

## Heidi Morton

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**From:** [REDACTED] Philip Fisher (NZ) <phil.j.fisher@pwc.com>  
**Sent:** Thursday, May 28, 2020 11:49 AM  
**Cc:** Philip Fisher (NZ); [REDACTED]  
**Subject:** Local Government Wage Subsidy Eligibility  
**Attachments:** Local Government Wage Subsidy Eligibility.pdf

Hi there

We are mindful that you are all extremely busy, but given the increasing number of questions about local authorities claiming the wage subsidy, which anecdotally is due to some local authorities having already made a claim, we wanted to just provide some comments around this; please see attached. In our experience across numerous public and private sector organisations, Finance teams are often not close to the decision making process, and consequently a number of the claims that have been made are now needing to be repaid.

Please call me or any member of my team if you would like to discuss further.

Best regards

*Phil*

**Phil Fisher**

PwC | Indirect Tax Partner  
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PricewaterhouseCoopers New Zealand  
10 Waterloo Quay, Wellington  
[pwc.co.nz](http://pwc.co.nz)

***At PwC we work flexibly - so whilst it suits me to send this email now, I do not expect a response or action outside of your own working hours***



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# Local Government Wage Subsidy Eligibility



You may recall that in the last couple of webinars we have run for local government, we have discussed the ability of local authorities to claim the wage subsidy. We are now receiving an increasing number of queries around this, particularly as a number of local authorities are hearing of their counterparts having claimed.

From the publicly available information, it is apparent that a few local authorities have made claims and received the subsidy. We note that this does not mean a claim is approved by any means. The Government moved quickly to implement this scheme and has done so on a high trust model, with a desire for funding to be issued quickly. This means that applications have typically been processed, and wage subsidies paid, promptly. However, the Ministry of Social Development (MSD) has explicitly said a payment does not constitute approval or confirm eligibility, and that it will be auditing claims; realistically local authorities should assume that if a claim is made, it will be subjected to an audit.

MSD has said if an employer is not entitled to receive the wage subsidy or provides misleading information regarding its eligibility then it will be a matter for the serious fraud office to consider.

So the onus is on the applicant to ensure that they carefully consider the declaration they are making, and that they hold sufficient documentation to support their eligibility for a wage subsidy claim. Having led the PwC response on Wage Subsidy, and in that role supported hundreds of clients in their deliberations on whether they are eligible, and whether they should make a claim, we wanted to highlight a couple of the key criteria that cause the greatest challenge.

## Eligibility

Only State Sector organisations are excluded from the Scheme so technically Local Authorities are eligible, as are CCO's. However, crucially an applicant must be able to prove:

- That they have experienced, or expect to experience, at least a **30% decline** in revenue **as a result of COVID-19**, compared to a similar comparable period. This decline has to have occurred between January 2020 and 9 June 2020.
- That they have taken active steps to mitigate the impact of COVID-19 on the business activities (including but not limited to engaging with the bank, drawing on cash reserves as appropriate, making an insurance claim).

There are a number of other criteria to be considered, and some of the other challenges organisations have encountered have been in relation to determining the subsidy rate to be claimed for an individual that undertakes variable hours or is a casual, determining what an individual's ordinary wages are etc.

For local authorities, the revenue test is absolutely the first hurdle to be worked through, particularly as the definition of "revenue" and "business" is, at best, vague. However, given that rates continue to be paid, the focus needs to be on the extent to which third-party revenues have reduced *due to Covid19*. From the case studies we have seen in the sector, for many we consider that demonstrating the 30% decline in revenue due to Covid 19 is actually hard to support.

We would add that MSD Officials have advised us that they will consider all business activities under one employer, as one business. That is to say that you cannot segregate the community facilities or car parking activities from the other activities of Council and just claim for individuals working in those areas but rather, you need to consider all of Council's revenue and activities as one.

**If you have claimed, or are considering a claim...**

The actual process of making a claim is one of the most straightforward ever developed by the Central Government.

However, if you are thinking of applying or you have already applied, then it would be appropriate to reflect on the basis of that claim. In particular, having presented on the wage subsidy to our audit teams, they are saying that the claim is material, and they will need to consider the validity of the claim as part of the audit, including how they will deal with those entities that have insufficient support or they do not consider were eligible; this will inevitably impact the financial statements.

