> <li>• Increased visibility of audit, enforcement, and repayment activity</li> <li>• Note that existing settings enable the wage subsidy to be used to pay for annual leave</li> <li>• No new repayment obligations for firms who have reported increased revenue, profit, or dividend payments</li> <li>• An added obligation for firms to keep records to show they have met eligibility declarations, such as evidence showing specific effects on their business and the resulting impact on revenue.</li> </ul>	CAB-20-MIN-0531
14 February 2021	<p>3 new cases of COVID-19 are recorded in the community Auckland moves to Alert Level 3 at 11:59 pm. The rest of New Zealand moves to Alert Level 2.</p>	
17 February 2021	<p>Auckland moves to Alert Level 2 at 11:59 pm. The rest of New Zealand moves to Alert Level 1.</p>	
22 February 2021	<p>Auckland moves to Alert Level 1 at 11:59 pm. All of New Zealand is now at Alert Level 1.</p>	
28 February 2021	<p>Auckland moves to Alert Level 3 at 6 am. The rest of New Zealand moves to Alert Level 2.</p>	
1 March 2021	<p>Cabinet decides to activate the <b>COVID-19 Wage Subsidy March 2021</b>, with the settings agreed in December 2020:</p> <ul style="list-style-type: none"> <li>• Applications open on Monday, 8 March 2021</li> <li>• Employers required to apply for each subsequent payment</li> <li>• Applicants to the scheme will be able to nominate a revenue decline test period of 14 consecutive days during the period 28 February to 20 March; and the default comparator period for the revenue decline test to be a typical 14-day consecutive period of revenue in the 6 weeks prior to 14 February 2021</li> <li>• Exemptions previously applied to SSOs will be automatically applied to this and any future wage subsidy schemes.</li> </ul>	CAB-21-MIN-0043

<sup>10</sup> Previous schemes had a broader attribution test 'to the COVID-19 outbreak'



Date	Event	Reference
3 March 2021	Operational settings for Wage Subsidy reactivation: <ul style="list-style-type: none"> <li>• Scheme opens 1 pm Thursday, 4 March, payments covering 14-day period 8–21 March</li> <li>• Sets dates for employer obligations, revenue decline test, eligibility of pre-revenue firms</li> <li>• A second 2-week payment will be made available if any part of the country remains at Alert Level 3 or 4 at 6 am on 21 March, and applications will open on 22 March.</li> </ul>	T2021/152
7 March 2021	Auckland moves to Alert Level 2 at 6 am. The rest of New Zealand moves to Alert Level 1.	
12 March 2021	Auckland moves to Alert Level 1 at 12 noon. All of New Zealand is now at Alert Level 1.	
27 May 2021	Continue current approach that group members of a shared-employer commonly owned group, or branches of a single entity, are not eligible for the Wage Subsidy in their own right Confirm that revenue decline test must apply across the whole group.	T2021/1337
22 June 2021	Confirmation that status quo settings regarding the activation trigger remain appropriate. <ul style="list-style-type: none"> <li>• Public health environment remains uncertain</li> <li>• Supports clarity and uncertainty.</li> </ul>	T2021/1534
23 June 2021	Wellington moves to Alert Level 2 at 11:59 pm. The rest of New Zealand remains at Alert Level 1.	
29 June 2021	Wellington moves to Alert Level 1 at 11:59pm. All of New Zealand is now at Alert Level 1.	
22 July 2021	Agree not to do further work to design or implement a stand-alone enduring crisis wage subsidy (similar to the Wage Subsidy, but that could be used for future crises) due to overlap with Unemployment Insurance work Agree not to do further work on new wage subsidy repayment rules.	T2021/1815
13 August 2021	Review of payment rates and agree to increase the rates in line with private wage growth. Increase to \$600 / \$359 from 1 October 2021.	T2021/1735
17 August 2021	New Zealand moves to Alert Level 4 at 11.59 pm Power to Act to a group of Ministers to activate Wage Subsidy.	CAB-21-MIN-0324
18 August 2021	<b>Wage Subsidy August 21</b> activated: <ul style="list-style-type: none"> <li>• Retains existing Wage Subsidy settings including revenue decline test of 40%, employee retention obligations, pass-through requirements, and the scheme being available on a nationwide basis by default</li> <li>• Increases the Wage Subsidy rate from \$585.80 to \$600.00 (full-time) and from \$350 to \$359.00 (part-time)</li> <li>• Sets revenue decline test timeframes consistent with previous decisions</li> <li>• Require 6-week review</li> <li>• Delegate to Minister of Finance and Minister for Social Development to extend.</li> </ul>	T2021/2117 CVD-MIN-0004
24 August 2021	Revenue test period adjusted so that businesses can choose not to include 17 August in the 14-day consecutive period, as Alert Level 4 requirements came in at 11.59 pm that day	T2021/2176
28 August 2021	Trigger a second 2-week subsidy if Alert Level 3 or 4 remains in place anywhere in New Zealand on 3 September (lockdown day 18) (compared to Cabinet-agreed rule of day 21 (6 September)). Noted technical change above.	T2021/2133 CAB-21-MIN-0346



Date	Event	Reference
31 August 2021	All of New Zealand south of Auckland moves to Alert Level 3 at 11:59 pm Auckland and Northland remain at Alert Level 4.	
2 September 2021	Northland moves to Alert Level 3 at 11:59pm. All of New Zealand (except Auckland) is now at Alert Level 3. Auckland remains at Alert Level 4.	
7 September 2021	New Zealand (except Auckland) moves to Alert Level 2 at 11:59 pm Auckland remains at Alert Level 4.	
21 September 2021	Auckland and Upper Hauraki move to Alert Level 3 at 11:59 pm The rest of New Zealand remains at Alert Level 2.	
25 September 2021	Upper Hauraki moves to Alert Level 2 at 11:59 pm Auckland remains at Alert Level 3. The rest of New Zealand remains at Alert Level 2.	
27 September 2021	Agreed to continue the wage subsidy for a further 6 weeks from 1 October 2021 should Alert Level 3 or higher remain in place anywhere in the country, with the same settings agreed by Ministers with Power to Act Allows businesses to meet revenue decline test by attributing to a combination of Alert Levels 4, 3, and 2, but not to Alert Level 2 alone.	CAB-21-MIN-0392
3 October – 16 November 2021	Multiple incremental Alert Level changes including introduction of Alert Level 3 “steps”	
8 November 2021	Agreed to continue the Wage Subsidy August 2021 scheme for a further six weeks from 11 November 2021 should Alert Level 3 or higher remain in place anywhere in the country, with the same settings agreed by Ministers with Power to Act Defined trigger points and revenue test periods.	CAB-21-MIN-0458
29 November 2021	Agreed to stop the Wage Subsidy on implementation of the Covid Protection Framework in any part of New Zealand (noting that the Wage Subsidy can be reactivated if needed)	CAB-21-MIN-0504
2 December 2021	All of New Zealand moved to the COVID-19 Protection Framework, also known as the “traffic lights”, at 11:59 pm on 2 December 2021	
9 December 2021	Wage Subsidy ends	



## APPENDIX 8: DOCUMENTS AND DATA REVIEWED

**Table 6: Advice to Ministers and Cabinet**

Document title	Type	Date	Audience	Author	Purpose
COVID Committee discussion: Targeted wage subsidy scheme for workers in the most adversely affected sectors	Cabinet committee paper	11/03/2020	COVID Cabinet Committee	Treasury	To design a targeted wage subsidy scheme as part of the Government's wider economic response, so that decisions can be agreed by Cabinet on 16 March
Talking points for COVID Committee 4:30 pm Wednesday 11 March	Briefing	11/03/2020	Minister of Finance	Treasury	To provide the Minister of Finance with talking points for the COVID Committee discussion on a targeted wage subsidy scheme for workers in the most adversely affected sectors
Cabinet Committee meeting on COVID-19 Response	Aide memoire	11/03/2020	Minister for Social Development	MSD	To provide the Minister for Social Development with information to support the discussion at the COVID Cabinet Committee meeting on Wednesday, 11 March 2020
Business continuity package: Targeted wage subsidy scheme	Draft Cabinet paper	12/03/2020	Cabinet	Multiple agencies	To seek feedback from the Minister of Finance on the draft Cabinet paper for a targeted wage subsidy scheme
COVID-19 financial support, Paper A: Business continuity package: Targeted wage subsidy scheme – Updated design settings	Cabinet paper	15/03/2020	Cabinet	Treasury	To alter recommendations for key design settings of the wage subsidy scheme set out in Cabinet paper "Paper A: Business continuity package: Targeted wage subsidy scheme"
Paper A: Business continuity package: Targeted wage subsidy scheme	Cabinet paper	16/03/2020	Cabinet	Treasury	To seek Cabinet agreement to the high-level design of a targeted wage subsidy scheme for employees in sectors most adversely affected by the economic impacts of the COVID-19 outbreak
Paper B: COVID-19 leave payment scheme	Cabinet paper	16/03/2020	Cabinet	Treasury	To seek Cabinet's agreement to the design and implementation options for a new scheme to provide financial assistance to incentivise and support those in self-isolation or on sick leave due to COVID-19
Pre-Cabinet briefing – Business continuity package: Targeted wage subsidy scheme	Briefing	16/03/2020	Minister of Finance and Associate Ministers of Finance	Treasury	To advise the Minister of Finance and Associate Ministers of Finance on the Treasury's view of the "Business continuity package: Targeted wage subsidy scheme" Cabinet paper
COVID-19 Overview of the Government's response economic package	Cabinet minute	16/03/2020		Cabinet office	Minute of decisions relating to Cabinet paper "COVID-19 Overview of the Government's response economic package"
Wage Subsidy costing	Email	16/03/2020	Office of the Minister of Finance	Treasury	To inform the Office of the Minister of Finance of the most recent estimates of the cost of the Wage Subsidy
Request from the office for lines on Wage Subsidy uptake	Email	17/03/2020	Office of the Minister of Finance	Treasury	To provide the Office of the Minister of Finance with information on the expected take-up of the Wage Subsidy
Funding decisions to improve administration of the response to COVID-19	Report	18/03/2020	Minister of Finance and Ministers for Social Development, Economic Development, and Workplace Relations and Safety	MSD	To seek Ministers' agreement to additional staff funding for MSD to administer the COVID-19 Wage Subsidy and the Leave Support Scheme and IT changes to improve the COVID-19 Wage Subsidy and Leave Support Scheme and Phase 2 of the recovery package to support beneficiaries
Clarifying eligibility of the COVID-19 Leave Payment Scheme and COVID-19 Wage Subsidy	Report	20/03/2020	Minister of Finance and Ministers for Social Development, Economic Development, and Workplace Relations and Safety	MSD	To seek Ministers' agreement to clarify that registered charities, incorporated societies, and non-government organisations are eligible for both the Leave Payment Scheme and the Wage Subsidy and clarifying the applications of the revenue loss assessment for some businesses



