



JobKeeper Payment — Frequently Asked Questions

General

WHAT IS THE JOBKEEPER PAYMENT?

The JobKeeper Payment is a payment made to eligible businesses and not-for-profits affected by the Coronavirus to support them in retaining employees.

Eligible businesses that elect to participate will receive a payment of \$1,500 per fortnight per eligible employee to support the people they employed as at 1 March 2020 who are retained in employment.

Businesses must have paid their employees before they are entitled to receive the JobKeeper payment. Where an employee's total remuneration is less than \$1,500 per fortnight (before tax), or has been stood down, the employer must provide the employee at least \$1,500 per fortnight (before tax). Where an employee earns more than \$1,500 per fortnight, employers can use the payment to subsidise the employee's wages.

Self-employed individuals will also be eligible to receive the JobKeeper payment.

WHEN WILL THE JOBKEEPER PAYMENT COMMENCE?

The JobKeeper Payment will be available from 30 March 2020.

HOW LONG WILL THE JOBKEEPER PAYMENT LAST FOR?

The JobKeeper Payment will be available for the period until 27 September 2020.

Employers

IS MY BUSINESS ELIGIBLE?

Employers (including not-for-profits) will be eligible for the subsidy if:

- their business has an aggregated turnover of less than \$1 billion (for income tax purposes¹) and estimate their GST turnover has fallen or will likely fall by 30 per cent or more; or
- their business has an aggregated turnover of \$1 billion or more (for income tax purposes) and estimate their GST turnover has fallen or will likely fall by 50 per cent or more; or
- their business is not subject to the Major Bank Levy.

For charities registered with the Australian Charities and Not-for-profits Commission (ACNC), they will be eligible for the subsidy if they estimate their GST turnover has fallen or will likely fall by 15 per cent or more relative to a comparable period. This lower turnover decline test does not apply to universities and non-government schools that are registered charities, who will remain subject to the turnover decline tests set out above for other not-for-profits and businesses. Universities will be required to include the core Commonwealth Government financial assistance provided to in the turnover tests. Charities other than schools and universities can elect to exclude government revenue from the turnover test.

¹ Aggregated turnover is an entity's annual turnover from carrying on a business plus the annual turnover from carrying on a business of any business or individual connected with or affiliated with the entity.

An alternate decline in turnover test will apply to special purpose employment entities. In circumstances where an employment entity is utilised within a group of companies, and that employment entity is unable to demonstrate a decline in its own turnover because, for example, it has had its full year of staffing fees paid in advance, the employment entity will be able to refer to the decline in turnover of the operating entities it services. This will provide for eligibility of special purpose service entities that provide employee labour to group members and that have not met the basic test for decline in turnover.

JobKeeper Payments are paid in respect of each eligible employee who was employed at 1 March 2020 and is currently employed by the business (including those who are stood down or re-hired).

WHAT TYPE OF ENTITIES ARE ELIGIBLE?

All business types, including not-for-profits, will be eligible with the exception of those listed below.

The following entities will not be eligible:

- Australian Government and its agencies,
- State and Territory governments and their agencies,
- Foreign governments and their agencies;
- Local council governments;
- Wholly-owned corporations of any of the above; and
- A business subject to the Major Bank Levy.

Additionally, a company that is in liquidation, or a partnership, trust or sole trader in bankruptcy, will not be eligible.

Some businesses may not be eligible if they are separately provided with support from the Government that explicitly requires them to forgo access to the JobKeeper Payment.

WHAT DO I NEED TO DO IF I WANT TO PARTICIPATE?

The JobKeeper Payment will be administered by the ATO.

Eligible employers need to elect into the scheme. If you want to participate, you can register your interest on the ATO website to keep updated on information about the JobKeeper Payment.

If you register you will receive updates and information from the ATO about how and when to claim the JobKeeper Payment.

If you are a BAS or Tax agent you do not need to register each client separately, unless you are registering each client to receive the information directly.

HOW DO I WORK OUT WHICH OF MY EMPLOYEES ARE ELIGIBLE EMPLOYEES?

You will only be able to claim the JobKeeper payment for eligible employees that were in your employment on 1 March 2020, and continue to be employed while you are claiming the JobKeeper payment.

An eligible employee is an employee who:

- is currently employed by the eligible employer (including those stood down or re-hired);
- is a full-time or part-time employee, or a casual employed on a regular and systematic basis for longer than 12 months as at 1 March 2020;
- is a permanent employee of the employer, or if a casual employee, not a permanent employee of any other employer;
- was aged 18 years or older at 1 March 2020. 16 and 17 years olds may also qualify for fortnights before 11 May 2020 and may continue to qualify if they are not undertaking full time study or are independent;

- was an Australian citizen, the holder of a permanent visa, or a Special Category (Subclass 444) Visa Holder at 1 March 2020;
- was a resident for Australian tax purposes on 1 March 2020; and
- is not in receipt of a JobKeeper Payment from another employer.

You can only claim the JobKeeper Payment for eligible employees if you pay the \$1,500 per fortnight (before tax) to each eligible employee.