Having developed a framework to help various businesses navigate the eligibility criteria and, more importantly, ensure that appropriate documentation has been prepared to support any claim made, we would be happy to discuss and help you work through your specific circumstances.

Ultimately, we cannot emphasise enough, the importance of being able to demonstrate that the wage subsidy has been considered, and why Council has, or has not, decided to claim.

## Heidi Morton

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**From:** [REDACTED]  
**Sent:** Monday, April 20, 2020 1:12 PM  
**To:** Heidi Morton  
**Subject:** Re:

Thank you Heidi  
That clears things up for me  
As a casual even if I had met the criteria I would not have expected to have received any Govt subsidy  
Must be a very challenging worrying  
time for you all and in the future what will our new 'normal' "look like?  
Kind regards  
[REDACTED]

On Mon, 20 Apr 2020, 12:53 PM Heidi Morton, <[heidi.morton@wellingtonnz.com](mailto:heidi.morton@wellingtonnz.com)> wrote:

Dear [REDACTED]

Thank you for your email.  
[REDACTED]

WellingtonNZ is putting in an application for the Covid-19 wage subsidy. The requirement for the wage subsidy is that we can apply for those where we would have expected there to be work for that individual for the duration of the subsidy (12 weeks). Because there is no guarantee of future shifts, the criteria we have applied to determine that is casual hosts who have worked an average of at least an hour per week since the start of this year. The request for permission to include someone within the application was only sent to those that we believe met that criteria. While this does cover some of our casual hosts, we appreciate that this does mean some will not be included. We have however made what we believe to be a very fair and reasonable cut off taking into account the interests of our casual hosts and the intention of the subsidy scheme.

Wishing you the best during this difficult time.

Heidi



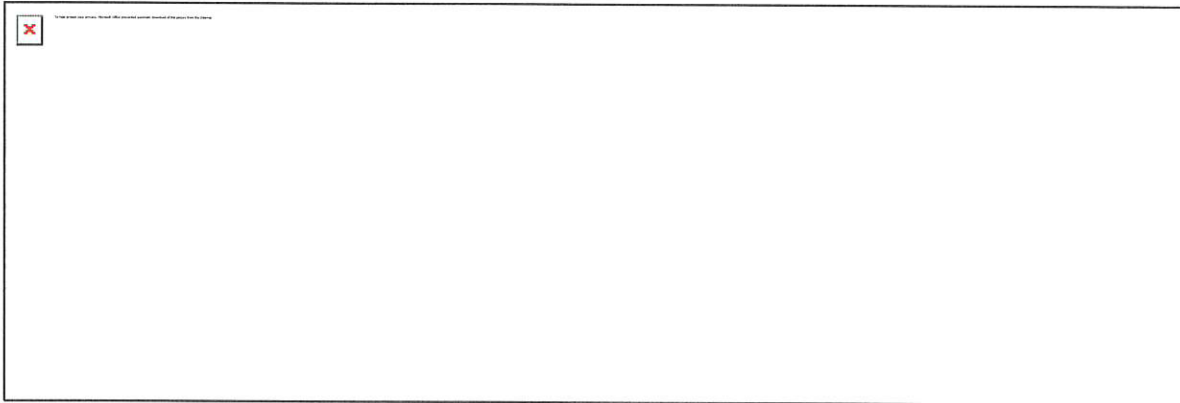
**Heidi Morton**

General Manager, Business Services  
WellingtonNZ

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**From:** [REDACTED]  
**Sent:** Sunday, April 19, 2020 3:22 PM  
**To:** Heidi Morton <[heidi.morton@wellingtonnz.com](mailto:heidi.morton@wellingtonnz.com)>  
**Subject:**

Dear Heidi

I am puzzled as to why I did not receive the letter sent by yourself last week re the Govt Wage Subsidy. I have not worked for several months [REDACTED] but I still receive the Wreda Newsletter payroll advice and letters from Warwick

Kind regards

[REDACTED]

Host





## Heidi Morton

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**From:** Jo Heaton <Jo.Heaton@wellingtonnz.com>  
**Sent:** Tuesday, May 26, 2020 2:34 PM  
**To:** Heidi Morton  
**Subject:** RE: isite staff wage subsidy

Thanks Heidi – read, understood and we'll let the team know when an opportunity arises.

