

Research reports

We fund and oversee research to help us understand certain workplace issues.

This research helps us to focus our activities in certain areas, making sure that we're helping achieve fairer workplaces.

Phoenix activity reports

Illegal phoenix activity is when an employer deliberately liquidates their business and then starts a new company, to avoid the old company's responsibilities (for example taxes and employee entitlements).

Illegal phoenix activity can significantly impact on getting unpaid employee entitlements back to employees.

We're part of a government-wide Phoenix Taskforce that works together to combat illegal phoenix activity. It's made up of 37 Federal, State and Territory government agencies, including the Australian Taxation Office, Australian Securities & Investments Commission, and the Attorney-General's Department - Fair Entitlements Guarantee branch. Information about the Taskforce is available on the Australian Taxation Office (ATO) Phoenix Taskforce page [↗](https://www.ato.gov.au/General/The-fight-against-tax-crime/Our-focus/Illegal-phoenix-activity/Phoenix-Taskforce/) (<https://www.ato.gov.au/General/The-fight-against-tax-crime/Our-focus/Illegal-phoenix-activity/Phoenix-Taskforce/>) .

If you have information about illegal phoenix activity, you can report it to the ATO by:

- completing a [tip-off form](https://www.ato.gov.au/tipoffform) [↗](https://www.ato.gov.au/tipoffform) (<https://www.ato.gov.au/tipoffform>) . The form is also available in the Contact us section of the [ATO app](https://www.ato.gov.au/General/Online-services/ATO-app/) [↗](https://www.ato.gov.au/General/Online-services/ATO-app/) (<https://www.ato.gov.au/General/Online-services/ATO-app/>) .
- calling 1800 060 062
- emailing phoenixreferrals@ato.gov.au ([mailto:phoenixReferrals@ato.gov.au](mailto:phoenixreferrals@ato.gov.au)) .

We've also been involved in 2 reports commissioned about the issue.

2018: The Economic Impacts of Potential Illegal Phoenix Activity

To continue to address illegal phoenix activity, 3 Phoenix Taskforce members (us, the Australian Taxation Office and the Australian Securities and Investments Commission) commissioned a PricewaterhouseCoopers (PwC) report. The report, titled 'The Economic Impacts of Potential Illegal Phoenix Activity' and published in July 2018, estimates the economic impact of illegal phoenix activity on business, employees and government.

Read the [report in full on the ATO website](https://www.ato.gov.au/General/The-fight-against-tax-crime/Our-focus/Illegal-phoenix-activity/The-economic-impact-of-potential-illegal-phoenix-activity/) [↗](https://www.ato.gov.au/General/The-fight-against-tax-crime/Our-focus/Illegal-phoenix-activity/The-economic-impact-of-potential-illegal-phoenix-activity/) (<https://www.ato.gov.au/General/The-fight-against-tax-crime/Our-focus/Illegal-phoenix-activity/The-economic-impact-of-potential-illegal-phoenix-activity/>) .

2012: Phoenix activity report - sizing the problem and matching solutions

We also commissioned PwC to deliver a report on the impact of phoenix activities on workplace relations that was delivered in 2012. The report looked at the size of the problem and provided recommendations to address phoenix activity. It's used to inform our education and enforcement activities.

Download the report:

- [Phoenix activity report - sizing the problem and matching solutions \(PDF 774KB\)](https://www.fairwork.gov.au/ArticleDocuments/763/Phoenix-activity-report-sizing-the-problem-and-matching-solutions.pdf.aspx) (<https://www.fairwork.gov.au/ArticleDocuments/763/Phoenix-activity-report-sizing-the-problem-and-matching-solutions.pdf.aspx>)

Unpaid work arrangements: exploitation or experience? - 2013

In late 2011, we identified unpaid work in Australia as a growing issue that needed our attention. We decided that further research was needed in this area so we could understand it better.

We asked Adelaide University Law School Professor Andrew Stewart and Rosemary Owens to conduct research and deliver a report on unpaid work in Australia.

The report looks at 3 types of unpaid work in Australia:

- unpaid work experience
- unpaid trial work
- unpaid internships.

The report gives recommendations on how we and employers, industry bodies, unions and other government agencies can develop and implement processes for education and enforcement around unpaid work.

The Fair Work Ombudsman has developed a range of [Fact sheets \(www.fairwork.gov.au/how-we-will-help/templates-and-guides/fact-sheets/default\)](http://www.fairwork.gov.au/how-we-will-help/templates-and-guides/fact-sheets/default) to assist employers and students to understand different types of unpaid work arrangements.

Download the report and summary:

- [Experience or Exploitation? The Nature, Prevalence and Regulation of Unpaid Work Experience, Internships and Trial Periods in Australia \(PDF 4.5MB\) \(www.fairwork.gov.au/ArticleDocuments/763/UW-complete-report.pdf.aspx\)](http://www.fairwork.gov.au/ArticleDocuments/763/UW-complete-report.pdf.aspx)
- [Report summary - findings, case studies, recommendations and responses \(DOCX 132.1KB\) \(www.fairwork.gov.au/ArticleDocuments/763/Unpaid-work-report-summary---findings-case-studies-and-recommendations.docx.aspx\)](http://www.fairwork.gov.au/ArticleDocuments/763/Unpaid-work-report-summary---findings-case-studies-and-recommendations.docx.aspx)
- [Report summary - findings, case studies, recommendations and responses \(PDF 370.9KB\) \(www.fairwork.gov.au/ArticleDocuments/763/Unpaid-work-report-summary.pdf.aspx\)](http://www.fairwork.gov.au/ArticleDocuments/763/Unpaid-work-report-summary.pdf.aspx)
- [Experience or exploitation - infographic \(RTF 273.7KB\) \(www.fairwork.gov.au/ArticleDocuments/763/Experience-or-Exploitation-in-infographic.rtf.aspx\)](http://www.fairwork.gov.au/ArticleDocuments/763/Experience-or-Exploitation-in-infographic.rtf.aspx)
- [Experience or exploitation - infographic \(PDF 46.6KB\) \(www.fairwork.gov.au/ArticleDocuments/763/Experience-or-Exploitation-info-graphic.pdf.aspx\)](http://www.fairwork.gov.au/ArticleDocuments/763/Experience-or-Exploitation-info-graphic.pdf.aspx)

You might also be interested in

- [Unpaid work \(www.fairwork.gov.au/pay/unpaid-work/default\)](http://www.fairwork.gov.au/pay/unpaid-work/default)

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Speak & Listen: 1300 555 727. Ask for the Fair Work Infoline 13 13 94

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