



# JOBKEEPER CHECKLIST

## Fall in Turnover

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- 1 On **1 March 2020**, were you **carrying on a business** in Australia?
- No → you are not eligible for JobKeeper
  - Yes → go to question 2

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- 2 Is your business in the **ineligible categories** including:
- an entity that is subject to the Major Bank Levy (or a member of their consolidated group);
  - government entities;
  - a company in liquidation;
  - an individual in bankruptcy
- <https://www.ato.gov.au/general/jobkeeper-payment/employers/eligible-employers/#Ineligibleemployers>
- Yes → you are not eligible for the JobKeeper payment
  - No → go to question 3

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- 3 Using our **JobKeeper Calculator**, has your business had, or forecasted to have, at least a:
- **30% fall in turnover** (if less than \$1bn turnover); or
  - **15% fall in turnover** if you are a charity
- Yes → you may be eligible for the JobKeeper payment
  - No → got to question 4

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- 4 If the fall in turnover does not accurately reflect the downturn that your business as suffered or there is no appropriate comparison period (e.g. newly commenced businesses), you may wish to **apply to the ATO** with appropriate evidence to request a decision on whether you are entitled to the JobKeeper payment.

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- 5 Got to the Employer Eligibility section
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# JOBKEEPER CHECKLIST

## Employer Eligibility

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- 1 Did you employ at least **one eligible employee** on **1 March 2020**?
- No → go to question 2
  - Yes → go to question 3
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- 2 Are you an **active worker** in your business but **have not been paid wages** (e.g. sole trader, partner in a partnership, director, shareholder, trust beneficiary)?
- Yes → despite not having employees, the entity (or the sole trader) may still be entitled to the JobKeeper payment for one nominated individual – the '**Eligible business participant**', being:
    - Sole trader → the individual
    - Partnership → 1 partner in the partnership
    - Trust → 1 adult beneficiary of the trust
    - Company → 1 shareholder or 1 director of the company
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- 3 Are your eligible employees **currently employed in your business** (including those stood down or re-hired)?
- No → you are not entitled to the JobKeeper payment for any employees
  - Yes → go to question 4
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- 4 Are you an **active worker** in your business but have not been paid wages (e.g. sole trader, partner in a partnership, director, shareholder, trust beneficiary)?
- Yes → you are entitled to the JobKeeper payment for your employees and the entity (or the sole trader) may still be entitled to the JobKeeper payment for one nominated individual – the '**Eligible business participant**', being:
    - Sole trader → the individual
    - Partnership → 1 partner in the partnership
    - Trust → 1 adult beneficiary of the trust
    - Company → 1 shareholder or 1 director of the company
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- 5 Go to the Employee Eligibility section
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# JOBKEEPER CHECKLIST

## Employee Eligibility

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- 1 Have you identified all employees that were one of the following at 1 March 2020:
- permanent **full-time** employee
  - permanent **part-time** employee
  - **long-term casual** employee (employed on a regular and systematic basis for at least 12 months) and not a permanent employee of any other employer?
- No → review all your employees at 1 March 2020
  - Yes → go to question 2
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- 2 Have you **excluded** any of the following employees from your list:
- Employees **under 16 years** at 1 March 2020
  - **Non Australian residents** as at 1 March 2020
- No → review all your employees at 1 March 2020
  - Yes → go to question 3
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- 3 For employees that your business can now no longer employ (e.g. where your business has been significantly reduced or where you have lost contracts or income streams), have you notified them of their **termination** and paid out their entitlements?
- No → ensure you notify the employees of the terminations
  - Yes → go to question 4
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- 4 Have you **nominated** and **notified** your eligible employees based on the above?
- No → communicate with your eligible employees
  - Yes → go to question 5
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- 5 Have the nominated employees **completed and signed** the '**JobKeeper employee nomination notice**'?
- <https://www.ato.gov.au/Forms/JobKeeper-payment---employee-nomination-notice/>
- No → ensure the notices are returned completed and signed
  - Yes → go to the Employee Payments section
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# JOBKEEPER CHECKLIST

## Employee Payments

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- 1 If you qualified for the JobKeeper payment at 30 March 2020 (i.e. the fall in turnover in March 2020 was more than 30%/15% compared to March 2019), have you **paid the eligible employees a minimum of \$3,000 before tax** during the month of April 2020?
- No → you will need to calculate a **'top-up'** payment and pay it **before 30 April 2020** for you to be entitled to the JobKeeper payment
  - Yes → go to question 2
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- 2 Ensure you **continue to pay** your eligible employees a **minimum of \$1,500 before tax each fortnight** until the fortnight ending 28 September 2020.
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- 3 For **'Eligible business participants'** (the individuals nominated that are sole traders, a partner in a partnership, an adult beneficiary of a trust, a shareholder or director of a company), the minimum fortnightly payment of \$1,500 before tax does not apply. The JobKeeper payment is paid to the entity (or the sole trader) and there is no requirement to pay the minimum wages.
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# JOBKEEPER CHECKLIST

## ATO process

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- 1 Have you **enrolled** in the JobKeeper payment using the Business Portal? The deadline is **30 April 2020** to claim JobKeeper payments for April 2020.
- <https://bp.ato.gov.au/>
- No → you can log in and enrol or ask your registered tax agent to enrol on your behalf
  - Yes → go to question 2
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- 2 Have you indicated if you are claiming an entitlement for an **'Eligible business participant'** (the individuals nominated that are sole traders, a partner in a partnership, an adult beneficiary of a trust, a shareholder or director of a company)?
- No → you can log in and apply or ask your registered tax agent to apply on your behalf
  - Yes → go to question 3
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- 3 Have you confirmed whether any **employees are excluded** including:
- Employees on parental leave or Dad and Partner Pay
  - Employees receiving a payment in accordance with Australian worker compensation law for an individual's total incapacity to work
  - Employees first employed after 1 March 2020
  - Employees that have been, or have agreed to be, nominated by another employer
- No → you will need to review all your employees and wages paid
  - Yes → go to question 4
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- 4 Have you **applied** for the JobKeeper payment for your eligible employees? You can do this from **4 May 2020** through the Business Portal?
- No → you can log in and apply or ask your registered tax agent to apply on your behalf
  - Yes → go to question 5
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## JOBKEEPER CHECKLIST

### ATO process continued

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- 5 Have you **notified** your eligible employees you have nominated them?
- No → you need to communicate with your eligible employees
  - Yes → you have completed the process and should receive the JobKeeper payment
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- 6 Check that you receive the JobKeeper **payment** in your business account on the **14<sup>th</sup> of each month**
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- 7 Ensure you complete the **monthly 'JobKeeper Declaration report'** and lodge with the ATO to reconfirm that your reported eligible employees have not changed and to provide your turnover.
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