## Jo Heaton

Tourism & Visitor Economy Manager  
Regional Development Destination and Attraction | WellingtonNZ

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**From:** Heidi Morton <heidi.morton@wellingtonnz.com>  
**Sent:** Monday, 25 May 2020 5:25 PM  
**To:** Jo Heaton <Jo.Heaton@wellingtonnz.com>  
**Cc:** David Perks <David.Perks@wellingtonnz.com>  
**Subject:** isite staff wage subsidy

Hi Jo

As we would have been back in the isite if it wasn't for the roof works once the initial period of the wage subsidy ends we have made the decision that we will not apply for an extension of the wage subsidy for the isite team.

Obviously over winter we usually have a reduction in revenue anyway and lowered staff numbers. We therefore feel we would not meet the criteria of a 50% revenue drop if all things had been equal and a reduction in revenue can be absorbed within the wider WellingtonNZ business.

I am happy for you to socialise this with the isite staff at your next staff meeting. Obviously we will be back to our winter staff etc once we are allowed to reopen after the roof works.

Hope that makes sense

Heidi



## Heidi Morton

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**From:** Heidi Morton  
**Sent:** Wednesday, April 22, 2020 11:06 AM  
**To:** [REDACTED]  
**Cc:** [REDACTED]  
**Subject:** RE: Wage Subsidy - Venues

Hi, no we did not apply for [REDACTED] as she was leaving and we did not apply for [REDACTED] as they were not on our books at the time.

So we will be covering without wage subsidy for those two.

**From:** [REDACTED]  
**Sent:** Wednesday, April 22, 2020 9:59 AM  
**To:** Heidi Morton <heidi.morton@wellingtonnz.com>; [REDACTED]  
**Subject:** RE: Wage Subsidy - Venues

Hi  
Wages – ok  
Salaries – what about [REDACTED] – takes our headcount to 24  
I presume (?) – you would have applied for [REDACTED] – so one of the above have taken over from her.

Your thoughts?

Cheers  
[REDACTED]

[REDACTED]  
111 Wakefield St, 6011, New Zealand  
PO Box 10 017, Wellington 6143, New Zealand

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## Heidi Morton

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**From:** Heidi Morton  
**Sent:** Friday, April 17, 2020 10:35 AM  
**To:** [REDACTED]  
**Subject:** RE: Covid 19 wages subsidy private and confidential

Dear [REDACTED]

Thank you for your email.

WellingtonNZ is putting in an application for the Covid-19 wage subsidy. The requirement for the wage subsidy is that we can apply for those where we would have expected there to be work for that individual for the duration of the subsidy (12 weeks). Because there is no guarantee of future shifts, the criteria we have applied to determine that is casual hosts who have worked an average of at least an hour per week since the start of this year. The request for permission to include someone within the application was only sent to those that we believe met that criteria. While this does cover the majority of our casual hosts, we appreciate that this does mean some will not be included. We have however made what we believe to be a very fair and reasonable cut off taking into account the interests of our casual hosts and the intention of the subsidy scheme.

Wishing you the best during this difficult time.

Heidi

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**From:** [REDACTED]  
**Sent:** Wednesday, April 15, 2020 9:40 PM  
**To:** Heidi Morton <heidi.morton@wellingtonnz.com>  
**Subject:** Covid 19 wages subsidy private and confidential

Hello Heidi,

I haven't receive your private and personal letter from you yet. Awaiting your letter. Looking forward to have that letter.

Host  
[REDACTED]

Sent from my Samsung Galaxy smartphone.



