



JobKeeper Payment

- <https://www.ato.gov.au/General/JobKeeper-Payment/>
- Last modified: 21 Aug 2020
- QC 62125

Media: JobKeeper Payment – A simple guide for employers

<http://tv.ato.gov.au/ato-tv/media?v=bi9or7on4xahe1> ^{EQ} (Duration: 00:45)

Announcement: The government has extended the JobKeeper Payment scheme.

Changes from 14 August 2020 mean:

- eligible employers will receive the JobKeeper payment for each eligible employee that was employed by them as at 1 July 2020
- more employees can qualify – see [eligible employees](#)
- a payment extension to 31 August – see [JobKeeper key dates](#)
- new information is available on [long-term casual employees](#).

Further changes, once legislated, will take effect from 28 September 2020. For more information on those changes, visit the Treasury website and read [JobKeeper extension](#) ^{EQ}.

We regularly update information on this website, for a summary of changes see [timeline of content updates](#).

Key points:

- From 3 August, the eligible employee test has been extended to include individuals who were employed on 1 July 2020 and are not currently nominated for JobKeeper by another entity, see [Eligible employees](#).
- For the fortnights commencing on 3 and 17 August 2020 only, we are allowing employers until 31 August 2020 to meet the wage condition for all new eligible employees included in the JobKeeper scheme under the 1 July eligibility test.
- On 21 July, the government announced proposed changes to JobKeeper including an extension through to 28 March 2021. These changes do not impact JobKeeper payments until after 28 September 2020.

- You can enrol for the JobKeeper Payment until the program closes if your circumstances have changed, for example, Victorian businesses closed due to restrictions. Check if you are eligible at [Enrol for JobKeeper](#).

Information for:

- [Employers](#)
- [Employees](#)
- [Sole traders](#)
- [Partnerships, trusts and companies](#)
- [Tax and BAS agents](#)
- [Not-for-profits and charities](#)
- [Other languages](#)

See also:

- [JobKeeper guides](#)
- [Enrol for the JobKeeper payment](#)
- [Keeping JobKeeper payment fair](#)

We regularly update information on this website, for a summary of changes see [JobKeeper timeline of content updates](#).

JobKeeper key dates

- <https://www.ato.gov.au/General/JobKeeper-Payment/JobKeeper-key-dates/>
- Last modified: 14 Aug 2020
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- [Key dates](#)
- [JobKeeper fortnights](#)
- [Past dates and fortnights](#)

Key dates

31 August 2020 – wage condition for new employees

For the fortnights commencing on 3 August 2020 and 17 August 2020, we are allowing employers until 31 August 2020 to meet the wage condition for all new eligible employees included in the Jobkeeper scheme under the 1 July eligibility test.

31 August 2020 – enrolments close for August fortnights

To claim JobKeeper payments for the August [JobKeeper fortnights](#), including for new eligible employees included in the JobKeeper scheme under the 1 July eligibility test, you must enrol for JobKeeper by 31 August.

21 July 2020 – extension of the JobKeeper Payment program

The government has announced proposed changes to the JobKeeper Payment program including:

- an extension of the program to 28 March 2021
- turnover tests to determine eligibility
- tiered payments for eligible staff
 - from 28 September to 3 January 2021 and
 - from 4 January to 28 March 2021.

These proposed changes will not impact JobKeeper Payments until after 28 September 2020.

For more information, visit the Treasury website and read [JobKeeper extension](#)²⁷.

20 July 2020 – changes for child care providers

The rule changes relating to JobKeeper payments for child care providers have now been confirmed.

Eligibility for JobKeeper payments will stop from 20 July for:

- employees of an approved provider of child care services where the employee's ordinary duties are that they are principally engaged in the operation of the child care centre
- eligible business participants where the business entity is an approved provider of a child care service.

Childcare providers need to make sure that they do not claim JobKeeper for employees and eligible business participants who are no longer eligible. You will not be reimbursed for payments made after JobKeeper Fortnight 8 (6 July to 19 July).

There are some steps you will need to take to stop receiving JobKeeper payments for your ineligible employees and business participants. More information is available in our [JobKeeper guides](#).

6 July 2020 – law implemented

The announced change has now been implemented by the registration of the [Coronavirus Economic Response Package \(Payments and Benefits\) Amendment Rules \(No. 5\) 2020](#)²⁷ on 6 July 2020.

8 June 2020 – announcement

On 8 June, the Government announced that JobKeeper payments will cease from

20 July for employees of a child care subsidy approved service and for sole traders operating a child care service.

20 April – enrolments opened

On 20 April 2020, enrolments for the JobKeeper payment opened.

Enrolling after August

If you are enrolling for JobKeeper payments for the first time after August, you must enrol your business and business participant by the end of the month you wish to claim for.

Each month

You must make a business monthly declaration each month to claim JobKeeper payments for the previous month.

You need to do this between the 1st and 14th of the month (for example, to be reimbursed for JobKeeper payments in May you need to complete your declaration by 14 June).

JobKeeper fortnights

| JobKeeper Fortnight | Period relating to each JobKeeper Fortnight | Employees are paid on or before |
|---------------------|---|---------------------------------|
| 7 | 22 June – 5 July | 5 July |
| 8 | 6 July – 19 July | 19 July |
| 9 | 20 July – 2 August | 2 August |
| 10 | 3 August – 16 August | 16 August |
| 11 | 17 August – 30 August | 30 August |
| 12 | 31 August – 13 September | 13 September |
| 13 | 14 September – 27 September | 27 September |

When [paying eligible employees](#), you do not need to adjust your pay cycle through your existing payroll solution.

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

Past dates and fortnights

31 May – enrolments closed for April and May fortnights

31 May 2020 was the final date to enrol for JobKeeper and identify employees to claim for wages paid for [JobKeeper fortnights](#) in April and May.

4 May

From 4 May 2020 – Identify your employees

- Make sure you are successfully enrolled.

Once you are successfully enrolled, you need to identify the eligible employees and/or the business participant for who you are claiming the JobKeeper wage subsidy. To find out how, read our [JobKeeper guides](#).

- You have until 31 May to identify your employees for JobKeeper payment.

8 May

By 8 May – Make sure you have paid your employees for April

- Pay your eligible employee a minimum of \$1,500 (before tax) for each of JobKeeper fortnights 1 and 2 by this date to be able to claim JobKeeper payments for April.
- The first two JobKeeper fortnights in April
 - JobKeeper Fortnight 1 – 30 March to 12 April
 - JobKeeper Fortnight 2 – 13 April to 26 April.

Past JobKeeper fortnights

| JobKeeper Fortnight | Period relating to each JobKeeper Fortnight | Employees are paid on or before |
|---------------------|---|---------------------------------|
| 1 | 30 March – 12 April | 8 May |
| 2 | 13 April – 26 April | 8 May |
| 3 | 27 April – 10 May | 10 May |
| 4 | 11 May – 24 May | 24 May |
| 5 | 25 May – 7 June | 7 June |
| 6 | 8 June – 21 June | 21 June |

Employers

- <https://www.ato.gov.au/General/JobKeeper-Payment/Employers/>
- Last modified: 03 Aug 2020
- QC 62126

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 all the employees they are entitled to claim for. An employer can choose not to participate in the JobKeeper payment.

Step-by-step instructions

For information on how to enrol, identify and maintain employees, and make a monthly business declaration, see:

- [JobKeeper guide – employers reporting through STP](#)
- [JobKeeper guide – employers not reporting through STP](#)

Find out about:

- [Eligible employers](#)
- [Your eligible employees](#)
- [Amount of JobKeeper payment](#)
- [Enrol for the JobKeeper payment](#)
- [Paying your eligible employees](#)
- [Employers' frequently asked JobKeeper questions](#)

Eligible employers

- <https://www.ato.gov.au/General/JobKeeper-Payment/Employers/Eligible-employers/>
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Employers are eligible for the JobKeeper payment if all of the following apply:

- On 1 March 2020, you carried on a business in Australia, or were either
 - a not-for-profit organisation that pursued your objectives principally in Australia, or
 - deductible gift recipient (DGR) endorsed either, as a public fund or for a public fund you operated, under the Overseas Aid Gift Deductibility Scheme (DGR item 9.1.1) or for developed country relief (DGR item 9.1.2)
- You employed at least one eligible employee on 1 March 2020 or 1 July 2020,

depending on the JobKeeper fortnight being claimed. For all JobKeeper fortnights ending on or before 2 August 2020, only the 1 March 2020 date applies.

- 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 either 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)
 - 15% fall in turnover (for ACNC-registered charities other than universities and schools).
- Your business is not in one of the [ineligible employer](#) categories.

How to stop receiving JobKeeper payments

You can choose to stop receiving JobKeeper payments at any time. For information on how to do this refer to the relevant JobKeeper Guide.

See also:

- [JobKeeper guide – sole traders](#)
- [JobKeeper guide – employers reporting through STP](#)
- [JobKeeper guide – employers not reporting through STP](#)

Calculating turnover

The turnover calculation is based on GST turnover. This applies even if an entity is not registered for GST. There are some modifications, including disregarding GST grouping where two or more associated business entities operate as a single GST group.

You can apply the basic test even if you are not registered for GST.

Find out about:

- [Applying the turnover test](#)

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.

See also:

- [Aggregated turnover tests for entities likely to exceed \\$1 billion in turnover](#)

On this page:

- [Ineligible employers](#)

- [Sole traders](#)
- [Business owners actively engaged in their business](#)
- [Entities earning passive income](#)
- [Religious institutions](#)
- [How to determine a fall in turnover](#)
- [Entities that are members of a larger group](#)
- [Not-for-profit organisations](#)
- [Once you've worked out that you're 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 or an entity owned by 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 and satisfy the other conditions for eligibility.

See also:

- [Sole traders](#)

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.

See also:

- [Partnerships, trusts and companies](#)

Entities earning passive income

Merely earning passive income such as rent, interest or dividends does not

ordinarily amount to carrying on a business.

A company will ordinarily be carrying on a business if it is established and maintained to make a profit for its shareholders, and invests its assets to earn a commercial return. However, in order for an individual to be an eligible business participant for such a company they must be actively engaged in the company's business. This means the individual must take regular and ongoing action to manage the company's investments. It is not enough for the individual to merely allow the company to continue to be a passive recipient of rent, interest or dividends.

Religious institutions

If you are a religious institution, you may qualify for the JobKeeper payment if you pay a minister of religion, or a full-time member of a religious order, who is not an employee to perform religious activities.

See also:

- [Religious institutions](#)

How to determine a fall in turnover

You only need to satisfy this requirement once – you don't need to retest your turnover each month. However, you will be asked each month to tell us your current and projected turnover.

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. This applies even if an entity is not registered for GST. There are some modifications, including disregarding GST grouping (where two or more associated business entities operate as a single GST group).

If you work out that you qualify for 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.

There are some special rules for universities in calculating fall in turnover. They must compare the six-month period starting 1 January 2020 to the six-month period from 1 January 2019. Appropriations under the High Education Support Act and the Australian Research Council Act are included in turnover.

The Commissioner of Taxation has also determined some [alternative tests](#) that can establish your eligibility for some cases when turnover periods are not appropriately comparable. However, if an entity satisfies the basic test it does not need to consider an alternative test.

Find out about:

- [Applying the turnover test](#)

Entities that are members of a larger group

Where an entity is part of a larger group, this may affect how they apply the fall 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 for the basic test. It only takes into account the turnover of the entity which is the employer, and not other members of a group.

Modified basic test for group employer entities

For certain group structures (where you are a member of a GST, consolidated or consolidatable group) there are special rules if an entity's principal activity is supplying employee labour services to other members of their group.

If this entity – the employer entity – doesn't meet the fall in turnover rules in the basic test, they may be able to use a modified fall in turnover test.

The modified test takes into account the GST turnover of other members (the test members) in the consolidated, consolidatable or GST group when working out the turnover of the employer entity.

See also:

- [Modified basic test](#)
- [Aggregation](#)

Not-for-profit organisations

Not-for-profit entities (including charities) that meet the turnover tests are eligible to enrol for the JobKeeper payment. An ACNC-registered charity, other than a university and school, only needs to show a decline in turnover of 15% or more. There are special rules on calculating turnover for these entities to exclude some funding from the calculation if they elect to – such as Australian government grants. We will provide more information soon to help charities.

Once you've worked out that you're an eligible employer

After you have worked out that 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

- <https://www.ato.gov.au/General/JobKeeper-Payment/Employers/Your-eligible-employees/>
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On this page:

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- [Child care employees eligibility changes from 20 July 2020](#)
- [Nominating yourself as a sole trader or eligible business participant](#)
- [Nominating a religious practitioner who isn't an employee](#)
- [Employees who were stood down or on long term leave](#)
- [Employees who've been terminated](#)
- [After you've worked out you and your employees are eligible](#)

Working out your eligible employees

The eligibility criteria for your employees depends on the JobKeeper fortnight.

From 3 August 2020, you may be able to nominate new employees as eligible employees for the JobKeeper scheme. These new employees must have been employed by you on 1 July 2020 and meet the other eligibility criteria. This can include employees that:

- you employed after 1 March 2020
- were employed by you on 1 March 2020 but were not eligible employees for

fortnights ending on or before 2 August 2020, for example, because they only turned 18 after 1 March 2020.

Before 3 August 2020

Employees must satisfy the 1 March test and other eligibility criteria to be an eligible employee for JobKeeper fortnights ended before 3 August. You can access these rules at [Employee test requirements](#).

From 3 August 2020

For the fortnights commencing on 3 August 2020 and 17 August 2020, we are allowing employers until 31 August 2020 to meet the wage condition for all new eligible employees included in the JobKeeper scheme under the 1 July eligibility test.

Your employee is an eligible employee for a JobKeeper fortnight starting on or after 3 August 2020 if they:

- are employed by you (including those stood down or re-hired) at any time in the JobKeeper fortnight
- didn't receive any of these payments during the JobKeeper fortnight
 - government parental leave or Dad and Partner Pay
 - a payment in accordance with Australian workers compensation law for an individual's total incapacity for work
- agree to be nominated by you (see [Nominating employees](#)), and
- either were an eligible employee for a JobKeeper fortnight ended before 3 August 2020 using the [1 March test](#) or they meet certain conditions at 1 July 2020 (the 1 July test).they were employed by you as either a:
 - non-casual employee (whether full-time, part-time, or fixed-term)
 - [long term casual employee](#) (employed on a regular and systematic basis during the 12 month period that ended 1 July) and not a permanent employee of any other employer
- they were 18 years or older (if they were 16 or 17 they can also qualify if they were independent or not studying full time on 1 July 2020)
- were an Australian resident under the *Social Security Act 1991*, which requires they reside in Australia, and are one of: an Australian citizen, the holder of a permanent visa, or a Protected Special Category Visa Holder. You can find more information about these requirements from the Services Australia website under [residence descriptions](#)²⁷. Your employee can also be an Australian tax resident who is a Special Category (Subclass 444) Visa Holder. Employees who aren't permanent residents of Australia must notify you of their visa status to allow you to determine if they're eligible for JobKeeper payments

You can't claim for any employees who:

- were first employed by you after 1 July 2020
- left your employment before 1 July 2020 (except in limited circumstances)

- have been, or have agreed to be, nominated by another employer, except in limited circumstances
- if you are an approved provider of child care services, have ordinary duties relating principally to the operation of those services for a JobKeeper fortnight that commences on or after 20 July 2020.

Casual employees are only eligible if they were employed by you on a regular and systematic basis during the 12-month period that ended 1 July 2020.

If you decide to participate in the JobKeeper Payment scheme, nominate all your eligible employees. You shouldn't nominate only some. However, individual eligible employees can choose not to participate.

If your employees have multiple employers, they can usually choose which employer they want to be nominated by. However, if your employees are [long term casuals](#) and have other permanent employment, they must choose the permanent employer and can't nominate you. They can't be nominated for the JobKeeper payment by more than one employer.

If your employee has previously agreed to be nominated as an eligible employee by another employer, or as an eligible business participant, you can only nominate that employee for JobKeeper fortnights starting on or after 3 August 2020 if they meet all the following:

- between 1 March 2020 and 1 July 2020, your employee stopped being:
 - an employee of their previous employer, or
 - actively engaged as an eligible business participant
- at the time they agree to be nominated by you, your employee has not been rehired by their previous employer or restarted being actively engaged as an eligible business participant, and
- other requirements to be an eligible employee for you for JobKeeper fortnights starting on or after 3 August 2020 (including the 1 July test).

See also:

- [Employee test requirements](#)

Nominating employees

The design of JobKeeper is that all eligible employees of an employer who has decided to participate in the scheme are paid the minimum of \$1,500 per fortnight. The employer claims for each of these employees and is not meant to pick and choose between eligible employees.

