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COVID-19 economic response support 2019–20 to 2021–22 data-matching program

COVID-19 economic response support 2019-20 to 2021-22 data-matching program protocol.

Last updated 5 February 2021

COVID-19 data ❯

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COVID-19 data

Find out about the purpose and objectives of this program.

Last updated 5 February 2021

The Australian Taxation Office (ATO) first published details about the COVID-19 economic response support data-matching program on 22 June 2020.

This program has been amended to include:

- extensions of the JobKeeper and temporary early release of superannuation schemes
- extensions of the data collections that support the JobKeeper and temporary early release of superannuation schemes

- additional correctional facility data providers

- a new data collection to support the JobMaker Hiring Credit scheme.

In March 2020 the Australian government announced a range of temporary measures to help the economy withstand and recover from the impact of novel coronavirus (COVID-19). The economic response includes supporting:

- individuals

- households

- businesses

- continuing the flow of credit.

The ATO is responsible for the administration of a number of these measures providing tailored support during COVID-19. This data-matching program supports our delivery of:

- JobKeeper payments to employees, sole traders or other individuals

- temporary early access to superannuation

- temporary cash flow boosts for employers

- JobMaker Hiring Credit payments to employers of additional young job seekers who are 16–35 years old.

The JobKeeper payment is to help businesses significantly impacted by COVID-19 to cover the costs of their employees' wages, so those employees can retain their jobs and continue to earn income.

Temporary early access to superannuation allowed individuals affected by COVID-19 to access up to $10,000 of their superannuation in 2019–20, and a further $10,000 in 2020–21.

The cash flow boost provides tax-free cash flow support of between $20,000 and $100,000 to eligible businesses, delivered through credits in the activity statement system, when eligible businesses lodge their activity statements.

In July and August 2020, the government announced extensions to the early release of super and JobKeeper measures.

On 6 October 2020 as part of the 2020–21 Budget, the government announced a new incentive for businesses to employ additional young

job seekers. This is called the JobMaker Hiring Credit scheme.

The JobMaker Hiring Credit is a wage subsidy paid directly to employers, to help accelerate growth in employment. An eligible employer may receive payments for up to 12 months for each eligible additional employee hired between 7 October 2020 and 6 October 2021.

We are committed to maintaining the integrity of the tax and superannuation system. This data-matching program will enable to us to obtain data from Services Australia and state and territory correctional facility regulators to help us confirm eligibility for the measures. The data will also support post-issue compliance work, enabling us to follow-up any potentially false or misleading declarations.

Our data-matching programs follow the Office of the Australian Information Commissioner's (OAIC) *Guidelines on data matching in Australian government administration* (2014). The guidelines assist Australian government agencies to 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.

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Why we look at Services Australia and state and territory correctional facility data

Learn why we look at Services Australia data-matching protocols and the costs and benefits of data matching.

Last updated 5 February 2021

The COVID-19 economic response support data-matching program will allow us to identify and address taxation risks, including identity theft and/or incorrect or misleading information included in:

- applications to falsely obtain JobKeeper payments, JobMaker Hiring Credit payments or temporary early access to superannuation

- accessing the cash flow boost.

Program objectives

Learn about the program objectives.

Last updated 5 February 2021

The objectives of this data-matching 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.

How we use the data

About Services Australia data and what we do with the data we collect under the program.

Last updated 5 February 2021

Services Australia

We provide an individual's identifying information to Services Australia. This enables Services Australia to provide us with confirmation that the individual received specified income support payments or benefits. We can then compare the details in this confirmation with details provided in applications.

Temporary early access to superannuation

We provide to Services Australia the identifying details of individuals who applied for temporary early access to superannuation between 19 April 2020 and 31 December 2020.

Services Australia then provides payment/benefit indicators where applicants specified they can receive the following government payments or benefits:

- 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.

JobMaker Hiring Credit

For each eligible additional employee hired between 7 October 2020 and 6 October 2021 we will provide to Services Australia identifying details of individuals who have been nominated by their employer for JobMaker Hiring Credit payments.

Services Australia will provide an indicator confirming the additional employee received the required income support payments. The income support payments must have been received for at least 28 consecutive days within the 84 days prior to commencing employment between 7 October 2020 and 6 October 2021. The income support payments include:

- JobSeeker payment

- parenting payment

- youth allowance (other than on the basis that the individual was undertaking full-time study or was a new apprentice).