These payments should be made using your payroll system and reported to the ATO via Single Touch Payroll. This will support the online claim process when it is available.

If you do not report through Single Touch Payroll, you can still claim the JobKeeper Payment; however there will be a manual claim process.

You are required to notify all eligible employees that they are receiving the JobKeeper Payment and provide each employee of the entity with a nomination form if unless you reasonably believe that the employee does not satisfy the eligibility requirements.

Where a charity has employees that are fully funded from government revenue and the charity meets the turnover decline test by excluding that revenue, the charity may choose not to nominate those employees.

WHEN WILL I RECEIVE THE FIRST PAYMENT?

The first payments by the ATO will be received by employers from the first week of May.

HOW OFTEN WILL THESE PAYMENTS BE MADE?

The payments will be made by the ATO monthly in arrears.

WHAT ARE THE ELIGIBLE PAYMENT PERIODS FOR REIMBURSEMENT?

Employers will need to satisfy payment requirements for their eligible employees in respect of each 14 day period covered by the scheme. The first period starts on Monday 30 March 2020 and ends on Sunday 12 April 2020.

The payment requirement is that employers pay their eligible employees a minimum of \$1,500 per fortnight in the scheme payment periods. Where an employer pays their staff monthly, the ATO will be able to reallocate payments between periods. However, overall an employee must have received the equivalent of \$1,500 per fortnight.

The final period will start on Monday 14 September 2020 and end on Sunday 27 September 2020.

IF I HAVE STOOD DOWN MY EMPLOYEES AFTER 1 MARCH 2020, AND ARE NO LONGER PAYING THEM, DO I NEED TO PAY THEM, FOR WHAT PERIOD AND BY WHEN?

Yes. You can claim the JobKeeper Payment for employees that were stood down after 1 March 2020. To be eligible in relation to these employees, you will need to pay them a minimum of \$1,500 per fortnight (before tax) for the payment periods of the JobKeeper Payment.

The first payment period is from 30 March 2020 to 12 April 2020. Where an employer pays their staff monthly the monthly payment must be equivalent to the required fortnightly payment.

For all following payment periods you will need to continue to pay your employees a minimum of \$1,500 per fortnight (before tax), before the end of the payment period.

WHAT IS THE DEFINITION OF TURNOVER?

Turnover (for purpose of determining how much turnover has declined by) will be defined according to the current calculation for GST purposes and is reported on Business Activity Statements. It includes all taxable

supplies and all GST free supplies but not input taxed supplies. For registered charities, they may also include donations they have received or are likely to receive in their turnover for the purpose of determining if they have been adversely affected. Charities other than schools and universities can also elect to exclude government revenue (including revenue from the United Nations and its agencies) from the turnover test. Universities should include core Commonwealth Government financial assistance in their turnover.

There are some modifications for businesses that are part of a GST group.

Further information on GST turnover, and how to calculate it, is available at ato.gov.au.

IS THIS TURNOVER TEST RELATED TO ONLY TURNOVER IN AUSTRALIA, OR DOES IT INCLUDE OVERSEAS OPERATIONS AS WELL?

Under the GST law, only Australian based sales are included and therefore, only Australian based turnover is relevant. A decline in overseas operations will not be counted in the turnover test. Exports are generally GST free supplies, connected with Australia and included in GST turnover.

MY BUSINESS HAS ONLY JUST STARTED OR MY BUSINESS HAS 'LUMPY' INCOME. HOW CAN I SELF-ASSESS THAT MY TURNOVER HAS FALLEN?

To establish that a business has faced or is likely to face a 30 per cent or more or 50 per cent or more fall in turnover, most businesses would be expected to establish that their turnover has fallen in the relevant month or quarter (depending on the Business Activity Statement reporting period of that business) relative to their turnover in a corresponding period a year earlier.

Where a business was not in operation a year earlier, or where their turnover a year earlier was not representative of their usual or average turnover, (for example, because there was a large interim acquisition, they were newly established, were scaling up, or their turnover is typically highly variable), the Tax Commissioner has discretion to consider additional information that the business can provide to establish that they have been adversely affected by the impacts of the Coronavirus.

The Tax Commissioner also has discretion to set out alternative tests that would establish eligibility in specific circumstances (for example, eligibility may be established as soon as a business ceases or significantly curtails its operations). There will be some tolerance where employers, in good faith, estimate a 30 per cent or more or 50 per cent or more fall in turnover but actually experience a slightly smaller fall.

MY TURNOVER HAS NOT DECREASED BY 30 PER CENT THIS MONTH, BUT I BELIEVE IT WILL IN THE COMING MONTH. AM I ELIGIBLE?

You can apply for the payment if you reasonably expect that your GST turnover will fall by 30 per cent or more (or 50 per cent or more for businesses with an aggregated turnover of \$1 billion or more) relative to your GST turnover in a corresponding period a year earlier. The ATO has guidance about self-assessment of actual and anticipated falls in turnover.