**From:** Heidi Morton <[heidi.morton@wellingtonnz.com](mailto:heidi.morton@wellingtonnz.com)>

**Sent:** Thursday, 9 April 2020 9:49 AM

**To:** Warrick Dent <[warrick.dent@wellingtonnz.com](mailto:warrick.dent@wellingtonnz.com)>; Lance Walker <[lance.walker@wellingtonnz.com](mailto:lance.walker@wellingtonnz.com)>

**Subject:** Heads up - Union members

Hi

Current draft criteria is:

- Worked in 2020 and
- Average weekly hours worked in 2020 is greater than 1
- Paid the higher of average weekly hours in 2020 or average weekly hours for last 12 months – rounded up to the next hour

In terms of initial comms this morning I suggest we send something like the following out to those that would qualify. Suggested amends welcome and Warrick I won't arrange send until you and I have touched base and the 3 of us have agreed on the criteria. Need to decide who comes from as well.

*I hope you are all keeping well and safe.*

*You will be aware of the Government's Covid-19 wage subsidy. The subsidy does come with some criteria for application that we needed to ensure we met. Nearly two weeks ago we applied for this for our Permanent Venues staff but have yet to receive notification of whether we have been successful in receiving it.*

*Over the last couple of weeks we have been preparing for the scenario of making an application on behalf of our casual hosting staff. Initially MSD guidelines were unclear on casual staff, however this was cleared up in later communications. We had also wanted to make sure that our initial application was successful, to sense check that we were eligible.*

*However the delay in hearing about our permanent application, **and concerns we have about processing times getting longer**, means that we **are no longer prepared to wait and will apply be applying now** for those casual staff whom have a recent history of substantive work for us.*

*Whilst we can't guarantee that we will be successful in the application, with your permission we would like to include you in our application. Over the next **few days** you will receive an individualised letter from us outlining what that may mean for you and seeking your permission to provide certain personal details to the Ministry of Social Development in our application. **Please take some time to think about this and get back to us***

*To clarify the subsidy would be paid directly to WellingtonNZ and will be used to assist with paying you a wage for 12 weeks. The subsidy is not paid directly to yourself. That wage **will be assessed as** being your average weekly earnings with us, the higher of the last quarter or last twelve months. Ministry of Social Development guidelines of what to do with excess monies are unclear so we will seek clarification around that. **One option is that they are returned to the MSD.** You can be assured that they will not be used for any other purpose than the payment of effected staff's wages by WellingtonNZ.*

*Your letter will contain what we believe will be your individual situation. For that reason we ask that you do not contact us know with any questions currently as some of those questions may be answered in the letter.*





## Heidi Morton

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**From:** Warrick Dent <warrick.dent@wellingtonnz.com>  
**Sent:** Thursday, April 9, 2020 9:38 AM  
**To:** Heidi Morton  
**Subject:** RE: HOSTS WORKINGS

Hi Heidi,

This all makes sense, and seems to align with the guidelines that we can apply for those casual employees that would have likely picked up shifts in the next 12 weeks.

If we were to widen the net and apply for those who don't believe would have worked for us in the next 12 weeks, this may represent a risk that we are not acting within the Govt guidelines, and potentially acting fraudulently and opening ourselves up to prosecution.


I appreciate that this may mean that we do not apply for all those that are Union members, but would hope that the need to do everything in line with Government guidance and regulations would take precedent.

