



## JobKeeper Payment

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- <https://www.ato.gov.au/General/JobKeeper-Payment/>
- Last modified: 09 Apr 2020
- QC 62125

The government has introduced a \$130 billion JobKeeper Payment scheme to support businesses significantly affected by the coronavirus to help keep more Australians in jobs.

The JobKeeper payment is open to eligible employers to enable them to pay their eligible employee's salary or wages of at least \$1,500 (before tax) per fortnight.

Eligible employers will be reimbursed a fixed amount of \$1,500 per fortnight for each eligible employee.

Employers will need to pay eligible employees a minimum of \$1,500 (before tax) per fortnight to claim the JobKeeper payment. This will be paid to the employer in arrears each month by us. The first payments to eligible employers will commence in the first week of May 2020. JobKeeper payments can be made for the period beginning 30 March 2020.

If employers do not continue to pay their employees for each pay period, they will cease to qualify for the JobKeeper payment.

To be eligible for the JobKeeper payment, employers and their employees must meet a range of criteria.

Find out how this affects you:

- [Employers and business owners](#)
- [Employees](#)
- [Tax professionals](#)

## Employers

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- <https://www.ato.gov.au/General/JobKeeper-Payment/Employers/>
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If your business is affected by the coronavirus, you may be eligible to access the JobKeeper payment to assist you to be able to continue paying your employees.

Employers can choose to participate in the scheme and then nominate the employees they are entitled to claim for. An employer can choose not to participate in the JobKeeper payment.

Find out about:

- [Eligible employers](#)
- [Your eligible employees](#)
- [Amount of JobKeeper payment](#)
- [Enrol and apply for the JobKeeper payment](#)
- [Paying your eligible employees](#)

## Eligible employers

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- <https://www.ato.gov.au/General/JobKeeper-Payment/Employers/Eligible-employers/>
- Last modified: 14 Apr 2020
- QC 62127

Employers will be eligible for the JobKeeper payment if all of the following apply:

- On 1 March 2020, you carried on a business in Australia or were a not-for-profit organisation that pursued your objectives principally in Australia.
- You employed at least one eligible employee on 1 March 2020.
- Your eligible employees are currently employed by your business for the fortnights you claim for (including those who are stood down or re-hired).
- Your business has faced a
  - 30% fall in turnover (for an aggregated turnover of \$1 billion or less)
  - 50% fall in turnover (for an aggregated turnover of more than \$1 billion), or
  - 15% fall in turnover (for ACNC-registered charities other than universities and schools).
- Your business is not in one of the [ineligible](#) categories.

You should note that the turnover calculation is based on GST turnover, but there are some modifications, including disregarding GST grouping where two or more associated business entities operate as a single GST group. We will provide further information soon about applying the turnover test.

You will be able to enrol in the JobKeeper scheme from 20 April 2020 using an online form on our website. After you enrol, you will later identify your specific eligible employees and submit the information to us.

If you have registered with the ATO for an update on the JobKeeper Payment, you will soon receive a notification from the ATO when the online enrolment is available.

If you have not yet registered for information updates, see [JobKeeper payment updates](#).

## Aggregated turnover

Your aggregated turnover broadly includes your annual turnover, plus the annual turnover of all the entities that are connected or affiliated with you, subject to specific adjustments (for example, for transactions between you and those other entities). These connected entities or affiliates may be based in Australia or overseas.

On this page:

- [Ineligible employers](#)
- [Sole traders](#)
- [Business owners actively engaged in their business](#)
- [How to determine a decline fall in turnover](#)
- [Entities that are members of a larger group](#)
- [Not-for-profit organisations](#)
- [When you have worked out you are an eligible employer](#)

## Ineligible employers

An employer is not eligible for the JobKeeper payment if:

- the Major Bank Levy was imposed on the entity or a member of its consolidated group for any quarter before 1 March 2020
- the entity is an Australian government agency (within the meaning of the *Income Tax Assessment Act 1997*)
- the entity is a local governing body
- the entity is wholly owned by an Australian government agency or local governing body
- the entity is a sovereign entity
- the entity is a company in liquidation
- the entity is an individual who has entered bankruptcy.

## Sole traders

Sole traders can be eligible for the JobKeeper payment if their business has experienced a downturn according to the eligibility criteria. We will provide more information soon about the eligibility of sole traders for the JobKeeper payment.

## Business owners actively engaged in their business

Other businesses in the form of a company, trust or partnership can also qualify for JobKeeper payments where a business owner (a shareholder, adult beneficiary or partner) is actively engaged in the business, or a director is actively engaged in the business. This is limited to one entitlement for each entity even if there are multiple business owners or participants. We will provide more information soon about the eligibility of these businesses for the JobKeeper payment.

## How to determine a fall in turnover

You only need to satisfy this requirement once – you don't need to retest turnover each month.

At the time you enrol in the JobKeeper payment scheme, you need to confirm that your business in a relevant period has had, or is likely to have, a:

- 30% fall in turnover (for an aggregated turnover of \$1 billion or less)
- 50% fall in turnover (for an aggregated turnover of more than \$1 billion), or
- 15% fall in turnover (for ACNC-registered charities other than universities and schools).