IT IS UNLIKELY THAT MY TURNOVER WILL DECREASE BY 30 PER CENT IN THE COMING MONTH, BUT CAN I APPLY LATER IF MY TURNOVER DECREASES IN ONE OF THE SUBSEQUENT MONTHS?

If a business does not meet the turnover test as at 30 March 2020, the business can start receiving the JobKeeper Payment at a later time once the turnover test has been met. In this case, the JobKeeper Payment is not backdated to the commencement of the scheme. Businesses can receive the JobKeeper Payments up to 27 September 2020.

MY BUSINESS IS STILL OPERATING AND MY EMPLOYEES ARE STILL WORKING. HOW WILL MY PAYMENTS TO THEM BE AFFECTED?

In many cases, your payments and obligations to eligible employees will not change. Your business, if eligible, will receive a \$1,500 per fortnight subsidy to support their continued employment. However, if any eligible employee currently earns less than \$1,500 before tax per fortnight, you will need to pay them \$1,500 per fortnight before tax to receive the JobKeeper Payment.

WHAT IF I PAY MY EMPLOYEES LESS THAN \$1,500 PER FORTNIGHT BEFORE TAX?

To be able to claim the JobKeeper Payment for an eligible employee, that employee must be paid a minimum of \$1,500 income per fortnight, before tax is withheld.

If you want to claim the subsidy for an eligible employee and they have not been paid \$1,500 per fortnight since 30 March 2020, employers must pay a 'top-up' payment to employees so that they are eligible. The ATO will provide further guidance on how this will work.

The employer will be reimbursed \$1,500 per fortnight for each eligible employee.

Employers cannot pay their employees less than \$1,500 per fortnight and be entitled to a payment for that employee.

WHAT IF I PAY MY EMPLOYEES MORE THAN \$1,500 PER FORTNIGHT BEFORE TAX?

If the eligible employee is paid more than \$1,500 a fortnight before tax, the employer will only be reimbursed \$1,500 per fortnight.

IF I HAVE STOOD DOWN MY EMPLOYEES WITHOUT PAY AFTER 1 MARCH 2020 CAN I 'BACK PAY' THEM TO 30 MARCH 2020?

Yes. If you want to claim the JobKeeper Payment for your employees you will need to confirm your eligible employees want to be part of the scheme and arrange for them to be paid a minimum of \$1,500 per fortnight before tax from 30 March 2020.

I LET MY EMPLOYEES GO AFTER 1 MARCH 2020. IF I RE-HIRE THEM, AM I ELIGIBLE TO RECEIVE THE PAYMENT?

Yes. You can receive the JobKeeper Payment if you re-hire any eligible employees you had at 1 March 2020. You can receive the payment even if you then need to immediately stand them down, so long as they remain employed.

WHAT HAPPENS IF I DON'T HAVE THE MONEY TO CONTINUE PAYING MY ELIGIBLE EMPLOYEES UNTIL THE PAYMENTS ARE MADE?

The JobKeeper Payment is a reimbursement scheme that will be paid by the ATO monthly in arrears.

In cases where this presents cash flow difficulties, businesses may want to speak to their bank to discuss their options. The banks have said businesses may be able to use the upcoming JobKeeper Payment as a basis to seek credit in order to pay their employees until the scheme is making its first payments.

The ATO will be permitted to verify an employer's notification of entitlement for the JobKeeper Payment receipt to authorised deposit taking institutions (ADIs) such as banks to assist them with providing bridging finance to eligible employers.

The banks have also agreed to setup special hotlines to help businesses who need finance to bridge the gap until the first JobKeeper Payment is made. The banks have also agreed to bring JobKeeper-related applications to the front of the queue and work with the ATO to accelerate the finance assessment process.

AM I REQUIRED TO PAY PAYGW AND SUPERANNUATION ON THE JOBKEEPER PAYMENT?

You must pay a minimum of \$1,500 per fortnight to your eligible employees, withholding income tax as appropriate. The \$1,500 per fortnight per employee is a before tax amount. Where an employee is paid more than \$1,500 per fortnight, the employer's superannuation obligations will not change. Where an employee is having their wages topped up to \$1,500 per fortnight by the JobKeeper Payment, it will be up to the employer if they want to pay superannuation on any additional wages paid by the JobKeeper Payment.

WHAT HAPPENS IF MY EMPLOYEE RESIGNS?

If an employee for whom you are receiving the JobKeeper Payment resigns, you must notify the ATO. You may need to refund some money to the ATO.

I HIRED AN EMPLOYEE AFTER 1 MARCH 2020. CAN I RECEIVE THE JOBKEEPER PAYMENT FOR THEM?

No. The employee must have been engaged as of 1 March 2020.

I PURCHASED A BUSINESS IN THE LAST 12 MONTHS AND RETAINED SOME CASUAL EMPLOYEES WHO WORKED FOR THE PREVIOUS BUSINESS OWNER. ARE THE CASUAL EMPLOYEES ELIGIBLE?

Employers must assess whether their casual employees satisfy the test of working for 12 months on a regular and systemic basis. A casual may still meet this condition even if the entity operating the business has changed recently.

