

Job Keeper Payments – \$130bn

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

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

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

Eligible employers

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

- On 1 March 2020, you carried on a business in Australia
- You employed at least one eligible employee on 1 March 2020.
- Your eligible employees are currently employed by your business for the fortnights you claim for
- Your business has faced a
 - 30% fall in turnover (for an aggregated turnover of \$1 billion or less)
- Your business is not in the [ineligible](#) categories.

You will be able to enrol in the JobKeeper scheme from 20 April 2020 using an [online form](#).

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 is actively engaged in the business, or a director is actively engaged in the business. This is limited to one entitlement for each entity.

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.

Your eligible employees

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

- are employed by you (including those stood down or re-hired)
- were either a
 - permanent full-time or part-time employee at 1 March 2020
 - long-term casual employee (employed on a regular and systematic basis for at least 12 months)
- were at least 16 years of age on 1 March 2020
- were an Australian resident as at 1 March 2020
- were not in receipt of any of these payments during the JobKeeper fortnight
 - government parental leave
 - a payment in accordance with Australian worker compensation law
- agree to be nominated by you

You cannot claim for any employees who either:

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

Nominating employees

Before you enrol to receive JobKeeper payments, you need to notify each eligible employee.

You must tell those employees that you have nominated them. They must agree to be nominated by you.

The nomination form does not need to be provided to the ATO, however employers are required to keep a copy of the completed form.

Employees who have been terminated

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

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

- confirm they want to be re-hired
- re-engage the employees you want to claim for
- ask them to complete the [JobKeeper employee nomination notice](#)
- start paying them a minimum of \$1,500 (before tax) for each fortnight

You will only be paid a JobKeeper payment for employees from the fortnight they were re-engaged.

Enrol and apply for the JobKeeper payment (from 20 April onwards)

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

Step 1 - Register your interest and subscribe for JobKeeper payment updates.

Step 2 - Check you and your employees meet the eligibility requirements.

Step 3 - Continue to pay at least \$1,500 to each eligible employee per JobKeeper fortnight

Step 4 - Notify your eligible employees that you are intending to claim and check they aren't claiming JobKeeper payment through another employer.

Step 5 - Send the JobKeeper employee nomination notice to your nominated employees to complete and return to you by the end of April.

Step 6 - From 20 April 2020, you can enrol with us for the JobKeeper payment using the Business Portal and authenticate with myGovID.

Step 7 - In the online form, provide your bank details and indicate if you are claiming an entitlement based on business participation, for example if you are a sole trader.

Step 8 - Specify the estimated number of employees who will be eligible for the first JobKeeper fortnight (30 March - 12 April) and the second JobKeeper fortnight (13 April -26 April).

Confirmation of eligible employees you will claim JobKeeper Payment for

Step 1 - Apply to claim the JobKeeper payment by logging in to the ATO Business Portal

Step 2 - Ensure you have paid each eligible employee a minimum of \$1,500 per JobKeeper fortnight before tax.

Step 3 - Identify your eligible employees in the application form by

- selecting employee details
- manually entering employee details in ATO online services or the Business Portal
- using a registered tax agent

Step 4 - Submit the confirmation of your eligible employees online and wait for the confirmation screen.

Step 5 - Notify your eligible employees you have nominated them.

Step 6 - We will pay you the JobKeeper payment for all eligible employees after receiving your application.

Step 7 - Each month, you will need to reconfirm that your reported eligible employees have not changed through ATO online services or the Business Portal

Step 8 - If your eligible employees change or leave your employment, you will need to notify us through your monthly JobKeeper Declaration report.

What do you need to do for your employees

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

You need to provide these employees with the JobKeeper employee nomination notice.

If an employee is currently receiving an income support payment, they must notify Services Australia.

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.

Sole traders and other entities

Sole traders and some other entities (such as partnerships, trusts or companies) may be entitled to the JobKeeper Payment scheme under the [business participation](#) entitlement.

Your entity may be eligible for the JobKeeper Payment scheme if you:

- have a non-employee individual who is actively engaged in the operation of the business
- meet the other relevant [eligibility requirements](#).

Eligible business participant

Your non-employee individual is an eligible business participant of your entity if they:

- They are an individual not employed by your entity.
- They are actively engaged in the business carried on by your entity.
- They are one of the following
 - a sole trader
 - a partner in the partnership
 - an adult beneficiary of the trust
 - a shareholder or director in the company.
- As at 1 March 2020, they are both
 - aged at least 16
 - an Australian resident
- They are not currently receiving government parental leave pay
- They are not currently totally incapacitated
- They are not an employee of another entity
- They have given you a JobKeeper nomination notice.