## How to calculate a fall in turnover for the first fortnight starting 30 March 2020

To work out your fall in turnover, you can compare either:

- GST turnover for March 2020 with GST turnover for March 2019
- projected GST turnover for April 2020 with GST turnover for April 2019
- projected GST turnover for the quarter starting April 2020 with GST turnover for the quarter starting April 2019.

How you choose to project your fall in turnover is not dependent on whether you report a quarterly or monthly BAS, though you can do that if it is easier. The turnover calculation is based on GST turnover, but there are some modifications, including disregarding GST grouping (where two or more associated business entities operate as a single GST group). We will provide more information soon about applying the turnover test.

If you work out that you qualify for the JobKeeper payments for the first fortnight because your turnover has declined by the relevant amount, you remain eligible and do not need to keep testing turnover in following months. However, you will have ongoing monthly reporting requirements. More information will be provided soon.

The Commissioner of Taxation also has the discretion to set out alternative tests that can establish your eligibility when turnover periods are not appropriately comparable (for example, if your business has been in operation less than a year). We will provide more information soon about alternative tests.

## Entities that are members of a larger group

Where an entity is part of a larger group this may affect how they apply the decline in turnover test to determine whether they are eligible. If the larger group has, or

estimates they will have, an aggregated turnover of more than \$1 billion for the income year in which the test period occurs or had an aggregated turnover of more than \$1 billion for the previous year, the entity will be required to show a 50% decline in turnover to be eligible to receive JobKeeper payments.

Testing the decline in turnover is done on an individual employer entity basis. It only takes into account the turnover of the entity which is the employer, and not other members of a group.

See also:

- [Aggregation](#)

## Not-for-profit organisations

Not-for-profit entities (including charities) that meet the turnover tests are eligible to apply for the JobKeeper payment. An ACNC-registered charity, other than universities and schools, only needs to show a decline in turnover of 15% or more. We will provide more information soon to help charities.

## When you have worked out you are an eligible employer

After you have worked out you are an eligible employer, you then need to check whether your employee or employees are eligible.

Find out about:

- [Your eligible employees](#)

## Your eligible employees

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- <https://www.ato.gov.au/General/JobKeeper-Payment/Employers/Your-eligible-employees/>
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- QC 62128

Your employee is eligible under the JobKeeper Payment scheme if they:

- are employed by you (including those stood down or re-hired)
- were either a
  - permanent full-time or part-time employee at 1 March 2020
  - long-term casual employee (employed on a regular and systematic basis for at least 12 months) as at 1 March 2020 and not a permanent employee of any other employer
- were at least 16 years of age on 1 March 2020
- were an Australian resident as at 1 March 2020 within the meaning of the

*Social Security Act 1991*, which requires that they reside in Australia, and are one of an Australian citizen, the holder of a permanent visa, or a Protected Special Category Visa Holder. More information about these requirements can be found from the Services Australia website under [residence descriptions](#)<sup>[2]</sup>. Your employee can also be an Australian tax resident who is a Special Category (Subclass 444) Visa Holder. Employees who are not permanent residents of Australia must notify you of their visa status to allow you to determine if they are eligible.

- were not in receipt of any of these payments during the JobKeeper fortnight:
  - government parental leave or Dad and partner pay
  - a payment in accordance with Australian worker compensation law for an individual's total incapacity for work
- agree to be nominated by you (see [Nominating employees](#)).

You cannot claim for any employees who:

- were first employed by you after 1 March 2020, or
- left your employment before 1 March 2020, or
- have been, or have agreed to be, nominated by another employer.

Casual employees are not eligible unless they were employed by you on a regular and systematic basis for at least 12 months as at 1 March 2020.

If your employees have multiple employers, they can usually choose which employer they want to nominate through. However, if your employees are long-term casuals and have other permanent employment, they must choose the permanent employer and cannot nominate you. They cannot receive the JobKeeper payment from more than one employer.

On this page:

- [Nominating employees](#)
- [Employees who were stood down or are on long term leave](#)
- [Employees who have been terminated](#)
- [After you have worked out you and your employees are eligible](#)

## Nominating employees

Before you enrol to receive JobKeeper payments, you need to notify each eligible employee that you intend to nominate them as eligible employees under the JobKeeper scheme.

You must tell those employees that you have nominated them as an eligible employee to claim the JobKeeper payment. They must agree to be nominated by you by completing the [JobKeeper employee nomination notice](#) and returning it to you for your records.

The nomination form does not need to be provided to the ATO however employers are required to keep a copy of the completed form as part of their record keeping obligations under the law.

## Employees who were stood down or on long term leave

Employees who have been stood down from work under the *Fair Work Act* without pay may still be eligible employees as long as they were in your employment and met the eligibility criteria on 1 March 2020.

You will need to have paid them at least the minimum amount of \$1,500 for each fortnight you claim for, to receive the JobKeeper payment.

## Employees who have been terminated

If you terminated an employee after 1 March 2020, you can re-engage them and they will be eligible if they met the eligibility criteria on 1 March 2020.