Document title	Type	Date	Audience	Author	Purpose
Advice on the level of the Wage Subsidy	Aide memoire	23/03/2020	Minister of Finance and Minister for Social Development	Treasury	To advise the Minister of Finance and Minister for Social Development on the Treasury's view on increasing the level of the Wage Subsidy
Pre-Cabinet Briefing – Expanding the COVID-19 Wage Subsidy scheme and adapting it to support furloughed workers	Briefing	23/03/2020	Minister of Finance and Associate Ministers of Finance	Treasury	To advise the Minister of Finance and Associate Ministers of Finance on the Treasury's view of the "Expanding the COVID-19 Wage Subsidy scheme and adapting it to support furloughed workers" Cabinet paper
Order In Council – Goods and Services Tax (Grants and Subsidies) Amendment Order 2020, and amended application dates	Cabinet paper	23/03/2020	Cabinet	IR	To seek Cabinet's agreement to an Order in Council which amends the Goods and Services Tax (Grants and Subsidies) Order 1992 to exclude the COVID-19 Wage Subsidy and the COVID-19 Leave Payment from the application of GST
Further enhancements to the Wage Subsidy Scheme	Cabinet committee paper	25/03/2020	Cabinet	Multiple agencies	To seek agreement to the detailed design for further enhancements to the Wage Subsidy to respond to the increase to Alert Level 4
Final Cabinet Paper and advice on enhanced Wage Subsidy	Aide memoire	25/03/2020	Minister of Finance and Minister for Social Development	Treasury	To advise Ministers on the contents of the Cabinet paper on enhancing the Wage Subsidy
Updated design settings for the Wage Subsidy scheme	Aide memoire	26/03/2020	Prime Minister, Deputy Prime Minister, Minister of Finance, Minister for Social Development and Associate Minister of Finance	Treasury	To provide an updated set of Cabinet recommendations for the Wage Subsidy to address concerns raised by Ministers
Appropriation changes for the modified Wage Subsidy scheme	Report	27/03/2020	Ministers of Finance and Economic Development and Minister for Social Development	Treasury, MBIE, and MSD	To seek agreement to appropriation changes required for the modified Wage Subsidy, which was agreed by COVID Cabinet Committee Friday morning, 27 March 2020
Wage Subsidy scheme – Next steps	Report	9/04/2020	Minister of Finance	Treasury	To respond to the Minister of Finance's request for advice on next steps following the end of the Wage Subsidy in June 2020, providing preliminary options for consideration
Clarification on eligibility for the current COVID-19 Wage Subsidy and leave schemes (the Schemes) and the implementation approach	Report	17/04/2020	Ministers of Revenue, Finance, and Research Science and Innovation, Ministers for Social Development, Economic Development, and Workplace Relations and Safety	Treasury, MSD, MBIE, and IR	To seek Ministers' guidance on the eligibility for the Wage Subsidy and leave schemes, in relation to some state sector employers and "pre-revenue" firms that are adversely impacted by COVID-19. To provide a consolidated picture of the decisions and operational arrangements that allow implementation of the current schemes.
Wage Subsidy scheme – Recommended next steps	Report	22/04/2020	Minister of Finance	Treasury	To outline options for and seek decisions on the future of the Wage Subsidy, including linking the Wage Subsidy to Alert Levels
Addendum to TR2020/912 – Clarification on eligibility for the current COVID-19 Wage Subsidy and leave schemes and the implementation approach	Report	24/04/2020	Minister of Finance	Treasury	To provide revised recommendations in relation to state sector organisations' eligibility for the Wage Subsidy and Essential Workers Leave schemes
Wage Subsidy and leave payment schemes – Overview of assurance and audit processes	Report	24/04/2020	Minister for Social Development	MSD	To provide the Minister for Social Development with an overview of the Wage Subsidy and leave payment schemes to date, with a focus on the assurance and audit processes in place
Interaction between leave entitlements and COVID-19 support schemes	Report	1/05/2020	Minister of Finance, Minister for Social Development, and Minister for Workplace Relations and Safety	MBIE	To respond to a request for more information about the interaction between the COVID-19 Leave Support scheme and COVID-19 Wage Subsidy, and employees' leave and pay entitlements



Document title	Type	Date	Audience	Author	Purpose
Wage Subsidy Scheme – Restarting and targeting options	Report	6/05/2020	Minister of Finance	Treasury	To seek agreement to extending the Wage Subsidy if the country or regions remain in Alert Levels 3 or 4 after 9 June and to agree to a targeted scheme under Alert Level 2
Wage Subsidy scheme: Exceptions process and eligibility confirmation	Report	7/05/2020	Minister of Finance, Minister for State Owned Enterprises, Associate Minister of Finance, and Associate Minister for State Owned Enterprises	Treasury	To seek the Minister of Finance's direction to implement a process for granting exceptions to specific state sector organisations, allowing them to apply for the Wage Subsidy Scheme, and granting exceptions for certain entities
Wage Subsidy reporting update	Report	13/05/2020	Minister of Finance and Minister for Social Development	Treasury and MSD	To outline a minor shift in the way officials recommend Ministers communicate take-up of the Wage Subsidy and how officials plan to report the figures going forward
COVID-19 Wage subsidy clarifications	Report	28/05/2020	Ministers of Finance and Economic Development, and Ministers for Social Development and Workplace Relations and Safety	MSD	To raise issues with Ministers that require decisions including self-employed workers whose ordinary income is less than the subsidy rate, and eligibility of employees given notice of redundancy
Additional Item: Wage Subsidy Scheme Extension – Change to criteria	Cabinet minute	2/06/2020		Cabinet office	
Wage Subsidy Extension: Business unit eligibility	Report	8/06/2020	Minister of Finance and Ministers for Social Development, Economic Development, and Workplace Relations and Safety	Treasury, MSD, and MBIE	To seek Ministers' agreement to continue with the existing approach under the Wage Subsidy Extension, where eligibility is based on single corporate entities, rather than separate business units within an entity
Fiscal Stimulus Options: Further Advice	Report	15/06/2020	Minister of Finance	Treasury	Advice on payment cards and a temporary GST reduction to provide fiscal stimulus. Provides context regarding wider economic interventions explored alongside the Wage Subsidy.
Wage Subsidy settings Under a domestic COVID-19 resurgence scenario	Report	6/07/2020	Minister of Finance	Treasury	To provide an overview of early evidence of the impacts of the Wage Subsidy scheme; to discuss the case for extending the Wage Subsidy scheme; and to seek input on the design of a Resurgence Wage Subsidy
Wage Subsidy assurance and audit processes – Quarterly update	Report	15/07/2020	Minister for Social Development	MSD	To provide the Minister for Social Development with an update on the assurance and audit processes in place for the Wage Subsidy and leave schemes, including the Wage Subsidy Extension
Readily deployable COVID policy response options under different public health scenarios	Report	23/07/2020	Minister of Finance	Treasury	To provide the Minister of Finance with advice regarding how to support the economy if there is a further outbreak.
Options for extending Wage Subsidy support under a COVID-19 resurgence	Report	14/08/2020	Minister of Finance	Treasury	To provide the Minister of Finance with options to extend Wage Subsidy support in light of the move to Alert Level 3 in Auckland, and in readiness for potential increases in Alert Levels elsewhere. To consider the need for a more targeted and fiscally affordable scheme for the longer term that supports labour market adjustment, and recommends further work in this area.
COVID-19: Resurgence Wage Subsidy scheme and amending the Leave Support scheme	Cabinet paper	15/08/2020	Cabinet	Treasury	To seek agreement to the criteria for a Resurgence Wage Subsidy in response to the increased Alert Level in August
Creating a Resurgence Wage Subsidy scheme and amending the Leave Support scheme	Cabinet minute	17/08/2020		Cabinet office	