Correctional facility regulators

We will obtain, from state and territory correctional facility regulators, data on individuals incarcerated between 1 March 2020 and 6 October 2021. We will use this data to compare against applications for JobKeeper, JobMaker, temporary early access to superannuation, and the eligibility criteria for cash flow boost to confirm appropriate access. More information about eligibility for the measures is published on our website at:

- ato.gov.au/jobkeeper-payment

- ato.gov.au/early-access-to-your-super

- ato.gov.au/jobmaker-hiring-credit

Our previous related programs

There are no previously related programs. A pilot was not conducted due to the limited timeframes to provide the support measures. Risk management processes identified this data will support eligibility verification. Samples confirm the suitability of the data. This data-matching program will:

- mitigate the potential for individuals to take advantage of these measures for their own financial benefit, and

- avoid any unnecessary contact from us for those that are genuinely eligible.

Data providers

We are the matching agency and, in most cases the sole user of the data obtained during this data-matching program.

Data will be obtained from the following:

- Services Australia

- Corrective Services New South Wales

- Northern Territory Correctional Services

- Territory Families

- Queensland Corrective Services

- Queensland Department of Youth Justice

- Prisons Tasmania

- Corrections Victoria

- Corrective Services Western Australia

- Australian Capital Territory Corrective Services

- Australian Capital Territory Community Services

- Department of Correctional Services of South Australia

- South Australia Department of Human Services

If other data and data providers become necessary to administer the COVID-19 measures this protocol will be updated to reflect any additions.

Our formal information gathering powers

The data will be obtained under our formal information gathering powers contained in section 353-10 of Schedule 1 to the *Taxation Administration Act 1953*.

This is a coercive power that obligates the data providers to provide the information requested. We will use the information for tax and superannuation compliance purposes.

Privacy Act

Data will only be used within the limits prescribed by Australian Privacy Principle 6 (APP6) contained in Schedule 1 of the Privacy Act and in particular:

- APP6.2(b) – the use of the information is required or authorised by an Australian law

- APP6.2(e) – the ATO reasonably believes the use of the information is reasonably necessary for our enforcement-related activities.

Keeping data safe

The data-matching program will be conducted on ATO secure systems that comply with the requirements of the:

- [Australian Government Information Security Manual] ⧉ produced by the Australian Signals Directorate, which governs the security of government information and communication technology (ICT) systems

- [Australian Government Protective Security Policy Framework] ⧉, which provides guidance on security governance, personnel security, physical security and information security.

All ATO computer systems are strictly controlled according to Australian government security standards for government ICT systems, with features including:

- system access controls and security groupings

- login identification codes and password protection

- full audit trails of data files and system accesses.

We will use our secure internet-based data transfer facility to obtain the data from source entities.

Data elements collected

Data will be collected from Services Australia and state and territory correctional facility regulators.

We negotiate with the selected data providers individually to obtain data held within their systems. The collected data may contain all or a selection of the fields listed below.

Services Australia

Temporary early access to super applicant identification details

- Given and surname(s)

- Date(s) of birth

- Addresses (residential, postal, other)

Activity details – confirmation of government payment or benefit

- 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

JobMaker Hiring Credit employee identification details

- Given and surname(s)

- Date(s) of birth

- Transaction ID

- Request Sequence number and timestamp

- Response timestamp

Activity details – confirmation of income support payment

- Indicator of income support payment received within the applicable period.

- Type of government income support payment 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

Client identification details – individuals

- Given and surname(s)

- Date(s) of birth

- Addresses (residential, postal, other)

Activity details – incarceration period

- State of incarceration

- Date of incarceration

- Expected release date (if available)

Number of records

The data collected from Services Australia for temporary early access to superannuation for the period of 19 April 2020 to 31 December 2020 will relate to more than three million individuals.

It is expected that around 450,000 positions for young Australians will be supported through the JobMaker Hiring Credit scheme from 2020–21 to 2022–23.

The data collected from the state and territory correctional facility regulators for the period of 1 March 2020 to 6 October 2021 will relate to approximately 100,000 individuals.

Data quality

We anticipate that the data quality will be of a high standard. Services Australia data is of a high quality and regularly relied on for administration of the tax system. State and territory correctional facility administrators have sophisticated computer systems and regulatory obligations to maintain the quality of their records.