If you want to claim the JobKeeper payment for employees you have re-engaged, you will need to:

- confirm they want to be re-hired and participate in the JobKeeper scheme with you
- re-engage the employees you want to claim for
- ask them to complete the [JobKeeper employee nomination notice](#) and return it to you. You are required to keep this form as part of your records keeping obligations under the law.
- start paying them a minimum of \$1,500 (before tax) for each fortnight they are employed and you claim for.

You will only be paid a JobKeeper payment for employees from the fortnight they were re-engaged. You cannot claim retrospectively for employees you re-engage.

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### Example

Peta runs a retail business. Due to the effects of COVID-19, Peta decides to stand down her full time employee, John, on 20 March 2020. Peta meets the reduction in turnover test and decides she wants to receive the JobKeeper payment for John as an eligible employee for the fortnight beginning on 30 March 2020.

Peta needs to confirm that John wishes to participate and obtain a completed form from him. Peta pays him at least \$1,500 to be eligible to claim a JobKeeper payment for John in the fortnight.

## After you have worked out you and your employees are eligible

If you meet the eligibility criteria and want to start claiming the JobKeeper payment on behalf of your employees, you need to start paying them at least \$1,500 per fortnight (before tax) and continue to pay them for as long as you keep claiming.

Find out about:

- [Amount of JobKeeper payment](#)
- [Enrol and apply for the JobKeeper payment](#)
- [Paying your eligible employees](#)

## Amount of JobKeeper payment

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- <https://www.ato.gov.au/General/JobKeeper-Payment/Employers/Your-eligible-employees/Amount-of-JobKeeper-payment/>
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- QC 62129

As an employer, you will receive a payment from us of \$1,500 per employee per fortnight as long as you and your employees meet the eligibility criteria.

We will pay you for each eligible employee monthly in arrears beginning in May 2020. Payments will be made from the first week of May.

An employer will usually get \$3,000 a month per eligible employee for the two fortnightly periods in that month.

Example of amounts paid to employers

Payment date	Amount per employee
May	\$3,000 (for fortnights starting 30 March and 13 April)
June	\$3,000 (for fortnights starting 27 April and 11 May)
July	\$3,000 (for fortnights starting 25 May and 8 June)
August	\$3,000 (for fortnights starting 22 June and 6 July)
September	\$4,500 (for fortnights starting 20 July, 3 August and 17 August)
October	\$3,000 (for fortnights starting 31 August and 14 September)

Find out about:

- [Enrol and apply for the JobKeeper payment](#)



# Enrol and apply for the JobKeeper payment

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- <https://www.ato.gov.au/General/JobKeeper-Payment/Employers/Enrol-and-apply-for-the-JobKeeper-payment/>
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To enrol and apply for the JobKeeper payment, you follow the steps below.

On this page:

- [Enrol for the JobKeeper payment](#) (from 20 April onwards)
- [Confirmation of the eligible employees you will claim the JobKeeper payment \(available from 4 May onwards\)](#)
- [What it means for your employees](#)

## Enrol for the JobKeeper payment (from 20 April onwards)

You or a registered tax professional can enrol for the JobKeeper payment:

- Step 1 – Register your interest and subscribe for [JobKeeper payment](#) updates.
- Step 2 – Check you and your employees meet the eligibility requirements.
- Step 3 – Continue to pay at least \$1,500 to each eligible employee per JobKeeper fortnight (the first JobKeeper fortnight is the period from 30 March to 12 April).
- Step 4 – Notify your eligible employees that you are intending to claim the JobKeeper payment on their behalf and check they aren't claiming JobKeeper payment through another employer or have nominated through another business.
- Step 5 – Send the [JobKeeper employee nomination notice](#) to your nominated employees to complete and return to you by the end of April if you plan to claim JobKeeper payment for April. Keep it on file and provide a copy to your registered tax agent if you are using one.
- Step 6 – From 20 April 2020, you can enrol with us for the JobKeeper payment using the Business Portal and authenticate with myGovID. You must do this by the end of April to claim JobKeeper payments for April.
- Step 7 – In the online form, provide your bank details and indicate if you are claiming an entitlement based on business participation, for example if you are a sole trader.
- Step 8 – Specify the estimated number of employees who will be eligible for the first JobKeeper fortnight (30 March – 12 April) and the second JobKeeper fortnight (13 April – 26 April).

## Confirmation of eligible employees you will claim JobKeeper Payment for (available from 4 May 2020 onwards)

You or a registered tax agent can apply for the JobKeeper payment for your eligible

employees:

- Step 1 – Apply to claim the JobKeeper payment by logging in to the [ATO Business Portal](#)<sup>27</sup>
- Step 2 – Ensure you have paid each eligible employee a minimum of \$1,500 per JobKeeper fortnight before tax.
- Step 3 – Identify your eligible employees in the application form by
  - selecting employee details that are prefilled from your STP pay reports if you report payroll information through an STP enabled payroll solution, or
  - manually entering employee details in ATO online services or the Business Portal if you do not use an STP enabled payroll solution, or
  - using a registered tax agent who will submit a report on your behalf through Online services for agents.
- Step 4 – Submit the confirmation of your eligible employees online and wait for your confirmation email or SMS showing it has been received.
- Step 5 – Notify your eligible employees you have nominated them
- Step 6 – We will pay you the JobKeeper payment for all eligible employees after receiving your application.
- Step 7 – Each month, you will need to reconfirm that your reported eligible employees have not changed through ATO online services, the Business Portal or via your registered tax agent. This will ensure you will continue to receive the JobKeeper payments from us. You do not need to retest your reported fall in turnover, but you will need to provide some information as to your current and projected turnover. This will be done in your monthly JobKeeper Declaration report.
- Step 8 – If your eligible employees change or leave your employment, you will need to notify us through your monthly JobKeeper Declaration report.