Document title	Type	Date	Audience	Author	Purpose
Options for an enduring Wage Subsidy scheme or replacement	Report	10/09/2020	Ministers of Finance and Revenue, and Ministers for Social Development and Workplace Relations and Safety	Treasury, MBIE, MSD, and IR	To advise Ministers on a more sustainable arrangement for support in the event of future restrictions
Future of the COVID-19 Wage Subsidy scheme	Report	27/11/2020	Ministers of Finance and Revenue, and Ministers for Social Development, Workplace Relations and Safety, and Small Business	Treasury, MBIE, MSD, and IR	To report back on stakeholder views on the Wage Subsidy; to revisit the roles and objectives of the Wage Subsidy; and to seek agreement to near-term changes to settings and to signal the criteria for introducing the Wage Subsidy going forward
Wage Subsidy scheme: Quarterly update on our ongoing approach to audits and integrity	Report	2/12/2020	Minister for Social Development	MSD	To seek the Minister for Social Development's agreement to MSD continuing its approach to Wage Subsidy integrity and audits
Detailed settings for the COVID-19 Wage Subsidy	Report	4/12/2020	Minister of Finance, and Ministers for Social Development and Workplace Relations and Safety	Treasury, MSD and MBIE	To advise on options to amend COVID-19 Wage Subsidy settings, including advice on introducing repayment obligations for firms that have experienced increased revenue or profits, and disallowing the use of the Wage Subsidy for annual leave
Economic response to future resurgences of COVID-19	Cabinet paper	11/12/2020	Cabinet	Treasury	To seek agreement to a sustainable and proportionate economic support package for use in the event of further resurgences of COVID-19 in the community
Wage Subsidy scheme: Quarterly update on our ongoing approach to audits and integrity	Report	10/02/2021	Minister for Social Development	MSD	Regular reporting to provide an update on the Ministry of Social Development's approach to integrity of the Wage Subsidy
Activating the COVID-19 Wage Subsidy March 2021 scheme	Cabinet Minute	1/03/2021		Cabinet office	
Operational settings for the COVID-19 Wage Subsidy March 2021 scheme	Report	2/03/2021	Minister of Finance and Minister for Social Development	Treasury and MSD	To seek agreement to detailed design features of the COVID-19 Wage Subsidy March 2021
Further advice on commonly owned groups for the Wage Subsidy scheme	Report	27/05/2021	Minister of Finance and Minister for Social Development	Treasury and MSD	To seek agreement to clarify the eligibility of commonly owned groups (COGs) for the Wage Subsidy and seek direction on whether Ministers would like to provide more flexibility for group members within shared-employer COGs and branches within single entities to apply for the Wage Subsidy in their own right
Wage Subsidy activation approach – Six-month report back	Report	22/06/2021	Minister of Finance and Minister for Social Development	Treasury and MSD	To provide advice on settings for activating the Wage Subsidy
The interaction between social unemployment insurance and a crisis wage subsidy	Report	22/07/2021	Minister of Finance and Minister for Social Development	Treasury and MSD	To advise on the potential role of a social unemployment insurance scheme to include a job retention component during an economic crisis, and to propose a work programme to adapt and improve the COVID-19 Wage Subsidy in the short term
Wage Subsidy, Leave Support, and Short-term Absence Payment rates	Report	13/08/2021	Minister of Finance and Ministers for Social Development and Workplace Relations and Safety	Treasury, MSD, and MBIE	To advise Ministers on whether changes to the paid parental leave rate justify an increase to Wage Subsidy rates
COVID-19 Auckland community cases Wage Subsidy issues	Cabinet minute	17/08/2021		Cabinet office	
Activating the COVID-19 Resurgence Support Payment and Wage Subsidy schemes August 2021	Report	18/08/2021	Prime Minister, Deputy Prime Minister, Minister of Finance, Minister for COVID-19 Response, and Associate Minister of Health	Treasury	To seek agreement to activate the COVID-19 Resurgence Support Payment and Wage Subsidy to help firms directly impacted by the increase in COVID-19 Alert Levels put in place at 11.59 pm on 17 August 2021





Document title	Type	Date	Audience	Author	Purpose
COVID-19 Wage Subsidy August 2021 scheme second payment	Report	20/08/2021	Minister of Finance and Minister for Social Development	Treasury	To seek agreement to the timing and eligibility settings of a second Wage Subsidy payment
Wage Subsidy August 2021 scheme revenue test period	Report	24/08/2021	Minister of Finance and Minister for Social Development	Treasury and MSD	To seek agreement to the changes to the revenue test period
COVID-19 Wage Subsidy August 2021 scheme second payment update	Cabinet Minute	27/08/2021		Cabinet office	
Wage Subsidy scheme: Quarterly update on our ongoing approach to integrity	Report	27/08/2021	Minister for Social Development	MSD	Regular reporting to provide an update on the Ministry of Social Development's approach to integrity of the Wage Subsidy
Strategy for COVID economic response over the next three months	Report	27/08/2021	Minister of Finance	Treasury	To propose objectives for COVID economic supports over the next three months and note the potential trade-offs. To set out the macroeconomic and fiscal context. To cover how support measures could evolve if Alert Level restrictions are maintained.
Wage Subsidy August 2021 scheme: Alert Level transition	Report	8/09/2021	Minister of Finance and Minister for Social Development	Treasury	To outline the trade-offs and options associated with extending the Wage Subsidy across Alert Level restrictions. To confirm settings for Wage Subsidy payments two and three as a result of the Alert Level decisions.
Wage Subsidy August 2021 scheme: Uptake, funding, and operational matters	Report	17/09/2021	Minister of Finance and Minister for Social Development	Treasury and MSD	To provide Ministers with an overview of key insights on demand for the first and second Wage Subsidy August 2021 scheme payments, update the costs, and seek approval for further funding from the COVID-19 Relief and Recovery Fund. To provide an update on four discrete operational matters for the Wage Subsidy: debt recovery; casual worker access; clarifying the revenue test for Early Childhood Education centres; and update on claims processing.
Wage Subsidy scheme and Resurgence Support Payment insights and update on costings	Aide memoire	23/09/2021	Minister of Finance	Treasury	To advise the Minister of Finance on forecast costs of business supports and provide insights on take-up
Wage Subsidy August 2021 scheme six-week review	Cabinet paper	27/09/2021	Cabinet	Treasury and MSD	To seek agreement that the Wage Subsidy August 2021 should continue to be available for a further six weeks, should Alert Level 3 or higher continue to remain in place anywhere in New Zealand over that time period
Wage Subsidy August 2021 scheme: Second six-week review	Cabinet minute	8/11/2021		Cabinet office	
Financial support under the COVID-19 Protection Framework	Cabinet committee paper	23/11/2021	Cabinet Economic Development Committee	Treasury	To seek Cabinet's agreement to the approach for government-funded financial support for individuals and businesses under the COVID-19 Protection Framework
Financial support under the COVID-19 Protection Framework	Cabinet minute	29/11/2021		Cabinet office	
Financial support under the COVID-19 Protection Framework	Cabinet paper	undated	Cabinet	Treasury	To seek Cabinet's agreement to the approach for government-funded financial support for individuals and businesses under the COVID-19 Protection Framework



**Table 7: Additional documents**

Document title	Type	Date	Audience	Author	Purpose
Responses to Iwi Chairs concerns register	Internal note	27/03/2020	Cross-agency	MSD	Document and track concerns raised by Iwi chairs, and coordinate response across agencies.
CFOC Subgroup Agenda and Action lists	Emails	27/03/2020 to 18/05/2020		Cross Agency	Running record of agenda, arising issues, and agreed actions resulting from weekly CFOC subgroup meetings and weekly NICF-Crown hui.
Inland Revenue administration of a wage subsidy	Internal note	--/03/2020	IR	IR	Notes from IR staff on whether IR should administer a wage subsidy scheme and potential operational impacts
Progress update memo – Wage Subsidy scheme risk assessment	Memo	30/04/2020	MSD	Deloitte	To provide MSD with preliminary findings of Deloitte's Wage Subsidy risk assessment
Rapid Evidence Review: Social and psycho-social impacts of COVID-19 and mitigations in New Zealand	Research Report	--/05/2020	MSD	MSD	To understand the possible immediate and medium-term social and psychosocial impacts of COVID-19 in Aotearoa New Zealand. Review of literature regarding responses to mitigate anticipated impacts.
MRG Covid-19 Update	Agenda, Minutes	--/05/2020	MSD and MRG	MSD	Agenda and minutes of meetings between MSD and the Māori Reference Group
COVID Economic Governance Group: Terms of Reference	Terms of Reference	12/05/202	Treasury	Treasury	The COVID Economic Governance Group provides governance oversight for the Treasury's COVID-19 work to ensure it aligns with the strategic direction set by the ELT and delivery expectations.
Memorandum of Understanding (and seven variations) between IR and MSD: Sharing information to assist the MSD in providing financial assistance to those affected by the COVID-19 virus	Memorandum of Understanding	1/06/2020	IR and MSD	IR and MSD	To alter the terms of the MSD and IR Memorandum of Understanding to support information sharing
MSD Portal system guide	Training manual	6/06/2020	MSD	IR	To provide guidance to MSD staff on how to use the MSD Portal used to access information from IR's systems
Four COVID-19 Wage subsidy communications plans	Communications plan	June, August 2020; March, August 2021	Agency staff	MSD	To outline the communications plan for the opening of applications for the Wage Subsidy Extension on 10 June 2020; to outline the communications plan to support Wage Subsidy decision making following the resurgence of COVID-19, specifically the announcement and implementation of the Resurgence Wage Subsidy on 17 August and 21 August 2020 respectively; to support the commencement of the COVID-19 Wage Subsidy March 2021; to support the announcement of the opening of applications for the COVID-19 Wage Subsidy August 2021 and to support informing businesses, workers, and MSD clients about the other COVID-19 support measures available
Wage Subsidy Integrity Programme	Briefing	June, August 2020; February, August 2021		MSD	To provide information on key metrics for the Wage Subsidy Integrity Programme
COVID-19 Wage Subsidy complaints and allegations	Briefing	June, August 2020; February, August 2021		MSD, MBIE, IR	To provide a summary of the number of Wage Subsidy scheme complaints received across MSD, MBIE, and IR, and to identify key themes of those complaints
He Kāhui Waiora: Living Standards Framework and He Ara Waiora COVID-19: Impacts on Wellbeing	Report	--/07/202	General	Treasury	A 'rapid evidence review' of the potential impacts of COVID-19, and the associated economic recession, on the wellbeing of New Zealanders.
Integrity risk assessment of the Wage Subsidy scheme	Independent report	1/07/2020	MSD	Deloitte	To assess and provide recommendations on the integrity settings of the Wage Subsidy
Deployment of COVID-19 policy initiatives: Lessons learned from a CCS perspective	Internal presentation	6/07/2020	IR	IR	Summary of key learnings from COVID policy implementation
Government support for businesses recovering from COVID-19	Webpage	20/08/2020	Businesses	Treasury	To provide an overview and brief description of government support for businesses recovering from COVID-19. This included links to the relevant agency websites.
Wage Subsidy communications and engagement plan	Engagement plan	--/09/2020	Treasury	Treasury	To prepare for and coordinate the external engagement on the Wage Subsidy over September – November 2020
Meetings with CAANZ, Business NZ, Deloitte, ICNZB, and ATAINZ	Meeting notes	1/09/2020	IR	IR	Notes from meeting with IR on feedback on Wage Subsidy
Memorandum of Understanding between the Labour Inspectorate and the Ministry of Social Development	Memorandum of Understanding	October 2020	MSD and MBIE	MSD and MBIE	To enable sharing of information to assist the Ministry of Social Development and the Labour Inspectorate to audit and investigate matters related to the delivery of the COVID-19 Wage Subsidy