I ACCEPTED SOME CASUAL EMPLOYEES FROM ANOTHER MEMBER OF MY CORPORATE GROUP. ARE THE CASUAL EMPLOYEES ELIGIBLE?

Employers must assess whether their casual employees satisfy the test of working for 12 months on a regular and systematic basis. A casual may still meet this condition even if they were they were transferred from another member of a corporate group within the last 12 months.

WHAT SHOULD I DO IF I WANT TO RE-HIRE AN ELIGIBLE EMPLOYEE WHO RECEIVED A REDUNDANCY PACKAGE?

If an eligible employee has received a redundancy package and you wish to re-hire them, you will need to consult with the employee and consider prevailing workplace arrangements to settle redundancy terms.

WILL THE ATO USE THE JOBKEEPER PAYMENTS TO OFFSET A BAS DEBT?

The payment will generally be paid directly to the employer and not used to offset tax liabilities, as the intent is that it is a payment that facilitates employers to pay their employees.

I RUN A LABOUR HIRE COMPANY. WILL EMPLOYEES BE ELIGIBLE IF THEIR 'HOST EMPLOYER' CLAIMS THE JOBKEEPER PAYMENT?

Employees are only eligible in respect of their direct employer.

CAN I RECEIVE THE JOBKEEPER PAYMENT FOR EMPLOYEES IN RECEIPT OF WORKCOVER?

Employees will not be eligible for the JobKeeper Payment if they are fully incapacitated, unable to work and being supported by a workers compensation scheme. In other cases, employees would be eligible as they are in an employment relationship with their employer, provided their employer has an obligation to pay

some component of their salary or wages. If your employee is fully compensated under your workcover insurance, they will be ineligible for the JobKeeper Payment.

SOME OF MY EMPLOYEES ARE NOT ELIGIBLE EMPLOYEES FOR THE JOBKEEPER SCHEME. WHAT SUPPORT IS AVAILABLE FOR MY BUSINESS SO I CAN TRY AND RETAIN ALL OF MY EMPLOYEES?

The Government is providing a range of support to businesses to address the significant economic consequences of the Coronavirus. The Government is boosting cash flow for employers by providing up to \$100,000 to eligible small and medium-sized businesses, and not-for-profits, that employ people, with a minimum payment of \$20,000. These payments will help businesses with their cash flow so they can keep operating, pay their rent, electricity and other bills and retain staff.

Other measures to support businesses include temporary relief for financially distressed businesses, increasing the instant asset write-off and backing business investment.

Further information on the economic response to the Coronavirus is available on the Treasury website at treasury.gov.au/coronavirus.

Employees

HOW DO I KNOW IF I AM AN ELIGIBLE EMPLOYEE FOR THE JOBKEEPER PAYMENT?

Eligible employees are employees who:

- are currently employed by the eligible employer (including those stood down or re-hired);
- are a full-time or part-time employee, or a casual employed on a regular and systematic basis for longer than 12 months as at 1 March 2020;
- are a permanent employee of the employer, or if a long-term casual employee, not a permanent employee of any other employer;
- were aged 18 years or older at 1 March 2020. 16 and 17 years olds may also qualify for fortnights before 11 May 2020 and may continue to qualify if they are not undertaking full time study or are independent;
- were an Australian citizen, the holder of a permanent visa, or a Special Category (Subclass 444) Visa Holder at 1 March 2020;
- were a resident for Australian tax purposes on 1 March 2020; and
- are not in receipt of a JobKeeper Payment from another employer.

Where a charity has employees that are fully funded from government revenue and the charity meets the turnover decline test by excluding that revenue, the charity may choose not to nominate those employees.

I AM AN ELIGIBLE EMPLOYEE IN AN ELIGIBLE BUSINESS. HOW MUCH WILL I RECEIVE?

Eligible employees will receive, at a minimum, \$1,500 per fortnight before tax. You will receive a payment from your employer.

I AM STILL WORKING OR ON PAID LEAVE AND EARN MORE THAN \$1,500 PER FORTNIGHT BEFORE TAX. WILL MY PAY CHANGE?

No. If you receive \$1,500 or more in income per fortnight before tax, you will continue to receive your regular income according to your prevailing workplace arrangements. The JobKeeper Payment will assist your employer to continue operating by subsidising part of your income.

I AM STILL WORKING OR ON PAID LEAVE AND I EARN LESS THAN \$1,500 PER FORTNIGHT BEFORE TAX. HOW MUCH WILL I RECEIVE?

For eligible employees, if you receive less than \$1,500 in income per fortnight before tax, your employer must pay you, at a minimum, \$1,500 per fortnight, before tax. Your employer will continue to pay you your ordinary income according to your prevailing workplace arrangements and provide a 'top-up' so you receive \$1,500 per fortnight, before tax.

I HAVE BEEN STOOD DOWN. HOW MUCH WILL I RECEIVE?

If your employer is eligible for the JobKeeper Payment, and they elect to participate, your employer will receive \$1,500 per fortnight for each eligible employee. They will be required to pay you \$1,500 (before tax) per fortnight. The payment will be treated as income, and so will have tax withheld by your employer on your behalf.