The data is sourced from providers' systems and may not be available in a format that can be readily processed by our systems. We apply extra levels of scrutiny and analytics to verify the quality of the data. This includes but is not limited to:

- meeting with data providers to understand their data holdings, including their data use, data currency, formats, compatibility and natural systems

- sampling data to ensure it is fit for purpose before fully engaging providers on task

- verification practices at receipt of data to check against confirming documentation; we then use algorithms and other analytical methods to refine the data.

Data is transformed into a standardised format and validated to ensure it contains the required data elements prior to loading to our computer systems. We undertake program evaluations to measure effectiveness before determining whether to continue to collect future years of the data or to discontinue the program.

To assure data is fit for consumption and maintains integrity throughout the data-matching program, it is assessed against the 11 elements of the ATO data-quality framework:

- accuracy – the data correctly represents the actual value

- completeness – all expected data in a data set is present

- consistency – data values are consistent with values within the data set

- currency – how recent the time period is that the data set covers

- precision – the level of detail of a data element

- privacy – access control and usage monitoring

- reasonableness – reasonable data is within the bounds of common sense or specific operational context

- referential integrity – when all intended references within a data set is valid

- timeliness – how quickly the data is available for use from the time of collection

- uniqueness – if duplicated files or records are in the data set

- validity – data values are presented in the correct format and fall within predefined values

Data retention

The data collected from Services Australia for the temporary early access to superannuation scheme is for the period of 19 April 2020 to 31 December 2020. This data was collected monthly, commencing in June 2020 with the final collection cycle in January 2021.

The data collected from Services Australia for the JobMaker Hiring Credit scheme is for when income support payments have been received for at least 28 consecutive days within the 84 days prior to commencing employment between 7 October 2020 and 6 October 2021. This data will be collected daily, commencing on 1 February 2021 with the final collection cycle on 31 January 2023.

The state and territory correctional facility data is collected every three months for the period of 1 March 2020 to 6 October 2021. This data collection will occur:

- May to June 2020

- October 2020

- January 2021

- April 2021

- July 2021

- October 2021.

Due to the number of data providers, we collect data periodically. We work co-operatively with the data providers and aim to balance our requests against peaks and troughs of demand in a data provider's own business.

We destroy data that is no longer required, in accordance with the *Archives Act 1983,* the records authorities issued by the National Archives of Australia, both general and ATO-specific.

We will retain Services Australia data for five years from receipt of the final instalment of all verified data files from the data provider.

We will retain state and territory correctional facility regulators data for six years from receipt of the final instalment of all verified data files

from the data providers.

The data is required for these periods for the protection of public revenue as:

- the data will enable pre and post issue compliance checks

- the data enhances our ability to identify taxpayers who may not be complying with their tax and superannuation obligations, which is integral to the protecting the integrity of the tax and superannuation systems

- retaining data for the specified periods supports our general compliance approach of reviewing an assessment within the standard period of review, which also aligns with the requirements for taxpayers to keep their records

- the data is also used in risk models, including models that establish retrospective profiles over multiple years aligned with period of review.

While longer data-retention periods may increase the risk to privacy, we have a range of safeguards to appropriately manage and minimise this. ATO systems and controls are designed to ensure the privacy and security of the data we manage.

See also:

- [Our lawful role](#)

- [How we undertake data-matching](#)

- [Why we undertake data-matching](#)

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Public notification of the program

Find out how we notify the public about this program.

Last updated 5 February 2021

Notice of our intention to conduct the COVID-19 economic response support 2019–20 to 2020–21 data-matching program was first

published in the Federal Register of Legislation gazette on 22 June 2020.

The amendment to this program will be communicated by:

- publishing a second notice in the Federal Register of Legislation gazette on 9 February 2021

- publishing this amended data-matching program protocol on our website at **ato.gov.au/dmprotocols**

- advising the data providers that they

  - can notify their clients of their participation in this program

  - should update their privacy policies to note that personal information is disclosed to the ATO for data-matching purposes.

Gazette notice content

The following information about the amended data-matching program will appear as a gazette notice in the Federal Register of Legislation.