Document title	Type	Date	Audience	Author	Purpose
Wage Subsidy: Summary of themes from stakeholder engagement	Internal memo	1/10/2020		Treasury	To summarise key themes from agency engagement with stakeholders on the Wage Subsidy
Wage Subsidy policy development	Meeting notes	7/10/2020	IR	IR	Notes from inter-agency meeting discussing preferred options for scheme changes
MSD workshop on Wage Subsidy operational issues	Meeting notes	9/10/2020	IR	IR	Meeting notes from an MSD/IR discussion covering operational issues, “design pain points”, and integrity risks
Retirement villages	Internal note	2/11/2020	IR	IR	Summary of the state of play of retirement village income and potential implications for the Wage Subsidy
Integrity cross-agency meeting	Meeting notes	4/11/2020	IR	IR	Meeting notes from interagency meeting discussing Wage Subsidy policy and scheme integrity
National Survey of Employment Intentions – First findings	Briefing	11/12/2020		MBIE	Summarising key messages from an MBIE survey of employers regarding staffing changes, workplace arrangements, and future employment plans
Early resolution process map and narration	Internal document	22/12/2020	MBIE	MBIE	Process map for how Wage Subsidy complaints are managed
IR's response to COVID-19 monitoring and evaluation framework 2021–2025	Independent report	1/04/2021	IR	CIE	To set out a monitoring and evaluation framework for the programme of work developed and implemented within IR in response to the COVID-19 pandemic
Management of the Wage Subsidy	Report	--/05/2021		OAG	Audit of how effectively MSD, IR, MBIE, and the Treasury managed the Wage Subsidy, across the Original Wage Subsidy, the Extension, and the Resurgence
Official Information Act response	Response	29/06/2021	Public	Treasury	OIA response setting out a range of issues related to the Wage Subsidy, including approach to engagement with key stakeholders and record of Covid-19-related engagement with business and community groups
Wage Subsidy Integrity Programme as at 20 August 2021	Briefing	20/08/2021		MSD	To provide information on key metrics for the Wage Subsidy Integrity Programme
Stocktake of COVID-19 government initiatives involving Inland Revenue	Internal memo	23/08/2021		IR	To provide a stocktake of COVID-19-related initiatives that IR was involved with
Inland Revenue COVID-19 weekly summary: 4 October – 10 October 2021	Briefing	10/10/2021		IR	To provide key summary statistics of the Resurgence Support Payment, Small Business Cashflow scheme, and Loss Carried Back scheme. To provide a summary of call centre volumes.
Inland Revenue COVID-19 daily summary – 14 October to 17 October 2021	Briefing	17/10/2021		IR	To provide a snapshot of Small Business Cashflow scheme and Resurgence Support Payment applications, and phone, website, and paper correspondence
Appendix 1: Wage Subsidy evaluation history	Internal memo	20/12/2021	MBIE	MBIE	To record agency discussions on the potential evaluation of the Wage Subsidy over 2020 and 2021
Employment Relations Authority cases summary	Note	13/05/2022	Evaluators	MBIE	Summary of facts and themes from Employment Relations Authority cases that referenced the Wage Subsidy, March 2020 – May 2022
Declaration – COVID-19 Wage Subsidy	Webpage	various	Scheme applicants	MSD	Declaration for Wage Subsidy applicants, for each iteration of the Wage Subsidy
Wage Subsidy communications	Memo	undated	Evaluators	MSD	To provide context and examples of MSD's Wage Subsidy communications in order to inform the evaluation
Wage Subsidy emails sent between May 2020 – May 2022	Emails	various	Potential scheme applicants	MSD	Emails sent to previous Wage Subsidy applicants to provide them with information on the future iterations of the scheme
Information on \$2340 threshold	Internal note	undated	IR	IR	Agency thinking on Wage Subsidy for children or young people earning below \$2,340 and eligibility.
Better for Business – Wage Subsidy findings: selected wave 1 and 2 research from May and November 2020	Presentation	undated		MBIE	Presentation of key findings from a business survey regarding the Wage Subsidy
Specific employment-related assistance	Webpage	various	Scheme applicants	MSD	Website providing key information on eligibility and payment of each iteration of the Wage Subsidy
Iwi Engagement Timeline	Summary prepared for the evaluation	January 2023		MSD	Timeline of meetings between Ministers / officials and iwi / Māori leaders held between August 2021 and December 2021. Includes Agenda, and associated Aide Memoire



**Table 8: Data**

Title	Author	Description
Wage Subsidy headcounts	MSD	Number of staff allocated to Wage Subsidy processing and call centre over 2020 to 2022
Inland Revenue call logs	IR	Key metrics for IR's COVID-19 business support schemes line over March 2020 to May 2022, including number of calls received and maximum wait times
Business.govt.nz data	MBIE	Summary data of website page visits for business.govt.nz webpages relating to COVID-19
Employment.govt.nz data	MBIE	Summary data of website page visits for employment.govt.nz webpages relating to COVID-19
Wage Subsidy complaint queue summary report	MBIE	Key metrics for MBIE's Wage Subsidy complaint line over April 2020 to May 2022, including number of calls received and average wait times
Wage Subsidy early resolution and mediation data	MBIE	Summary analysis of administrative data held by MBIE and other agencies on complaints by employers and employees about the Wage Subsidy, including the topic of the issue, the issue outcome, processing timing, and industry
Wage Subsidy automation rates	MSD	Internal reporting on automatic processing rates for Wage Subsidy applications, by Wage Subsidy iteration (beginning with the Wage Subsidy Extension)
MSD data return on application processing	MSD	MSD data on application volumes, time to payment, and refunds by Wage Subsidy iteration
Wage Subsidy performance	MSD	Example internal reporting on Wage Subsidy processing including workflows, volume of applications, repayments, and review by day



# APPENDIX 9: CHANGES TO EMPLOYER DECLARATION FORMS AND FACTSHEETS

The following information is based on a review of declaration forms, information on the MSD website, and official factsheets.

**Table 9: Eligibility criteria**

	Original Wage Subsidy March 2020		Wage Subsidy Extension	Resurgence Wage Subsidy	March 2021 Wage Subsidy	August 2021 Wage Subsidy <sup>11</sup>
	<i>If applied before 27 March, 4 pm</i>	<i>If applied after 27 March, 4 pm</i>				
<b>Type of business</b>	<ul style="list-style-type: none"> <li>The business must be registered and operating in NZ</li> </ul>	Same as before, except: <ul style="list-style-type: none"> <li>A new definition of “business” was included, namely: being a registered business, sole trader, self-employed person, registered charity, incorporated society, non-government organisation, or post-settlement governance entity.</li> </ul>	Same as for last change	Same as for last change	Same as for last change	Same as for last change
<b>Type of employees</b>	<ul style="list-style-type: none"> <li>The employees named in the application must be legally employed in NZ</li> </ul>	Same as before, except that the wording was changed to specify that: <ul style="list-style-type: none"> <li>the named employees are legally employed in the employer’s business and are employed in NZ, and</li> <li>“employees” includes the applicant if they are a sole trader or self-employed person.</li> </ul>	Same as for last change, except: <ul style="list-style-type: none"> <li>Added that those employees must not have been given notice of redundancy as at the date of the application.</li> </ul>	Same as for last change	Same as for last change	Same as for last change

<sup>11</sup> There are eight declarations for this iteration but changes between these declarations are just in relation to specific dates.