I HAVE TAKEN UP OTHER WORK AFTER BEING STOOD DOWN. WILL I STILL RECEIVE A PAYMENT?

Yes. The JobKeeper Payment is not income-tested, so you may earn additional income without your payment being affected as long as you are eligible and maintain your employment (including being stood down) with your JobKeeper-eligible employer. However, you can only receive the JobKeeper Payment from one employer, your primary employer, and you will only receive the JobKeeper Payment if you are a permanent employee of your primary employer, or if a casual employee, not a permanent employee of any other employer.

I WAS EMPLOYED ON 1 MARCH 2020, BUT I WAS STOOD DOWN OR LET GO AND I HAVE APPLIED FOR OR AM CURRENTLY RECEIVING INCOME SUPPORT (SUCH AS THE JOBSEEKER PAYMENT) FROM SERVICES AUSTRALIA. WILL I RECEIVE THE JOBKEEPER PAYMENT?

You will be eligible for the JobKeeper Payment if you have been stood down from work, or if your former employer re-hires you. However, the JobKeeper Payment is treated as ordinary income for the purposes of social security payments.

You must therefore report your change in circumstances to Services Australia if you are receiving income support, including the JobSeeker Payment. In most cases, an individual that is an eligible employee for the JobKeeper Payment will not qualify to receive the JobSeeker Payment. Therefore, you may also need to cancel your JobSeeker Payment.

In a small number of cases, depending on personal circumstances, an individual may be able to receive both JobKeeper and JobSeeker payments.

If you do not report the income or cancel your JobSeeker Payment, you may incur a debt that you will be required to pay back. You can withdraw your claim or cancel your payment using your Centrelink online account through my.gov.au or the [Express Plus Centrelink app](#).

If you have received the \$750 Economic Support Payment from Centrelink and then transferred to the JobKeeper Payment you will not have to pay back the \$750.

More information is available from [Services Australia](#).

WILL MY EMPLOYER PAY SUPERANNUATION ON THE JOBKEEPER PAYMENT?

No superannuation guarantee payments are required to be paid on any additional payment made because of the JobKeeper Payment.

I STARTED WORK WITH MY CURRENT EMPLOYER AFTER 1 MARCH 2020. WILL I RECEIVE THIS PAYMENT FROM THAT EMPLOYER?

No. The JobKeeper Payment supports businesses to maintain eligible employees who were in their employ on 1 March 2020. You may be eligible for the JobKeeper Payment if you are currently stood down by your 1 March 2020 employer or if you are re-hired by that employer.

I AM A CASUAL WORKER. AM I ELIGIBLE TO RECEIVE THE PAYMENT?

You are eligible for the payment if you have been with your employer for 12 months at 1 March 2020 on a regular and systematic basis. Apart from this, casual employees are not eligible for the JobKeeper Payment. You are only eligible for the JobKeeper Payment as a casual employee if you are not a permanent employee of any other employer.

If you are ineligible for the JobKeeper Payment, you may be able to apply for support through Services Australia depending on your personal circumstances.

I AM ON A FIXED TERM CONTRACT WITH MY EMPLOYER. AM I ELIGIBLE TO RECEIVE THE PAYMENT?

Fixed term contractors are eligible for the payment if you were employed at 1 March 2020 and meet the other eligibility criteria for the JobKeeper Payment.

I HAVE MULTIPLE EMPLOYERS. WILL I RECEIVE MULTIPLE PAYMENTS?

No. Every employee is only able to receive one payment from one employer, their primary employer. Your employers who have elected to participate in the JobKeeper Payment scheme may ask you to indicate whether they are your primary employer. If you are employed by more than one employer, you should contact your employers and indicate to them which is your primary employer. To be eligible to receive the JobKeeper Payment from your primary employer, you must be a permanent employee of that employer and if you are a long-term casual, not a permanent employee of any other employer.

The ATO will provide guidance on how to determine your primary employer.

You can continue to receive non-JobKeeper supported income from your non-primary employer.

I AM A CASUAL EMPLOYEE AND THE BUSINESS OWNER CHANGED WITHIN THE LAST 12 MONTHS. AM I ELIGIBLE?

You may still be eligible if you have been working for the business for at least 12 months as at 1 March 2020 on a regular and systematic basis, even if the entity operating the business has changed recently. Your current employer will need to assess whether you meet this test.

I AM WORKING IN AUSTRALIA ON A TEMPORARY VISA. AM I ELIGIBLE?

To be eligible for the JobKeeper Payment, an employee must be an Australian citizen, the holder of a permanent visa, or a Special Category (Subclass 444) Visa Holder at 1 March 2020.

I WAS WORKING IN AUSTRALIA ON 1 MARCH. I HAVE BEEN STOOD DOWN, AND RETURNED TO MY HOME COUNTRY. AM I ELIGIBLE?

