

JOBKEEPER PAYMENTS

Businesses impacted by the coronavirus will be able to access a subsidy from the Government to continue paying their employees. Affected employers will be able to claim a fortnightly payment of \$1,500 per eligible employee from 30 March 2020, for 6 months.

FOR EMPLOYERS

OBLIGATIONS OF EMPLOYERS	ELIGIBILITY	HOW TO APPLY
<p>To receive the JobKeeper Payment, employers must:</p> <ul style="list-style-type: none"> • Register an intention to apply on the ATO website and assess that they have or will experience the required turnover decline. • Provide information to the ATO on eligible employees. This includes information on the number of eligible employees engaged at 1 March 2020 and those currently employed by the business. For most businesses, the ATO will use Single Touch Payroll data to retrieve employee details for the business. • Ensure that each eligible employee receives at least \$1,500 per fortnight (before tax). For employees that were already receiving this amount from the employer then their income will not change. For employees that have been receiving less than this amount, the employer will pay the employee \$1,500, before tax. For employees earning more than this amount, the employer is able to provide them with a top-up. • Notify all eligible employees that they are receiving the JobKeeper Payment. • Continue to provide information to the ATO on a monthly basis, including the number of eligible employees employed by the business. 	<p>Employers will be eligible for the subsidy if:</p> <ul style="list-style-type: none"> • their business has a turnover of less than \$1 billion and their turnover will be reduced by more than 30 per cent relative to a comparable period a year ago (of at least a month), or • their business has a turnover of \$1 billion or more and their turnover will be reduced by more than 50 per cent relative to a comparable period a year ago (of at least a month), and • the business is not subject to the Major Bank Levy • The employer must have been in an employment relationship with eligible employees as at 1 March 2020, and confirm that each eligible employee is currently engaged in order to receive. • Not-for-profit entities and self-employed individuals that meet the turnover tests that apply for businesses are eligible to apply. 	<p>Employers can register their interest via ATO website from 30 March 2020. https://www.ato.gov.au/Job-keeper-payment/</p> <p>Subsequently, eligible employers will be able to apply for the scheme by means of an online application.</p> <p>The first payment will be received by employers from the ATO in the first week of May.</p> <p>It will be up to the employer if they want to pay superannuation on any additional wage paid because of the JobKeeper Payment.</p>

FOR EMPLOYEES

ELIGIBILITY	HOW TO APPLY
<p>Eligible employees are employees who:</p> <ul style="list-style-type: none"> • are currently employed by the eligible employer (including those stood down or re-hired); • were employed by the employer at 1 March 2020 • are full-time, part-time, or long-term casuals • are at least 16 years of age • are an Australian citizen, the holder of a permanent visa, a Protected Special Category Visa Holder, a non-protected Special Category Visa Holder who has been residing continually in Australia for 10 years or more, or Special Category (Subclass 444) Visa Holder • are not in receipt of a JobKeeper Payment from another employer. • If your employees receive the JobKeeper Payment, this may affect their eligibility for payments from Services Australia. 	<p>Employees will receive a notification from their employer that they are receiving the JobKeeper Payment.</p> <p>The majority of employees will need to do nothing further.</p> <p>Where employees have multiple employers – only one employer will be eligible to receive the payment. The employee will need to notify their primary employer to claim the JobKeeper Payment on their behalf.</p>

FOR SOLE TRADERS

ELIGIBILITY	HOW TO APPLY
<p>Sole traders may be eligible to receive the JobKeeper Payment if their turnover has reduced.</p> <p>Sole traders (including those who are self-employed or have employees) will be eligible for the subsidy if:</p> <ul style="list-style-type: none"> • their business has a turnover of less than \$1 billion and their turnover will be reduced by more than 30 per cent relative to a comparable period a year ago (of at least a month); or • their business has a turnover of \$1 billion or more and their turnover will be reduced by more than 50 percent relative to a comparable period a year ago (of at least a month). 	<p>Sole traders must elect to participate in the scheme.</p> <p>An application to the ATO must be made and sole traders must continue to provide information to the ATO on a monthly basis.</p> <p>The first payments will be received by sole traders in the first week of May.</p> <p>Register your interest:</p> <p>https://www.ato.gov.au/Job-keeper-payment/</p> <p>You don't need to phone the ATO. You can register your interest and the ATO will send you updates.</p>

WHEN IT CAN BE CLAIMED?

Before an eligible employer can claim the JobKeeper payment in respect of an employee, the employee must satisfy the following conditions:

- The employee is **currently employed by the employer**, including an employee who has been stood down or re-hired after they had already lost their job.
- The employee was **employed by the employer as at 1 March 2020**.
- The employee is a **full-time** or **part-time** employee, or a **long-term casual** employee who has been employed by the employer **on a regular basis for longer than 12 months at 1 March 2020**.
- The employee is **at least 16 years of age**.
- The employee is an **Australian citizen**, or **the holder of** a permanent visa, a Protected Special Category Visa Holder, a non-protected Special Category Visa Holder who has been residing continually in Australia for 10 years or more, or a Special Category (Subclass 444) Visa Holder.
- The employee is **not in receipt of a JobKeeper Payment from another employer**.

HOW THE PAYMENT IS APPLIED BY AN ELIGIBLE BUSINESS

The purpose of the JobKeeper Payment is to ensure that eligible workers are paid a gross minimum amount of \$1,500 per fortnight. In particular, for eligible employers who receive the JobKeeper Payment for an eligible employee, the employee will receive this payment as follows:

- **If the employee ordinarily receives at least \$1,500** in gross salary income per fortnight, they will continue to receive their regular income according to their prevailing workplace arrangements. The payment will subsidise part of the employee's gross fortnightly salary income.
- **If the employee ordinarily receives less than \$1,500** in gross salary income per fortnight, their employer must pay the employee a minimum gross fortnightly salary income of \$1,500 under the scheme.
- **If an employee has been stood down**, their employer must pay the employee a minimum gross fortnightly salary income of \$1,500 under the scheme.
- **If an employee was employed on 1 March 2020, has subsequently ceased employment** with their employer, and **then has been re-engaged** by the same employer, the employee will receive a minimum gross fortnightly salary of \$1,500 under the scheme.

OFFICIAL TREASURY FACT SHEETS & EXAMPLES

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