You must inform your relevant employees of your election to participate in JobKeeper within 7 days of enrolment, and detail the steps the employee must take to agree to be nominated.

If you have already enrolled to participate in JobKeeper and you have additional employees that become eligible on or after 3 August 2020 using the 1 July test, you must provide an Employee nomination notice to your new eligible employees. If you

haven't provided all your relevant employees with an employee nomination notice within the required time, you need to do this as soon as possible.

If your relevant employees agree to be nominated by you, they must return a completed [JobKeeper employee nomination notice](#) to you for your records. This is required to confirm that your employee is an eligible employee under the JobKeeper scheme.

You may choose to [create your own employee nomination notice](#) if it's not practical to have each employee complete and return our notice to you. This allows you to use your own portal or communication channel to obtain this information.

You don't need to give us the employee nomination notice, but you do need to keep a copy of the completed form as part of your legal record keeping obligations.

Employees who have given you an employee nomination notice before 3 August 2020 do not need to give you another employee nomination notice.

The process for nominating eligible business participants (for example, a partner in a partnership, an adult beneficiary of a trust, or a shareholder or director of a company), religious practitioners who are not employees and sole traders is different.

Child care eligibility changes from 20 July 2020

From 20 July eligibility for JobKeeper payments for a JobKeeper fortnight will stop for employees of an approved provider of child care services, if the employees' ordinary duties relate principally to the operation of those services.

These ordinary duties could be performed by a wide group of employees such as educators, centre directors and managers, administration staff, cooks, cleaners, gardeners, and research or advocacy staff if their duties relate principally to the child care service.

If you are a business running mixed services

If you provide other services in addition to child care services, such as aged care, some of your employees may still be eligible. If an employee has mixed duties, they will only remain eligible if their ordinary duties in a fortnight do not principally relate to the operation of the approved child care service.

If you have employees who undertake childcare related activities that are minor or secondary to their main responsibility, they may still be eligible for JobKeeper payments.

The principally test will be met if the majority of the ordinary duties relate to the operation of the approved child care service. The application of this test will also not be affected by an employee's leave.

Example: Diversified business including child care services

Aussie Care runs a number of child care services, aged care communities and training programs and employs 300 staff nationally. Aussie Care is an approved provider for these approved child care services.

Of its employees, 100 are permanently employed in its child care services and 120 are permanently employed in its aged care and training services. Aussie Care also employs 20 staff who work on a flexible basis between its child care and aged care services. Fifteen of these staff spend the majority of their time in the aged care and training services, and the remaining five staff spend the majority of their time in the child care services.

Aussie Care also has 60 staff who are permanently employed in the national office. Of these employees, 20 have duties that principally relate to the operation of the child care services. The duties undertaken by these staff include general management functions, as well as research and advocacy and roles in relation to Aussie Care's child care services. Ten employees in the national office are responsible for staffing and payroll across the organisation (including the child care services).

Aussie Care is not entitled to receive the JobKeeper payment in relation to the 100 employees permanently working in its child care services, the 5 employees working on a flexible basis who principally work in its child care services, and the 20 employees in the national office whose duties principally relate to the operation of those services.

Subject to other conditions, Aussie Care is entitled to receive the JobKeeper payment in relation to the 120 employees permanently working in its aged care and training services, the 15 employees working on a flexible basis that principally work in the aged care and training services, and 40 of the employees in the national office. These include the 10 employees in the national office responsible for staffing and payroll, as their duties are not principally related to the child care services.

Example 2: Working out if ordinary duties of an employee principally relate to the operation of child care services

Anne is employed by an entity that is an approved provider of approved child care services and which also operates aged care support. Her ordinary and longstanding duties of employment require her to work in the child care service for four days of a ten day fortnight and the other six days she is required to work at the aged care centre.

Accordingly, as the expected pattern of her employment duties continues to require 60 per cent of her time to be spent working in the aged care centre, her employer may continue to claim the JobKeeper payment in respect of

Anne. This is subject to the mix of her ordinary duties continuing in the future and provided the other general conditions of eligibility continue to be met.

If you have identified staff that are no longer eligible

You must not continue to claim JobKeeper for employees for JobKeeper fortnights in which they are no longer eligible, and you will not be reimbursed for payments made to these employees after JobKeeper Fortnight 8 (6 July to 19 July).

The JobKeeper guides have information on the steps you need to take if you have staff that are no longer eligible, depending on your circumstances:

- [Sole trader child care child care services – changes to eligibility](#)
- [Child care services using STP – changes to eligibility](#)
- [Child care services not using STP – changes to eligibility](#)

Rules for those under 18 years old

Before 3 August 2020

From JobKeeper fortnight 4, starting 11 May 2020, new eligibility requirements for employees who were 16 or 17 years old on 1 March 2020 were introduced.

The changes meant that 16 and 17 year old employees who were identified as eligible under the original eligibility criteria for the first 3 JobKeeper fortnights (30 March to 10 May 2020) may not have been eligible employees under the JobKeeper scheme after 10 May.

For those who were 16 or 17 years old on 1 March 2020 to remain eligible employees for fortnights ending between 11 May and 2 August, they need to have been either:

- independent, or
- not in full-time study on 1 March 2020.

An employee who was 15 on 1 March 2020 and has since turned 16, won't be eligible for JobKeeper for fortnights ended before 3 August 2020, even if they were independent or not in full-time study during that period.

On or after 3 August 2020

An employee who was 17 at 1 March 2020 may become eligible for fortnights starting on or after 3 August 2020, under the 1 July test, if they turned 18 on or before 1 July 2020.

An employee who turned 16 between 2 March and 1 July 2020 may become an eligible employee for fortnights starting on or after 3 August 2020, under the 1 July test, if they were independent or not in full-time study on 1 July 2020.

What you need to do

If you've already received a nomination form from an employee who was 16 or 17 years old at 1 March 2020 – that form isn't valid for JobKeeper fortnights 4 to 13.

You'll need to provide your 16 and 17 year old employees with the updated JobKeeper employee nomination notice and have them complete and return it as soon as possible to confirm they meet the new eligibility criteria.

If your employees who were 16 and 17 years old at 1 March 2020 are no longer eligible, you will no longer identify them as an eligible employee from JobKeeper fortnight 4, which starts on 11 May. However, they may become eligible employees for starting on or after 3 August 2020 under the 1 July test.

On or after 3 August 2020

For those employees who were 16 or 17 years old on 1 July 2020 to be eligible for a fortnight starting on or after 3 August 2020, they need to have been either:

- independent
- not in full-time study.

You'll need to provide any 16 and 17 year old employees that you reasonably believe will now be eligible for JobKeeper under the 1 July test with a JobKeeper employee nomination notice and have them complete and return it as soon as possible.

Nominating yourself as a sole trader or eligible business participant

If you're a sole trader or eligible business participant, you can also nominate yourself.

Sole traders can complete the nomination process through ATO online services using myGov, or in the Business Portal or through a registered tax or BAS agent.

If you're an eligible business participant such as a partner, adult beneficiary of a trust, or a shareholder in or director of a company, you need to complete the [Eligible business participant nomination notice \(excluding sole traders\)](#) to record you've agreed to be nominated to receive JobKeeper payments through an eligible business.

Eligible businesses can enrol by logging in to the Business Portal using myGovID.

See also:

- [Sole traders](#)
- [Partnerships, trusts and companies](#)

Nominating a religious practitioner who isn't an employee

If you're a religious institution, you can nominate a religious practitioner for a

JobKeeper payment where you remunerate a minister of religion or a full-time member of a religious order who isn't an employee to perform religious activities for you.

You can enrol through the Business Portal or through a registered tax or BAS agent.

Before you enrol, you need to notify each eligible religious practitioner that you intend to nominate them under the JobKeeper Payment scheme. They must agree to be nominated by you by completing the [JobKeeper religious practitioner nomination notice](#).

See also:

- [Religious institutions](#)

Employees who were stood down or on long term leave

Employees who have been stood down from work under the *Fair Work Act 2009* without pay may still be eligible employees if they were in your employment and met the eligibility criteria.

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've been terminated

If you terminated an employee after, you can re-engage them, and they'll be eligible if they met the eligibility criteria.

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

- confirm they want to be re-hired and participate in the JobKeeper Payment scheme with you
- re-engage the employees you want to claim for
- if they haven't previously provided you one, ask them to complete the [JobKeeper employee nomination notice](#) (or your own employee nomination notice) and return it to you. You're required to keep this form as part of your record keeping obligations
- if they have previously provided you with an employee nomination notice, and all of the following apply
 - they were an eligible employee using the 1 March test
 - they stopped being employed by you on or before 1 July 2020
 - they were re-engaged by you after 1 July
- ask them to complete a notice stating whether or not they have given an employee nomination notice to another entity. You will not be able to claim JobKeeper payments for them if they have given an employee nomination notice to another entity

- start paying them a minimum of \$1,500 (before tax) for each fortnight they're employed that you claim for.

You'll only be paid a JobKeeper payment for employees from the fortnight they were re-engaged. You can't claim retrospectively for employees you re-engage.

Example

Peta runs a retail business. Due to the effects of COVID-19, she decides to stand down her full time employee, John, on 20 July 2020. Peta meets the fall in turnover test and decides she wants to re-engage John and receive the JobKeeper payment for him as an eligible employee for the fortnight beginning 3 August 2020.

Peta needs to confirm John wishes to participate and, if so, obtain a completed nomination 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've 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 (before tax) per fortnight and continue to pay them for as long as you keep claiming.

Find out about:

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

Amount of JobKeeper payment

- <https://www.ato.gov.au/General/JobKeeper-Payment/Employers/Your-eligible-employees/Amount-of-JobKeeper-payment/>
- Last modified: 05 Jun 2020
- QC 62129

As an employer, you'll receive \$1,500 from us per employee per fortnight as long as you and your employees meet the [eligibility criteria](#).

We pay you for each eligible employee monthly in arrears (JobKeeper payments began in the first week of May 2020).

An employer will usually get \$3,000 a month per eligible employee for the two fortnightly periods in a 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 and 17 August) |
| October | \$3,000 (for fortnights starting 31 August and 14 September) |

Find out about:

- [Enrol for the JobKeeper payment](#)

Long-term casual employees

- <https://www.ato.gov.au/General/JobKeeper-Payment/Employers/Your-eligible-employees/Long-term-casual-employees/>
- Last modified: 20 Aug 2020
- QC 63423

You can use the following information to determine if your employee can be considered a long-term casual employee for JobKeeper purposes.

Eligibility from 3 August 2020

If a casual employee was not an eligible employee prior to 3 August 2020, you can use the 1 July 2020 test to reassess that employee's eligibility. The test requires that the employee be employed on a regular and systematic basis for the period 2 July 2019 to 1 July 2020.

Employed on a regular and systematic basis

A casual employee is likely to have been employed during the relevant 12 month period on a regular and systematic basis if they had a recurring work schedule or

maintained a reasonable expectation of ongoing work.

While a pattern or roster of hours may be a strong indication of regular and systematic employment, it is not necessary to have worked the same days and hours over each pay period. For example, due to the effects of the coronavirus on employment, an individual may have worked fewer shifts in the months of March to June 2020.

An individual may have been employed on a regular and systematic basis where there was a pattern of work with hours regularly offered and accepted.

Relevant factors which may indicate that an individual was not employed on a regular and systematic basis include:

- the employer was unable to offer suitable work to the individual for substantial periods of time
- the individual made themselves unavailable for work over a substantial period of time
- the individual was only offered, and/or only accepted, work irregularly or occasionally.

This is general advice for employers about their entitlements to JobKeeper payments for casual employees. It does not represent advice about 'regular and systematic' employment under the *Fair Work Act*.

Whether casual employment is on a "regular and systematic basis" depends on the circumstances of each case. We will generally not review a reasonable and good faith assessment by an employer of which employees are long-term casual employees assessed under either the 1 March 2020 test or the 1 July 2020 test.

Examples

Example 1 – recurring work schedule

On 1 June 2019, Kym began working as a casual barista at Top Cafe. During the period of 12 months that ended on 1 July 2020, she regularly worked shifts on Friday and Saturday mornings and occasionally worked shifts on other days. Although Kym may have worked different numbers of hours each week, Kym can be considered to be a long-term casual employee of Top Cafe because, on 1 July 2020, she was employed on a regular and systematic basis for a period of 12 months.

Example 2 – varying work schedule

On 1 July 2020, Irfan was a university student working as a casual employee in the meat processing industry. Since July 2019, his employer generally rostered Irfan for shifts on three to four days a week on differing days. Irfan was required to indicate his availability in advance and worked in accordance with a published roster. However, Irfan was not asked to work on days when there was not enough production demand and also did not work for several weeks in the year due to his exam schedule.

Irfan is considered to be a long-term casual employee because, on 1 July 2020, he was employed on a regular and systematic basis for a period of 12 months.

Example 3 – seasonal work

Alice works every year for around 3-4 months during her employer's busy season. Because she was only employed for 3-4 consecutive months out of the 12 month period that ended on 1 July 2020, Alice was not employed on a regular and systematic basis throughout this 12 month period so is not considered a long-term casual employee.

Example 4 – period of absence

Sam had a recurring work schedule throughout the first 2 months of the 12 month period that ended on 1 July 2020. However, after those 2 months, he did not work for a period of 2 weeks, after which he returned to his recurring work schedule. His employer became unable to offer shifts to Sam for around 3 months from March 2020. However, Sam returned to work with shifts in June 2020. The combined absences of around 3-4 months may affect whether he was employed on a regular and systematic basis during the 12 month period.

Although Sam did not work for a period of around 3-4 months in the 12 month period that ended on 1 July 2020, both before and after his periods of absence he had recurring work. As Sam had recurring work for about 8-9 months out of the 12 month period that ended on 1 July 2020, it is likely that he will have been employed on a regular and systematic basis throughout the 12 month period.

Even if Sam's absence overlaps 1 July 2020, provided his combined periods of absence were around 3-4 months, he may still have been employed on a

regular and systematic basis. It would, however, be important to consider whether there was a mutual expectation up until 1 July that Sam would return to regular shifts.

Example 5 – occasional shifts

Tori has worked for the same employer on a casual basis since 2017. She used to work two or three shifts each week. However, since July 2019, she has only worked irregularly on ten occasions.

Tori would not be considered a long-term casual employee because her employment is not considered to be regular and systematic.

Enrol for the JobKeeper payment

- <https://www.ato.gov.au/General/JobKeeper-Payment/Employers/Enrol-for-the-JobKeeper-payment/>
- Last modified: 24 Jun 2020
- QC 62130

To enrol for the JobKeeper payment, employers should follow the steps below.

On this page:

- [How to prepare](#)
- [Step 1: Enrol for the JobKeeper payment](#)
- [Step 2: Identify your eligible employees](#)
- [Step 3: Make a business monthly declaration](#)
- [What you need to do for your employees](#)

See also:

We have created [JobKeeper guides](#) which provide a practical 'step by step' summary to help you take the best action according to your circumstances, your number of employees and whether you use Single Touch Payroll (STP) or other reporting arrangements.

How to prepare

- Check your business or not-for-profit organisation meets the [eligibility requirements](#), including the [turnover test](#). The turnover calculation is based on GST turnover. This applies even if an entity is not registered for GST.
- If you are a director or a shareholder of a company, a partner in a partnership, or an adult beneficiary of a trust, consider whether you will nominate as an [eligible business participant](#) and check you meet the eligibility requirements.
- Download the [JobKeeper eligible business participant nomination notice \(excluding sole trader\)](#) form and ensure one eligible business participant has completed the nomination notice and returned it to you. You do not need to send this form to us but you must keep it for your records.
- If you have employees, check they meet the employee eligibility requirements.
- Re-hire or re-engage employees you let go or stood down and pay them if you want to claim the JobKeeper payment for them.
- Continue to pay at least \$1,500 to every eligible employee per JobKeeper fortnight (the first JobKeeper fortnight was the period from 30 March to 12 April).
- Send a [JobKeeper employee nomination notice](#) to all your eligible employees to complete and return to you before you claim JobKeeper payments for those employees. You can either
 - use our [JobKeeper employee nomination notice](#)
 - [create your own employee nomination notice](#) if it is not practical to have each employee complete and return the ATO version to you. This will allow you to use your own portal or communication channel to obtain this information.
- Each eligible employee must agree to be nominated by you. They do this by completing the [JobKeeper employee nomination notice](#) and returning it to you for your records before you claim the payment for that employee. Keep the employee nomination notice on file.
- If you use the 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
- Your registered tax or BAS agent can enrol, identify and declare for JobKeeper on your behalf using Online service for agents.
- If you find it difficult to interact with us online and don't use a registered tax or BAS agent, you can call us for assistance.
- Enrol and identify your eligible employees by the end of the month that you are claiming for.