If you use the ATO Business Portal, you will need a myGovID linked to your ABN in relationship Authorisation Manager (RAM). You can find out how to set this up at [ato.gov.au/mygovid](https://ato.gov.au/mygovid)

## What do you need to do for your employees

You need to identify which employees you intend to claim the JobKeeper payment for and tell them you intend to claim the JobKeeper payment for them.

You need to provide these employees with the *JobKeeper employee nomination notice* and ask them to return it to you by the end of April if you want to claim JobKeeper payment for April.

If your employees have multiple employers, they can usually choose which employer they want to nominate through. However, if your employees are long-term casuals and have other permanent employment, they cannot nominate you. They cannot receive the JobKeeper payment from more than one employer.

If an employee is currently receiving an income support payment, they must notify [Services Australia](#)<sup>27</sup> of their new income to avoid incurring a debt that they will have to repay.

Find out about:

- [Paying your eligible employees](#)

## Paying your eligible employees

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- <https://www.ato.gov.au/General/JobKeeper-Payment/Employers/Paying-your-eligible-employees/>
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- QC 62135

You need to pay your eligible employees at least the minimum amount of \$1,500, even if you re-hire them or they earn less than this per fortnight. You cannot pay your employees less than \$1,500 per fortnight and keep the difference. You will not be eligible for the JobKeeper payment if you pay your nominated employee less than \$1,500 per fortnight.

On this page:

- [How to pay](#)
- [When to pay](#)
- [How much to pay](#)
- [Tax consequences](#)
- [Superannuation guarantee](#)
- [What you can't do](#)
- [Examples](#)

### How to pay

You need to re-start or continue to pay your eligible employees at least \$1,500 a fortnight in line with your existing pay cycle through your existing payroll solution.

### When to pay

You should pay your employees for each JobKeeper fortnight you plan to claim for. The first fortnight is from 30 March – 12 April and each JobKeeper fortnight follows after that.

For the first two fortnights (30 March – 12 April, 13 April – 26 April), we will accept the minimum \$1,500 payment for each fortnight has been paid by you even if it has been paid late, provided it is paid by you by the end of April. This means that you can make two fortnightly payments of at least \$1,500 per fortnight before the end of April, or a combined payment of at least \$3,000 before the end of April.

If you usually pay your employees less frequently than fortnightly, the payment can be allocated between fortnights in a reasonable manner. For example, if you pay

your employees on a monthly pay cycle, your employees must have received the monthly equivalent of \$1,500 per fortnight.

If your eligible employees change or leave your employment, you need to notify us.

## How much to pay

You must pay the minimum \$1,500 before tax to each eligible employee per fortnight to claim the JobKeeper payment for that fortnight.

If your eligible employees earn less than \$1,500 per fortnight before tax, you must pay them at least \$1,500 for each fortnight to claim the JobKeeper payment. This is a 'top up' of their salary or wages and will ensure they remain eligible.

You cannot pay your employees less than \$1,500 per fortnight and keep the difference. You will not be eligible for the JobKeeper payment if you pay your nominated employee less than \$1,500 before tax per fortnight.

If your eligible employees earn more than \$1,500 per fortnight, you should continue to pay them their regular salary or wages. However, you will only receive \$1,500 for each eligible employee. Any amount you pay above \$1,500 per fortnight is not subsidised by the JobKeeper payment.

If an employee has been stood down after 1 March 2020, you can start paying them \$1,500 per fortnight to qualify for the JobKeeper payment for that employee.

If an employee ceased working for you after 1 March 2020, you can re-engage them and pay them at least \$1,500 per fortnight. You will only be eligible to claim for the fortnights after you re-engaged your employee.

If you usually pay your employees monthly, the payment can be allocated between fortnights in a reasonable manner. For example, if you pay your employees on a four-week pay cycle, your employees must have received at least \$3,000 for every four-week period.

## Tax consequences

All JobKeeper payments are assessable income of the business that is eligible to receive the payments. The normal rules for deductibility apply in respect of the amounts your business pays to its employees where those amounts are subsidised by the JobKeeper payment.

The JobKeeper payment is not subject to GST.

## Superannuation guarantee

New rules are being introduced by the government with the intention to not require super guarantee to be paid on additional payments that are made to employees as a result of JobKeeper payments. We will update this information once legislation or regulations are in place.

