

KOWHEORI-19 Ngā moni āwhina

COVID-19 subsidies and payments

Financial support was available to businesses, employers and self-employed workers. The type of support you could get depended on the circumstances.

There is information on the Work and Income website about the dates the payments were available.

[🔗 Work and Income - Previous COVID-19 payments](#)

The following support payments were available.

COVID-19 Short-Term Absence Payment (STAP)

The COVID-19 Short-Term Absence Payment was available through Work and Income to employers for employees, and self-employed workers, who:

- ↳ needed to miss work to stay at home while waiting on a COVID-19 test result, and
- ↳ could not work from home.

Parents and caregivers who needed to miss work to support their dependents and were awaiting a test result were also eligible.

[🔗 Work and Income - COVID-19 Short-Term Absence Payment](#)

→ [Short-Term Absence Payment and taxes](#)

COVID-19 Leave Support Scheme (LSS)

The COVID-19 Leave Support Scheme was available through Work and Income to employers for employees, and self-employed workers, who:

- ↳ had been told to self-isolate by a doctor or health official, and
- ↳ could not work from home.

Parents and caregivers who needed to miss work to support their dependents and who had been told to self-isolate were also eligible.

→ [Wage subsidy and leave support payments - issues for employers](#)

→ [Wage subsidy and leave support payments - issues for self-employed and other individuals](#)

COVID-19 Wage Subsidy Scheme (WSS)

The COVID-19 Wage Subsidy Scheme was available through Work and Income.

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The subsidy was available to businesses, employers and self-employed workers who experienced or were reasonably expected to suffer a decline in revenue (based on the criteria stated for the relevant subsidy) due to COVID-19.

[🔗 2020 COVID-19 Wage Subsidy - Work and Income](#)

→ [Wage subsidy and leave support payments - issues for employers](#)

→ [Wage subsidy and leave support payments - issues for self-employed](#)

Covid-19 Resurgence Support Payment (RSP)

The COVID-19 Resurgence Support Payment (RSP) was available through Inland Revenue for impacted businesses where an escalation to Alert Level 2 or higher occurred and the revenue decline requirements were met.

→ [Resurgence Support Payment](#)

Covid-19 Support Payment (CSP)

The COVID-19 Support Payment was available through Inland Revenue for businesses and self-employed individuals whose income had been directly affected by a move to 'Red' under the Covid-19 Protection Framework and the revenue decline requirements were met.

→ [COVID-19 support payment](#)

COVID-19 Cultural Sector Emergency Relief Fund (CSERF)

The COVID-19 Cultural Sector Emergency Relief Fund was available through the Ministry for Culture & Heritage for self-employed individuals, who:

- ↳ work in the arts, culture or heritage industry and whose income was directly affected by a move to 'Red' under the Covid-19 Protection Framework
- ↳ the fund allowed for a one-off payment of \$5,000, and could not be received if they had also received the first payment of Inland Revenue's Covid-19 Support Payment (CSP)

Pages in this section

Short-Term Absence Payment and taxes

Information for people and businesses that receive the Short-Term Absence Payment and how it relates to their taxes.

Wage subsidy and leave support payments - Issues for employers

What tax you may have to pay if you're an employer getting the COVID-19 wage subsidy.

Wage subsidy and leave support payments - Issues for self-employed and other individuals

If you're self-employed and get the COVID-19 wage subsidy find out about the tax you may have to pay.