Step 1: Enrol for the JobKeeper payment

You only need to complete this step once. Your registered tax or BAS agent can also enrol for you.

- Log into to the Business Portal using myGovID.
- To enrol, you will need to confirm:
 - business has experienced a fall in turnover
 - expected number of eligible employees (if you have them)
 - an eligible business participant, if you are enrolling one

- bank and contact details for receiving JobKeeper payments
- Notify all your eligible employees that you have nominated them.
- You will need to enrol before you can move to Step 2, and identify any employees you are claiming for.

Detailed information on how to enrol available in our [JobKeeper guides](#) for employers.

Step 2: Identify and maintain your eligible employees

Media: Step 2 – Identify and maintain your eligible employees





<http://tv.ato.gov.au/ato-tv/media?v=bi9or7on4973rb>^{EQ} (Duration: 1:17)

You or your registered tax or BAS agent need to identify each person that you will claim the JobKeeper Payment for. You only need to identify your eligible employees and eligible business participant once.

If you have an eligible business participant, remember not to include them as an employee. You can add them in the Business Portal.

How you identify your eligible employees depends on your payroll software and number of employees.

- [Directly into your STP enabled payroll software if it is updated with JobKeeper functionality](#)
 - First, you will need to update each eligible employee in your payroll software and then lodge an STP pay event using your payroll software.
 - Then, log in to ATO Online services using myGov, or the Business Portal using myGovID to confirm your details, the fortnights you are claiming for and the number of employees you are claiming for based on your lodged STP pay report.
- [If your STP payroll software is not updated with JobKeeper functionality and you have 200 employees or less](#)
 - First, log in to ATO Online services using myGov, or the Business Portal using myGovID to confirm your details, the JobKeeper fortnights you are claiming for yourself.
 - We'll give you a list of all your employees that you reported to us through your STP pay reports at the start of March. You will then need to confirm each of your employees' eligibility and the fortnights you are claiming for them.
- [If your STP payroll software is not updated with JobKeeper functionality and you have more than 200 employees](#)
 - You'll need to identify your eligible employees before you log in to the Business Portal. You can choose any one of these methods:
 - Manually create a JobKeeper allowance in your STP enabled payroll

- software.
- Ask the ATO for a prefilled JobKeeper report which you can update and send back to us to through the Business Portal Transfer file function.
 - Or use the [JobKeeper Payment guide \(DOCX, 271KB\)](#)  sample payload files – [Blank file \(CSV, 285KB\)](#) and [Example file \(CSV, 710KB\)](#) – to produce your own JobKeeper report and provide it back to us by uploading it through the Business Portal Transfer file function.
- [If you don't have STP enabled payroll software, and you have 40 employees or less](#)
 - You'll need all your eligible employees tax file number (TFN) and date of birth handy before you log in.
 - Then, log in to the Business Portal using myGovID to confirm your details, the JobKeeper fortnights you are claiming for yourself.
 - From there, you will need to add your eligible employees by entering their tax file number (TFN) and date of birth and the JobKeeper fortnights you are claiming for them. You can add up to 40 employees.
 - [If you don't have STP enabled payroll software, and you have more than 40 employees](#)
 - You might want to consider using STP and JobKeeper enabled payroll software if you can. Look at the [STP product register](#)²⁷ to find STP software.
 - Otherwise, you will need to create your own JobKeeper report. Download the [JobKeeper Payment Guide \(DOCX, 271KB\)](#)  sample payload files – [Blank file \(XLS, 11KB\)](#)  and [Example file \(XLS, 11KB\)](#)  – to produce your own JobKeeper report and fill it in with the details of all your eligible employees.
 - You can provide it back to us securely through our Business Portal File transfer function. You will need to allow three days for the report to process.
 - Then, log in to the Business Portal using myGovID to confirm your details, the fortnights you are claiming for and the number of employees you are claiming for based on your lodged STP pay report.

Detailed information on how to identify and maintain your employees is available in our [JobKeeper guides](#) for employers.

Step 3: Make a business monthly declaration

Media: Step 3: Make a business monthly declaration
<http://tv.ato.gov.au/ato-tv/media?v=bi9or7on5q6358>²⁷ (Duration: 1:25)

Once you've enrolled for the JobKeeper payment and identified your eligible

employees, you need to make a business monthly declaration to the ATO every month.

You must do this between the 1st to the 14th day of each month, to receive reimbursements for the JobKeeper payments you made to your eligible employees in the previous month.

For example, the business monthly declaration for the JobKeeper payments you paid your employees in May needs to be completed by 14 June.

Your tax or BAS agent can also make the business monthly declaration for you.

We will ask you to reconfirm your business participant details and your eligible employees. You will also need to provide us with information about your GST turnover for the reported month and projected GST turnover for the following month.

If your eligible employees change or leave your employment, you will need to notify us through your monthly declaration.

To make your business declaration each month:

- Log into the Business Portal using myGovID.
- Reconfirm your eligible employees and business participant if you have them.
- Provide your business' GST turnover for the month you are declaring and following month's projected month GST turnover

What you need to do for your employees

From 1 May 2020 with the introduction of Coronavirus Economic Response Package (Payments and Benefits) Amendment Rules (NO 2) 2020 there is an obligation that within seven days of enrolling to receive JobKeeper payments, you must provide an [Employee nomination notice](#) to each of your employees. If you had already enrolled on or before 1 May 2020, you need to satisfy this requirement by 8 May 2020. Find out about this at [Employers](#).

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 be nominated for the JobKeeper payment by more than one employer.

If an employee is receiving – or in the process of applying for – a Services Australia income support payment like JobSeeker payment, they should contact [Services Australia](#)²⁷ and let them know that their employer has applied for the payment.

The ATO and Services Australia are working together to identify instances of incorrect eligibility for JobKeeper versus JobSeeker. If your employee does not report the income or cancels their JobSeeker payment, they may incur a debt that they will be required to pay back.

Find out about:

- [Paying your eligible employees](#)

Paying your eligible employees

- <https://www.ato.gov.au/General/JobKeeper-Payment/Employers/Paying-your-eligible-employees/>
- Last modified: 06 Aug 2020
- QC 62135

You need to pay all your eligible employees at least the minimum amount of \$1,500, even if 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.

The amount of \$1,500 includes gross salary, wages, commission, bonus payments and allowances, inclusive of PAYG withholding, and any fringe benefits or superannuation contributions provided under an effective salary sacrifice agreement.

On this page:

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

How to pay

You need to re-start or continue to pay all 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.

If you usually pay your employees less frequently than fortnightly, the payment can be allocated between fortnights in a reasonable manner. See [How much to pay](#) for further information on reasonable manner of allocation.

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 (gross salary inclusive of PAYG withholding) to each eligible employee in each fortnight to claim the JobKeeper payment for that fortnight. You should also consider your obligations under the *Fair Work Act 2009* to pay each eligible employee the minimum \$1,500 (gross salary inclusive of PAYG withholding) each fortnight. For more information, see [JobKeeper changes to the Fair Work Act](#)^{EQ}.

If your eligible employees earn less than \$1,500 (gross salary inclusive of PAYG withholding) per fortnight, you must pay them at least \$1,500 in each fortnight to claim the JobKeeper payment. This is a 'top up' of their salary or wages and will ensure you remain eligible.

You cannot pay your employees less than \$1,500 in each fortnight and keep the difference. You will not be eligible for the JobKeeper payment if you pay your nominated employee less than \$1,500 (gross salary inclusive of PAYG withholding) in each 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 in a fortnight is not subsidised by the JobKeeper payment.

If an employee was stood down after 1 March 2020, you can start paying them \$1,500 in each 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 in each fortnight. You will only be eligible to claim for the fortnights after you re-engaged your employee.

What if you pay monthly?

If you usually pay your employees monthly, the payment can be allocated between fortnights in a reasonable manner. What is reasonable will depend on your particular circumstances. There might be more than one reasonable method of allocation and what is reasonable in one context may not necessarily be reasonable in another.

In many circumstances, an allocation that fairly reflects what the employee would have been paid in each relevant fortnight had the employer had a fortnightly rather than a monthly pay cycle would be considered reasonable.

If an employee's work pattern and employment status remains constant throughout the relevant period, it will be reasonable to allocate a monthly payment equally to each fortnight. We will also accept an equal allocation as reasonable even if there is only minor variation between fortnights.

However, if the work performed by the employee differs significantly over the period,

it may not be reasonable to allocate a monthly payment equally to each fortnight. An equal allocation is more likely to be unreasonable in cases where the difference is caused by a change to the employee's usual work patterns or employment status – for example, the employee is stood down or their usual hours of work are significantly reduced during the month.

In some cases, employers who have paid at least \$3,000 before tax to employees in a four-week period may have, in good faith, simply allocated that payment equally to each fortnight. There may be some circumstances where that allocation is not reasonable (for example, because the work performed by the employee significantly differed between the two fortnights). In these cases, for JobKeeper fortnights ending in April or May, we will allow you until the end of June to make any additional payments necessary to ensure that a reasonable allocation of the payments you have made is at least \$1,500 per fortnight.

Payment types

These payments to employees count towards the \$1,500 per fortnight:

- salary and wages covered by section 12-35 of Schedule 1 to the *Taxation Administration Act 1953*
- all allowances other than a reimbursement of expenses or a fringe benefit
- overtime, shift and penalties
- bonuses and commissions
- PAYG withholding amounts under section 12-35 of Schedule 1 to the *Taxation Administration Act 1953*
- amounts applied under an effective salary sacrifice arrangement.

These payments do not count towards the \$1,500 per fortnight:

- Government Paid Parental Leave (GPPL)
- workers' compensation absence (not able to work)
- reimbursements of expenses incurred by employees'
- directors' fees (that are not salary and wages)
- lump sum payments (lump sum A, B, D and E)
- exempt foreign income (exempt from pay as you go withholding)
- employment termination payments
- fringe benefits provided to an employee which are not part of an effective salary sacrifice arrangement.

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.

Operating on an accruals basis

For a business entity which operates on an accruals accounting basis, JobKeeper payments will be derived when the entity provides a valid completed business monthly declaration to us.

This means that JobKeeper payments for fortnights ending in June will generally be derived in July (or a later month) and will be assessable in the 2020–21 income year.

This is because the payments are derived when the entity has a legal entitlement to those payments. It is the ATO's receipt of the business monthly declaration that triggers an entity's entitlement to JobKeeper and payment of that entitlement.

Operating on a cash accounting basis

For a business entity which operates on a cash accounting basis, the payments for a JobKeeper fortnight are derived when the entity receives those payments.

For JobKeeper fortnights ending in June, those payments will be made in July (or later), following receipt of the entity's business monthly declaration, and will be assessable in the 2020–21 income year.

Superannuation guarantee

One of the conditions that employers must satisfy to receive the JobKeeper payment for eligible employees is called the wage condition.

This is when the employer must have already paid at least \$1,500 (less PAYG withholding and any salary sacrificed amounts) to the employee for the fortnight.

In some cases, the \$1,500 the employer pays will be more than the amount it is required to pay its employee solely in relation to the performance of their work and any paid leave they take for that fortnight.

For the purposes of calculations made under the super guarantee (SG) legislation, this additional amount is excluded from being salary and wages and is not included as part of the employee's ordinary time earnings. This is provided that the additional amount was reasonably attributable to the employer satisfying the wage condition of the employee for a particular fortnight. The additional amount will be reasonably attributable to the employer satisfying the wage condition where the employer has a reasonable belief that it is entitled to a JobKeeper payment. It does not matter if it is ultimately determined that the employer was not entitled to a JobKeeper payment (for example, where the employer has acted on an incorrect statement made by an employee).

For SG purposes the employer does not need to make any super contributions in respect of that additional amount in order to avoid a super guarantee charge (SGC) liability – though the employer can choose to do so.

Employers may have other super obligations under an industrial agreement, award or contract.

Examples of super guarantee

Example 1 – Earnings in respect of work performed

Sophisticated Software Solutions (SSS) has a variety of employees servicing the business, including a full-time technical consultant, Dinesh.

Dinesh is an eligible employee of SSS for the purposes of the JobKeeper scheme. He receives a gross salary of \$2,800 per fortnight, all of which is for the performance of ordinary hours of work.

SSS continues to make SG contributions on Dinesh's ordinary time earnings of \$2,800 in order to avoid an SGC liability.

Example 2 – Employee receives an additional amount arising from the JobKeeper scheme

Landscape & Earthworks (L&E) has several employees including a long-term casual employee, Antonio.

Antonio was stood down by L&E due to a reduction in trade. He is later provided work by L&E, but with reduced work hours. Antonio is an eligible employee of L&E for the purposes of the JobKeeper scheme. L&E pays him gross salary or wages of \$850 which is all for ordinary hours of work performed in the fortnight.

In order to qualify for the JobKeeper payment, L&E also pays Antonio an additional amount of \$650. This brings the total payment to Antonio for the fortnight to \$1,500.

L&E continues to make SG contributions on Antonio's ordinary time earnings of \$850 in order to avoid an SGC liability. However, it does not have to make superannuation contributions for SG purposes with respect to the additional amount of \$650 in order to avoid an SGC liability.

Example 3 – Less than \$450 per calendar month

The hair and beauty salon Shine has a number of long-term casual employees including Melissa.

Melissa is an eligible employee of Shine for the purposes of the JobKeeper scheme. She is usually paid \$205 per fortnight for the performance of work.

Shine pays Melissa an additional \$1,295 per fortnight to meet the JobKeeper wage condition. Melissa is now paid \$1,500 per fortnight.

For SG purposes, super contributions do not need to be paid for employees who are paid less than \$450 in a calendar month. The additional payments Shine makes to Melissa to qualify for the JobKeeper payment are not for the performance of work.

As the remaining amount for the calendar month is less than \$450, the hair and beauty salon does not need to make superannuation contributions for SG purposes for that month in order to avoid an SGC liability.

Example 4 – Employee agrees to be nominated by more than one employer

In February 2020, Mohammed is stood down by ClearSky Parachuting School (CPS). It continues to pay him a gross amount of \$1,500 per fortnight.

Mohammed agrees to be nominated by CPS as an eligible employee for the JobKeeper scheme. He provides an employee nomination notice to CPS on 9 April 2020.

Unknown to CPS, Mohammed has also previously given an employee nomination notice to another employer of his.

Although these circumstances result in CPS not being entitled to a JobKeeper payment for Mohammed, the gross amount of \$1,500 it pays to Mohammed each fortnight is reasonably attributable to it satisfying the wage condition.

For SG purposes, CPS is not required to make super contributions for Mohammed for the \$1,500 to avoid an SGC. The payment does not relate to his performance of work or paid leave. It is reasonable for CPS to consider that, based on the information Mohammed has provided, it is eligible for a JobKeeper payment for him. Accordingly, the payment CPS makes to Mohammed is reasonably attributable to CPS satisfying the wage condition and will be excluded salary or wages.

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

Adam is eligible to enrol and receive the JobKeeper payment for each employee.

Adam must provide both Anne and Nick with a [JobKeeper payment – employee nomination notice](#) within seven days of enrolling, and Anne and Nick need to complete and return to Adam to confirm they agree to be nominated.

Adam then identifies his eligible employees to the ATO by providing Anne's and Nick's details (and keeping a record of their completed employee nomination notice). In addition, Adam is required to advise his employees that he has nominated them as eligible employees to receive the payment.

The business continues to pay Anne her full-time salary of \$3,000 (before tax) per fortnight, 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 (before tax) per fortnight salary and an additional \$500 per fortnight before tax, totalling \$1,500 (before tax) per fortnight. The business receives \$1,500 per fortnight from the JobKeeper payment, which will subsidise the cost of Nick's salary.

Adam will provide information to the ATO on a monthly basis and receive the payment monthly in arrears.

Example 6 – 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 enrol for the JobKeeper payment for each employee, and pay at least \$1,500 (before tax) per fortnight to each of her three beauticians for the period up to 27 September.

If Zahrah chooses to enrol in the JobKeeper scheme, she must provide each of her employees with a [JobKeeper payment – employee nomination notice](#) within seven days of enrolling, which states that they must complete and return the notice if they agree to be nominated as an eligible employee, and describes steps they need to take.

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 or by phone to avoid incurring a debt that they will need to repay.

Example 7 – Monthly pay cycles if employees ordinarily earn less than \$1,500 per fortnight

Following from the above example, if Zahrah usually pays her employees on a monthly basis, the monthly payment can be allocated between JobKeeper fortnights in a reasonable manner.