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

The Australian Taxation Office (ATO) will acquire:

- confirmation from Services Australia of government payment made to applicants of temporary early access to superannuation for the period of 19 April 2020 to 31 December 2020

- confirmation from Services Australia of income support payments made to additional employees nominated by applicants for JobMaker Hiring Credit payments 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)
- these 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 the JobMaker Hiring Credit scheme the data items include:

- identification details (names, dates of birth, Request and response transaction IDs)
- these 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)
- these incarcerated individuals details
  - State of incarceration
  - Date of incarceration
  - Expected release date (if available).

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

three million individuals.

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

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 payments.

The objectives of this program are to:

- ensure the 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 that 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

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 of 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**

The following information about the data-matching program appeared as a gazette notice in the Federal Register of Legislation on 22 June 2020.

Gazette notice: Commissioner of Taxation – Notice of 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 24 September 2020 from Services Australia

- details of incarcerated individuals for the period of 1 March 2020 to 27 September 2020 from state and territory correctional facility regulators.

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, 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

- State and territory correctional facility regulators transaction details:

  – State of incarceration

  – Date of incarceration

- Expected release date (if available)

The data collected from Services Australia is expected to relate to three million individuals.

The data collected from the state and territory correctional facility regulators is expected to relate to approximately 45,000 individuals.

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

- JobKeeper payments

- temporary early access to superannuation

- temporary cash flow boost.

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

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A full copy of the ATO's privacy policy can be accessed at ato.gov.au/privacy

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Our lawful role

Find out what our legislated functions are.

Last updated 5 February 2021

On this page

[Privacy Act](#)

[How we protect your personal information](#)

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The ATO is the Australian government's principal revenue collection agency. The Commissioner of Taxation has responsibility for ensuring taxpayers meet their tax and superannuation obligations. Compliance with these obligations is a matter we take seriously. Failure to address non-compliant behaviour has the potential to undermine community confidence in the integrity of the tax and superannuation systems and our capability to administer those systems.

We carry out our legislated functions through general powers of administration contained in, but not limited, to:

- section 3A of the *Taxation Administration Act 1953*

- section 8 of the *Income Tax Assessment Act 1936*

- section 1-7 of the *Income Tax Assessment Act 1997*

- section 43 of the *Superannuation Guarantee (administration) Act 1992*

- section 356-5 in Schedule 1 of the *Taxation Administration Act 1953*.

Data-matching is one of the strategies used to identity and deal with non-compliant behaviour. Data-matching also provides a degree of assurance that taxpayers are meeting their obligations.

Privacy Act

The *Privacy Act 1988* (Privacy Act) regulates how personal information is handled by certain entities, such as companies and government agencies.

Schedule 1 of the Privacy Act lists the 13 Australian Privacy Principles (APPs). The principles cover the collection, use, disclosure, storage and management of personal information.

Data will only be used within the limits prescribed by the APPs and the Privacy Act.

The [Australian Government Agencies Privacy Code](#) ⬈, embeds privacy in all government agency processes and procedures. It ensures that privacy compliance is a priority in the design of our systems, practices and culture.

The ATO complies with all of the code's requirements, and we are transparent and open about what information we collect, hold and disclose. We train our staff to keep personal information safe, and all our systems and offices are protected and secure.

See also:

- Your privacy

How we protect your personal information

Our staff are subject to the strict confidentiality and disclosure provisions contained in Division 355 of Schedule 1 to the *Taxation Administration Act 1953* and include terms of imprisonment in cases of serious contravention of these provisions.

All information and records are managed in accordance with the provisions of the *Archives Act 1983*.

The requirement to retain data is reviewed on an ongoing basis in accordance with the timeframes and requirements of the OAIC guidelines. We destroy data that is no longer required, in accordance

with the *Archives Act 1983* and the records authorities issued by the National Archives of Australia, both general and ATO-specific.

Under Section 24 of the Act, records can be disposed of where it is approved by the National Archives; required by another law, or a normal administrative practice that the Archives approves of.

Approval from National Archives is normally provided through records authorities, which are used in the process of sentencing to make decisions about keeping, destroying or transferring information and records.

General or ATO-specific records authorities issued by National Archives apply to our processes of verifying and assuring taxpayer compliance with tax, superannuation and other laws administered by the ATO.

Our record management practices allow us to satisfy the OAIC guidelines and Australian Privacy Principle 11 (APP11) contained in Schedule 1 of the *Privacy Act 1988* and in particular:

- APP11.1 – An APP entity must take reasonable steps to protect information from

  - Misuse, interference and loss

  - Unauthorised access, modification or disclosure.