	Original Wage Subsidy March 2020		Wage Subsidy Extension	Resurgence Wage Subsidy	March 2021 Wage Subsidy	August 2021 Wage Subsidy <sup>11</sup>
	<i>If applied before 27 March, 4 pm</i>	<i>If applied after 27 March, 4 pm</i>				
<b>Revenue % decline, timeframes, &amp; conditions</b>	<ul style="list-style-type: none"> <li>The business must have experienced a minimum 30% decline in actual or predicted revenue, and the decline must have been attributable to the COVID-19 outbreak</li> <li>The decline is measured over any month from January through to the end of the scheme when compared to the same month in the previous year or, for a business operating for less than 1 year, when compared to a reasonably equivalent month.</li> </ul>	<p>Same as before, except:</p> <ul style="list-style-type: none"> <li>A high-growth business that experienced a significant revenue increase before COVID-19 and suffers revenue loss that is attributable to COVID-19 can compare its revenue with an equivalent month rather than the same month last year, the same as for businesses operating less than 1 year.</li> </ul>	<ul style="list-style-type: none"> <li>The required revenue decline was increased to at least 40%, measured over any consecutive 30-day period in the 40 days immediately before the date of application (no earlier than 10 May)</li> <li>There was no change in the pre-COVID comparator period to be used.</li> </ul>	<p>The amount of the revenue decline was unchanged at 40%, but:</p> <ul style="list-style-type: none"> <li>the post-COVID revenue test period was changed to any consecutive period of at least 14 days from 12 Aug to 10 Sep 2020, and</li> <li>the pre-COVID comparator period was changed to “a similar period in 2019” (but high-growth businesses and businesses operating less than 1 year still used a “reasonably equivalent” comparator period).</li> </ul>	<p>The revenue decline test was changed to the following:</p> <ul style="list-style-type: none"> <li>The employer’s business is being affected or will be affected by the move to Alert Level 3 on 28 Feb 2021, and</li> <li>because of the move to Level 3 the business has had or is predicting a decline in revenue that is: <ul style="list-style-type: none"> <li>at least 40% over 14 consecutive days between 28 Feb and 21 Mar 2021 (the revenue test period) when compared to a typical 14-day consecutive period in the 6 weeks immediately before the move to Level 3</li> </ul> </li> </ul> <p>or</p> <ul style="list-style-type: none"> <li>if the employer has highly seasonal revenue, at least 40% over the revenue test period when compared to the same 14 consecutive days in 2020 or 2019 – provided they can demonstrate that the seasonal nature of the business makes it harder to meet the 40% decline requirement using the default comparator period, and</li> </ul> <ul style="list-style-type: none"> <li>the calculation of revenue for the test period and the comparator period excludes any payments made to the employer from this March 2021 subsidy or from other COVID-19 Wage Subsidy schemes, or from the COVID-19 Short-term Absence Payment scheme, COVID-19 Leave Support schemes, the COVID-19 Essential Workers Leave Support scheme, the COVID-19 Resurgence Support Payment scheme, or the COVID-19 Small Business Cashflow scheme.</li> </ul>	<p>Same as for last change, except:</p> <ul style="list-style-type: none"> <li>The dates for the revenue test periods changed, and continued to change through the 8 declarations for this August 2021 subsidy.</li> </ul>



	Original Wage Subsidy March 2020		Wage Subsidy Extension	Resurgence Wage Subsidy	March 2021 Wage Subsidy	August 2021 Wage Subsidy <sup>11</sup>
	If applied before 27 March, 4 pm	If applied after 27 March, 4 pm				
<b>Other</b>	<ul style="list-style-type: none"> <li>The business must have taken active steps to mitigate the impact of COVID-19 on the business (such as engaging with its bank, the Chamber of Commerce, an industry association, or the Regional Business Partner programme)</li> </ul>	<p>Same as before, except:</p> <ul style="list-style-type: none"> <li>Employers must not currently be receiving the COVID-19 Wage Subsidy, COVID-19 Leave Subsidy, COVID-19 Essential Workers Leave Support, or COVID-19 Leave Support scheme for any of the named employees</li> <li>Examples of mitigating impacts of COVID-19 on the business changed to: "Including but not limited to engaging with your bank, drawing on your cash reserves as appropriate, making an insurance claim".</li> </ul>	Same as for last change	Same as for last change	<p>Same conditions as for last change, except:</p> <ul style="list-style-type: none"> <li>Employers could not be receiving a payment under this March 2021 COVID-19 Wage Subsidy scheme, or the COVID-19 Short-term Absence Payment or COVID-19 Leave Support schemes, for any of the employees named in the application</li> <li>To support their application, employers had to prepare and retain evidence that demonstrates: <ul style="list-style-type: none"> <li>how the decline in revenue was attributable to the move to Alert Level 3, or</li> <li>for employers that have highly seasonal revenue, 1. the basis on which they claim their business is seasonal, and 2. how the seasonal nature of the business made it harder to meet the 40% revenue decline using the default comparator period.</li> </ul> </li> </ul>	<p>Same conditions as for last change, except:</p> <ul style="list-style-type: none"> <li>Added that employers could not be receiving COVID-19 Essential Workers Support for any of the employees named in the application.</li> </ul>



**Table 10: Employer obligations**

	Original Wage Subsidy March 2020		Wage Subsidy Extension	Resurgence Wage Subsidy	March 2021 Wage Subsidy	August 2021 Wage Subsidy
	If applied before 27 March, 4 pm	If applied after 27 March, 4 pm				
<b>Retaining employees, pay, &amp; employment agreements</b>	<ul style="list-style-type: none"> <li>Employers must use best endeavours to retain the employees named in the application on at least 80% of their regular income for the period of the subsidy</li> </ul>	<ul style="list-style-type: none"> <li>Changed to say that employers must retain the named employees on at least 80% of their regular income for the period of the subsidy</li> <li>Added more information on what qualified as an employee's ordinary wages or salary and that it is the employer's responsibility to pay these</li> <li>Added that the employer cannot make changes to their obligations under any employment agreements, including to rates of pay, hours of work, and leave entitlement, without the consent of the relevant employee</li> <li>Added that the employer cannot compel or require any of the employees named in the application to use their leave entitlements for the period for which they receive the Wage Subsidy</li> <li>Emphasised that the employer must only use the subsidy for the purpose of paying the wages or salary of the employees named in the application.</li> </ul>	<p>Same as for last change, except:</p> <ul style="list-style-type: none"> <li>The wording for what the employer must use the subsidy for was changed to include paying the employer's own wages if they are a sole trader/self-employed, and meeting the employer's obligations in relation to the subsidy</li> <li>The requirement to pay at least 80% of the employee's ordinary wages or salary was unchanged, but with the addition that employers had to pay at least the full amount of the subsidy to the employee – except that if the ordinary wages or salary of the employee (or self-employed person/sole trader) before the impact of COVID-19 was less than the amount of the subsidy, then the employer only had to pay them that lesser amount</li> <li>Added information on what defined ordinary wages for sole traders/self-employed: the weekly amount that they regularly paid themselves as at the date of the application for the subsidy</li> <li>Added that employers must repay any amount of the subsidy that cannot be used to support paying and retaining the named employees or other affected staff.</li> </ul>	Same as for last change	<p>Same as for last change, except:</p> <ul style="list-style-type: none"> <li>The wording of the employer's obligation in relation to employees earning less than the subsidy was changed to: "but if the ordinary wages/salary of a named employee as at 28 February 2021 is lawfully below the amount of the subsidy, pay the employee that amount."</li> </ul>	<p>Same as for last change, except:</p> <ul style="list-style-type: none"> <li>The dates for pay periods and retention periods changed as expected, and continued to change through the 8 declarations for this August 2021 subsidy.</li> </ul>
<b>Notifying changes</b>	<ul style="list-style-type: none"> <li>Employers must notify MSD of any changes that might affect their eligibility</li> </ul>	<p>Same as before, except:</p> <ul style="list-style-type: none"> <li>Added that the notice to MSD must be within 5 working days</li> <li>Added that this includes if employees named in the application ended their employment with the employer.</li> </ul>	Same as for last change	Same as for last change	Same as for last change	Same as for last change





	Original Wage Subsidy March 2020		Wage Subsidy Extension	Resurgence Wage Subsidy	March 2021 Wage Subsidy	August 2021 Wage Subsidy
	<i>If applied before 27 March, 4 pm</i>	<i>If applied after 27 March, 4 pm</i>				
<b>Employee consent</b>	<ul style="list-style-type: none"> <li>Employers must discuss the application with the employees named in it and must get their consent (in writing if practical) for their information to be:               <ul style="list-style-type: none"> <li>provided to MSD</li> <li>used by MSD to make decisions about the application and for subsequent audits and reviews, and</li> <li>shared by MSD with other agencies to the extent necessary for the purposes of making decisions about the application and of audits and reviews.</li> </ul> </li> </ul>	<p>Same conditions of employee consent as before, except that the employer must also:</p> <ul style="list-style-type: none"> <li>get the employee’s consent for the employer to notify MSD if the employee ends their employment when receiving the subsidy</li> <li>get their consent for information to be used to review how the subsidy is paid to employees</li> <li>get their consent for other agencies to provide information about them to MSD (and auditors) to the extent necessary for making decisions about the application, for audits and reviews, and for reviewing how any subsidy that is granted is paid to employees</li> <li>get all the relevant information-sharing consents from the employee in relation to any further information that the employer provides later, not just existing information</li> <li>inform their employees that under the Privacy Act they can request access to the information that the employer has provided about them in the application.</li> </ul>	<p>Same conditions as for last change, except:</p> <ul style="list-style-type: none"> <li>Added that employers must inform the employees named in the application of the outcome of the application and the conditions that apply.</li> </ul>	Same as for last change	<p>Same conditions as for last change, except:</p> <ul style="list-style-type: none"> <li>Added, for sole traders/ self-employed individuals who are making the application about themselves, that by submitting the application they are consenting to the same information sharing as for employees.</li> </ul>	Same as for last change