As her employees have been stood down and are not working, they will not be receiving their ordinary wages. Zahrah calculates how much she must pay her employees each month in order to be eligible for JobKeeper payments.

She could pay each employee at least \$3,000 (before tax) for each month of April to September, with the exception of August, which has three JobKeeper fortnights where (using this method), Zahrah would need to pay each employee at least \$4,500 (before tax).

Instead, Zahrah could work out her minimum monthly payments to each employee by looking at the work days falling in a JobKeeper fortnight in each month (for example, if her usual work fortnight has 10 working days, this would be \$150 per work day).

Zahrah could also consider paying \$3,300 (before tax) to each employee for each month of April to August, and \$3,000 (before tax) in September.

In Zahrah's circumstances, any of these methods would be accepted as allowing a reasonable allocation that results in Zahrah paying \$1,500 (before tax) to each employee for each JobKeeper fortnight.

Example 8 – Reasonable allocation of monthly payments

Mabel runs a publishing business and is eligible to enrol and receive JobKeeper payments for her employees.

She has two eligible employees who are paid a monthly salary:

- Benita works full-time and is paid a monthly salary of \$7,000 (before tax).
- Fernando works part time and is paid a monthly salary of \$4,000 (before tax).

In April, Fernando and Benita continue to work their regular hours. It would be reasonable to allocate each employee's monthly payments evenly between the two fortnights. Mabel is taken to have paid each employee at least \$1,500 each fortnight and is entitled to receive JobKeeper payments for each employee.

Mabel's business has a critical project due on 11 May. Fernando works additional hours in early May to help meet the deadline. He is given an equivalent amount of time off in lieu in late May. As a result, Fernando works a slightly unequal number of hours each fortnight. However, in the circumstances, it is still reasonable to allocate Fernando's monthly pay equally between the two JobKeeper fortnights.

Benita commences a period of extended unpaid leave from the middle of September. Mabel therefore only pays her \$3,500 for that month. Having regard to the days Benita worked in each fortnight, it would not be reasonable to allocate the \$3,500 evenly across the two JobKeeper fortnights. Mabel needs to make a top-up payment to Benita so that Benita receives at least \$1,500 for the second JobKeeper fortnight.

Employees

- <https://www.ato.gov.au/General/JobKeeper-Payment/Employees/>
- Last modified: 26 Jun 2020
- QC 62134

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.

Key points:

- You will not be paid the JobKeeper payment by the ATO. Payment comes from your employer who is reimbursed by the ATO.
- Tax is withheld from payments at your marginal tax rate, so you may receive less than \$1,500 in your bank account.
- Talk to your employer if you are interested in the JobKeeper payment.
- If you are receiving an income support payment, like JobSeeker, contact Services Australia and let them know that your employer has applied for the JobKeeper payment.
- JobKeeper payments must be included as income in your tax return.

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

You can estimate how much tax will be withheld from your pay by using our [tax withheld calculators](#).

What you can do

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](#)^{ca} 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.

Refer to [fairwork.gov.au](https://www.fairwork.gov.au)^{ca} for information and advice about your workplace rights and obligations, including:

- hours of work
- stand downs from work
- flexible work arrangements
- pay and leave entitlements.

JobKeeper and your tax return

If you're an employee who has received JobKeeper payments, they will be included in your income statement as either salary and wages or as an allowance, depending on your circumstances.

We will automatically include your income statement information in your tax return for you. For most people this will occur by the end of July.

If you're a sole trader who has received JobKeeper payments, you need to include the payments as business income in your individual tax return.

Find out about:

- [Eligible employees](#)
- [How much you will get from your employer](#)
- [How the JobKeeper payment affects income support payments](#)
- [Employees' frequently asked JobKeeper questions](#)

Eligible employees

- <https://www.ato.gov.au/General/JobKeeper-Payment/Employees/Eligible-employees/>
- Last modified: 25 Aug 2020

- QC 62136

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 or terminated](#)

Work out if you are an eligible employee

The eligibility criteria for employees depends on the JobKeeper fortnight.

Eligibility before 3 August 2020

Employees must satisfy the 1 March test and other eligibility criteria to be an eligible employee for JobKeeper fortnights ended before 3 August. You can access these rules at [Employee test requirements](#).

Eligibility from 3 August 2020

You are an eligible employee for a JobKeeper fortnight starting from 3 August 2020 if you are all of the following:

- employed by an eligible employer (including if you were stood down or re-hired) at any time in the JobKeeper fortnight
- 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.
- either an eligible employee for a JobKeeper fortnight ended before 3 August 2020 using the 1 March test or you met the 1 July test.

To meet the 1 July test you must satisfy all of the following on 1 July 2020:

- you were employed by the eligible employer (or another entity in their wholly owned group), either as a
 - non-casual employee (whether full-time, part-time or fixed-term)
 - long-term casual employee (employed on a regular and systematic basis during the 12 month period that ended 1 July) and you were not a permanent employee of any other employer
- you were aged 18 years or older (if you were 16 or 17 you can also qualify if you were independent or not undertaking full time study on 1 July 2020)
- you were either
 - an Australian resident (within the meaning of the *Social Security Act 1991*) – see [residence descriptions](#)^[2] on the Services Australia website
 - an Australian resident for the purpose of the *Income Tax Assessment Act*

1936 and the holder of a Subclass 444 (Special Category) visa

Your employer will also provide you with a [JobKeeper payment – employee nomination notice](#), which you must complete and return to them.

If you started work with your current employer after 1 July 2020, your employer will not be eligible to claim JobKeeper payments for you.

If you aren't eligible for JobKeeper payments, you may be able to apply for [JobSeeker Payment](#)^{EQ} through Services Australia. You can start your claim for JobSeeker Payment early if:

- you are currently receiving JobKeeper payments, but know these will end soon
- you know your work hours will be reduced and your income will be under the JobSeeker Payment's [income test limits](#)^{EQ}.

See also:

- [Employee test requirements](#)
- [Long-term casual employees](#)

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 chooses to participate in the JobKeeper Payment scheme, and you are an eligible employee, they must provide you with a [JobKeeper payment – employee nomination notice](#). It is important to return the employee nomination notice to your employer as soon as possible so they can make a JobKeeper claim for you.

If you gave your employer an employee nomination notice before 3 August 2020, you do not need to provide them with another employee nomination notice.

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 employee nomination notice before they make a claim for you
- 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 to receive the payment from us.

If you have previously agreed to be nominated as an eligible employee of another employer or as an eligible business participant, you can only agree to be nominated as an eligible employee for a new employer for JobKeeper fortnights starting on or after 3 August 2020 if you meet all of the following:

- between 1 March 2020 and 1 July 2020, you stopped being an employee of your previous employer or stopped being actively engaged as an eligible

business participant

- at the time you agree to be nominated by your new employer, you had not been rehired by your previous employer or had not restarted being actively engaged as an eligible business participant, and
- you meet the other requirements to be an eligible employee for your new employer for JobKeeper fortnights starting on or after 3 August 2020 (including the 1 July test).

Employees on a fixed-term contract

Fixed-term contractors are eligible for the JobKeeper payment if they meet the eligibility criteria for the JobKeeper payment.

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 or terminated

If you are stood down, your employer will be able to continue to claim the JobKeeper payment on your behalf if you both continue to meet the eligibility criteria. Your employer must continue to pay you a minimum of \$1,500 (before tax) per fortnight.

If you were terminated, 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).

Only one employer can receive JobKeeper payments on your behalf. However, if your employment was terminated before 1 July 2020, you may be able to nominate another employer.

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

Sanjay worked as a permanent part-time barista at a cafe for 3 months earning \$1,200 a fortnight and was made redundant on 20 July 2020.

The cafe re-engages Sanjay to resume their operations once the COVID-19 restrictions are lifted.

If both Sanjay and his employer are eligible under the JobKeeper Payment scheme, Sanjay will receive \$1,500 (before tax) per fortnight from the cafe. 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

- <https://www.ato.gov.au/General/JobKeeper-Payment/Employees/How-much-you-will-get-from-your-employer/>
- Last modified: 19 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 (before tax) per fortnight.

Normally earning less than \$1,500 per fortnight

If you are eligible and normally receive less than \$1,500 in income (before tax) per fortnight, your employer must pay you at least \$1,500 (before tax) per fortnight 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 (before tax) per fortnight.

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 (that is, stood down) or less than \$1,500 (that is, reduced hours) per fortnight before tax, then your employer must pay you at least \$1,500 (before tax) per fortnight 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 (before tax) per fortnight, 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 (before tax) per fortnight. 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

- <https://www.ato.gov.au/General/JobKeeper-Payment/Employees/How-the->

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

- Last modified: 29 Jul 2020
- QC 62138

The JobKeeper payment is treated as income for the purposes of social security payments.

If you're receiving income support, you need to report the income you receive through the JobKeeper payment to [Services Australia](#)^{EQ}. This may make you ineligible for the JobSeeker payment or other income support payments.

We are working with Services Australia to share information to identify instances of the incorrect eligibility for JobKeeper or JobSeeker. If you don't report the income or cancel your JobSeeker payment, you may incur a debt you'll have to repay.

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

Lowanna worked at a cinema as a permanent full-time employee but has been stood down under the Fair Work Act without pay. She 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 would be eligible to receive \$1,124.50 (before tax) per fortnight from Services Australia.

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

Services Australia will determine Lowanna isn't eligible for income support from Services Australia as a result of receiving JobKeeper payments from her employer.

If you, or your employer, is not eligible for JobKeeper and you still need financial help, you may be eligible for a Centrelink payment. You can use [Services Australia's Coronavirus \(COVID-19\) and how we may help](#)^{EQ} guide to check what assistance is available.

See also:

- [Services Australia](#)^{EQ}

Sole traders

- <https://www.ato.gov.au/General/JobKeeper-Payment/Sole-traders/>
- Last modified: 27 Jul 2020
- QC 62190

Media: JobKeeper Payment for sole traders

<http://tv.ato.gov.au/ato-tv/media?v=bi9or7on4zii67> ^{EQ} (Duration: 1:17)

Sole traders may be eligible for the JobKeeper scheme under the business participation entitlement if their business has experienced a downturn according to the eligibility criteria.

The [JobKeeper guide – sole traders](#) provides step-by-step information on how to enrol, identify and maintain employees, and make a monthly business declaration.

On this page:

- [Work out your eligibility](#)
- [Enrol and claim the JobKeeper payment](#)

Work out your eligibility

As a sole trader, you may be entitled to the JobKeeper payment for yourself if:

- you meet the conditions of an eligible entity
- you are also an eligible business participant.

An eligible business participant is an individual who is actively engaged in the operation of the business but is not:

- an employee of the business or
- an [approved provider of child care services](#) ^{EQ} (from 20 July onwards).

If you are eligible, you can claim one \$1,500 JobKeeper payment per fortnight for yourself as the eligible business participant.

If you have employees, you may also be able to claim JobKeeper payments of \$1,500 per fortnight for each eligible employee.

Child care sector

From 20 July, [approved providers of child care services](#) ^{EQ} cannot claim JobKeeper payments for themselves or their employees whose ordinary duties relate principally to the operation of the child care service.

However, Family Day Care educators (that are not approved providers of a child care service) may still meet eligibility requirements for JobKeeper.

See also:

- Find out about other changes that affect the child care sector on the [Department of Education, Skills and Employment web page](#)^{E2}
- [Ineligible entities](#)

Next steps:

- [Work out if you are an eligible entity](#)
- [Work out if you are an eligible business participant](#)
- [Work out if you have eligible employees](#)

Work out if you are an eligible entity

To claim the JobKeeper payment, an entity must satisfy certain eligibility requirements. As a sole trader, you are an eligible entity if:

- on 1 March 2020, you carried on a business in Australia
- you satisfy the [fall in turnover](#) test for the relevant period
- you satisfied certain conditions at 12 March 2020, being
 - you had an ABN on 12 March 2020, and
 - you had lodged, on or before 12 March 2020, at least one of
 - a 2018–19 income tax return showing an amount included in your assessable income in relation to carrying on that business, or
 - an activity statement or GST return for any tax period that started after 1 July 2018 and ended before 12 March 2020 showing you made a taxable, GST-free or input-taxed sale.
- you are not an [approved provider of child care service](#)^{E2} (from 20 July 2020 onwards).

Note: 'tax period' has a specific meaning. For example, where you report GST on a quarterly basis, your last tax period before 12 March 2020 would be the quarter ended 31 December 2019.

If you did not meet 12 March deadline

We have discretion to grant further time, but only in limited circumstances, to:

- hold an ABN where an ABN was not held on 12 March 2020
- provide notice of assessable income or taxable supplies during the relevant period to the Commissioner, where notice was not provided by 12 March 2020
- your circumstances may fall within a category where we have exercised our discretion to grant you further time. If so, you do not need to apply for the Commissioner's discretion.

Find out more:

- [Exercise of the Commissioner's discretion](#)

If your circumstances do not fit within one of those categories, and you meet all other JobKeeper requirements, then you can consider applying to the Commissioner to exercise his discretion to grant further time.

See also:

- [JobKeeper application for Commissioner's discretion in respect of an eligible business participant](#).

Note: You cannot enrol to receive a JobKeeper payment until you are notified that the Commissioner has granted the further time requested.

Ineligible entities

A sole trader is not eligible for the JobKeeper payment if they have entered bankruptcy.

A sole trader who is an [approved provider of a child care service](#)²⁷ is not eligible for the Jobkeeper payment from 20 July 2020 onwards. This change applies at the approved provider level only. For example, a family day care educator who is a sole trader may have a contract to provide child care services to an approved provider organisation. The changes apply to the organisation, not to the family day care educator who is working as a contractor.

Work out if you are an eligible business participant

There needs to be an eligible business participant for the fortnight that you are claiming a JobKeeper payment.

If you are a sole trader – that is, you own your business and are not an employee of your business – only you can be the eligible business participant. You will qualify as an eligible business participant provided you satisfy all the following conditions:

- You are [actively engaged](#) in your business (at 1 March 2020 and for the fortnight you are claiming).
- You are a sole trader at 1 March 2020 and for the fortnight you are claiming
- At 1 March 2020, you are both
 - at least 18 years old. If you are 16 or 17 years old, you can also qualify for fortnights before 11 May 2020, and continue to qualify after that if you are independent or not studying full time.
 - an Australian resident (under section 7 of the *Social Security Act 1991*), or a resident for income tax purposes and the holder of a Special Category (Subclass 444) visa.
- You are not receiving government parental leave or Dad and Partner Pay.
- You are not totally incapacitated for work and receiving payments under an Australian workers' compensation law in respect of your total incapacity to work.
- You are not an employee (other than a casual employee) of another entity.
- You have given us a JobKeeper nomination notice
 - as a sole trader, this is done during the online enrolment process in the Business Portal or in ATO online services using myGov. You do not need to complete a separate nomination notice for yourself.
- You have not previously given another entity, or us, a JobKeeper nomination notice.

A limit applies of one \$1,500 JobKeeper payment per fortnight for the eligible business participant.

Actively engaged

As a sole trader – that is, you own your business and are not an employee of your business – you will be actively engaged in your business if you regularly:

- perform or manage the performance of services the business provides
- sell or manage the sale of goods of the business
- perform other activities associated with managing the business
- exercise control over activities related to business strategy and growth.

You will not be actively engaged in the business simply because you:

- own an interest in the business or invest capital in it
- provide advice or other assistance to the business from time-to-time.

Example

Annette owns a tourism business associated with Australian ski resorts.

During the ski season Annette works long hours managing all aspects of ski holidays for her clients.

During the off-season Annette works on marketing, building business partnerships, securing future bookings and bookkeeping.

Annette is actively engaged in the business.

Work out if you have eligible employees

If you are a sole trader with employees, you may also be able to claim JobKeeper payments of \$1,500 per fortnight per eligible employee.

See also:

- [Eligibility requirements](#)

Enrol and claim the JobKeeper payment

When you, as a sole trader, have worked out that you satisfy the eligible entity requirements, as well as the eligible business participant requirements, you need to enrol.

To claim the JobKeeper payment for a fortnight you must enrol before the end of the JobKeeper fortnight.

As a sole trader, you can nominate yourself as the eligible business participant during the online enrolment process in the Business Portal or in ATO online services using myGov.

Note: Sole traders do not need to complete a separate nomination notice for themselves.

