

## COVID-19 PAYMENTS

We know many of our clients would have received COVID-19 payments throughout the year and the ATO and Services Australia sadly are not making our lives easy on this front. We will not be provided this information and will be relying on our clients to provide it to us just like you do with receipts and other information not available to us on the ATO prefill reports.

Now not all COVID-19 payments will need to be included in your tax return so we have summarised the most common ones so you know which ones to gather information for us. If you are unsure, provide the details to us and we will be able to provide you with the confirmation if its assessable or not.

If you received a **COVID-19 Disaster Payment** during 2021–22, because state or territory health orders prevented you from working in your usual employment:

- that payment is exempt from income tax, and
- you do not include the payment in your tax return.

If you received a **Pandemic Leave Disaster Payment** during 2021–22, you must include it in your tax return as income. These payments were made to eligible individuals who were unable to earn income because either:

- they had to self-isolate or quarantine at home
- they were caring for someone with COVID-19.

This information will not be provided to us so you must do the following:

- add all of the PLDP amounts you got for any periods during the financial year
- provide us with evidence eg bank statements or printouts from myGov
- provide us with advice from Services Australia confirming the amount you received (unsure when this will be available)
- include the total amount in your tax return.

If you received a **COVID-19 Test Isolation Payment** during 2021–22, you must include it in your tax return as income. These payments were made to eligible individuals who needed to self-isolate and lost income while waiting for their COVID-19 PCR result.

This information will not be provided to us so you must do all of the following:

- add all of the COVID-19 test isolations payment amounts you got for any periods during the financial year
- provide us with evidence eg bank statements or printouts from myGov
- provide us with advice from Services Australia confirming the amount you received (unsure when this will be available)
- include the total amount in your tax return.

Failure to include amounts received for the **Pandemic Leave Disaster Payment** and/or **COVID-19 Test Isolation Payment** will result in a future ATO initiated amendment.