	Original Wage Subsidy March 2020		Wage Subsidy Extension	Resurgence Wage Subsidy	March 2021 Wage Subsidy	August 2021 Wage Subsidy
	<i>If applied before 27 March, 4 pm</i>	<i>If applied after 27 March, 4 pm</i>				
<b>Employer acknowledgements, declarations, &amp; consent</b>	<ul style="list-style-type: none"> <li>The employer had to declare that they would provide MSD with information to the extent required by MSD and auditors in order to make decisions about the application or to audit and review any subsidy granted</li> <li>The employer also had to consent to this information being shared with other agencies and to basic identifying information about the business being recorded on a public register</li> <li>The employer also had to “acknowledge and agree” that all the information they had provided in the application was true and correct.</li> </ul>	<p>Same as before, except for these additions:</p> <ul style="list-style-type: none"> <li>An acknowledgement that if the application is granted this does not override the employer's obligations under the Employment Relations Act</li> <li>Consent for future information to be included within the scope of the other consents given</li> <li>Consent for information to be used to review how the granted subsidy is paid to employees</li> <li>Consent for other agencies to provide information about the employer or business to MSD to the extent necessary for making decisions about the application, for audits or reviews, or for reviewing how any subsidy granted is paid to employers</li> <li>Acknowledgement of the consequences of not complying with the obligations stated in the declaration</li> <li>A declaration that the employer has authority to make the declaration.</li> </ul>	<p>Same conditions as for last change, except:</p> <ul style="list-style-type: none"> <li>The acknowledgement of the employer's continuing employment law obligations was broadened, with employers acknowledging that if the application is granted this does not override their obligations under employment law, including (but not limited to) the Employment Relations Act, Minimum Wage Act, Holidays Act, and Health and Safety at Work Act.</li> </ul>	Same as for last change	Same as for last change	Same as for last change
<b>Repayment</b>	<p>Businesses had to agree to repay any subsidy paid to them if they:</p> <ul style="list-style-type: none"> <li>were not, or stopped being, entitled to the subsidy</li> <li>provided false or misleading information in their application</li> <li>receive business interruption insurance for costs covered by the subsidy.</li> </ul>	<p>Same repayment conditions as before, except for:</p> <ul style="list-style-type: none"> <li>A slight change in wording so that the repayment obligation is triggered if the employer was not, or stopped being, “eligible for the subsidy or any part of the subsidy”</li> <li>A further condition that the employer also agreed to repay the subsidy if they failed to meet any of their obligations as to how they use the subsidy.</li> </ul>	Same as for last change	Same as for last change	<p>Same as for last change, except:</p> <ul style="list-style-type: none"> <li>A further change in wording in relation to not being or no longer being eligible, to also include where “you predict that you will meet the revenue decline test but, as a result of your actual revenue, you do or did not”.</li> </ul>	Same as for last change



**Table 11: Availability of factsheets**

Original Wage Subsidy March 2020	Wage Subsidy Extension	Resurgence Wage Subsidy	March 2021 Wage Subsidy	August 2021 Wage Subsidy
<p><b>General information provided on Work and Income website</b></p> <ul style="list-style-type: none"> <li>• Who can apply</li> <li>• Payment rates and processing times</li> <li>• Paying staff – information on GST &amp; tax</li> <li>• Obligations</li> <li>• Repayments – when you need to repay &amp; how to repay</li> </ul> <p><b>Moving Alert Levels – 3 different examples on what to do if:</b></p> <ol style="list-style-type: none"> <li>1. Employee works full-time and returns to full-time work</li> <li>2. Employee works 25 hours and returns to work with fewer hours</li> <li>3. Employee works full-time and returns to work with fewer hours</li> </ol> <p><b>Employee information</b></p> <p>Information for employees on the Wage Subsidy explaining what to do if made redundant, how to check if an employer has applied for the Wage Subsidy, and the conditions applying to employers.</p> <p>It included a link to information on how employees can make a complaint.</p> <p><b>Access to Wage Subsidy employer search</b></p> <p><b>Link to COVID-19 Leave scheme</b></p> <p>Note: All in English only</p>	<p>Same information as before, except:</p> <ul style="list-style-type: none"> <li>• The section on how to apply was not included</li> <li>• Information about moving Alert Levels was not included</li> <li>• The section with information for employees was not included.</li> </ul> <p>There was a section on how to apply for the Wage Subsidy (but information now removed)</p>	<p>Same information as for the last change, except:</p> <ul style="list-style-type: none"> <li>• The section with information for employees was once again included.</li> </ul>	<p>Same information as for the last change, except that new information was included on:</p> <ul style="list-style-type: none"> <li>• What information MSD would check with IR</li> <li>• Issues about which MSD may contact the employer to ask for more information</li> <li>• Enforcement action.</li> </ul>	<p>Same information as for last change, except:</p> <ul style="list-style-type: none"> <li>• Summary information about the Wage Subsidy was now provided in 14 different languages: <ul style="list-style-type: none"> <li>– Te reo Māori</li> <li>– English</li> <li>– Tongan</li> <li>– Cook Islands</li> <li>– Fijian</li> <li>– Niue</li> <li>– Chinese</li> <li>– Gujarati</li> <li>– Tuvaluan</li> <li>– Tongan</li> <li>– Samoan</li> <li>– Tokelauan</li> <li>– Korean</li> <li>– Kiribati.</li> </ul> </li> </ul>



# APPENDIX 10: WORKERS SURVEY

## A bit about you

1. What was your main employment arrangement between March 2020 and December 2021? \*

- Not employed
- Permanent employee
- Casual employee
- Fixed-term employee
- Seasonal employee
- Temporary agency employee
- Other - Please specify
- None of the above, I am a sole-trader and work for myself
- None of the above, I am retired

2. I am employed ...

- Part-time
- Full-time

3. Which region do you live in? \*

- Northland
- Auckland
- Waikato
- Bay of Plenty
- Gisborne
- Hawke's Bay
- Taranaki
- Manawatū-Whanganui
- Wellington
- Tasman
- Nelson
- Marlborough
- West Coast
- Canterbury
- Otago
- Southland

4. What is the main industry sector you work in?

- Farming, forestry and fishing
- Mining
- Manufacturing
- Utilities (electricity, water, gas, waste)
- Construction
- Wholesaling
- Retail
- Accommodation and food services
- Transport, post and warehousing
- ICT, media and telecoms
- Finance and insurance
- Rental, hiring and real estate
- Professional, scientific and technical services
- Admin and support services
- Government
- Education and training
- Health care and social services
- Arts and recreation
- Other services
- I am not employed



5. How old are you? \*

I am  years old

**A bit more about you**

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6. What is your gender? \*

- Male
- Female
- Another gender
- Prefer not to say

7. Which ethnic group(s) do you identify with?  
(Select all that apply) \*

- European / Pākehā
- Māori
- Pacific peoples
- Asian
- Middle Eastern / Latin American / African
- Other - Please specify

**Information about the COVID-19 Wage Subsidy**

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8. How did you find out about the COVID-19 Wage Subsidy?  
(Select all that apply)

- Employer
- Media
- Social media
- Government agency
- Friends / word of mouth
- Industry or professional association, union
- Other - Please specify

- None of the above, I didn't get any information on the Wage Subsidy



9. Please rate the extent to which you agree with the following about **communications and information** on the subsidy.

	Strongly disagree	Disagree	Neither disagree or agree	Agree	Strongly agree	Do not know	Not applicable
Communications at the <b>beginning</b> of the subsidy were easy to understand	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
... in my first language	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
... had everything I needed to know	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
... easy to find	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Communications got better as the subsidy was extended	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Information was easier to find as time went on	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

10. Please rate the extent to which you agree with the following about your **understanding** of the COVID-19 Wage Subsidy.

	Strongly disagree	Disagree	Neither disagree or agree	Agree	Strongly agree	Do not know	Not applicable
I understood the "revenue decline" test my employer had to meet	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I understood that eligible employers had to pass on the subsidy to employees	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
I searched for my employer on the "COVID-19 wage subsidies - Employer Search" register/website	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>



11. At the beginning of the COVID-19 pandemic (in March 2020 to July 2020), did your employer do any of the following?

(Select all that apply)

- Wage cuts to senior management
- Wage cuts to mid-level staff
- Wage cuts to lower-level staff
- Asked staff to take unpaid leave / furlough
- Asked staff to take paid Annual Leave
- Asked staff to work reduced hours
- Asked staff to work unpaid
- Made staff redundant
- Cancelled bonus / extra payments
- Cancelled planned pay rises
- Reduced operational overheads e.g. travel, capital purchases, rent etc
- Negotiated new terms with their lender or investor
- Other - Please specify
- None of the above

12. Over March to May 2020, was your employer eligible for the COVID-19 Wage Subsidy?

(The original Wage Subsidy was announced 17 March 2020 and extended on 14 May 2020)

- Yes
- No
- Don't know

13. Over March to May 2020, did your employer apply for and receive the COVID-19 Wage Subsidy?

- Yes - my employer applied for and received the subsidy
- No - my employer did not apply for the subsidy
- No - my employer applied, but their application was declined
- Don't know
- Other - Please specify

14. Over March to May 2020, did you receive COVID-19 Wage Subsidy payments from your employer?

- Yes
- No
- Don't know

15. Over March to May 2020, my pay was "topped up" via the COVID-19 Wage Subsidy ...

(Select all that apply)

- to 100%
- to between 80% and 100%
- to less than 80%
- Don't know
- Other - Please specify



16. Later on the pandemic (**from August 2020 onwards**), did your employer do any of the following?  
(Select all that apply)

- Wage cuts to senior management
- Wage cuts to mid-level staff
- Wage cuts to lower-level staff
- Asked staff to take unpaid leave / furlough
- Asked staff to take paid Annual Leave
- Asked staff to work reduced hours
- Asked staff to work unpaid
- Made staff redundant
- Cancelled bonus / extra payments
- Cancelled planned pay rises
- Reduced operational overheads e.g. travel, capital purchases, rent etc
- Negotiated new terms with their lender or investor
- Other - Please specify
- None of the above

17. **From August 2020 onwards**, was your employer eligible for the COVID-19 Wage Subsidy?