On this page:

- [How to prepare](#)
 - [If you don't have employees](#)
 - [If you have employees](#)
 - [If you are both a sole trader and employee of another business](#)
 - [If you are a sole trader with more than one business](#)
- [Instructions](#)
 - [Step 1: Enrol and nominate for the JobKeeper payment](#)
 - [Step 2: Identify and maintain your eligible employees or business participants](#)
 - [Step 3: Make a business monthly declaration](#)

How to prepare

- Check your business meets the [eligibility requirements](#).
- Work out if your business has had a fall in turnover. You can use the [basic test](#) to determine this. If you don't meet the basic turnover test, [alternative tests](#) are available for some cases when turnover periods are not appropriately comparable.
- Choose whether to use ATO online services or the Business Portal and set up your systems if you don't have an account.
- Get advice from your registered tax or BAS agent if you need help. They can enrol, identify and declare for JobKeeper on your behalf.
- Enrol and identify your eligible employees by the end of the month that you are claiming for.
- If you find it difficult to interact with us online and don't use a registered tax or BAS agent, you can [contact us](#) for help.

See also:

- [JobKeeper guide – sole traders](#) – for detailed information on how to prepare.

If you don't have employees

As a sole trader, you can only nominate yourself as the [eligible business participant](#). Where you meet the [eligibility requirements](#), you can qualify for the JobKeeper payment.

Example – sole trader eligibility

Jameela is a sole trader and operates a cupcake business. She is an Australian resident with an ABN and has run her business since 2017. Jameela runs her business as a sole trader with no employees.

Jameela projects a fall in turnover of about 80% in April 2020 compared with April 2019 as a result of COVID-19.

Jameela is an eligible business participant and qualifies for the JobKeeper Payment.

If you have employees

If you have employees you wish to claim the JobKeeper payment for, you need to:

- Check your employees meet the [eligibility requirements](#).
- Continue to pay at least \$1,500 to every eligible employee per [JobKeeper fortnight](#).
- Re-hire or re-engage employees you let go or stood down and pay them if you want to claim the JobKeeper payment for them.
- Send a [JobKeeper employee nomination notice](#) to all your eligible employees to complete and return to you before you claim JobKeeper payments for those employees. You can either
 - use our [JobKeeper employee nomination notice](#), or
 - [create your own employee nomination notice](#) if it's not practical for each employee to complete and return our version to you. This will allow you to use your own portal or communication channel to obtain this information.
- Each eligible employee must agree to be nominated by you. They do this by completing the [JobKeeper employee nomination notice](#) and returning it to you for your records before you claim the payment for that employee. Keep the employee nomination notice on file.

If you are both a sole trader and employee of another business

- As a sole trader you cannot receive JobKeeper payments if you are also an employee (other than a casual employee) of another entity.
- If you are both a [long-term casual employee](#) of another business and also an eligible sole trader, you can choose to either let your employer claim the JobKeeper payments on your behalf or you can claim as a sole trader but not both.

Example – Sole trader and employee

Zora is a sole trader and actively manages her florist business, Flowers by Zora. She is also employed in another business owned by another entity on a permanent part-time basis as an administrative assistant.

Flowers by Zora has suffered a significant downturn due to COVID-19. Zora's hours at her permanent part-time job have also been cut as a result of COVID-19, causing a decline in the business of her employer.

Zora is an eligible employee for the purpose of the JobKeeper Payment scheme for her permanent part-time job, and her employer qualifies for a JobKeeper payment for her employment.

Zora, in her capacity as a sole trader, isn't eligible for the JobKeeper

payment because she is a permanent (not casual) employee of another entity. This conclusion would be the same whether her employer qualifies for JobKeeper payments or not.

If you are a sole trader with more than one business

A sole trader can only receive one JobKeeper payment per fortnight as the eligible business participant. This is even if you operate more than one business as a sole trader.

You can only be an eligible business participant of one entity. This means that, if you nominate yourself as an eligible business participant as a sole trader, you can't be an eligible business participant of a different type of entity (for example, a company) through which you might also carry on a business.

Example – Sole trader with more than one business

Matthew is a sole trader and actively manages two businesses:

- Matt's Sculptures – which sells Mathew's sculptures at markets and galleries
- Matt's Designs – which is Mathew's graphic design business.

Both businesses are operated in Australia with annual turnovers from \$60,000 to \$80,000. Matthew has an ABN, is 43 years old and is an Australian resident.

Matt's Sculptures and Matt's Designs have both experienced a fall in turnover as a result of COVID-19. Matt's Sculptures has stopped selling at markets and galleries while they're closed, but continues to sell sculptures online, and using a delivery service. Matt's Designs also continues to operate, online.

Matthew forecasts his turnover will fall by 45% in April 2020 compared with April 2019, due to a reduction in work contracts and discretionary spending by customers.

Matthew is an eligible business participant for the purpose of the JobKeeper Payment scheme, satisfying all requirements. He cannot however, qualify for the JobKeeper payment twice on the basis that he runs two businesses. He can only nominate under the JobKeeper Payment scheme as the eligible business participant for one entity (himself as sole trader).

If Matthew instead operated Matt's Designs through a company, Matt's Designs Pty Ltd, the outcome would still be the same in that only one JobKeeper payment can be claimed.

This is because only one entity (Matthew as sole trader, or Matt's Designs

Pty Ltd) may be entitled to the JobKeeper payment for the one individual who is the eligible business participant (that is, Mathew).

If both Matthew in his capacity as a sole trader and shareholder or director of Matt's Designs Pty Ltd satisfies the eligibility conditions for a JobKeeper payment, he would need to decide in which capacity he will be an eligible business participant and therefore whether he becomes entitled to the JobKeeper payment as a sole trader, or Matt's Designs Pty Ltd becomes entitled to the JobKeeper payment.

Instructions

This section sets out the steps you need to follow:

- [Step 1: Enrol and nominate for the JobKeeper payment](#)
- [Step 2: Identify and maintain your eligible employees and/or eligible business participant](#)
- [Step 3: Make a business monthly declaration](#)

For detailed instructions on how to enrol, identify and maintain employees and make a monthly business declaration, see [JobKeeper guide – sole traders](#).

Step 1: Enrol and nominate for the JobKeeper payment

You only need to complete this step once. Your registered tax or BAS agent can also enrol for you.

- Log in to ATO Online services via myGov or the Business Portal using myGovID.
- To enrol, you need to confirm
 - your business has experienced a fall in turnover of at least 30%
 - expected number of eligible employees (if you have them)
 - that you are enrolling as a sole trader (so you can claim payments for yourself)
 - financial institution and contact details for receiving JobKeeper payments.
- Notify all your eligible employees (if any) that you've nominated them.
- You need to enrol before you can move to Step 2 and identify yourself and any employees you're claiming for.

Step 2: Identify and maintain your eligible employees and/or eligible business participant

You or your registered tax or BAS agent need to identify each person you will claim the JobKeeper Payment for. You only need to identify yourself or eligible employees once.




If you don't have any employees

- Log in to ATO Online services using myGov, or the Business Portal using myGovID to confirm

- your details as the sole trader and eligible business participant
- the JobKeeper fortnights you're claiming for
- that you don't have any employees.

If you have employees

If you have eligible employees, how you identify them depends on your payroll software and number of employees.

- If your STP enabled payroll software is updated with JobKeeper functionality
 - first, you need to update each eligible employee in your payroll software and then lodge an STP pay event.
 - then, log in to ATO Online services using myGov, or the Business Portal using myGovID to confirm your details, the fortnights you're claiming for and the number of employees you're claiming for based on your lodged STP pay report.
- If your STP payroll software doesn't have JobKeeper functionality and you have 200 employees or fewer
 - first, log in to ATO Online services using myGov, or the Business Portal using myGovID to confirm your details and the JobKeeper fortnights you're claiming for yourself
 - we'll give you a list of all employees you reported to us through your STP pay reports at the start of March. You then need to confirm each of your employees eligibility and the fortnights you're claiming for them.
- If you don't have STP enabled payroll software, and you have 40 employees or fewer
 - Have all your eligible employees tax file numbers (TFNs) and dates of birth handy before logging in.
 - Log in to ATO Online services using myGov, or the Business Portal using myGovID to confirm your details and the JobKeeper fortnights you're claiming for yourself.
 - From there, you need to add your eligible employees by entering their TFNs and dates of birth and the JobKeeper fortnights you're claiming for them. You can add up to 40 employees.
- If you don't have STP enabled payroll software, and you have over 40 employees
 - You might want to consider using STP and JobKeeper enabled payroll software. Look at the [STP product register](#)^{external} to find STP software.
 - Otherwise, you need to create your own JobKeeper report. Download the [JobKeeper Payment Guide \(DOCX, 290KB\)](#)  sample payload files – [Blank file \(XLS, 11KB\)](#)  and [Example file \(XLS, 11KB\)](#)  – to produce this and fill in the details of all your eligible employees.
 - You can return this to us securely through our Business Portal File transfer function. Allow three days for the report to process.
 - Then, log in to ATO Online services using myGov, or the Business Portal using myGovID to confirm your details, the fortnights you're claiming for and the number of employees you're claiming for based on your lodged STP pay report.

See also:

- [Paying your eligible employees](#)

Step 3: Make a business monthly declaration

You must provide information as to your current and projected turnover. This isn't a retest of your eligibility, but rather an indication of how your business is progressing under the JobKeeper scheme.

If your eligible employees change or leave your employment, you need to notify us through this monthly declaration. This includes any employees or eligible business participants who are affected by the 20 July 2020 child care changes.

To make your business monthly declaration:

- Log in to ATO online services through myGov, or the Business Portal using myGovID.
- Provide us with your business's current and projected GST turnover.
- Reconfirm your eligible employees and your own details.

What you need to do for your employees

- From 1 May 2020 with the introduction of Coronavirus Economic Response Package (Payments and Benefits) Amendment Rules (NO 2) 2020 there is an obligation that within seven days of enrolling to receive JobKeeper payments, you must provide an [Employee nomination notice](#) to each of your employees.
- 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 be nominated for the JobKeeper payment by more than one employer.
- If an employee is receiving – or in the process of applying for – a Services Australia income support payment like JobSeeker payment, they should contact [Services Australia](#)^{ca} and let them know that their employer has applied for the payment.
- The ATO and Services Australia are working together to identify instances of incorrect eligibility for JobKeeper versus JobSeeker. If your employee does not report the income or cancels their JobSeeker payment, they may incur a debt that they will be required to pay back.

How to stop receiving JobKeeper payments

You can choose to stop receiving JobKeeper payments at any time. For information on how to do this refer to [JobKeeper guide – sole traders](#)

JobKeeper and your tax return

If you are a sole trader who has received JobKeeper payments, you need to include the payments as business income in your individual tax return.

If you have any employees, JobKeeper payments are treated the same as their usual salary or wages from their employer. It will be included in their income

statement as either salary and wages or as an allowance, depending on their circumstances. If they self-prepare their tax return, we will automatically include this information once their income statement is finalised. For most people this will occur by the end of July. A registered BAS or tax agent will also have access to this information to complete their client's tax returns.

Exercise of the Commissioner's discretion

- <https://www.ato.gov.au/General/JobKeeper-Payment/Sole-traders/Exercise-of-the-Commissioner-s-discretion/>
- Last modified: 14 Aug 2020
- QC 62916

If your circumstances fall within one of the categories below, you do not need to apply for the Commissioner's discretion. We have exercised our discretion to grant you further time.

If you have already applied for discretion, you can still rely on this statement.

Additional time to hold an ABN

If you were carrying on an active business solely in the external territories of Australia on 12 March 2020 but did not hold an ABN, you had until 30 June 2020 to [apply](#) for, and receive, an ABN.

Additional time to notify assessable business income for 2018–19 income year

Notifying assessable business income for the 2018–19 income year

| Class of entities | Additional conditions | When you must notify us | How you provide notice |
|--|--|--|--|
| <p>You have a pre-existing lodgment deferral in place for your 2018–19 income tax return.</p> <p>For example:</p> <ul style="list-style-type: none"> • under the tax agent lodgment program, your 2018–19 tax return is not due until after 12 March 2020 • you have an automatic deferral | <p>You are not registered for GST and are not required to be registered for GST.</p> | <p>You have until your existing deferred lodgment date to provide notice of your assessable business income for the 2018–19 income year.</p> | <p>Lodge your 2018–19 income tax return, including your business income.</p> |

| | | | |
|--|--|--|--|
| <p>applied to your lodgment because you are located in an area that was affected by the Australian bushfires in late 2019, and your 2018-19 income tax return is not due until after 12 March 2020, or</p> <ul style="list-style-type: none"> • you had, prior to 12 March 2020, an agreed extension with the ATO to lodge your 2018–19 tax return after 12 March 2020. | | | |
|--|--|--|--|

Additional time to notify sales for tax period 1 July 2018 to 12 March 2020

Notifying sales for a tax period starting on or after 1 July 2018 and ending before 12 March 2020.

| Class of entities | Additional conditions | When you must notify us | How you provide notice |
|---|--|---|---|
| <p>You:</p> <ul style="list-style-type: none"> • are a new business established from 1 July 2019 with an income year ending 30 June • are registered for GST, and • have a pre-existing lodgment deferral in place for all your activity statements in the period from commencement of your business until the end of the last tax period ending before 12 March 2020 ('relevant period'), or all activity statements in that period for which you have sales to report. | <p>You have made sales in the relevant period.</p> | <p>You have until your existing deferred lodgment date to provide notice of sales you have made in the relevant period.</p> | <p>Lodge all your relevant BAS, including your sales.</p> |
| <p>You:</p> <ul style="list-style-type: none"> • are a new business established from 1 July 2019, with an income year ending 30 June • made sales on or before | <p>You have made sales in the relevant</p> | <p>You have until 30 June 2020 to provide notice of</p> | <p>Enrol for JobKeeper if you are in this class and</p> |

| | | | |
|--|----------------|---|---|
| <p>31 December 2019, and</p> <ul style="list-style-type: none"> • are not registered for GST and are not required to be registered for GST. | <p>period.</p> | <p>sales you have made on or before 31 December 2019.</p> | <p>want to participate. We will then contact you via email with instructions on how to provide us notice.</p> |
|--|----------------|---|---|

Discretion only gives you further time

Exercise of the Commissioner's discretion does not mean you are eligible or entitled to the JobKeeper payment. You must have obtained your ABN, and/or provided the relevant notice, by the extended date outlined above.

If you have already provided notice of your assessable business income by lodging your 2018–19 income tax return with business income declared, you do not need to contact us.

When you do need to apply for Commissioner's discretion

If your circumstances do not fit in the categories above, but the business entity and eligible business recipient meet all other JobKeeper requirements, then you can consider applying to the Commissioner to exercise his discretion to grant further time.

See also:

- [JobKeeper application for Commissioner's discretion in respect of an eligible business participant.](#)

Find out about:

- [Law Administration Practice Statement 2020/1 Commissioner's discretion to allow further time for an entity to register for an or provide notice to the Commissioner of assessable income or supplies](#) – further guidance on when the Commissioner will consider exercising his discretion.

Partnerships, trusts and companies

- <https://www.ato.gov.au/General/JobKeeper-Payment/Partnerships,-trusts-and-companies/>

- Last modified: 23 Jul 2020
- QC 62814

Entities such as partnerships, trusts or companies, may be entitled to the JobKeeper scheme under the business participation entitlement. However, not for profit organisations are not included.

On this page:

- [Work out your eligibility](#)
- [Enrol and claim the JobKeeper payment](#)

Work out your eligibility

Your entity (partnership, trust or company) may be eligible for the JobKeeper scheme if it is an eligible business entity and has an eligible business participant.

An eligible business participant is an individual who is actively engaged in the operation of the business and is not an employee of the business. There can only be one eligible business participant for the entity.

If your entity is eligible, it can claim one \$1,500 JobKeeper payment per fortnight in respect of the eligible business participant. The entity, not the eligible business participant, receives the JobKeeper payment.

If your entity also has employees, it may also be able to claim JobKeeper payments of \$1,500 per fortnight for each eligible employee.

From 20 July, if you are an approved provider of child care services, you cannot claim JobKeeper payments for any business participants and any employees whose ordinary duties relate principally to the operation child care services.

On this page:

- [Work out if you are an eligible business entity](#)
- [Work out if you have an eligible business participant](#)
- [Work out if you have eligible employees](#)
- [Examples](#)

Work out if you are an eligible business entity

To claim the JobKeeper payment, an entity must satisfy certain eligibility requirements. Your entity is eligible if:

- on 1 March 2020, it carried on a business in Australia
- it satisfies the [fall in turnover test](#) for the relevant period
- it satisfied certain conditions at 12 March 2020, being
 - it had an ABN on 12 March 2020, and
 - it had lodged, on or before 12 March 2020, at least one of
 - a 2018–19 income tax return showing it had an amount included in its assessable income in relation to carrying on a business, or
 - an activity statement or GST return for any tax period that started

after 1 July 2018 and ended before 12 March 2020 showing it made a taxable, GST-free or input-taxed sale.