You may be eligible to receive the payment if you are an Australian citizen, the holder of a permanent visa, or a Special Category (Subclass 444) Visa Holder who has temporarily left the country. You will be eligible for the payment if you are a resident of Australia for tax purposes and if you have been stood down from work, or if your former employer re-employs you. If you have ceased employment, and are not rehired, you will not be eligible for the payment.

I AM 15 YEARS OLD AND, APART FROM AGE, I MEET THE ELIGIBILITY CRITERIA. AM I ELIGIBLE FOR THE JOBKEEPER PAYMENT WHEN I TURN 16 LATER IN THE YEAR?

No. Employees must be at least 18 years of age on 1 March 2020 to be eligible. 16 and 17 years olds may also qualify for fortnights before 11 May 2020 and may continue to qualify if they are not undertaking full time study or are independent.

I AM ON UNPAID OR PAID LEAVE. WILL I RECEIVE THE PAYMENT?

Yes, unless you are in receipt of Government Parental Leave Pay or Dad and Partner Pay. If you are an eligible employee and your employer is an eligible employer, they will receive the payment whether you are working, on leave, or have been stood down.

I AM NOT ELIGIBLE FOR THE JOBKEEPER PAYMENT. WHAT SUPPORT CAN I GET FROM THE GOVERNMENT?

If you are not an eligible employee, you may be able to access income support through Services Australia. More information is available on the Services Australia website at servicessaustralia.gov.au/individuals.

I AM RECEIVING WORKERS COMPENSATION. AM I ELIGIBLE?

If you are still working — such as reduced hours — then you will be eligible to receive the JobKeeper Payment. However, if you are not currently working due to incapacity and you are being supported through workers' compensation arrangements then you will not be eligible for the JobKeeper Payment.

I AM RECEIVING PARENTAL LEAVE PAY OR DAD AND PARTNER PAY THROUGH SERVICES AUSTRALIA. AM I ELIGIBLE?

For the period that you are receiving Parental Leave Pay or Dad and Partner Pay then you will not be eligible for the JobKeeper Payment.

IF I RECEIVE JOBKEEPER PAYMENT WILL IT AFFECT OTHER PAYMENTS FROM SERVICES AUSTRALIA?

The JobKeeper Payment is treated as ordinary income for the purposes of social security payments, including Child Support, Family Tax Benefit and Child Care Subsidy.

You must therefore report your change in circumstances to Services Australia if you are receiving Services Australia payments. If you do not report the income, you may incur a debt that you will be required to pay back. You can report your change in circumstances using your Centrelink online account through my.gov.au or the [Express Plus Centrelink app](#).

If you received a \$750 Economic Support Payment from Centrelink and then transferred to the JobKeeper Payment you will not have to pay back the \$750.

More information is available from [Services Australia](#).

I CURRENTLY HAVE A SALARY SACRIFICE ARRANGEMENT WITH MY EMPLOYER. CAN IT CONTINUE?

Yes. The JobKeeper Payment may be paid to an employee in cash or as a fringe benefit or an extra superannuation contribution where the employee and employer agree.

Self-employed and other eligible businesses

I AM SELF-EMPLOYED. AM I ELIGIBLE FOR THE PAYMENT?

Yes. People who are self-employed will be eligible for the payment provided, at the time of applying, they:

- estimate their GST turnover has or will fall by 30 per cent or more;
- had an ABN on or before 12 March 2020, and
 - either had an amount included in its assessable income for the 2018-19 year and it was included in their income tax return lodged on or before 12 March 2020 (or such later time as allowed by the Commissioner), or
 - made a supply during the period 1 July 2018 to 12 March 2020 and provided this information to the Commissioner on or before 12 March 2020 (or such later time as allowed by the Commissioner);
- were actively engaged in the business;
- are not entitled to another JobKeeper Payment (either a nominated business participant of another business or as an eligible employee);
- are not a permanent employee of any other employer;
- were aged at least 18 years of age as at 1 March 2020. 16 and 17 years olds may also qualify for fortnights before 11 May 2020 and may continue to qualify if they are not undertaking full time study or are independent; and
- were an Australian citizen, the holder of a permanent visa, or a Special Category (Subclass 444) Visa Holder at 1 March 2020.

MY BUSINESS IS A PARTNERSHIP. CAN EACH PARTNER RECEIVE A JOBKEEPER PAYMENT?

No. Only one partner can be nominated to receive a JobKeeper Payment along with any eligible employees, noting a partner cannot be an employee.

CAN TRUSTS RECEIVE THE JOBKEEPER PAYMENT?

Trusts can receive the JobKeeper Payments for any eligible employees. Where beneficiaries of a trust only receive distributions, rather than being paid salary and wages for work done, one individual beneficiary (that is, not a corporate beneficiary) can be nominated to receive the JobKeeper Payment.

I AM A COMPANY DIRECTOR THAT RECEIVES DIRECTOR FEES. AM I ELIGIBLE?

An eligible business can nominate only one director to receive the payment, as well as any eligible employees. Only one person in a director capacity may receive the payment and that individual may not receive the payment as an employee.

