

Reference: 20250673



27 November 2025

Wendy McGuinness
The McGuinness Institute

Dear Wendy

Your Official Information Act 1982 (OIA) request was partially transferred from the Ministry of Social Development on 17 September 2025. The following parts were transferred to the Treasury:

- 1. Can you provide a copy of the cabinet paper titled 'COVID-19 financial support, Paper A: Business Continuity Package: Targeted wage subsidy scheme' that is referred to on p.1 of COVID-19 financial support, Paper A: Business Continuity Package: Targeted wage subsidy scheme (dated 15 March 2020)?*
- 2. Can you confirm that the above-named cabinet paper was the first Cabinet paper that set out the initial design of what is now known as the wage subsidy scheme?*
- 3. If earlier Cabinet papers exist that mentions (and possibly describes) the potential wage subsidy for the pandemic, can you provide copies of those papers?*
- 4. Who was involved in the initial development of the wage subsidy scheme prior to the COVID-19 financial support, Paper A: Business Continuity Package: Targeted wage subsidy scheme cabinet paper on 15 March 2020?*
 - a. What agencies/parties were involved in this early development of the subsidy between 1 February 2020 and 31 March 2020 (e.g. Treasury, MSD, MBIE, and IRD)?*
 - b. Can you provide minutes and papers relating to any meetings between any of the parties mentioned directly above over the time period 1 February 2020 to 31 March 2020?*
 - c. Can you provide any papers that explored the different job retention options (e.g. the pros and cons)?*
- 5. When was ODESC and the National Crisis Management Centre briefed on the Wage Subsidy Scheme? Please provide a date and any papers MSD provided?*
- 6. Can you provide copies of all cabinet material that relate to all five iterations of*

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the Wage Subsidy Scheme in the discussion paper: Discussion Paper 2025/02 – How to Tell the Difference Between an Emergency and a Crisis and Why it Matters (see our Table A3.1 on p.54)? We note that the link (here) contains selected cabinet material that MSD has published, but we were after an extensive list and copies so that we can expand on our earlier work.

8. What other measures, instruments or actions (in addition to those in Question 7 above) have been put in place for the next pandemic?

The time limit to make a decision on your request was extended by 30 working days.

Question 1

The reference to the paper *COVID-19 financial support, Paper A: Business Continuity Package: Targeted wage subsidy scheme* was mistitled and intended to reference the paper *COVID-19: Financial Support Paper A: Targeted Wage Subsidy Scheme*. This document is available here: <https://www.treasury.govt.nz/sites/default/files/2023-03/covid-19-doc-fin-sup-paper-a.pdf>.

Questions 2 and 3

The paper titled *COVID-19: Financial Support Paper A: Targeted Wage Subsidy Scheme* was the first paper sent to Cabinet that set out the initial design of the Wage Subsidy Scheme (WSS).

Question 4

The Ministry of Business Innovation and Employment (MBIE), the Treasury, and the Ministry of Social Development (MSD) developed the WSS. MBIE and Treasury focused on the scheme's policy, and MSD focused on implementation and delivery approach.

Inland Revenue (IR) and MSD worked together on the WSS, with MSD administering the payments and IR handling the tax implications and data sharing for compliance checks.

The WSS was designed with a high degree of urgency and uncertainty. Cabinet papers were developed in a matter of hours rather than more usual processes, and much of the regular policy process available when operating on more business-as-usual issues was not possible or appropriate.

Due to these exceptional circumstances, the evidence and information used was drawn from a broad range of sources and in response to the rapidly evolving circumstances. It included real-time feedback from the business community and insights from overseas governments establishing their own schemes. It also included some information about schemes used in response to other crises, noting that the scale of the lockdown was largely unprecedented. Much of this evidence was verbal and Treasury is unaware of any meeting minutes taken beyond the Cabinet Minutes that have previously been made available. Therefore, part 4b of your request is refused under section 18(e) of the OIA – the document alleged to contain the information requested does not exist or cannot be found.

All Cabinet papers and other key reports from this time are now publicly available.

The papers released on the WSS mention job retention options as this was a crucial part of the scheme. Accordingly, I have refused part 4c under of your request under section 18(d) of the OIA: the information requested is or will soon be publicly available. I have been unable isolate any Cabinet Papers that exclusively focus on job retention options.

Information relating to COVID-19 business support programmes is publicly available on the Treasury website here: www.treasury.govt.nz/information-and-services/nz-economy/covid-19-economic-response/overview-covid-19-response-and-recovery-fund-crrf/covid-19-response-and-recovery-what-has-been-achieved

As you may be aware, the government commissioned evaluations of the WSS that include discussion of evidence and information sources, which are available here: [Wage Subsidy Scheme evaluations - Ministry of Social Development](#)

The WSS evaluations outline the scheme and discuss how, in the absence of more normal operating circumstances, decisions were made.

Question 5

The Treasury has conducted a thorough search of all available sources and have been unable to find when the ODESC and the National Crisis Management Centre was briefed on the WSS. Therefore, this part of your request is refused under section 18(g) of the OIA – the information requested is not held by the Treasury and there are no grounds for believing that the information is held by, or more closely connected to the functions of, another department, Minister or organisation. We have consulted with MSD and MBIE.

There is an OIA response from 2020 that does mention the Economic Advisory group being advised on the COVID-19 response, but this does not specify the WSS. You can find a copy of the response of the Treasury website: www.treasury.govt.nz/sites/default/files/2021-01/oia-20200109.pdf

Question 6

As stated above all Cabinet papers and other key reports from this time are now publicly available.

Accordingly, I have refused this part of your request under section 18(d) of the OIA: the information requested is or will soon be publicly available.

Question 8

In regards to your last question, the Treasury has an enduring interest in ensuring that New Zealand's economy does well despite adverse events. One recent publication is our 2025 Long-term Insights Briefing, which focuses on sustainable and resilient fiscal policy through economic shocks and cycles ([Te Ara Māori: Treasury's 2025 Long-term Insights Briefing - August 2025](#)).

Please note that this letter (with your personal details removed) may be published on the Treasury website.

This reply addresses the information you requested. Under section 28(3) of the OIA, you have the right to ask the Ombudsman to review any decisions made under this request.

Yours sincerely

[REDACTED]