## What you can't do

You cannot claim the JobKeeper payment on behalf of employees who were not paid at least \$1,500 before tax during each JobKeeper payment period.

You cannot claim the JobKeeper payment in advance. The JobKeeper payment is a reimbursement from us to an employer in arrears, and cannot be paid in advance in any circumstances.

## Examples

Example: Employer with employees on different wages

Adam owns a real estate business with two employees. The business is still operating at this stage but Adam expects that GST turnover will fall by more than 30% in the coming months. The employees are:

- Anne, who is a permanent full-time employee on a salary of \$3,000 per fortnight before tax and who continues working for the business, and
- Nick, who is a permanent part-time employee on a salary of \$1,000 per fortnight before tax and who continues working for the business.

Adam is eligible to receive the JobKeeper payment for each employee, which would have the following benefits for the business and its employees.

The business continues to pay Anne her full-time salary of \$3,000 per fortnight before tax, and the business will receive \$1,500 per fortnight from the JobKeeper payment to subsidise part of the cost of Anne's salary.

The business continues to pay Nick his \$1,000 per fortnight before tax salary and an additional \$500 per fortnight before tax, totalling \$1,500 per fortnight before tax. The business receives \$1,500 per fortnight from the JobKeeper payment, which will subsidise the cost of Nick's salary.

Adam can obtain nomination forms from each of Anne and Nick, enrol in the JobKeeper scheme, and apply for JobKeeper payments by providing the ATO with details about his eligible employees. In addition, Adam is required to advise his employees that he has nominated them as eligible employees to receive the payment. Adam will provide information to the ATO on a monthly basis and receive the payment monthly in arrears.

Example: Employer with employees who have been stood down without pay

Zahrah runs a beauty salon in Melbourne. Ordinarily, she employs three

permanent part-time beauticians, but the government directive that beauty salons can no longer operate has required her to shut the business. As such she has been forced to stand down her three beauticians without pay.

Zahrah's turnover will likely fall by more than 30%, so she can be eligible to apply for the JobKeeper payment for each employee, and pay at least \$1,500 per fortnight before tax to each of her three beauticians for the period up to 27 September.

Zahrah is required to advise her employees that she has nominated them as eligible employees to receive the payment.

If Zahrah's employees have already started receiving income support payments like the JobSeeker payment when they receive the JobKeeper payment, they should advise Services Australia of their change in circumstances online at [my.gov.au](http://my.gov.au) or by phone to avoid incurring a debt that they will need to repay.

## Employees

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- <https://www.ato.gov.au/General/JobKeeper-Payment/Employees/>
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The JobKeeper payment supports businesses significantly affected by coronavirus (COVID-19) by helping with the costs of their employees' wages, so more Australians can retain their jobs and continue to earn an income.

Your employer will notify you if they intend to claim the JobKeeper fortnightly payment of \$1,500 on your behalf.

You will not be paid the JobKeeper payment by the ATO. The payment comes from your employer who is later reimbursed by the ATO. Tax will be withheld from the payment so you may receive less than \$1,500 in your bank account.

Here are five steps that you should take to help your employer claim the JobKeeper payment on your behalf:

- Step 1 – Check you meet the eligibility requirements.
- Step 2 – Talk to your employer and let them know if you want them to claim the JobKeeper payment for you.
- Step 3 – If you have multiple jobs
  - Choose which employer you want to claim the JobKeeper payment for you. You can only choose one employer. If you are a long-term casual but

also have a permanent employer, you can only choose a permanent employer.

- Let your chosen employer know that you want them to claim the JobKeeper payment for you.
- Let the other employers know you have nominated a different employer for the JobKeeper payment.
- If you run a business, but are also a permanent employee, you cannot nominate to be an eligible business participant of that business. We will provide more information soon about the eligibility of business participants for the JobKeeper payment.
- Step 4 – Complete the *JobKeeper employee nomination notice* provided by your chosen and agreed employer and return it to them as soon as possible. The form captures simple information to confirm who you are and that you choose to be nominated by them.
- Step 5 – If you are receiving or in the process of applying for a Services Australia income support payment, like JobSeeker payment, contact [Services Australia](#)<sup>ca</sup> and let them know that your employer has applied for the JobKeeper payment. If you do not report the income or cancel your JobSeeker Payment, you may incur a debt that you will be required to pay back.

Find out about:

- [Are you an eligible employee](#)
- [How much you will get from your employer](#)
- [How the JobKeeper payment affects income support](#)

## Eligible employees

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- <https://www.ato.gov.au/General/JobKeeper-Payment/Employees/Eligible-employees/>
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On this page:

- [Work out if you are an eligible employee](#)
- [If you are nominated by your employer](#)
- [Employees on a fixed term contract](#)
- [Employees with multiple employers](#)
- [Employees who were stood down, terminated or on leave](#)

## Work out if you are an eligible employee

You are an eligible employee if you:

- are currently employed by the eligible employer (including if you were stood down or re-hired).
- were for the eligible employer (or another entity in their wholly owned group), either a
  - permanent full-time or part-time employee at 1 March 2020
  - long-term casual employee (employed on a regular and systematic basis for at least 12 months) as at 1 March 2020 and not a permanent employee of any other employer.
- were aged 16 years or older at 1 March 2020.
- were either
  - an Australian resident (within the meaning of the *Social Security Act 1991*) – visit the Services Australia website and read [residence descriptions](#)<sup>EQ</sup> for more details
  - an Australian resident for the purpose of the *Income Tax Assessment Act 1936* and the holder of a Subclass 444 (Special Category) visa as at 1 March 2020.
- were not in receipt of any of these payments during the JobKeeper fortnight
  - government parental leave or Dad and partner pay under the *Paid Parental Leave Act 2010*
  - a payment in accordance with Australian worker compensation law for an individual's total incapacity for work.