I AM PAID AS A SHAREHOLDER. AM I ELIGIBLE?

An eligible business that pays shareholders that provide labour in the form of dividends will only be able to nominate one shareholder to receive the JobKeeper Payment.

I RECEIVE RENTAL INCOME AS A LANDLORD BUT AM NOT REGISTERED AS A BUSINESS. AM I ELIGIBLE?

No. Only businesses with employees or self-employed people are eligible for the JobKeeper Payment.

I AM SELF-EMPLOYED. HOW CAN I APPLY FOR THE JOBKEEPER PAYMENT?

The ATO will administer the program with an online application process. You may be asked to provide your ABN and a single Tax File Number for the eligible recipient of the JobKeeper Payment, and a declaration of business activity.

I AM SELF-EMPLOYED AND ALSO HAVE A JOB. AM I ELIGIBLE FOR THE JOBKEEPER PAYMENT?

An individual can only receive the JobKeeper Payments from one source. However, if you are eligible for a JobKeeper Payment, you can also receive income from other sources including another job. To be eligible as a self-employed individual, you must not be a permanent employee of any other employer.

Other programs

WILL THE JOBKEEPER PAYMENT BE INCLUDED IN MY CHILD SUPPORT ASSESSMENT?

The JobKeeper Payment is included in adjusted taxable income. Parents should continue to report any change to their income or wages as they normally would. A key principle of the child support scheme is that children are supported by their parents in accordance with their financial capacity to do so.

CAN EMPLOYERS RECEIVE BOTH THE JOBKEEPER PAYMENT AND THE SUPPORTING APPRENTICES AND TRAINEES WAGE SUBSIDY?

Eligible small businesses can receive the 50 per cent wage subsidy for apprentices and trainees in the Supporting Apprentices and Trainees measure from 1 January to 31 March 2020, and the JobKeeper Payment. Where small businesses receive the JobKeeper Payment, they are not eligible to receive the apprentice and trainee wage subsidy from 1 April 2020 onwards.

Further information on the Supporting Apprentices and Trainees measure is available on the Treasury website at treasury.gov.au/coronavirus/businesses.

Compliance

WHAT WILL BE DONE TO ENSURE COMPLIANCE?

This program will be subject to ATO compliance and audit activities. There will be a positive obligation on employers to establish their eligibility and that of their employees. In addition, the ATO will cross-check payments with Services Australia data, and data from other government agencies, and undertake activities designed to identify multiple or ineligible payments to individuals.

WHAT IS THE GOVERNMENT GOING TO DO TO ENSURE COMPANIES DON'T MANIPULATE THEIR TURNOVER TO ENSURE THEY QUALIFY?

The ATO will provide guidance to help businesses self-assess their eligibility. This will include for circumstances that do not fit neatly into more general circumstances that the majority of businesses are in.

The Government will include appropriate integrity rules to prevent employers from entering into artificial schemes in order to get inappropriate access to payments.

There are serious consequences, including large penalties and possible imprisonment, for those trying to illegally get benefits under the scheme.

WHAT IMPACT DOES THE JOBKEEPER PAYMENT HAVE ON WORKPLACE ENTITLEMENTS AND OBLIGATIONS?

Employers must continue to comply with their obligations in the Fair Work Act. The JobKeeper Payment does not remove any workplace protections for employees. Enforcement in relation to Fair Work entitlements will continue to sit with the Fair Work Ombudsman.

Enforcement and compliance to ensure the JobKeeper Payment is passed on to employees will be done by the ATO.

Policy changes to the JobKeeper Payment

WHAT CHANGES IS THE GOVERNMENT MAKING TO THE JOBKEEPER PAYMENT?

The Government is making a number of changes to the JobKeeper Payment rules. These changes will ensure the scheme provides targeted and appropriate support to those employers impacted by the Coronavirus. These changes include:

- providing an alternate decline in turnover test for eligibility of special purpose service entities that provide employee labour to group members and that have not met the basic test for decline in turnover;
- allowing registered charity employers to elect to exclude government revenue from the turnover test;
- enabling the JobKeeper Payment to be made to eligible registered religious institutions in respect of non-employee religious practitioners (with the exception of those that are students only);
- requiring employers electing to participate in the JobKeeper program to provide each employee of the entity with a nomination notice unless the entity reasonably believes the employee does not satisfy the eligibility criteria;
- making 16 and 17 years olds ineligible for the JobKeeper Payment on a prospective basis where they are studying full time or are not independent;
- deeming that any entity endorsed under the Overseas Aid Gift Deductibility Scheme (OAGDS) or for developed country relief will meet the requirement for not-for-profit entities that they pursue their objectives principally in Australia;
- including core Commonwealth Government financial assistance provided to universities in the turnover tests and clarifying the timeframe over which Table A universities need to measure the decline in turnover; and
- allowing the ATO to confirm an employer's notification of entitlement for the JobKeeper Payment to the approved deposit taking institutions such as banks to assist them with providing bridging finance to eligible employers.

Further details on these changes are below.