Be aware that:

- 'Tax period' has a specific meaning. For example, where you report GST on a quarterly basis, your last tax period before 12 March 2020 would be the quarter ended 31 December 2019.
- From 20 July 2020, you cannot claim for a business participant if you are an [approved provider of a child care service](#)^{E7}.

If you did not meet 12 March deadline

We have discretion to grant further time, but only in limited circumstances, to:

- hold an ABN where an ABN was not held on 12 March 2020
- provide notice of assessable income or taxable supplies during the relevant period to the Commissioner, where notice was not provided by 12 March 2020.

Your circumstances may fall within a category where we have exercised our discretion to grant you further time. If so, you do not need to apply for the Commissioner's discretion.

Find out more:

- [Exercise of the Commissioner's discretion](#)

If your circumstances do not fit within one of those categories, and you meet all other JobKeeper requirements, then you can consider applying to the Commissioner to exercise his discretion to grant further time.

See also:

- [JobKeeper application for Commissioner's discretion in respect of an eligible business participant](#).

Note: You cannot enrol to receive a JobKeeper payment until you are notified that the Commissioner has granted the further time requested.

Ineligible entities

An entity isn't eligible for the JobKeeper payment for an eligible business participant 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 a not-for-profit organisation
- 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 or an entity owned by a sovereign entity
- the entity is a company in liquidation.

Note: Child care related changes from 20 July 2020 apply to approved providers of a child care service to make them an ineligible entity.

Work out if you have an eligible business participant

An individual may be an eligible business participant of your entity for the fortnight if they meet all the following:

- They're not employed by your entity.
- They're [actively engaged](#) in the business carried on by your entity (at 1 March 2020 and for the fortnight you're claiming).
- They're one of the following (at 1 March 2020 and for the fortnight you're claiming)
 - a partner in the partnership
 - an adult beneficiary of the trust
 - a shareholder in or director of the company.
- As at 1 March 2020, they are both
 - were 18 years old (if they were 16 or 17 they can also qualify for fortnights before 11 May 2020, and continue to qualify after that if they're independent or not studying full time)
 - an Australian resident (under section 7 of the *Social Security Act 1991*) or a resident for income tax purposes and the holder of a Special Category (Subclass 444) visa.
- They're not receiving government parental leave or Dad and Partner Pay.
- They're not totally incapacitated for work and receiving payments under an Australian workers' compensation law in respect of their total incapacity to work.
- They're not an employee (other than a casual employee) of another entity.
- They haven't previously given another entity, or us, a JobKeeper nomination notice.
- If they're a partner, an adult beneficiary of a trust, or a shareholder in or director of a company, they've provided a completed [Eligible business participant nomination notice \(excluding sole traders\)](#) to the entity to record they've agreed to be nominated to receive JobKeeper payments through an eligible business.

There is a limit of one \$1,500 JobKeeper payment per fortnight for the eligible business participant.

Note: your entity cannot have more than one eligible business participant.

Actively engaged

An individual will be actively engaged in the business carried on by the entity if they regularly:

- perform, or manage the performance of, services the business provides
- sell or manage the sale of goods of the business
- perform other activities associated with managing the business
- exercise control over activities related to business strategy and growth.

An individual will not be actively engaged in the business simply because they:

- own an interest in the business or invest capital in it
- provide advice or other assistance to the business from time to time.

Example

Sato and her mother Akari are shareholders in a company carrying on a transport business. Sato drives a company van 6 days a week, while Akari provided capital for the business and occasionally gives Sato advice about ways to grow the business. Sato is actively engaged in the business while Akari is not.

Work out if you have eligible employees

If your entity has employees, you may also be able to claim additional JobKeeper payments of \$1,500 per fortnight for each eligible employee.

See also:

- [Eligibility requirements](#)

Examples

Example – partner in a partnership

Danielle, Shelley and Calvin are individual partners in a partnership operating an Australian business, DSC Accounting. The partnership was formed in 2012 and has an ABN. As they are partners, they are not employees, and they each receive partnership distributions. DSC Accounting also employs four full-time staff. Each of the partners and employees is over 16 and an Australian resident.

On 10 April 2020, DSC Accounting projects a fall in turnover of about 25% compared with March 2019 and April 2019. It also projects a 25% fall in turnover for the April 2020 quarter compared with the April 2019 quarter. Accordingly, the business isn't eligible for the JobKeeper Payment scheme as the fall in turnover requirements are not satisfied.

However, on 4 May 2020, a fall in turnover of 45% for May 2020 is projected, compared with May 2019. Therefore, the business meets the

requirements for fall in turnover from that time onwards.

As only one partner (Danielle, Shelley or Calvin) can be nominated as the eligible business participant for the JobKeeper payment, the partnership must decide who this will be. This choice applies for the duration of the time the business participates in the JobKeeper Payment scheme. The entitlement to the JobKeeper payment as a business owner applies even if there are no employees in the business.

If DSC Accounting satisfies the JobKeeper eligibility conditions for paid employees, it could also qualify for JobKeeper payments for each of its eligible employees. It could receive up to five JobKeeper payments for each fortnight (for one eligible business participant and four eligible employees).

Example – Adult beneficiary of a trust

Fabian is a personal trainer and operates a gym and an online training program. He runs his Australian business through a discretionary trust where he is a beneficiary and receives trust distributions.

The trust was settled and acquired an ABN in 2011. Fabian isn't employed by his business but actively manages the business and isn't employed elsewhere. There is also one permanent part-time employee employed in the business.

The gym closed on 20 March 2020. The online personal training platform is still operating, and Fabian is focusing on growing this part of his business. As a result of the gym closure, the trust's turnover is expected to fall by 70% in April 2020 compared with April 2019.

Fabian is 36 years old and an Australian resident. He is an eligible business participant and the trust qualifies under the JobKeeper Payment scheme, with the trust receiving the JobKeeper payment.

The trust could also qualify for an additional JobKeeper payment if the permanent part-time employee is an eligible employee.

Enrol and claim the JobKeeper payment

When you've worked out your business is an eligible entity and your individual non-employee is an eligible business participant, you need to enrol.

To claim the JobKeeper payment for a fortnight you must enrol before the end of the JobKeeper fortnight.

You also need to provide details of the eligible business participant to us. Then, within seven days you must inform them you've done this.

If the eligible business participant is a partner, adult beneficiary of a trust, or a shareholder in or director of a company, they need to complete the [Eligible business participant nomination notice \(excluding sole traders\)](#) to record they've agreed to be nominated as the eligible business participant.

On this page:

- [How to prepare](#)
- [Instructions](#)
 - [Step 1: Enrol and nominate for the JobKeeper payment](#)
 - [Step 2: Identify and maintain your eligible employees or eligible business participants](#)
 - [Step 3: Make a business monthly declaration](#)

How to prepare

- Check your business meets the [eligibility requirements](#), including the [turnover test](#). The turnover calculation is based on GST turnover. This applies even if an entity isn't registered for GST.
- If you're a director or a shareholder of a company, a partner in a partnership, or an adult beneficiary of a trust, consider whether you will nominate as an [eligible business participant](#) and check you meet the eligibility requirements.
- Download the [JobKeeper eligible business participant nomination notice \(excluding sole trader\)](#) and ensure one eligible business participant has completed and returned it to you. You don't need to send us the form but you must keep it for your records.
- If you have employees, check they meet the [employee eligibility requirements](#).
- Re-hire or re-engage employees you let go or stood down and pay them if you want to claim the JobKeeper payment for them.
- Continue to pay at least \$1,500 to every eligible employee per [JobKeeper fortnight](#)
- Send a [JobKeeper employee nomination notice](#) to all your eligible employees to complete and return to you before you claim JobKeeper payments for them. You can either
 - use our [JobKeeper employee nomination notice](#)
 - [create your own employee nomination notice](#) if it is not practical to have each employee complete and return the ATO version to you. This will allow you to use your own portal or communication channel to obtain this information.
- Each eligible employee must agree to be nominated by you. They do this by completing the [JobKeeper employee nomination notice](#) and returning it to you before you claim the payment for them. Keep the nomination notice on file.
- If you use the Business Portal, you 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

- Your registered tax or BAS agent can enrol, identify and declare for JobKeeper on your behalf using ATO Online services for agents.
- If you find it difficult to interact with us online and don't use a registered tax or BAS agent, you can [contact us](#) for help.

Instructions

- [Step 1: Enrol for the JobKeeper payment](#)
- [Step 2: Identify and maintain your eligible employees](#) and/or eligible business participant
- [Step 3: Make a business monthly declaration](#)

Step 1: Enrol for the JobKeeper Payment

You only need to do this once. Your registered tax or BAS agent can also enrol for you.

- Log in to the Business Portal using myGovID.
- To enrol, you need to confirm
 - your business has experienced a fall in turnover
 - expected number of eligible employees (if you have any)
 - an eligible business participant (if you're nominating one)
 - bank and contact details for receiving JobKeeper payments.
- Notify all your eligible employees (if any) that you've nominated them.
- You need to enrol before you can move to Step 2 and identify any employees you're claiming for.

Detailed information on how to enrol is available in our [JobKeeper guides](#) for employers.

Step 2: Identify and maintain your eligible employees and/or eligible business participant




You or your registered tax or BAS agent need to identify each person you will claim the JobKeeper payment for. You only need to identify your eligible employees and eligible business participant once.

If you have an eligible business participant, remember not to include them as an employee. You can add them in the Business Portal.

How you identify your eligible employees depends on your payroll software and number of employees.

- Directly into your STP enabled payroll software is updated with JobKeeper functionality
 - first, you will need to update each eligible employee in your payroll software and then lodge an STP pay event using your payroll software.
 - then, log in to ATO Online services using myGov, or the Business Portal using myGovID to confirm your details, the fortnights you're claiming for and the number of employees you're claiming for based on your lodged

STP pay report.

- If your STP payroll software doesn't have JobKeeper functionality and you have 200 employees or fewer.
 - first, log in to ATO Online services using myGov, or the Business Portal using myGovID to confirm your details and the JobKeeper fortnights you're claiming for yourself.
 - then, we'll give you a list of all employees you reported to us through your STP pay reports at the start of March. You then need to confirm each of your employees eligibility and the fortnights you're claiming for them.
- If your STP payroll software doesn't have JobKeeper functionality and you have over 200 employees.
 - First, create a JobKeeper pay report.
 - Then, ask us for a prefilled JobKeeper report which can update and return through the Business Portal Transfer file function.
 - Or use the JobKeeper Payment Guide sample payload files – [Blank file \(CSV, 285KB\)](#) and [Example file \(CSV, 710KB\)](#) – to produce your own JobKeeper report and return it to us by uploading it through the Business Portal Transfer file function.
- If you don't have STP enabled payroll software, and you have 40 employees or fewer.
 - First, have your eligible employees tax file numbers (TFNs) and dates of birth handy before you log in.
 - Then, log in to ATO Online services using myGov, or the Business Portal using myGovID to confirm your details and the JobKeeper fortnights you're claiming for yourself.
 - From there, you need to add your eligible employees by entering their TFN and date of birth and the JobKeeper fortnights you're claiming for them. You can add up to 40 employees.
- If you don't have STP enabled payroll software, and you have over 40 employees.
 - You might want to consider using STP and JobKeeper enabled payroll software. Look at the [STP product register](#)^{external} to find STP software.
 - Otherwise, you need to create your own JobKeeper report. Download the [JobKeeper Payment Guide \(DOCX 290KB\)](#)  sample payload files – [Blank file \(XLS, 11KB\)](#)  and [Example file \(XLS, 11KB\)](#)  – to produce your own JobKeeper report and fill in the details of all your eligible employees.
 - You can return it to us securely through our Business Portal Transfer file function. Allow three days for the report to process.
 - Then, log in to ATO Online services using myGov, or the Business Portal using myGovID to confirm your details, the fortnights you're claiming for and the number of employees you're claiming for based on your lodged STP pay report.

Detailed information on how to identify and maintain your employees is available in

our JobKeeper guides for employers:

- [JobKeeper guide - employers reporting through STP](#)
- [JobKeeper guide - employers not reporting through STP](#)

See also:

- [Paying your eligible employees](#)

Step 3: Make a business monthly declaration

Each month, we'll ask you to indicate how your business is performing. See [Applying the turnover test](#) to calculate your current month and projected next month GST turnover. You'll also need to reconfirm the eligibility of your business and your reported eligible employees. This would include any employees or eligible business participant who are affected by the 20 July 2020 child care changes.

To make your business declaration each month:

- Log in to ATO online services through myGov, or the Business Portal using myGovID.
- Provide us with your business's current and projected GST turnover.
- Reconfirm your eligible employees and your details.
- Your registered tax or BAS agent can also complete this step.

What you need to do for your employees

From 1 May 2020 with the introduction of Coronavirus Economic Response Package (Payments and Benefits) Amendment Rules (NO 2) 2020 there is an obligation that within seven days of enrolling to receive JobKeeper payments, you must provide an [Employee nomination notice](#) to each of your employees.

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 be nominated for the JobKeeper payment by more than one employer.

If an employee is receiving – or in the process of applying for – a Services Australia income support payment like JobSeeker payment, they should contact [Services Australia](#)²⁷ and let them know that their employer has applied for the payment.

The ATO and Services Australia are working together to identify instances of incorrect eligibility for JobKeeper versus JobSeeker. If your employee does not report the income or cancels their JobSeeker payment, they may incur a debt that they will be required to pay back.

Tax and BAS agents

- <https://www.ato.gov.au/General/JobKeeper-Payment/Tax-and-BAS-agents/>
- Last modified: 14 Aug 2020
- QC 62139

This content is currently under review to reflect changes to the JobKeeper Payment. Updated information will be available soon.

As tax and BAS agents you play an important role in helping businesses affected by COVID-19 (novel coronavirus).

A [legislative instrument](#)²⁷ registered on 16 April 2020 now allows registered BAS agents to provide services to support the JobKeeper Payment scheme.

Your clients may be eligible for the JobKeeper Payment to help them continue to pay their employees. Eligible employers can choose to participate in the scheme and nominate their eligible employees. It's not compulsory for employers to participate.

This key information will enable you to manage JobKeeper payments on your clients' behalf.

How to:

- [Work out if your client is eligible](#)
- [Identify your client's eligible employees](#)
- [Ensure your client correctly pays their eligible employees](#)
- [Help your client to prepare](#)
- [Step 1: Enrol on behalf of your client](#)
- [Step 2: Identify eligible employees on behalf of your client](#)
- [Step 3: Make a business monthly declaration](#)

See also:

- Our [JobKeeper guides](#) provide a practical 'step by step' summary to help businesses according to their circumstances, the number of their employees and whether they use Single Touch Payroll (STP) or other reporting arrangements.

Work out if your client is eligible

Your client will be eligible for the JobKeeper payment if:

- on 1 March 2020, they
 - carried out a business in Australia, or
 - were a not-for-profit organisation that operated in Australia was a deductible gift recipient (DGR) endorsed, under the Overseas Aid Gift Deductibility Scheme (DGR item 9.1.1), or
 - for developed country relief (DGR item 9.1.2), either as a public fund or

for a public fund you operated.

- they employed at least one eligible employee on 1 March 2020
- their eligible employees (including those who were stood down and re-hired) are currently employed by their business for the fortnights they claim for and their business has faced either a
 - 30% fall in turnover (if their aggregated turnover is \$1 billion or less)
 - 50% fall in turnover (if their aggregated turnover is over \$1 billion)
 - 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 claim for
- they (or you on their behalf) successfully enrol for JobKeeper payments.

Your client can't 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 or an entity owned by 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

[Sole traders](#) and [other business entities](#) (for example, a partnership, trust or company) are also entitled to the JobKeeper payment if they meet the eligibility criteria for these types of businesses.

Identify your client's eligible employees

Your client is eligible for the JobKeeper payment for employees who:

- are currently employed by the eligible employer (including those stood down and 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 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 at 1 March 2020 and not a permanent employee of any other employer
- were 18 years of age or older on 1 March 2020 (if they were 16 or 17 they can also qualify for fortnights before 11 May 2020, and continue to qualify after that if they are independent or not undertaking full time study).

- were an Australian resident at 1 March 2020 within the meaning of the *Social Security Act 1991*, which requires they live in Australia, and are either an Australian citizen, or hold a permanent visa or a Protected Special Category Visa
 - more information about these requirements can be found on the Services Australia website under [residence descriptions](#)²⁷
 - the employee can also be an Australian tax resident who holds a Special Category (Subclass 444) Visa
- did not receive 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
- if your client is an approved provider of one of more child care services, have ordinary duties that do not relate principally to the operation of those services for a JobKeeper fortnight that commences on or after 20 July 2020.
- haven't 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 pays their eligible employees correctly

The JobKeeper Payment scheme is designed to reimburse employers that pay all eligible employees the minimum of \$1500 per fortnight (before tax). Employers must pay all eligible employees and can't pick and choose between their eligible employees.