Nga mihi  
Warrick

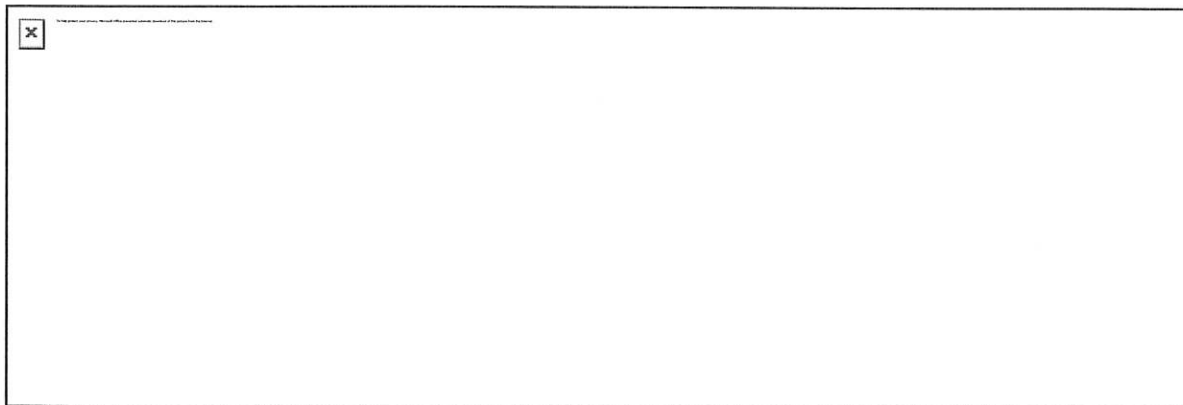
### Warrick Dent

General Manager, Events & Experiences  
WellingtonNZ

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## Heidi Morton

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**From:** Heidi Morton  
**Sent:** Wednesday, April 8, 2020 5:12 PM  
**To:** Warrick Dent  
**Subject:** HOSTS WORKINGS  
**Attachments:** Final Hosts Wage Subsidy Calculations 20200407 HM WORKINGS .xlsx

Hi Warrick

Attached is the host workings with my suggestions of where we should land with what hosts. The hours we would pay per week are highlighted in green.

Basically:

If they had worked for us in this quarter and therefore a likelihood that they would continue to be offered shifts

- If average weekly hours paid has been more than over 1
- Then would pay the weekly hours at the higher of their average for this quarter or their average for the last 12 months, which ever is higher
- Rounded up to the next hour

All would be covered under a wage subsidy ie) we wouldn't have to top up

■ would not be eligible to receive 2 wage subsidies from us.

Let me know what you think.

Heidi



## Heidi Morton

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**From:** Heidi Morton  
**Sent:** Tuesday, April 7, 2020 8:47 AM  
**To:** Warrick Dent  
**Subject:** FW: Casual Hosts  
**Attachments:** Final Hosts Wage Subsidy Calculations 20200407.xlsx

Hi Warrick

██████ has put this together for us. I will set up some time for you and I to think through the criteria but I think as a starter for 10 we should probably consider the same criteria that we used for the ops team. The other consideration will be whether we want to muck around with low numbers or round up etc.

Thanks

Heidi



## Heidi Morton

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**From:** Heidi Morton  
**Sent:** Monday, April 6, 2020 1:39 PM  
**To:** [REDACTED]  
**Cc:** Warrick Dent  
**Subject:** Casual Hosts

Hi [REDACTED]

The SLT have decided that we will apply for the wage subsidy casual hosts, subject to seeing if we are successful for permanents first. Warrick and I will work through what the criteria is for those that we will apply for. It will probably be similar to the ops – ie) worked for us in the last quarter and therefore likely that they would work for us again and would be based on an average weekly hours worked (with the rest being handed back to MSD).

Until then however the following response which we have drafted should be used.

***We're currently awaiting notification from the Ministry of Social Development as to whether our application for permanent Venues staff has been successful. Once we have received this, we'll be in a much better position to understand if we're able to apply for our casual hosts. If we're successful in our permanent staff application, it is certainly our intention to apply for the casual hosts that we believe meet the criteria for application.***

***Currently the MSD has a large backlog and so unfortunately we are unable to give you a timeline for when that may be, but as soon as we here we will be back in touch.***

Can we make sure that this is used in response to any of those hosts that have asked.

With thanks

Heidi





## Heidi Morton

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**From:** Heidi Morton  
**Sent:** Friday, April 3, 2020 2:06 PM  
**To:** [REDACTED]  
**Cc:** [REDACTED]  
**Subject:** RE: COVID-19 Wage Subsidy webinar insights

Thanks [REDACTED]

I had quite a good one on one session with PWC earlier in the week – which was initially on another matter but they went through most of this as well. Trouble is the government is moving the criteria so rapidly on some things that what was right yesterday may not necessarily be right today!

Cheers

Heidi

**From:** [REDACTED]  
**Sent:** Friday, April 3, 2020 10:34 AM  
**To:** [REDACTED]  
**Cc:** Heidi Morton <heidi.morton@wellingtonnz.com>  
**Subject:** FW: COVID-19 Wage Subsidy webinar insights

FYI

I got this – as I logged into their presentation the other day.  
I haven't actually looked to see if assists us or not.