Staff employed through a special purpose entity, rather than the operating entity

The Government is providing an alternate eligibility test for business structures that use separate entities for employment. In such structures, most or all of the employees may be employed by one entity, the 'employment entity', the sole function of which is to provide the services of the employees to other members of the group. Declines in turnover across the group may not flow through to the employer entity in such a way as to make it eligible for the JobKeeper Payment.

If the employer entity is not able to meet the basic test for turnover, it may still be eligible for the JobKeeper Payment if it meets the alternate test. The alternate test will be by reference to the combined GST turnovers of the related group members using the services of the employer entity. The alternate test will be set out in amendments to the *Coronavirus Economic Response Package (Payments and Benefits) Rules 2020*.

To maintain the integrity of the system and prevent misuse of the new test, the Commissioner will have the power to prevent access to the alternate test where the Commissioner has material compliance or integrity concerns with an entity's use of the test.

Charity employers receiving government revenue

Employing charities registered with the Australian Charities and Not-for-profits Commission (ACNC) can elect to exclude government revenue from the turnover test. This change would maintain the 15 per cent turnover test for charities (excluding universities and non-government schools), but would allow them to use either their total turnover or turnover excluding government revenue for the purposes of assessing eligibility for the JobKeeper Payment.

This change recognises the vital role that charities have in supporting Australians through the Coronavirus pandemic. Some charities are in receipt of additional funding from government for the purposes of helping vulnerable people through the crisis. This change to the JobKeeper payment will ensure charities can retain their employees in all parts of their operations, not only those that are government-funded.

Government revenue is any consideration received for a supply made to an Australian government agency, local governing body, the United Nations or an agency of the United Nations.

Where a charity has employees that are fully funded from government revenue and the charity meets the turnover decline test by excluding that revenue, the charity may choose not to nominate those employees.

JobKeeper Payments to be made to eligible registered religious institutions

Generally, religious practitioners are not employees and usually receive financial support via non monetary benefits and/or a stipend, rather than salary and wages.

Under the new rules a registered religious institution that meets the eligibility requirements of the JobKeeper program will be able to receive the JobKeeper Payment for each eligible religious practitioner for which they are responsible under the tax law.

A religious practitioner for the JobKeeper Payment is a minister of religion or a full-time member of a religious order.

'One in, all in' principle

- Once an employer decides to participate in the JobKeeper Payment scheme and their eligible employees have agreed to be nominated by the employer, the employer must ensure that all of these eligible employees are covered by their participation in the scheme. This includes all eligible employees who are undertaking work for the employer or have been stood down.
- The employer cannot select which eligible employees will participate in the scheme. As noted in the explanatory statement to the existing rules, this 'one in, all in' principle is already a key feature of the scheme and will be made clearer in the rules.
- However, where a charity has employees that are fully funded from government revenue and the charity meets the turnover decline test by excluding that revenue, the charity may choose not to nominate those employees.

16 and 17 year old employees

- As noted in the explanatory statement to the existing rules, the benefit of the JobKeeper Payment to workers over the age of 16 is justified for those who are independent and who require the security provided by participation in the JobKeeper scheme and the maintenance of the working relationship that it affords.
- The rules provide that 16 and 17 years old employees who are studying full time or who are not independent are not eligible for the JobKeeper Payment. This clarification will apply prospectively, which would mean an eligible employer that has already met the wage condition of paying such an employee \$1,500 for a fortnight prior to 11 May 2020 could be entitled to a JobKeeper Payment in arrears for those fortnights.

International Aid Organisations

The JobKeeper Payment rules will be amended so that an entity will be eligible, subject to the decline in turnover test, if it is an approved organisation under the Overseas Aid Gift Deduction Scheme (OAGDS).

Previously, a not-for-profit entity was only eligible if it pursued its activities principally in Australia. In recognition of the important aid and development activities undertaken by employees of OAGDS organisations, the Government is ensuring they can qualify for the JobKeeper Payment if they meet the decline in turnover test.

WHAT ABOUT ORGANISATIONS OPERATING OVERSEAS THAT ARE NOT PART OF OAGDS?

Other organisations will be eligible if they pursue their objectives principally in Australia and many such organisations, including OAGDS organisations, are already eligible if they meet the decline in turnover test.

The ATO website provides guidance on whether an organisation operates principally in Australia at <https://www.ato.gov.au/Non-profit/Getting-started/In-detail/Types-of-charities/Rules-and-tests-for-charity-tax-concessions-endorsement/?anchor=Incometaxexemption#InAustraliatest>.

Universities

- The changes to the rules will mean that core Commonwealth Government financial assistance provided to universities is included when they determine their decline in turnover. This will ensure that the bulk of revenue received by universities is taken into account in assessing eligibility for the JobKeeper Payment.
- This change addresses an anomaly that many universities would not have had to count the bulk of their revenue provided by the Australian Government for the turnover decline test.
- In addition, Table A universities will need to meet the turnover decline test by comparing their turnover for the six month period of January to June 2020 with turnover for January to June 2019. This clarification addresses the timing of income for Table A universities, which is focused around the start of academic terms.