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

- 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
- continue to pay employees they are claiming for either
 - every subsequent fortnight until 27 September 2020 or
 - until their employees stop being eligible or your client opts out
- even if your client's eligible employees earn less than \$1,500 (before tax) per fortnight, your client must pay them \$1,500 per fortnight to claim the JobKeeper payment. This 'top up' of their salary or wages will ensure they remain eligible
- your client can't pay their employees less than \$1,500 (before tax) per fortnight and keep the difference
- your client won't 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 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 that eligible employee at least \$1,500 (before tax) per fortnight. They can only claim for the fortnights after they've 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 (before tax) per fortnight
- your client can't claim 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 their employees less frequently than fortnightly, the payment can be allocated between fortnights in a reasonable manner, e.g. if an employer's ordinary arrangement is to pay an employee every four weeks, it will be reasonable for the employee to be paid at least \$3,000 for every four-week period
- the JobKeeper payment is a reimbursement from the ATO to your client and can't 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.

The government will introduce rules that super guarantee won't be required for additional payments made to employees as a result of JobKeeper payments. We'll update this information when this legislation is in place.

Help your client to prepare

- Check your client meets the [eligibility requirements](#), including the [turnover test](#). The turnover calculation is based on GST turnover. This applies even if an entity is not registered for GST.
- If your client is a director or a shareholder of a company, a partner in a partnership, or an adult beneficiary of a trust, consider whether they will nominate as an [eligible business participant](#) and check they meet the eligibility requirements.
- Download the [JobKeeper eligible business participant nomination notice \(excluding sole trader\)](#) form and ensure your client's eligible business participant has completed the nomination notice and returned it to them. They do not need to send this form to us but must keep it for their records.
- If they have employees, check they meet the employee eligibility requirements.
- Your client can re-hire or re-engage employees they let go or stood down and pay them if they want to claim the JobKeeper payment for them.
- Ensure they continue to pay at least \$1,500 to each eligible employee per JobKeeper fortnight (the first JobKeeper fortnight was the period from 30 March to 12 April).
- Ask them to notify their eligible employees that they intend to claim the JobKeeper payment on their behalf and check the employees aren't claiming

this payment through another employer or have nominated through another business.

- Send the [JobKeeper employee nomination notice](#) or other nomination notices to your client for their nominated employees to complete and return to them before they claim the JobKeeper payment for the individual employee. The employer should keep the notice on file and may provide a copy to you.
- They (or you) can [create their own employee nomination notice](#) if it is not practical to have each employee complete and return the ATO version to you. This will allow you to use your own portal or communication channel to obtain this information.
- Each eligible employee must agree to be nominated by your client. They do this by completing the [JobKeeper employee nomination notice](#) and returning it to their employer for your records. They should do this before your client claims the payment for that employee. Make sure they keep the employee nomination notice on file.

Step 1: Enrol on behalf of your client

- Enrol for JobKeeper on behalf of your client through Online services for agents.
- You only need to complete this step once.
- Once you have logged in to Online services for agents
 - to enrol your client, select the 'Business' drop down menu, then select 'JobKeeper enrol'.
- To enrol, you will need to confirm your client's:
 - business has experienced a fall in turnover
 - expected number of eligible employees (if they have them)
 - eligible business participant, if they are enrolling one
 - bank and contact details for receiving JobKeeper payments.
- Submit the enrolment on your client's behalf through Online services for agents.
- Advise your client that they must satisfy the notification requirements set out at [eligible employees](#).

Enrolments are open throughout the JobKeeper Payment scheme. If your client is claiming payments for April or May, they need to have enrolled by 31 May.

Detailed information on how to identify and maintain employees is available in our [JobKeeper guides](#) for employers.

Step 2: Identify and maintain eligible employees on behalf of your client


You need to identify each of your client's eligible employees that they are claiming the JobKeeper payments for.

You will only need to identify your client's eligible employees and eligible business participant once. To determine eligible employees, two tests must be satisfied – see

[Employee test requirements](#) for more information.

If your client has an eligible business participant, remember not to include them as an employee.

You or your client can identify their employees in the following ways:

- Identify employees directly in their payroll software if it is updated with JobKeeper functionality. This will update the ATO through their STP pay event.
- Log into ATO Online services for agents and select employee details that are prefilled from your clients STP pay reports if they report payroll information through an STP enabled payroll solution.
- Log into ATO Online services for agents and manually enter your client's employee details online if they do not use an STP enabled solution.
- Create a JobKeeper report for your client using the [JobKeeper Payment guide \(DOCX, 271KB\)](#)  sample payload files – [Blank file \(CSV, 285KB\)](#) and [Example file \(CSV, 710KB\)](#) – that you can populate with your client's employee details in the blank file and provide back to the ATO through the ATO's secure bulk data exchange.

Once you have identified your client's eligible employees, submit the confirmation of your client's eligible employees through Online services for agents and wait for the confirmation screen.

Each of these scenarios are explained in detail in our [JobKeeper how to guides](#).

Step 3: Make a business monthly declaration

Each month you must reconfirm your client's reported eligible employees through Online services for agents by making a business monthly declaration.

You need to do this between the 1st to the 14th day of each month, for your client to receive reimbursements for the JobKeeper payments they made to their eligible employees in the previous month.

For example, the business monthly declaration for the JobKeeper payments you paid your employees in May needs to be completed by 14 June.

We will ask you to reconfirm your client's business participant details and your eligible employees. You will also need to provide us with information about your clients GST turnover for the reported month and projected GST turnover for the following month.

If your client's eligible employees change or leave their employment, you or your client will need to notify us through this monthly declaration. You will also need to exclude any employees or business participants who are affected by the 20 July 2020 child care changes.

To make your client's business monthly declaration:

- Log into Online services for agents.
- Reconfirm your client's eligible employees and business participant if they have one.
- Provide us with your client's business' GST turnover for the month you are declaring and following month's projected month GST turnover.
- Reconfirm your client's financial institution details for receiving JobKeeper payments.
- If your client's eligible employees or eligible business participant change or leave their employment, you will need to update their details as part of the business monthly declaration.

How to update details for eligible employees and business participant

If your client's eligible employees change or leave their employment, you need to update and maintain this information in their business declaration each month.

Depending on how you completed Step 2 – Identify and maintain your eligible employees, you will need to do this

- directly into Online services for agents, or
- in your clients STP payroll software or in an updated JobKeeper report before you make the business monthly declaration.

Each of these steps is explained in detail in Step 3 of our [JobKeeper how to guides](#).

What your clients need to do for their employees

From 1 May 2020 with the introduction of Coronavirus Economic Response Package (Payments and Benefits) Amendment Rules (NO 2) 2020 there is an obligation that within seven days of enrolling to receive JobKeeper payments, your client must provide an [Employee nomination notice](#) to each of their employees. If they had already enrolled on or before 1 May 2020, they need to satisfy this requirement by 8 May 2020. Find out about this at [Employers](#).

If their employees have multiple employers, they can usually choose which employer they want to nominate through. However, if their employees are long-term casuals and have other permanent employment, they cannot nominate their casual employer. They cannot be nominated for the JobKeeper payment by more than one employer.

If an employee is receiving – or in the process of applying for – a Services Australia income support payment like JobSeeker payment, they should contact [Services Australia](#)^{ca} and let them know that their employer has applied for the payment.

The ATO and Services Australia are working together to identify instances of incorrect eligibility for JobKeeper versus JobSeeker. If your employee does not report the income or cancels their JobSeeker payment, they may incur a debt that they will be required to pay back.

Find out about:

- [Paying your eligible employees](#)
- [Your eligible employees](#)

Not-for-profits and charities – JobKeeper payment

- <https://www.ato.gov.au/General/JobKeeper-Payment/Not-for-profits-and-charities/>
- Last modified: 14 Aug 2020
- QC 62709

Not-for-profits (NFPs) may be entitled to JobKeeper payment to help them pay their employees. This information will help you to understand how the rules apply to NFPs. It should be read in conjunction with the other general advice the ATO has issued on JobKeeper for employers.

Eligible NFPs

NFP entities, like other employers, must meet [eligibility requirements](#) to qualify for JobKeeper.

Registration with the Australian Charities and Not-for-profits Commission (ACNC) is not one of the requirements to qualify for JobKeeper.

NFP entities must be established on or before 1 March 2020 to qualify for JobKeeper. If they are established after 1 March 2020, they are not eligible.

An NFP entity may be eligible for JobKeeper if it pursued its objectives principally in Australia. An NFP entity will generally pursue its objectives principally in Australia when the activities that achieve its purpose mainly occur in Australia.

An NFP entity that is endorsed under the Overseas Aid Gift Deductibility Scheme or for developed country disaster relief does not need to pursue its objectives principally in Australia to qualify for JobKeeper.

From 20 July 2020, an NFP entity that is an approved provider of childcare services, cannot claim JobKeeper payments for employees whose ordinary duties relate principally to the operation of childcare services.

See also:

- [TR 2019/6](#) *Income tax: the 'in Australia' requirement for certain deductible gift recipients and income tax exempt entities* (see paragraphs 63 to 69 for further discussion of where objectives are pursued)

Turnover

One of the requirements of the JobKeeper scheme is that the [decline in turnover test](#) is satisfied.

The decline in turnover test is applied to the employer entity. The JobKeeper scheme does not recognise non-profit sub-entities and the [decline in turnover test](#) must apply to the NFP entity as a whole. The entity must include the turnover of all its branches and non-profit sub-entities. A non-profit sub-entity cannot choose to participate in the JobKeeper scheme and assess its eligibility for JobKeeper payments based on the sub-entity's turnover.

Fully government funded employees

A charity must inform its relevant employees of its election to participate in JobKeeper within 7 days of enrolment and detail the steps the employee must take to agree to be nominated. If the charity has already enrolled and has newly eligible employees for the fortnights starting on or after 3 August, those relevant employees must be notified by 24 August 2020.

If a charity has elected to exclude government grants from its turnover, its fully government funded employees are not relevant employees. Therefore, the charity does not need to notify these employees of its election to participate in JobKeeper and the steps for nomination. However, the charity can choose to receive JobKeeper payments for these employees. If the charity makes this choice, it must notify the employees and they must agree to be nominated by the charity.


If a charity has not elected to exclude government grants from its turnover, all employees, including fully government funded employees, are relevant employees, unless the charity reasonably believes they would not be eligible employees.

See also:

- [Your eligible employees](#)
- [Nominating employees](#)

JobKeeper turnover test for non-government schools

Non-government schools, even if they are an ACNC-registered charity, cannot access the lower 15% decline in turnover threshold and must demonstrate either a 30 or 50% decline depending on their aggregate turnover.

We have provided guidance on the [decline in turnover test](#) on our website and in [Law Companion Ruling \(LCR 2020/1 JobKeeper payment – decline in turnover test\)](#)  .

Schools can use methods for calculating turnover endorsed in the ruling, including the GST attribution method (subject to the requirements and considerations set out in LCR 2020/1).

Entities (including schools) will need to ensure they keep reasonable records

documenting how they applied the method they used.

We expect entities (including schools) to use any method for calculating their GST turnover in good faith. For example, if a school in 2020 changed the time they issued invoices or deferred payment of school fees (compared to 2019), or gave broad fee waivers not linked to existing school policy, we would contact them to understand the reason for the change.

ACNC-registered charities

A charity, that is not a university or a school, can apply the 15% decline in turnover threshold to receive JobKeeper payments for the first JobKeeper fortnight beginning 30 March 2020 provided the charity:

- has an ACNC registration date of effect that is on or before the end of the first JobKeeper fortnight (12 April 2020)
- receives a notification of its ACNC registration and enrolls for the JobKeeper payment before 31 May 2020
- meets [other requirements](#) including [paying their eligible employees](#) by a [certain date](#).

Gifts

In working out its turnover, a deductible gift recipient (DGR) must include gifts (other than from an associate) whether they are tax deductible to the donor or not. This includes testamentary gifts or gifts from an overseas donor.

An ACNC-registered charity is considered a DGR even if it is not endorsed as a DGR as a whole but operates a fund, authority or institution that is endorsed as a DGR.

An ACNC-registered charity that is not a DGR must include gifts (other than from an associate) of money, property with a market value of more than \$5,000 or listed Australian shares.

A gift is a voluntary transfer of property by way of benefaction with no material benefit or advantage received by the donor.

See also:

- [TR 2005/13](#) *Income tax: deductible gifts – what is a gift*

National Disability Insurance Scheme

An ACNC-registered charity cannot exclude payments received for providing National Disability Insurance Scheme (NDIS) services from its turnover. Payments received for providing NDIS services are considered to be made from the NDIS participant's funds, even if an NDIS participant selects the National Disability Insurance Agency (NDIA) to manage their plan and pay the charity.

Government grants

Government grants that require an ACNC-registered charity to make supplies (whether the supply is taxable or GST-free) are included in the charity's turnover, unless the charity makes an election not to include the consideration for all supplies from government grants. For more information, see [GSTR 2012/2 Goods and services tax: financial assistance payments](#).

If a charity, other than a university or a school, has enrolled for JobKeeper on or before 13 June 2020, it can provide an [election](#) to exclude government grants from its turnover by 20 June 2020. The charity can calculate its turnover to exclude government grants on the basis that the election will be given to us by that date.

If a charity has enrolled for JobKeeper after 13 June 2020, it can provide an election to us within seven days of its enrolment.

Religious institutions

- <https://www.ato.gov.au/General/JobKeeper-Payment/Religious-institutions/>
- Last modified: 27 May 2020
- QC 62541

On this page:

- [How JobKeeper applies to religious institutions](#)
- [Work out your eligibility](#)
- [Enrol for the JobKeeper payment](#)

How JobKeeper applies to religious institutions

If you are a religious institution, you can qualify for the JobKeeper payment if you pay a minister of religion or a full-time member of a religious order who is not an employee to perform religious activities.

In addition to any eligibility to JobKeeper payments you have as an employer, you may also be eligible for the JobKeeper Payment scheme if:

- you have a non-employee individual who performs activities in pursuit of their vocation as a minister of religion or a full-time member of a religious order and as a member of your religious institution – we refer to this individual as the [eligible religious practitioner](#), and
- you are an eligible registered religious institution.

If you meet the requirements, you will be entitled to one \$1,500 JobKeeper payment per fortnight for each of your eligible religious practitioners. If you also have employees, you may be able to claim additional JobKeeper payments for those eligible employees.

See also:

- JobKeeper Payment – [Employers](#)

Work out your eligibility

You need to be a registered religious institution and have an eligible religious practitioner:

- [Eligible religious practitioner](#)
- [Eligible registered religious institution.](#)

Eligible religious practitioner

An individual is an eligible religious practitioner of your entity for the fortnight if they meet all of the following:

- They are not employed by you.
- They are a minister of religion or a full-time member of a religious order and undertake activities in pursuit of their vocation as a member of your religious institution (at 1 March 2020 and for the fortnight you are claiming).
- You remunerate them in one or more of the following ways
 - a payment for undertaking activities in pursuit of their vocation as a religious practitioner and as a member of your religious institution
 - a provision of a fringe benefit
 - a provision of a benefit that is exempt from fringe benefits tax.
- As at 1 March 2020, they were both
 - aged at least 18 (or were 16 or 17, and were independent or not undertaking full-time study)
 - an Australian resident (within the meaning of section 7 of the *Social Security Act 1991*), or a resident for income tax purposes and the holder of a special category (Subclass 444) visa.
- They are not currently receiving government parental leave or Dad and Partner Pay.
- They are not currently totally incapacitated for work and receiving payments under an Australian workers' compensation law in respect of their total incapacity to work.
- They are not an employee (other than a casual employee) of another entity.
- They have given you a JobKeeper nomination notice.
- They have not previously given another entity, or us, a JobKeeper nomination notice.

Religious practitioner who is also an employee

If a religious practitioner is your employee or an employee (other than a casual employee) of another entity, they cannot be an eligible religious practitioner. However, if they are your eligible employee, you can claim JobKeeper payments on their behalf as an eligible employer.

See also:

- JobKeeper information for [Employers](#) and [Employees](#).

Students

A student minister of religion or a student at a college conducted solely for training people to become members of religious orders are not religious practitioners for the JobKeeper Payment scheme. Only a minister of religion or a full-time member of a religious order can be a religious practitioner for the JobKeeper Payment scheme.