Cheers

[REDACTED]  
111 Wakefield St, 6011, New Zealand  
PO Box 10 017, Wellington 6143, New Zealand

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From: PwC New Zealand <[pwc@email.pwc.co.nz](mailto:pwc@email.pwc.co.nz)>

Sent: Wednesday, 1 April 2020 7:38 p.m.

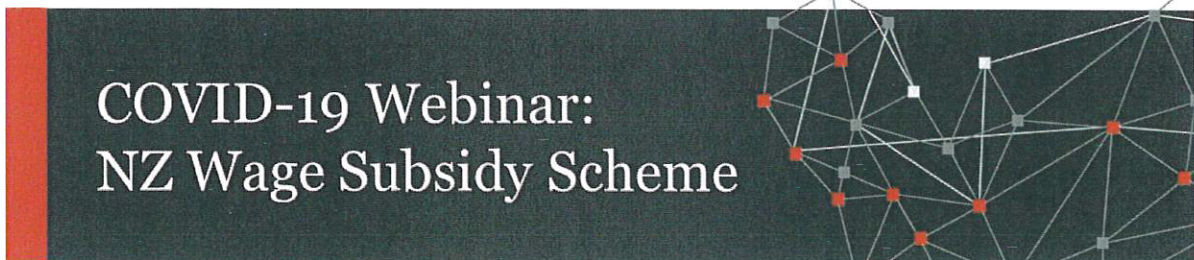
To: [REDACTED]

Subject: COVID-19 Wage Subsidy webinar insights

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[pwc.co.nz/covid-19](https://pwc.co.nz/covid-19)



Kia ora [REDACTED]

Thank you for participating yesterday in our webinar discussion Wage Subsidy Scheme - Recent Updates and Practical Considerations. We had a huge response and some excellent questions were put forward.

**The top participant-driven topics were:**

- Determining 30% decline in revenue
- Accounting & Tax treatment of the Wage Subsidy
- Demonstrating best efforts to retain staff

As promised, we are providing you with our FAQ summary, responding to the range of questions contributed during the Wage Subsidy Scheme webinar.

[Read the FAQ summary](#)

If you'd like to discuss your situation in more detail with one of our team, please reach out to your usual PwC advisor or connect directly with us or one of our Wage Subsidy specialists.



For further guidance on navigating COVID-19 we have selected some of our recent commentary for your review:

- [PwC's COVID-19 Wage Subsidy eligibility checklist and practical guide](#)
- [PwC article: How should businesses approach the wage subsidy and leave payment?](#)
- [PwC's summary of government COVID-19 support packages](#)

To see all our COVID-19 guidance please visit our dedicated [website](#) and to receive the latest COVID-19 commentary from PwC, please subscribe below.

[Subscribe for updates](#)

Thanks again for your attendance and all the great feedback. Please share any further feedback with us [here](#). Also, check our website to register for the next session in our [COVID-19 webinar series](#): **Cashflow and Working Capital Management**, at 4pm on Tuesday 7 April.

Kind regards,

**Phil Fisher**  
Partner  
PwC New Zealand

**Sandy Lau**  
Partner  
PwC New Zealand

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Sent to you by Campaign Monitor on behalf of PwC Centre, 10 Waterloo Quay, Wellington, New Zealand.



## Heidi Morton

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**From:** Heidi Morton  
**Sent:** Thursday, April 2, 2020 9:07 AM  
**To:** [REDACTED]  
**Subject:** RE: Venues staff re C19 claim.xlsx

Thanks very much [REDACTED] – I very much appreciate it. I will have a chat to Warrick and we will see where we go from there.

Cheers

Heidi

**From:** [REDACTED]  
**Sent:** Wednesday, April 1, 2020 9:32 PM  
**To:** Heidi Morton <heidi.morton@wellingtonnz.com>  
**Subject:** RE: Venues staff re C19 claim.xlsx

Hi Heidi,

Here's the amended spreadsheet with some commentary –

- [REDACTED] from WCC sent the data for the permanent waged staff members along with the casual team members.
- However, it did not include the permanent Setup & Delivery Team Leads, Venue Managers/Assistant Venue Managers and a few cleaners [REDACTED]

I added two new columns for average hours:

- Average over past 12 months (Pay period starting 24/03/2019 to pay period ending 21/03/2020)
- Average over past quarter (Pay period starting 19/01/2020 to pay period ending 21/03/2020)

You were right about some casuals who have worked a lot more over the past quarter when averaged, compared to over 12 months. However I've kept the current formula for calculating their fortnightly pay against the original average over 6 months, so you could decide which hours you were comfortable with paying and move the formula accordingly. I've included the raw data as additional tabs in the spreadsheet so you can see where the figures came from.

