

He Pānui Kōhungahunga

the Early Learning Bulletin



Early learning relief teacher applications for COVID-19 Wage Subsidy scheme

We have been advised that there is some confusion relating to how applications for the wage subsidy scheme should be made for early learning relief teachers. The Ministry of Education have been working with the Ministry of Social Development, to iron out any confusion about relief teachers applying for the wage subsidy.

Where your early learning service or association directly employs relief teachers, you should apply for the wage subsidy on their behalf. You need to make your employees aware that you are applying for them as part of the wage subsidy requirements as soon as possible. We understand from the Ministry of Social Development (MSD) that in some cases, relief teachers are applying for the wage subsidy scheme where an application has already been made on their behalf by an early learning service or association. This is causing some confusion and will impact on the time it takes to process applications.

If you employ relief teachers on a regular basis and have made an application on their behalf, you must make sure you have told them you have done this as soon as possible. They must not make a separate application to MSD.

Relief teacher who operate as sole traders or contractors may also be eligible for the wage subsidy scheme. In addition to other qualifications, they must have:

- a personal IRD number for paying income tax and GST, and
- government licences and permits for their business needs, and
- qualifications or registrations for their trade or profession.

Further information on the wage subsidy scheme can be found on the Work and Income website.

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