(A Resurgence Wage Subsidy was announced in August 2020. There were also other versions of the Wage Subsidy announced in March 2021 and August 2021)

- Yes
- No
- Don't know

18. **From August 2020 onwards**, did your employer apply for and receive the COVID-19 Wage Subsidy?

- Yes - my employer applied for and received the subsidy
- No - my employer did not apply for the subsidy
- No - my employer applied, but their application was declined
- Don't know
- Other - Please specify

19. **From August 2020 onwards**, did you receive COVID-19 Wage Subsidy payments from your employer?

- Yes
- No
- Don't know

20. **From August 2020**, my pay was "topped up" via the COVID-19 Wage Subsidy ...

(Select all that apply)

- to 100%
- to between 80% and 100%
- to less than 80%
- Don't know
- Other - Please specify





**Phase 2 of the COVID-19 Wage Subsidy**

21. The COVID-19 Wage Subsidy aimed to support employers to continue to pay workers and protect jobs.

Please let us know what has happened **since your employer accessed the Wage Subsidy.**

(Select all that apply)

- The organisation has experienced growth
- Wage cuts to senior management
- Wage cuts to mid-level staff
- Wage cuts to lower-level staff
- Asked staff to take unpaid leave / furlough
- Asked staff to take paid Annual Leave
- Asked staff to work reduced hours
- Asked staff to work unpaid
- Made staff redundant
- Cancelled bonus / extra payments
- Cancelled planned pay rises
- Reduced operational overheads e.g. travel, capital purchases, rent, electricity, etc
- Negotiated new terms with their lender or investor
- Deferred planned investments
- Other - Please specify
- None of the above - there has been no change

22. The COVID-19 Wage Subsidy aimed to support employers to continue to pay workers and protect jobs.

Please let us know what has happened to your employer, **even though they didn't access the COVID-19 Wage Subsidy.**

(Select all that apply)

- The organisation has experienced growth
- Wage cuts to senior management
- Wage cuts to mid-level staff
- Wage cuts to lower-level staff
- Asked staff to take unpaid leave / furlough
- Asked staff to take paid Annual Leave
- Asked staff to work reduced hours
- Asked staff to work unpaid
- Maked staff redundant
- Cancelled bonus / extra payments
- Cancelled planned pay rises
- Reduced operational overheads e.g. travel, capital purchases, rent, electricity, etc
- Negotiated new terms with their lender or investor
- Deferred planned investments
- Other - Please specify
- None of the above - there has been no change



**Experiencing difficulties**

23. Why did your employer not pass on the COVID-19 Wage Subsidy to you?

24. Did you make a complaint to government agencies (or anyone else) regarding any aspect of the COVID-19 Wage Subsidy?

Yes, to my employer. Please specify what you complained about

Yes, to a government agency. Please specify what you complained about

No

25. Please rate the extent to which you agree with the following about **making a complaint to a government agency** on the COVID-19 Wage Subsidy

	Strongly disagree	Disagree	Neither disagree or agree	Agree	Strongly agree	Do not know	Not applicable
It was easy to find out who I needed to complain to or contact	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The issue was resolved quickly	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The issue was resolved to my satisfaction	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

26. Please rate the extent to which you agree with the following about **making a complaint to your employer** on the COVID-19 Wage Subsidy

	Strongly disagree	Disagree	Neither disagree or agree	Agree	Strongly agree	Do not know	Not applicable
It was easy to find out who I needed to complain to or contact	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The issue was resolved quickly	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The issue was resolved to my satisfaction	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>



27. Why did you not make a complaint?

**Repaying the COVID-19 Wage Subsidy**

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28. Some organisations paid back the Wage Subsidy payment(s) that they received - voluntarily or after an audit/investigation. Has your organisation paid back any of the payment(s) received?

- Yes
- No
- Don't know

29. Why did they pay the Wage Subsidy back?  
(Select all that apply)

- Had money left over after paying wages
- Redundancies
- No longer met the revenue decline criteria
- Named employee(s) resigned
- Other - Please specify

**Final comments**

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30. Thank you for taking the time to complete this survey.  
Please add any other comments you have on your experience of the COVID-19 Wage Subsidy. \*



# APPENDIX 11: EMPLOYERS AND SOLE TRADERS SURVEY

## A bit about your organisation

1. Did your organisation receive any of the following COVID-19 government support initiatives?

(Select all that apply) \*

- COVID-19 Wage Subsidy
  - Small Business Cashflow (Loan) Scheme
  - COVID-19 Leave Support Scheme
  - COVID-19 Support Payment (CSP)
  - COVID-19 Temporary loss carry-back scheme
  - Events Transition Support Payment scheme
  - Business Finance Guarantee Scheme (BFGS)
  - Other non-government support (Councils, Chambers, industry association)  
- Please specify
- 
- None of the above

2. Where are most of your workers based?\*

Northland  
Auckland  
Waikato  
Bay of Plenty  
Gisborne  
Hawke's Bay  
Taranaki  
Manawatū-Whanganui  
Wellington  
Tasman  
Nelson  
Marlborough  
West Coast  
Canterbury  
Otago  
Southland

3. What is the main industry sector of your organisation?\*

Farming, forestry and fishing  
Mining  
Manufacturing  
Utilities (electricity, water, gas, waste)  
Construction  
Wholesaling  
Retail  
Accommodation and food services  
Transport, post and warehousing  
ICT, media and telecoms  
Finance and insurance  
Rental, hiring and real estate  
Professional, scientific and technical services  
Admin and support services  
Government and safety  
Education and training  
Health care and social services  
Arts and recreation  
Other services



4. Do you consider this organisation to be a ...

- Māori organisation
- Pacific organisation
- Migrant organisation
- None of the above

**A bit more about your organisation**

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5. How old is the organisation?

The organisation is  years old

6. How many employees do you have? \*

- 0 - I am self-employed
- 1-5
- 6-19
- 20-49
- 50-99
- 100+
- 0 - We are a partnership with no employees

7. What is the gender profile of your workers/partnership?

<input type="text"/>	Male
<input type="text"/>	Female
<input type="text"/>	Another gender

0 out of 100% Total

8. What is your gender?

- Male
- Female
- Another gender
- Prefer not to say

9. What is the ethnic group profile of your workers/partnership?

<input type="text"/>	European / Pākehā
<input type="text"/>	Māori
<input type="text"/>	Pacific peoples
<input type="text"/>	Asian
<input type="text"/>	Middle Eastern / Latin American / African
<input type="text"/>	Other

0 out of 100% Total



10. Which ethnic groups do you identify with?  
(Select all that apply)

- European / Pākehā
- Māori
- Pacific peoples
- Asian
- Middle Eastern / Latin American / African
- Other - Please specify

\*

**Information about the COVID-19 Wage Subsidy**

11. During the first lockdown (March 2020), where did you receive information on the COVID-19 Wage Subsidy from?  
(Select all that apply)

- 1pm press briefings (on TV, livestream or radio)
- Email from a government agency, government agency website
- An industry/professional association, business network or professional network
- Your accountant, book keeper or lawyer
- Someone else - Please specify

\*

12. Thinking about **communication from government agencies**, please rate the extent to which you agree with the following statements

	Strongly disagree	Disagree	Neither disagree or agree	Agree	Strongly agree	Do not know	Not applicable
Government communications <b>at the beginning of the lockdowns</b> on the Wage Subsidy were easy to understand	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
... were available in the first language(s) of our workforce	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
... had everything we needed to know	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
... easy to find	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Government communications got better as the subsidy was extended	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Information was easier to find as time went on	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>



**Eligibility**

13. Please rate the extent to which you agree with the following about your **understanding** of the COVID-19 Wage Subsidy.

Strongly disagree    Disagree    Neither disagree or agree    Agree    Strongly agree    Do not know    Not applicable

We understood the "revenue decline" test we had to meet

We understood that eligible employers had to pass on the subsidy to employees

We understood the eligibility requirements and obligations when the Wage Subsidy was first announced

Our understanding of the Wage Subsidy improved as time went on

It was easy to understand if we were eligible for the Wage Subsidy, **during the first lockdown (March 2020)**

**Eligibility**

13. Please rate the extent to which you agree with the following about your **understanding** of the COVID-19 Wage Subsidy.

Strongly disagree    Disagree    Neither disagree or agree    Agree    Strongly agree    Do not know    Not applicable

It was easy to understand if we were eligible for the Wage Subsidy, **during later lockdowns (August 2020, March 2021, August 2021)**

We understood that predicted revenue declines needed to be confirmed at a later date



**The first lockdowns, March 2020 - May 2020**

14. At the beginning of the COVID-19 pandemic (**in March 2020 to July 2020**), did your organisation do any of the following?  
(Select all that apply)

- Wage cuts to senior management
- Wage cuts to mid-level staff
- Wage cuts to lower-level staff
- Asked staff to take unpaid leave / furlough
- Asked staff to take paid Annual Leave
- Asked staff to work reduced hours
- Asked staff to work unpaid
- Made staff redundant
- Cancelled bonus / extra payments
- Cancelled planned pay rises
- Reduced operational overheads e.g. travel, capital purchases, rent, electricity, etc
- Negotiated new terms with your lender or investor
- Deferred planned investments
- Other - Please specify
- None of the above

15. At the beginning of the COVID-19 pandemic (**in March 2020 to July 2020**), did you/your partnership do any of the following?  
(Select all that apply)

- Took a wage cut
- Took unpaid leave / furlough
- Reduced work hours
- Reduced operational overheads e.g. travel, capital purchases, rent, electricity, etc
- Negotiated new terms with your lender or investor
- Deferred planned investments
- Other - Please specify
- None of the above

16. During the first lockdown (**March 2020 - May 2020**), was your organisation eligible for the COVID-19 Wage Subsidy?  
(The original Wage Subsidy was announced 17 March 2020 and extended on 14 May 2020)

- Yes
- No
- Don't know





17. During the first lockdown (**March 2020 - May 2020**), did your organisation apply for and receive the COVID-19 Wage Subsidy?