- Any new comments I've added, have highlighted the box in red so you can see my comments.
- Also identified three possible casual Operations team members, when they weren't included in the initial spreadsheet. I don't think their names had been identified as "regular" casuals, however they do seem consistent enough. This may be worth checking with [REDACTED] Their names are in italics.

Think that's it from me but do let me know if you have any questions or need any further edits.

Thanks and talk soon,  
[REDACTED]





## Heidi Morton

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**From:** Heidi Morton  
**Sent:** Tuesday, March 31, 2020 11:17 AM  
**To:** [REDACTED]  
**Cc:** [REDACTED] David Perks  
**Subject:** RE: Casuals

Hi Lisa

We applied for them. If we are successful we will be able to pay their average weekly earnings to them (based on a history which we would need to investigate) probably up to the 12 weeks or however many weeks we are successful in getting it for them for. I.e) a couple of them have a history of appx 8 hours a week. This would be over and above what we legally have to do, which would be to not pay them anything and just say that we had no further work.

There are not any promises, at this stage the first step is actually ensuring we get the subsidy. We are trying not to have any hopes pinned on it but we recognize that future job prospects are slim at this point, so if we can help them through the subsidy we will. Any unused subsidy above the average weekly earnings for those staff would be required to be paid back to the government by ourselves.

Thanks

Heidi

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**From:** [REDACTED]  
**Sent:** Tuesday, March 31, 2020 11:01 AM  
**To:** [REDACTED] Heidi Morton <heidi.morton@wellingtonnz.com>  
**Subject:** Casuals

Hi Ladies,

One question from the casuals. They wanted to know if they were entitled to any of the wage subsidy for casual staff.

Am I right in assuming that they are not because I hadn't rostered them any hours and did not have to cancel any of their rostered shifts?

Thanks,

[REDACTED]

[REDACTED]  
Wellington i-SITE Visitor Information Centre

[REDACTED]  
111 Wakefield Street, In front of Michael Fowler Centre  
PO Box 11 007, Wellington 6011, New Zealand



## Heidi Morton

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**From:** Jessica Bentley (NZ) <jessica.m.bentley@pwc.com>  
**Sent:** Tuesday, March 31, 2020 9:56 AM  
**To:** Heidi Morton  
**Subject:** Wage subsidy webinar

Hi Heidi

Thought this might also be of interest - we're holding a webinar at 4pm today to discuss what we're seeing around the wage subsidy - just follow the link to register

<https://www.pwc.co.nz/covid-19/webinar>

*HM attended.*

Cheers

Jess

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**Jessica M Bentley**

PwC | Manager

Office: [REDACTED]

Email: [jessica.m.bentley@pwc.com](mailto:jessica.m.bentley@pwc.com)

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## Heidi Morton

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**From:** David Perks <David.Perks@wellingtonnz.com>  
**Sent:** Friday, March 27, 2020 5:44 PM  
**To:** [REDACTED]  
**Cc:** WNZ Senior Leadership Team  
**Subject:** Wage Subsidy Scheme

Hi guys

If you haven't caught up on the news a significant change (highlighted in the below) has been made to the wage subsidy scheme. For any employers with collapsed revenue this change makes a significant difference to their ability to hang onto staff without cost whilst they make a loss.

### Modifications to Wage Subsidy Scheme

Grant Robertson has just announced modifications to the wage subsidy scheme –

- Sick leave scheme folded into the wage subsidy scheme
- Best endeavours to pay 80% of salary still applies – but can just pass on full value of subsidy (\$585 an FT employee) and not top up, if you are not able to
- Employers must keep employees in employment – can't pay the subsidy to someone laid off
- Employees should not be compelled to take leave in return for getting a subsidised pay
- \$2.7b paid for 428,000 workers so far

They want businesses to take up the wage subsidy and NOT lay off their staff.