- APP11.2 – APP entity must take reasonable steps to destroy or de-identify information it no longer needs.

Our on-disclosure provisions

In very limited and specific circumstances, we may be permitted by law to disclose individual records to other government agencies.

Division 355 of Schedule 1 to the *Taxation Administration Act 1953* sets out the government agencies we can disclose taxpayer information to, and the circumstances in which we are permitted to make those disclosures. These include agencies responsible for:

- state and territory revenue laws

- payments of social welfare and health and safety programs for determining eligibility for certain types of benefits and rebates

- overseeing super funds, corporations and financial market operators to ensure compliance with prudential regulations

- determining entitlement to rehabilitation and compensation payments

- law enforcement activities to assist with specific types of investigations

- policy analysis, costing and effectiveness measurement.

Each request for information by other agencies will be assessed on its merits and must be for an admissible purpose allowed for by taxation laws. In specific permissible circumstances, on-disclosures may include de-identified datasets for statistical analysis.

QC 63005

How we undertake data matching

Find out about the systems and processes we use in data-matching activities.

Last updated 5 February 2021

On this page

[What we do before we issue a payment or apply a benefit](#)

[What we do before we amend a return](#)

[Making a privacy complaint](#)

The ATO's identity-matching capability is used to identify individual and/or non-individual entities reported to us from several external sources. The process is mainframe-based and uses an ATO-designed software solution (technical standard). Aligning with guideline 4.7, this standard, supports all our data-matching programs.

We use over 60 sophisticated identity-matching techniques to ensure we identify the correct taxpayer when we obtain data from third

parties. This technique uses multiple identifiers to obtain an identity match. The identity-matching process appends matching information to the original reported transaction to include an ATO identifier number and a three-character outcome code that indicates to the user the level of matching confidence for the transaction. For example, where a name, address and date of birth are available, all items are used in the identity-matching process. Very high confidence matches will occur where all fields are matched.

Additional manual processes may be undertaken where high confidence identity matches do not occur, or a decision taken to destroy the data with no further action. Our manual identity-matching process involves an ATO officer reviewing and comparing third-party data identity elements against ATO information on a one-on-one basis, seeking enough common indicators to allow confirmation (or not) of an individual's identity. We commonly call this process manual uplifting.

Data analysts use various models and techniques to detect potential discrepancies, such as under-reported income or over-reported deductions. Higher risk discrepancy matches will be loaded to our case management system and allocated to compliance staff for actioning.

Lower risk discrepancy matches will be further analysed, and a decision made to take some form of compliance or educational activity, or to destroy the data.

To maintain integrity of the administration of the tax and superannuation systems, only those with a direct and genuine 'need to know' can access the technical standards for our identity and discrepancy matching solutions.

Where administrative action is proposed, additional checks will take place to ensure the correct taxpayer has been identified. The taxpayers will be provided with the opportunity to verify the accuracy of the information before any administrative action is taken.

See also:

- How we use data-matching

What we do before we issue a payment or apply a benefit

Where we detect a discrepancy that requires verification, we will contact the taxpayer usually by SMS, phone, or email. Before any administrative action is taken, taxpayers will be given the opportunity to verify the accuracy of the information obtained by us. The time taxpayers will have to respond may be relatively short to enable us to make the payment or apply the benefit as quickly as possible.

What we do before we amend a return

Where we detect a discrepancy that requires verification, we will contact the taxpayer usually by phone, letter or email.

Before any administrative action is taken, taxpayers will be given the opportunity to verify the accuracy of the information obtained by us. Taxpayers will be given at least 14 days to respond before administrative action is taken.

The data may also be used to ensure that taxpayers are complying with their tax and superannuation obligations, including registration, lodgment and payment.

In cases where taxpayers fail to comply with these obligations, after being reminded of them, prosecution action may be instigated in appropriate circumstances.

Where a taxpayer has correctly met their obligations, the use of the data will reduce the likelihood of contact from us.

Making a privacy complaint

Our **privacy policy** outlines how we collect, hold and disclose data and explains what you can do if you're not satisfied with the way your information has been treated.

If you're not satisfied with how we have collected, held, used or disclosed your personal information, you can make a formal complaint by:

- using the online complaints form at **ato.gov.au/complaints**

- phoning our complaints line on **1800 199 010**

- using the [National Relay Service (NRS) call numbers](#) ⬈ (if you have a hearing, speech or communication impairment)

- sending us a free fax on **1800 060 063**

- writing to us at:

  ATO Complaints

  PO Box 1271

  ALBURY NSW 2640.