(The original Wage Subsidy was announced 17 March 2020 and extended on 14 May 2020)

- Yes - we applied for and received the subsidy
- No - we did not apply for the subsidy
- No - we applied, but our application was declined
- Don't know
- Other - Please specify

#### The second phase of lockdowns, August 2020 onwards

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18. In the second-phase of lockdowns (**from August 2020 onwards**), did your organisation do any of the following?

(Select all that apply)

- Wage cuts to senior management
- Wage cuts to mid-level staff
- Wage cuts to lower-level staff
- Asked staff to take unpaid leave / furlough
- Asked staff to take paid Annual Leave
- Asked staff to work reduced hours
- Asked staff to work unpaid
- Made staff redundant
- Cancelled bonus / extra payments
- Cancelled planned pay rises
- Reduced operational overheads e.g. travel, capital purchases, rent, electricity, etc
- Negotiated new terms with your lender or investor
- Deferred planned investments
- Other - Please specify
- None of the above



19. In the second phase of lockdowns (**from August 2020 onwards**), did you/your partnership do any of the following?

(Select all that apply)

- Took a wage cut
- Took unpaid leave / furlough
- Reduced work hours
- Reduced operational overheads e.g. travel, capital purchases, rent, electricity, etc
- Negotiated new terms with your lender or investor
- Deferred planned investments
- Other - Please specify
- None of the above

20. During the second phase of lockdowns (**from August 2020 onwards**), was your organisation eligible for the COVID-19 Wage Subsidy?

(A Resurgence Wage Subsidy was announced in August 2020. There were also other versions of the Wage Subsidy announced in March 2021 and August 2021)

- Yes
- No
- Don't know

21. During the second phase of lockdowns (**August 2020 onwards**), did your organisation apply for and receive the COVID-19 Wage Subsidy?

- Yes - we applied for and received the subsidy
- No - we did not apply for the subsidy
- No - we applied, but our application was declined
- Don't know
- Other - Please write in



**Applying for the Wage Subsidy**

22. Please rate the extent to which you agree with the following about the **application process** of the COVID-19 Wage Subsidy

	Strongly disagree	Disagree	Neither disagree or agree	Agree	Strongly agree	Do not know	Not applicable
The application form was easy to complete	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
We were notified of the application decision quickly	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Preparing our application and gathering evidence to support our application was easy	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
It was clear that our organisation might be audited	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
We received payment quickly	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
We didn't experience any website/IT/technical issues in applying for the subsidy	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

**Not applying for the Wage Subsidy**

23. Why did you decide not to apply for the Wage Subsidy? (Select all that apply)

- Could draw on reserves
- Relied on bank loans
- Closed down the business
- Could not afford to top-up wages and salaries
- Concerned about brand and reputation risk
- Made roles redundant instead
- Other - Please specify



24. The COVID-19 Wage Subsidy aimed to support employers to continue to pay workers and protect jobs.

Please let us know what has happened even though **you didn't access the Wage Subsidy, in the last 6 months.**

- Not laid off staff
- Hired more staff
- Increased salaries or wages
- Increased work hours for existing staff
- Wage cuts to senior management
- Wage cuts to mid-level staff
- Wage cuts to lower-level staff
- Asked staff to take unpaid leave / furlough
- Asked staff to take paid Annual Leave
- Asked staff to work reduced hours
- Asked staff to work unpaid
- Made staff redundant
- Cancelled bonus / extra payments
- Cancelled planned pay rises
- Reduced operational overheads e.g. travel, capital purchases, rent, electricity, etc
- Negotiated new terms with your lender or investor
- Deferred planned investments
- Other - Please specify
- None of the above

25. The COVID-19 Wage Subsidy aimed to support sole traders and partnerships to continue to operate.

Please let us know what has happened **since you didn't access the Wage Subsidy, in the last 6 months.**

- Hired staff
- Increased wages
- Increased work hours
- Took a wage cut
- Took unpaid leave / furlough
- Worked reduced hours
- Worked unpaid
- Reduced operational overheads e.g. travel, capital purchases, rent, electricity, etc
- Negotiated new terms with your lender or investor
- Deferred planned investments
- Other - Please specify
- None of the above



**Administering the COVID-19 Wage Subsidy**

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26. Did you pass on the COVID-19 Wage Subsidy **directly** to your employees/yourself as wages/salaries?  
(Select all that apply)

REMINDER: Please answer honestly. Your response will be treated anonymously and will not be passed on to any government agencies.

- Yes
- Yes - but we delayed passing it on
- Yes - but we had difficulty receiving it from the government
- Yes - but not all of it
- No
- No - we funded wages and salaries through other means while waiting for the Wage Subsidy
- No - we used it to pay for other costs that had been deferred
- Don't know
- Other - Please specify

27. What proportion of ordinary wages and salaries were you able to pay due to the COVID-19 Wage Subsidy?

REMINDER: Please answer honestly. Your response will be treated anonymously and will not be passed on to any government agencies.

- 100% of ordinary wages and salaries
- At least 80% of ordinary wages and salaries
- Less than 80% of ordinary wages and salaries
- Other - Please specify

28. Did your organisation have to "top up" salaries and wages using other means? (for example, loans, grants, etc)

- Yes
- No

29. How did your organisation fund salaries and wages "top ups"?  
(Select all that apply)

- Operating income
- Reserves
- Bank loan
- Other government initiatives (Leave Support Scheme, Small Business Cashflow Scheme, etc)
- Other - Please specify

**Effects of the COVID-19 Wage Subsidy**

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30. Thinking about the effects of the COVID-19 Wage Subsidy scheme on your organisation, to what extent has it helped with each of the following factors

	No impact	A small positive impact	A major positive impact	Not applicable
Staff retention	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Cashflow	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Paying non-staff overheads e.g. rent, servicing loans	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Being able to keep operating over the period	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Being able to keep operating for the foreseeable future	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Being able to research and invest in new ways to operate	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Continuing workplace training or apprenticeships	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
<input type="text" value="Enter another option"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

31. The COVID-19 Wage Subsidy aimed to support employers to continue to pay workers and protect jobs.

Please let us know what has happened **since you accessed the Wage Subsidy**.

- Not laid off staff
- Hired more staff
- Increased salaries or wages
- Increased work hours for existing staff
- Wage cuts to senior management
- Wage cuts to mid-level staff
- Wage cuts to lower-level staff
- Asked staff to take unpaid leave / furlough
- Asked staff to take paid Annual Leave
- Asked staff to work reduced hours
- Asked staff to work unpaid
- Made staff redundant
- Cancelled bonus / extra payments
- Cancelled planned pay rises
- Reduced operational overheads e.g. travel, capital purchases, rent, electricity, etc
- Negotiated new terms with your lender or investor
- Deferred planned investments
- Other - Please specify
- None of the above



32. The COVID-19 Wage Subsidy aimed to support sole traders and partnerships to continue to operate. Please let us know what has happened **since you accessed the Wage Subsidy**.

- Hired staff
- Increased wages
- Increased work hours
- Took a wage cut
- Took unpaid leave / furlough
- Worked reduced hours
- Worked unpaid
- Reduced operational overheads e.g. travel, capital purchases, rent, electricity, etc
- Negotiated new terms with your lender or investor
- Deferred planned investments
- Other - Please specify
- None of the above

**Experiencing difficulties**

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33. Why did you not pass on the Wage Subsidy to your employees or why did you experience difficulties doing so?

34. Did you receive complaints from your employee(s) as to why they did not receive the Wage Subsidy?

- Yes
- No

35. How did your organisation resolve those complaints?

**Contact with government agencies**

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36. Did you have contact with government agencies to seek more information about the COVID-19 Wage Subsidy?

- Yes
- No



37. Please rate the extent to which you agree with the following about **finding out information on** the COVID-19 Wage Subsidy, with government agencies

	Strongly disagree	Disagree	Neither disagree or agree	Agree	Strongly agree	Do not know	Not applicable
It was easy to find out who we needed to contact	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The information I was provided with was clear	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Our query/issue was resolved	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

38. Did you **raise a complaint** with government agencies, related to the COVID-19 Wage Subsidy?

- Yes
- No

39. Please rate the extent to which you agree with the following about **making a complaint** about the COVID-19 Wage Subsidy, with government agencies

	Strongly disagree	Disagree	Neither disagree or agree	Agree	Strongly agree	Do not know	Not applicable
It was easy to find out who we needed to complain to	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The issue was resolved quickly	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
The issue was resolved to our organisation's satisfaction	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

40. Who else did you contact when you had questions about the COVID-19 Wage Subsidy?

(Select all that apply)

- Your accountant, book keeper, lawyer
- An industry/professional association, business network or professional network
- Friends and/or family
- None of the above, we had no questions
- Other - Please specify





### Repaying the COVID-19 Wage Subsidy

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41. Some organisations repaid the COVID-19 Wage Subsidy payment(s) that they received - voluntarily or after an audit/investigation.

Has your organisation repaid any COVID-19 Wage Subsidy payments?

- Yes
- No
- Don't know

42. Why did your organisation pay the Wage Subsidy back?

(Select all that apply)

- Had money left over after paying wages
- Redundancies
- No longer met the revenue decline criteria
- Named employee(s) resigned
- To maintain our brand/reputation
- Other - Please specify

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### Final comments

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43. Thank you for taking the time to complete this survey.

Please add any other comments you have on your, and your organisation's, experience of the COVID-19 Wage Subsidy.