If you started work with your current employer after 1 March 2020, your employer will not be eligible to claim the JobKeeper payment on your behalf.

If you aren't eligible to be paid JobKeeper payments by your employer, you may be able to apply for support through [Services Australia](#)<sup>EQ</sup> depending on your personal circumstances.

## If you are nominated by your employer

It is optional for your employer to participate in the JobKeeper payment scheme. If they do not participate in the scheme, you cannot be nominated by them.

If your employer does choose to participate in the JobKeeper payment scheme, and you are an eligible employee, you must tell your employer that you agree to be nominated as an eligible employee.

They will provide you with a *JobKeeper employee nomination notice*. It is important to return the nomination form to your employer by the end of the April.

Your employer will not be able to claim the JobKeeper payment on your behalf if:

- you do not agree to be nominated
- you do not return your *JobKeeper employee nomination notice* by the end of April.
- they or you do not meet the eligibility criteria.

Once you and your employer have agreed they are claiming the JobKeeper payment on your behalf, they will enrol and apply to receive the payment from us.



## Employees on a fixed-term contract

Fixed-term contractors are eligible for the JobKeeper payment if they were employed at 1 March 2020 and meet the other eligibility criteria for the JobKeeper payment. If your contract ends and is renewed before 27 September 2020, the JobKeeper payment will only be available for the fortnights where the employment relationship exists until 27 September 2020.

## Employees with multiple employers

If you have multiple employers, only one employer can claim the JobKeeper payment on your behalf. Your employers may ask you to tell them if you agree to be nominated as an eligible employee of theirs to receive the JobKeeper payment.

If you are employed by more than one employer, you should contact your employers and tell them which employer you want to receive the JobKeeper payment from.

If you are a long-term casual and you have other permanent employment, you must choose your permanent employer – you cannot be nominated by your casual employer.

## Employees who were stood down, terminated or are on leave

If you were stood down after 1 March 2020, your employer will be able to claim the JobKeeper payment on your behalf if you both meet the eligibility criteria including that your employer starts paying you a minimum of \$1,500 per fortnight before tax.

If you were terminated after 1 March 2020, your employer may choose to re-engage you and claim the JobKeeper payment on your behalf if you both meet the eligibility criteria.

If you have taken up other work after being stood down, you may earn additional income without your eligible employer's JobKeeper payment being affected. As long as you are eligible and maintain your employment (including being stood down) with your JobKeeper-eligible employer (including receiving \$1,500 before tax per fortnight from them). However, you can only nominate one employer to receive the JobKeeper payment from.

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Example: Employee made redundant after 1 March and later re-hired by same business

Sanjay worked as a permanent part-time personal trainer at a gym for six months earning \$1,200 a fortnight and was made redundant on 20 March 2020.

In response to the announcement of the JobKeeper payment, the gym re-engages Sanjay so they are well placed to resume their operations once the COVID-19 restrictions are lifted.

Under the JobKeeper scheme, Sanjay will receive \$1,500 a fortnight before tax from the gym. Sanjay will need to advise Services Australia of his income. Services Australia will determine he is no longer eligible for the JobSeeker payment and the Coronavirus Supplement from Services Australia as a result of receiving payment from his employer.

Find out about:

- [How much you will get from your employer](#)
- [How the JobKeeper payment affects income support payments](#)

## How much you will get from your employer

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- <https://www.ato.gov.au/General/JobKeeper-Payment/Employees/How-much-you-will-get-from-your-employer/>
- Last modified: 14 Apr 2020
- QC 62137

On this page:

- [How payment is made](#)
- [Normally earning less than \\$1,500 per fortnight](#)
- [If you are stood down or have reduced hours](#)
- [Normally earning more than \\$1,500 per fortnight](#)

### How payment is made

The JobKeeper payment is paid to your employer. You will continue to receive salary or wages from your employer and we will reimburse your employer after they have paid you.

If you are an eligible employee and your employer is claiming the JobKeeper payment to subsidise your salary or wages, you will receive a minimum of \$1,500 per fortnight before tax.

### Normally earning less than \$1,500 per fortnight

If you are eligible and normally receive less than \$1,500 in income per fortnight before tax, your employer must pay you at least \$1,500 per fortnight before tax in order to receive the JobKeeper payment.

Your employer will likely continue paying you your ordinary income and provide a 'top-up' so you receive at least \$1,500 per fortnight, before tax.

