Gazette notice: Commissioner of Taxation – Notice of amendment to a data-matching program

The Australian Taxation Office (ATO) will acquire:

* confirmation of government payment made to applicants of temporary early access to superannuation for the period of 19 April 2020 to 31 December 2020 from Services Australia
* confirmation from Services Australia of income support payments made to additional employees nominated by applicants for Jobmaker Hiring Credit for the period of 7 October 2020 to 6 October 2021. Income support payments must have been received for at least 28 consecutive days within the 84 days prior to commencing employment within 7 October 2020 to 6 October 2021.
* details of incarcerated individuals for the period of 1 March 2020 to 6 October 2021 from state and territory correctional facility regulators.

For temporary early access to superannuation the data items include:

* identification details (names, addresses, dates of birth)
* Services Australia transaction details:
  + Government payment/benefit type (JobSeeker payment, parenting payment, special benefit, youth allowance-other than on the basis that the individual was undertaking full-time study or was a new apprentice, farm household allowance).
  + Date granted – including where claim for benefit is made and yet to be commenced
  + Ceased government payment/benefit
  + Date government payment/benefit ceased

For JobMaker Hiring Credits the data items include:

* identification details (names, dates of birth, Request and response transaction IDs)
* Services Australia transaction details:
  + Indicator of government income support payments received within the applicable period.
  + Type of government income support received (JobSeeker payment, parenting payment, youth allowance- other than on the basis that the individual was undertaking full-time study or was a new apprentice)

State and territory correctional facility regulators data items include:

* identification details (names, addresses, dates of birth)
* Incarcerated individuals details:
  + State of incarceration
  + Date of incarceration
  + Expected release date (if available)

The data collected for temporary early access to superannuation from Services Australia is expected to relate to more than three million individuals.

The data collected for JobMaker Hiring Credits from Services Australia will relate to the expected 450,000 positions that will be supported through the JobMaker Hiring Credit.

The data collected from the state and territory correctional facility regulators is expected to relate to approximately 100,000 individuals.

The data will be acquired and matched to verify eligibility criteria for:

* JobKeeper payments
* temporary early access to superannuation
* temporary cash flow boost
* JobMaker Hiring Credit.

The objectives of this program are to:

* ensure COVID-19 economic response provides timely support to affected workers business and the broader community
* undertake verification of applications and identify compliance issues
* implement treatment strategies to improve voluntary compliance, which may include educational and compliance activities as appropriate
* identify and educate those individuals and businesses who may be failing to meet their registration and/or lodgment obligations and assist them to comply
* help ensure that individuals and businesses are fulfilling their tax and superannuation reporting obligations

A document describing this program is available at [ato.gov.au/dmprotocols](https://www.ato.gov.au/general/gen/data-matching-protocols/)

This program follows the Office of the Australian Information Commissioner’s Guidelines on data matching in Australian government administration (2014) (the guidelines). The guidelines include standards for the use data-matching as an administrative tool in a way that complies with the Australian Privacy Principles (APPs) and the Privacy Act 1988 (Privacy Act) and are consistent with good privacy practice.

A full copy of the ATO’s privacy policy can be accessed at [ato.gov.au/privacy](https://www.ato.gov.au/privacy)