See also:

- [TR 2019/3](#) *Fringe benefits tax: benefits provided to religious practitioners* - refer to paragraphs 14 and 15 on the expressions a minister of religion and a full-time member of a religious order.
- [Employees](#) for employee information on JobKeeper payment

Eligible registered religious institution

You are eligible if:

- on 12 March 2020 and for the fortnight you are claiming, you are an ACNC-registered charity, registered under the sub-type 'advancing religion' (whether or not you are also registered under other sub-types),
- on 1 March 2020 you satisfy one of the following
 - you were a non-profit body that pursued your objectives principally in Australia
 - you were a deductible gift recipient (DGR) endorsed, under the Overseas Aid Gift Deductibility Scheme (DGR item 9.1.1) or for developed country relief (DGR item 9.1.2), either as a public fund or for a public fund you operated.
- you satisfied the fall in turnover test for the relevant period (you will generally meet this test if your turnover for a period covering a JobKeeper fortnight is at least 15% less than your turnover for that same period in 2019) – see [Applying-the-turnover-test](#).

Enrol for the JobKeeper payment

When you have worked out that you are an eligible registered religious institution and your individual non-employee is an eligible religious practitioner, you need to enrol and then identify and maintain your eligible religious practitioners:

- [Before you enrol](#)
- [Step 1: Enrol and nominate for the JobKeeper payment](#)
- [Step 2: Identify and maintain your eligible employees \(including your non-employee eligible religious practitioners\)](#)
- [Step 3: Make a monthly declaration](#).

Before you enrol

Check you meet the eligibility requirements, including the turnover test – see [Eligible registered religious institution](#). The turnover calculation is based on GST turnover. This applies even if you are not registered for GST.

Check your religious practitioners meet the eligibility requirements and for which JobKeeper fortnights – see [Eligible religious practitioner](#). You must remunerate your eligible religious practitioners in each JobKeeper pay period to claim the JobKeeper payment for that period.

If you have employees, check they meet the employee eligibility requirements and continue to pay your eligible employees at least \$1,500 per JobKeeper fortnight. See [Your eligible employees](#).

Send the:

- [JobKeeper employee nomination notice](#) to your eligible employees
- [Jobkeeper religious practitioner nomination notice](#) to your non-employee eligible religious practitioners.

Make sure they complete and return them to you as soon as possible if you plan to claim JobKeeper payments for April 2020.

Keep them on file and provide a copy to your registered tax or BAS agent if you are using one.

Seek advice from your registered tax or BAS agent if you need help. Your registered tax or BAS agent can enrol, identify and declare for JobKeeper on your behalf using Online service for agents.

If you find it difficult to interact with us online and don't use a registered tax or BAS agent, you can call us for assistance.

Step 1: Enrol and nominate for the JobKeeper payment

You or your registered tax or BAS agent can enrol for the JobKeeper payment.

Log in to the Business Portal using myGovID.

Select Manage employees then the link for the JobKeeper payment.

Fill in the JobKeeper enrolment form and provide your:

- eligibility information
- expected number of eligible employees – include your non-employee eligible religious practitioners in this number
- contact and bank details.

Notify your eligible religious practitioners and eligible employees you have nominated them.

To ensure you receive your JobKeeper payments as early possible, enrol as soon as possible. However, enrolments are open till the end of May for claims for the

JobKeeper fortnights ending in April and May 2020.

Step 2: Identify and maintain your eligible employees (including your non-employee eligible religious practitioners)

You, or your registered tax or BAS agent, need to identify each eligible employee (including your non-employee eligible religious practitioner) that you will claim JobKeeper payment for and maintain their details each month.

You can identify your eligible employees (including your non-employee eligible religious practitioners) in one of the following ways:

- [STP enabled payroll software updated with JobKeeper functionality](#)
- [STP enabled payroll software that is not updated with JobKeeper functionality](#)
- [No STP enabled payroll software](#)

STP enabled payroll software updated with JobKeeper functionality

You can identify your eligible employees (including your non-employee eligible religious practitioners) directly into your STP enabled payroll software if it is updated with JobKeeper functionality.

Submit the confirmation of your eligible employees (including your non-employee eligible religious practitioners) online and wait for the confirmation screen.

STP enabled payroll software that is not updated with JobKeeper functionality

You can identify your eligible employees (including your non-employee eligible religious practitioners) in the Business Portal if your STP payroll software is not updated with JobKeeper functionality.

If you have 200 employees or less, (including your non-employee eligible religious practitioners) log in to the Business Portal and select employee details that are prefilled from your STP pay reports.

If you have more than 200 employees (including your non-employee eligible religious practitioners), you can either

- manually create a pay report
- ask us for a prefilled JobKeeper report
- use the JobKeeper Payment Guide sample payload files – [Blank file \(CSV, 28KB\)](#) and [Example file \(CSV, 71KB\)](#) – to produce your own JobKeeper report.

You then provide your report back to us by uploading through the Business Portal Transfer file function.

Submit the confirmation of your eligible employees (including your non-employee eligible religious practitioners) online and wait for the confirmation screen.

No STP enabled payroll software

If you don't have STP enabled payroll software, you can use the Business Portal. If

you have:

- 40 employees or less (including your non-employee eligible religious practitioners), manually enter your eligible religious practitioners' or eligible employees' details
- more than 40 employees (including your non-employee eligible religious practitioners), you can either
 - create your own JobKeeper employee report using the JobKeeper Payment Guide sample payload files – [Blank file \(CSV, 28KB\)](#) and [Example file \(CSV, 71KB\)](#) – and provide it back to us by uploading through the Business Portal Transfer file function
 - consider moving to an STP enabled payroll solution.

Submit the confirmation of your eligible employees (including your non-employee eligible religious practitioners) online and wait for the confirmation screen.

Step 3: Make a monthly declaration

Each month, you must reconfirm your reported eligible employees (including your reported non-employee eligible religious practitioners) through the Business Portal or your registered tax or BAS agent.

If your eligible employees (including your non-employee eligible religious practitioners) change or leave, you will need to notify us through this monthly declaration.

You must also provide information as to your current and projected GST turnover. This is not a retest of your eligibility, but rather an indication of how you are progressing under the JobKeeper Payment scheme.

If you've enrolled for the JobKeeper Payment and identified your eligible employees, you need to make a business monthly declaration to the ATO. You will be able to do this from the 1st to the 14th day of each month, to receive reimbursements for the payments you have made to your employees in the previous month.

For example, the business monthly declaration for reimbursement of JobKeeper payments for the month of May needs to be completed by 14 June.

Keeping JobKeeper payment fair

- <https://www.ato.gov.au/General/JobKeeper-Payment/Keeping-JobKeeper-payment-fair/>
- Last modified: 31 Jul 2020
- QC 62937

We're continuing to work hard to maintain the integrity of the JobKeeper stimulus measure through our compliance approach.

While most businesses and employees are doing the right thing, we have identified concerning and fraudulent behaviour and claims by a small number of organisations and employees.

We will actively pursue these claims. There are penalties for making a false claim and not complying with your obligations.

Some of the concerning behaviours we are currently examining include:

- businesses who have
 - made claims for employees without a nomination notice or have not paid their employees the full \$1500 (before tax)
 - made claims for employees where there is no history of an employment relationship
 - amended their prior business activity statements to increase sales in order to meet the turnover test
 - recorded an unexplained fall in turnover, followed by a significant increase
- individuals who have knowingly
 - made multiple claims for themselves as employees or as eligible business participants
 - made claims both as an employee and an eligible business participant
- intermediaries, including tax agents, who have
 - provided aggressive planning advice or otherwise facilitated access to JobKeeper to their clients who are ineligible
 - exhibited any of the above behaviours in their own affairs.

We encourage all JobKeeper applicants to review their applications and contact us if they have made mistakes. We have a discretion to not pursue repayment of an overpayment in certain circumstances, such as honest mistakes. We have published guidance in relation to the [overpayment](#) discretion.

If you have questions about workplace entitlements and obligations in relation to the JobKeeper payments the Fair Work Commission has released guidance on how it can help with [JobKeeper disputes](#)¹³.

Where you are concerned that you have been incorrectly excluded from JobKeeper in breach of the one-in-all-in rule, we encourage you first to discuss with your employer. If you continue to have concerns, please phone us on the ATO Tip-off hotline on 1800 060 062.

If you are concerned that someone is doing the wrong thing in relation to the JobKeeper payment, you can tell us about it. We will be examining JobKeeper Tip-Offs and contacting businesses where we have concerns and need more

information. To report illegal or behaviour of concern, see [Making a tip off](#).

See also:

- [JobKeeper overpayments](#)

JobKeeper overpayments

- <https://www.ato.gov.au/General/JobKeeper-Payment/Keeping-JobKeeper-payment-fair/JobKeeper-overpayments/>
- Last modified: 31 Jul 2020
- QC 63309

You have received an overpayment if you have incorrectly self-assessed that you (or your employees) were eligible for the JobKeeper payment.

We understand that some overpayments will arise as a result of people making an honest mistake. We provide further guidance below about how we will manage JobKeeper overpayments, including when a JobKeeper overpayment does not need to be repaid.

If an overpayment is identified, one of the following will occur:

- we decide the [overpayment does not have to be repaid](#) (typically if you made an honest mistake)
- we decide the [overpayment needs to be repaid by you](#).
- we decide that another entity that directly or indirectly benefited from the overpayment is also liable to repay the overpayment – when another entity is also liable, we may pursue
 - the entire repayment from you
 - the entire repayment from the other entity, or
 - payments from you and the other entity until the overpayment is repaid in full

When overpayments don't need to be repaid

Due to the extraordinary circumstances in the early stages of the JobKeeper program, overpayments may have been made in error as businesses moved quickly to access JobKeeper payments.

If a JobKeeper overpayment is identified, we may decide the overpayment does not have to be repaid, particularly if there was an honest mistake. This decision is made on the facts and circumstances of each case.

Factors we may consider include whether:

- you relied in good faith on a statement made by an employee in their nomination notice
- you fully passed on the benefit of the JobKeeper payment to the relevant employee
- the mistake was made earlier in JobKeeper when there was less public guidance.

Honest mistakes

We consider a mistake to be honest if it is reasonable to have made the mistake in your circumstance.

A mistake will not be considered honest if:

- fraud was perpetrated by either the JobKeeper recipient or another entity
- there has been intentional disregard of the law or recklessness in its application
- the entity nominated employees, business participants, or religious practitioners that it should have known would not satisfy eligibility requirements
- the employer has deliberately not met the wage condition
- the entity has been contacted by us about its claim potentially being ineligible and has not taken reasonable steps to check the eligibility before making claims in the future.

Note: this is not an exhaustive list and there may be other circumstances where a mistake is not considered honest.

Example 1 – New to business sole trader that does not meet integrity rules

Jack started a new business selling toys at the start of December 2019. He completed the necessary registrations for his new business as a sole trader, including getting an ABN and registering for quarterly GST reporting. Jack also paid other costs in establishing his business. Due to delays in setting up the business, he didn't make any sales until late January 2020.

As Jack's business didn't make any taxable supplies in the December quarter reporting period, the business is not eligible for JobKeeper. This is because it did not make a taxable supply in the tax period that ended before 12 March 2020.

Jack made relevant inquiries, including discussing his potential application with his tax agent, to determine eligibility before he applied for JobKeeper as a business participant. He received a JobKeeper payment in respect of fortnights 1 and 2. Before payments for fortnights 3 and 4, he received notice from us that he was ineligible under the integrity rules.

While this is considered an overpayment, Jack will not have to repay the JobKeeper payments made to him for fortnights 1 and 2. Even though Jack didn't satisfy the integrity rules, for fortnights 1 and 2, he satisfied all other eligibility requirements. It's reasonable for Jack not to know that he didn't

satisfy the integrity rules when he claimed for fortnights 1 and 2 and it is considered that Jack made an honest mistake.

Example 2 – Employer makes honest mistake regarding employee's eligibility

Jo is an Australian tax resident, has one job and is on a partner visa which makes her ineligible for JobKeeper payments. Jo is still working and earning \$2,800 per fortnight from MedCo, a company with many employees. After registering for JobKeeper, MedCo gives each of its employees, including Jo an employee nomination notice.

Jo returns it to them on 1 May 2020. Jo continues to receive her salary of \$2,800 gross from MedCo, who are then reimbursed \$1,500 for JobKeeper fortnights 1 to 4 for wages paid to Jo. We identify the mistake and bring it to MedCo's attention after the payment for fortnights 3 and 4.

As MedCo relied on Jo's nomination notice, it will have made an honest mistake in claiming JobKeeper for Jo. We will not require repayment of the overpayment in respect of fortnights 1 to 4.

MedCo will not receive any future JobKeeper payments for Jo.

Even if the error was identified after fortnight 4, unless there were other factors weighing against the exercise of the discretion, we would not pursue recovery from MedCo. This is because MedCo reasonably relied on Jo's employee nomination notice and made an honest mistake about whether her visa made her ineligible to receive JobKeeper.

When overpayments need to be repaid

If we identify you have received an overpayment of JobKeeper that you need to repay, we will write to you to let you know:

- why we think there has been an overpayment
- how much you need to repay, and
- how you can make the repayment to us.

If you can't pay on time, we can help you. If you're trying to do the right thing, we're committed to understanding your situation and helping you if possible.

If you do not agree with our decision to require repayment, you can object and ask us to reconsider our decision.

Administrative penalties

Generally, we will not impose administrative penalties for JobKeeper overpayments that were the result of a mistake.

However, administrative penalties will apply if there is evidence of deliberate actions to get JobKeeper payments that an entity would not have otherwise been entitled to.

Example 3 – Employer fails to apply correct fall in turnover tests

Big Business Co (BB Co) has an aggregated turnover well in excess of \$1 billion. It had a projected decline in turnover of 35% at the test time, and incorrectly applied the 30% decline in turnover test instead of the 50% test as required in the turnover rules.

BB Co has applied for JobKeeper on behalf of 1,000 employees and has received payments for JobKeeper fortnights 1 and 2. BB Co met the wage condition for all 1,000 employees by paying a minimum of \$1,500 per fortnight (before tax).

As BB Co did not satisfy the 50% decline in turnover test, it was ineligible for JobKeeper and is liable for the overpayments.

We will not waive the requirement to repay these JobKeeper overpayments as BB Co did not make an honest mistake; its mistake was not reasonable in all the circumstances. BB Co was reckless in not thoroughly considering the decline in turnover test provisions and the substantial support material published by the ATO outlining eligibility requirements.

Example 4 – Information within the knowledge or control of the employer

Tony began employment with XYZ Pty Ltd after 1 March 2020, making him ineligible for JobKeeper payments. Tony is still working and earning \$2,800 per fortnight. XYZ Pty Ltd gives Tony a nomination notice as they have given them to all staff despite him not meeting employee eligibility requirements.

Tony returns the nomination notice to XYZ Pty Ltd on 1 May 2020. Tony receives a \$2,800 gross from XYZ Pty Ltd per fortnight and the employer receives \$1,500 for Tony.

We will not waive the requirement to repay as information pertaining to Tony's ineligibility was within the knowledge or control of XYZ Pty Ltd.

It was not reasonable for XYZ Pty Ltd to not know that Tony was not an eligible employee as they held information about his employment status as at 1 March 2020.

JobKeeper guides

- <https://www.ato.gov.au/General/JobKeeper-Payment/JobKeeper-guides/>
- Last modified: 23 Jul 2020
- QC 62219

Sole traders

The following guide shows you step-by-step how to enrol for the JobKeeper payment.

- [JobKeeper guide – sole traders](#)

Employers

The following guides help you identify your employees and make a business monthly declaration each month.

- [JobKeeper guide – employers reporting through STP](#)
- [JobKeeper guide – employers not reporting through STP](#)

Changes for childcare providers

The rule changes relating to JobKeeper payments for child care providers have now been confirmed. Refer to the relevant JobKeeper guide to find out the steps you need to take.

JobKeeper Payment – information in other languages

- <https://www.ato.gov.au/General/JobKeeper-Payment/JobKeeper-Payment---information-in-other-languages/>
- Last modified: 27 Apr 2020
- QC 62291

We have provided summary information about the JobKeeper Payment in a number of languages other than English.

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|---|---------------------------------------|--|---|
| اللغة العربية Arabic | ܐܘܪܝܝܬܝܢܐ Assyrian | 简体中文 Chinese simplified | 繁體中文 Chinese traditional |
| دري Dari | Ελληνικά Greek | هزاره گي Hazaragi | Italiano Italian |
| ភាសាខ្មែរ Khmer | 한국어 Korean | नेपाली Nepali | فارسی Persian (Farsi) |
| Español Spanish | ภาษาไทย Thai | Türkçe Turkish | Tiếng Việt Vietnamese |

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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