## If you are stood down or have reduced hours

If you normally earn more than \$1,500 but are stood down or working reduced hours, such that your ordinary income is nil (i.e. stood down) or less than \$1,500 (i.e. reduced hours) per fortnight before tax, then your employer must pay you at least \$1,500 per fortnight before tax in order to receive the JobKeeper payment.

## Normally earning more than \$1,500 per fortnight

If you are eligible and receive \$1,500 or more in income per fortnight before tax, you may continue to receive your regular income according to your current workplace arrangements. The JobKeeper payment will assist your employer by subsidising part of your income.

Example: Employer with five employees who all currently get paid more than \$1,500 per fortnight

Taiyo runs a landscaping company, and employs five full-time gardeners. Taiyo is paying his employees \$1,700 per fortnight before tax. He expects that his GST turnover will fall by more than 30% over the coming months and that he will either need to lay staff off, or reduce their hours significantly.

As a result of the JobKeeper payment, Taiyo is able to keep employing every gardener at \$1,700 per fortnight, with the JobKeeper payment subsidising these wage costs by \$1,500 per fortnight.

Find out about:

- [How the JobKeeper payment affects income support payments](#)

## How the JobKeeper payment affects income support payments

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- <https://www.ato.gov.au/General/JobKeeper-Payment/Employees/How-the-JobKeeper-payment-affects-income-support-payments/>
- Last modified: 14 Apr 2020
- QC 62138

The JobKeeper payment is treated as income for the purposes of social security payments. If you are receiving income support, you will need to report the income you receive through the JobKeeper payment to [Services Australia](#)<sup>27</sup>. This may make you ineligible for the JobSeeker payment or other income support payments. If you

do not report the income or cancel your JobSeeker Payment, you may incur a debt that you will be required to pay back.

Example: Employee who has been stood down and applied for income support

Lowanna works at a cinema as a permanent full-time employee, but she has been stood down under the Fair Work Act without pay. Lowanna had registered an intent to claim with Services Australia for access to the JobSeeker payment and the Coronavirus supplement. Lowanna is single, with no children and in total she would be eligible to receive \$1,124.50 per fortnight, before tax, from Services Australia.

Lowanna's employer has decided to apply for the JobKeeper payment and nominate Lowanna (with her agreement). Lowanna's employer must pay her \$1,500 per fortnight before tax. Lowanna's employer is required to advise her that she has been nominated as an eligible employee to receive the payment.

Services Australia will determine that Lowanna is not eligible for income support from Services Australia as a result of receiving payments from her employer.

## Tax professionals

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- <https://www.ato.gov.au/General/JobKeeper-Payment/Tax-professionals/>
- Last modified: 14 Apr 2020
- QC 62139

Tax professionals play an important role in helping businesses affected by coronavirus (COVID-19). Your clients may be eligible to access the JobKeeper payment to continue to pay their employees. Employers can choose to participate in the JobKeeper payment and nominate the employees they want to claim the JobKeeper payment for. It is not compulsory.

Here is the key information you will need to know to manage JobKeeper payments on your client's behalf.

How to:

- [Work out if your client is eligible](#)
- [Identify your client's eligible employees](#)

- [Ensure your client correctly pays their eligible employees](#)
- [Enrol on behalf of your client](#)
- [Apply on behalf of your client](#)

## Work out if your client is eligible

Your client will be eligible for the JobKeeper payment if:

- on 1 March 2020, they carried on a business in Australia or were a not-for-profit organisation that operated in Australia
- they employed at least one eligible employee on 1 March 2020 (there are also some special rules for self-employed that we will be providing further information on soon)
- their eligible employees are currently employed by their business for the fortnights they start to claim for, and continue to claim for (including those who are stood down or re-hired)
- their business has faced a
  - 30% fall in turnover (if their aggregated turnover is \$1 billion or less)
  - 50% fall in turnover (if their aggregated turnover is more than \$1 billion), or
  - 15% fall in turnover including donations and gifts (if they are an ACNC-registered charity and not a university or school).
- they pay their eligible employees at least \$1,500 before tax for the fortnights they start to claim for, and continue to claim for
- they (or you on their behalf) successfully enrol for the JobKeeper scheme and apply for JobKeeper payments.

Your client cannot enrol for the JobKeeper payment if:

- the Major Bank Levy was imposed on the entity or a member of its consolidated group for any quarter before 1 March 2020
- the entity is an Australian government agency (within the meaning of ITAA 1997)
- the entity is a local governing body
- the entity is wholly owned by an Australian government agency or local governing body
- the entity is a sovereign entity
- the entity is a company and a liquidator or provisional liquidator has been appointed
- the entity is an individual and a trustee in bankruptcy has been appointed.

Your client must employ eligible employees to receive JobKeeper payments. Your client will receive JobKeeper payments for all eligible employees who were employed at 1 March 2020 and are currently employed by the business (including those who are stood down or re-hired).

Some business participants are also entitled to the JobKeeper payment. This may include self-employed and sole traders.