If you're not satisfied with the outcome of the privacy complaint, you can contact the Office of the Australian Information Commissioner. More details on the process can be found on the OAIC website at oaic.gov.au/privacy/making-a-privacy-complaint⤢.

QC 63005

Why we undertake data matching

Learn why we have data-matching protocols and the costs and benefits of data matching.

Last updated 5 February 2021

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To effectively administer the tax and superannuation systems, we are required in accordance with the law to collect and analyse information concerning the financial affairs of taxpayers and other participants in the Australian economy.

In addition to our administrator responsibilities, the *Public Service Act 1999* (PS Act) requires each agency head to ensure their agency complies with legislative and whole-of-government requirements. Agency heads are required to ensure proper use and management of public resources as per the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

We consider and undertake a range of alternatives to data-matching to ensure entities are complying with their tax and superannuation obligations. Relying only on data we already hold is of limited value for the following reasons:

- The tax system operates on willing participation, so our data is derived from taxpayers that are correctly registered and meeting their lodgment obligations.

- The only other way of ensuring taxpayers are reporting their obligations correctly would be to contact every taxpayer directly.

Data-matching allows us to cross-reference suitable external data to identify taxpayers who are not fully complying with their obligations, as well as those that may be operating outside the tax and superannuation systems. It also reduces the likelihood of unnecessarily contacting taxpayers who are complying with their tax obligations.

Data-matching is an effective method of examining records of thousands of taxpayers to ensure compliance with lodgment and reporting obligations that would otherwise be a resource intensive exercise.

Data-matching also assists us in effectively promoting voluntary compliance by notifying the public of areas and activities under scrutiny.

Our quality assurance framework

Quality assurance is integrated into our processes and computer systems and applied throughout the data-matching cycle.

These assurance processes include:

- registering the intention to undertake a data-matching program on an internal register

- risk assessment and approval from the data steward and relevant senior executive service (SES) officers prior to any data-matching program being undertaken

- conducting program pilots or obtaining sample data to ensure the data-matching program will achieve its objectives prior to full datasets being obtained

- notifying the OAIC of our intention to undertake the data-matching program and seek permission to vary from the data-matching guidelines (where applicable)

- restricting access to the data to approved users and access management logs record details of who has accessed the data

- quality assurance processes embedded into compliance activities, including

  - review of risk assessments, taxpayer profiles and case plans by senior officers prior to client contact

  - ongoing reviews of cases by subject matter technical experts at key points during the life cycle of a case

  - regular independent panel reviews of samples of case work to ensure our case work is accurate and consistent.

These processes ensure data is collected and used in accordance with our data-management policies and principles and complies with the OAIC's data-matching guidelines.

Costs and benefits of data-matching

Costs

There are some incidental costs to us in the conduct of data-matching programs, but these will be more than offset by the total revenue protected. These costs include:

- data analyst resources to identify potential instances of non-compliance

- compliance resources to manage casework and educational activities

- governance resources to ensure compliance with the guidelines and Privacy Act, and quality assurance processes to ensure the rigour of the work undertaken by analysts and compliance staff

- storage of the data.

Benefits

The use of data is increasingly common across government agencies and the private sector. The use of data, computer power and storage continue to grow, which increases the benefits from data matching. Data matching and the insights it provides help us:

- deliver tailored products and services, which underpins our culture of service

- make it easier for individual taxpayers, by providing prefilling messages in their returns

- enable early intervention activities, as our goal is prevention rather than correction

- maintain community confidence in our ability to administer the tax and superannuation systems, because we can

  - make better, faster and holistically smarter decisions with measurable results to deliver a level playing field for all

  - solve problems and shape what we do for the community

  - advise government and deliver outcomes with agility

- maintain the integrity of the tax and superannuation systems by

  - education to assist taxpayers trying to do the right thing

  - deterring behaviours so taxpayers adhere to their obligations

  - detecting taxpayers who are not complying with their obligations, targeting those that continue to deliberately abuse the tax and superannuation systems

  - enabling enforcement activity and recovery of tax revenue

  - directing compliance activities to assure that wider risks to revenue do not exist.

QC 63005

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet

your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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