## Identify your client's eligible employees

Your client is eligible for the JobKeeper payment in respect of employees if the employees:

- are currently employed by the eligible employer (including those stood down or re-hired)
- are either
  - permanent full-time or part-time employees of your client (or another entity in your client's wholly owned group) who were employees as at 1 March 2020
  - casually employed by your client (or another entity in your client's wholly owned group) on a regular and systematic basis for at least 12 months as at 1 March 2020 and not a permanent employee of any other employer
- were at least 16 years of age as at 1 March 2020
- were an Australian resident as at 1 March 2020 within the meaning of the Social Security Act 1991, which requires that they reside in Australia, and are one of an Australian citizen, the holder of a permanent visa, a Protected Special Category Visa Holder. More information about these requirements can be found on the Services Australia website under [residence descriptions](#)<sup>27</sup>. The employee can also be an Australian tax resident who is a Special Category (Subclass 444) Visa Holder
- were not in receipt of any of these payments during the JobKeeper fortnight
  - government parental leave or Dad and partner pay
  - a payment in accordance with Australian worker compensation law for an individual's total incapacity for work
- have not agreed with any other employer to be nominated as an eligible employee for the JobKeeper payment.
- complete the JobKeeper employee nomination notice.

## Ensure your client correctly pays their eligible employees

Your client should pay their eligible employees in line with their existing pay amounts and pay cycle and meet these requirements:

- They should pay the minimum \$1,500 before tax to each eligible employee each fortnight (starting with the fortnight 30 March – 12 April) to claim the JobKeeper payment for that fortnight.
- They need to continue to pay employees they are claiming for either
  - every subsequent fortnight until 27 September 2020
  - until their employees stop being eligible or your client opts out.
- For the first two fortnights (30 March – 12 April and 13 April – 26 April), we will accept the minimum \$1,500 payment before tax has been paid for each fortnight even if it has been paid late, provided it is paid by the end of April. This means that they can make two fortnightly payments of at least \$1,500 per fortnight before the end of April, or a combined payment of at least \$3,000 before the end of April.
- If your client's eligible employees earn less than \$1,500 per fortnight before tax, your client must pay them \$1,500 per for each fortnight to claim the JobKeeper payment. This 'top up' of their salary or wages will ensure they remain eligible.

- Employers cannot pay their employees less than \$1,500 before tax per fortnight and keep the difference.
- Your client will not be eligible for the JobKeeper payment if they pay their nominated employee less than \$1,500 before tax per fortnight.
- If their eligible employees earn more than \$1,500 per fortnight, they will only receive \$1,500 for each eligible employee and they should pay any additional balance themselves.
- If an employee has been stood down after 1 March, and your client re-engages them, they must pay their eligible employee at least \$1,500 per fortnight before tax. They will only be eligible to claim for the fortnights after they have re-engaged their employee within the pay period.
- If an employee was employed on 1 March 2020, subsequently ceased employment with their employer, and has since been re-engaged by them, the employee must receive, at a minimum, \$1,500 per fortnight, before tax.
- Your client cannot claim the reimbursement for the JobKeeper payment for employees who were not paid the full amount during each JobKeeper payment period.
- If your client's ordinary arrangement is to pay its employees less frequently than fortnightly, the payment can be allocated between fortnights in a reasonable manner. For example, if an employer's ordinary arrangement is to pay an employee every four weeks, it will be reasonable if the employee is paid at least \$3,000 for every four-week period.
- The JobKeeper payment is a reimbursement from the ATO to your client and cannot be paid in advance.

All JobKeeper payments are assessable income of the business that is eligible to receive the payments. The normal rules for deductibility apply in respect of the amounts a business pays to its employees where those amounts are subsidised by the JobKeeper payment.

The JobKeeper payment is not subject to GST.

New rules are being introduced by the government with the intention to not require super guarantee to be paid on additional payments that are made to employees as a result of JobKeeper payments. We will update this information once legislation is in place.

## Enrol on behalf of your client

- Step 1 – Enrol for JobKeeper on your client's behalf from 20 April 2020 using the ATO Online services for agents and authenticate with myGovID.
- Step 2 – In the online form, provide your client's bank details and confirm if they are entitled to a business participation payment.
- Step 3 – Specify the number of your client's employees who will be eligible for one period and the number eligible for two periods.
- Step 4 – Get confirmation from your client that the employees they plan to nominate are eligible and that the employer has notified them and has their agreement.
- Step 5 – Enrol on your client's behalf through ATO Online services for agents.

## Apply on behalf of your client

- Step 1 – Apply to claim the JobKeeper payment for your client by logging into the ATO Business Portal/Online services for agents between 4 May 2020 and 31 May 2020.
- Step 2 – Ensure your client has paid their eligible employees and has received their *JobKeeper employee nomination notices*.
- Step 3 – Identify their eligible employees by either
  - selecting employee details that are prefilled from their STP pay reports if they report payroll information through an STP enabled payroll solution
  - manually entering employee details in ATO Online services for agents or the Business Portal if they do not use an STP enabled payroll solution.
- Step 4 – Submit a report on their behalf through ATO Online services for agents.
- Step 5 – Ensure your client notifies their eligible employees of their nomination.

We will pay your client the JobKeeper payment for all eligible employees after receiving their application.

## 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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