



Checklist: COVID-19 JobKeeper scheme – eligibility and application

This checklist should be used as a guide to determine if an employer and employees are eligible for *JobKeeper* payments, and the process for applying.

This checklist is laid out in two separate sections: Part A will determine the eligibility of the employer and employee, and Part B will lay out the *JobKeeper* application process.

Definitions

Aggregated turnover

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.

Decline in turnover

Decline in turnover is defined as a comparison between 2 separate periods between 2020 and 2019.

Examples of the comparison are below:

- projected GST turnover for April 2020 with GST turnover for April 2019, or
- projected GST turnover for the quarter starting April 2020 with GST turnover for the quarter starting April 2019.

Australian resident

Australian resident is defined within the meaning of the *Social Security Act 1991*, which requires that they reside in Australia, and are one of an Australian citizen, the holder of a permanent visa, or a Protected Special Category Visa Holder.

Job details			
Business name:		Prepared by:	
ABN:		:	
Year ending:		Date:	

PART A - ELIGIBILITY		Yes	No	Ref
Eligible employers				
1.	Did you carry on a business in Australia or were a not-for-profit organisation that pursued your objectives principally in Australia, on 1 March 2020?	<input type="checkbox"/>	<input type="checkbox"/>	
<i>If 'Yes', go to 2.</i>				
<i>If 'No', you may not be eligible for JobKeeper payments.</i>				
2.	Did you employ at least one eligible employee on 1 March 2020? Your eligible employees are currently employed by your business for the fortnights you claim for (including those who are stood down or re-hired).	<input type="checkbox"/>	<input type="checkbox"/>	
<i>If 'Yes', go to 4.</i>				
<i>If 'No', go to 3.</i>				
3.	Are you a sole trader, partner in a partnership, adult beneficiary of a trust, or a shareholder or director of a company that is a non-employee individual working in the business, e.g. business owner?	<input type="checkbox"/>	<input type="checkbox"/>	
<i>If 'Yes', go to 4.</i>				
<i>If 'No', you may not be eligible for JobKeeper payments.</i>				
4.	Is your business an ACNC-registered charity other than a university or a school?	<input type="checkbox"/>	<input type="checkbox"/>	
<i>If 'Yes', go to 5.</i>				

<i>If 'No', go to 6.</i>			
5. Did your business face a decline in turnover of at least 15 per cent?	<input type="checkbox"/>	<input type="checkbox"/>	
<i>If 'Yes', go to 9.</i>			
<i>If 'No', you may not be eligible for JobKeeper payments.</i>			
6. Does your business have an aggregate turnover of \$1b or less?	<input type="checkbox"/>	<input type="checkbox"/>	
<i>If 'Yes', go to 7.</i>			
<i>If 'No', go to 8.</i>			
7. Does your business face a decline in turnover of at least 30 per cent?	<input type="checkbox"/>	<input type="checkbox"/>	
<i>If 'Yes', go to 9.</i>			
<i>If 'No', you may not be eligible for JobKeeper payments.</i>			
8. Does your business face a decline in turnover of at least 50 per cent?	<input type="checkbox"/>	<input type="checkbox"/>	
<i>If 'Yes', go to 9.</i>			
<i>If 'No', you may not be eligible for JobKeeper payments.</i>			
9. Is your business in one of the following categories?			
- the <i>Major Bank Levy</i> was imposed on the entity or a member of its consolidated group for any quarter before 1 March 2020	<input type="checkbox"/>	<input type="checkbox"/>	
- the entity is an Australian government agency (within the meaning of the Income Tax Assessment Act 1997)	<input type="checkbox"/>	<input type="checkbox"/>	
- the entity is wholly owned by an Australian government agency or local governing body	<input type="checkbox"/>	<input type="checkbox"/>	
- the entity is a sovereign entity	<input type="checkbox"/>	<input type="checkbox"/>	
- the entity is a company in liquidation, or	<input type="checkbox"/>	<input type="checkbox"/>	
- the entity is an individual who has entered bankruptcy.	<input type="checkbox"/>	<input type="checkbox"/>	
<i>If 'No' to all of the above, the employer is eligible for JobKeeper payments. Continue through to 10. to determine the status of eligible employees.</i>			
<i>If 'Yes' to any of the above, you may not be eligible for JobKeeper payments.</i>			
Eligible employees	Yes	No	Ref
10. Was the employee employed by your business (including those stood down or re-hired)?	<input type="checkbox"/>	<input type="checkbox"/>	
<i>If 'Yes', go to 11.</i>			
<i>If 'No', the employee may not be eligible for JobKeeper payments.</i>			
11. Was the employee either of the following?			
- permanent full-time or permanent part-time employee at 1 March 2020, or	<input type="checkbox"/>	<input type="checkbox"/>	
- long-term casual employee (employed on a regular and systematic basis for at least 12 months) as at 1 March 2020 and not a permanent employee of any other employer.	<input type="checkbox"/>	<input type="checkbox"/>	
<i>If 'Yes', go to 12.</i>			
<i>If 'No', the employee may not be eligible for JobKeeper payments.</i>			
12. Was the employee at least 16 years old as at 1 March 2020?	<input type="checkbox"/>	<input type="checkbox"/>	
Note: Employees who are aged 16 or 17 years or age and are currently full-time students have been excluded from the definition of eligible employee for the purposes of <i>JobKeeper</i> on 24 April 2020. However, individuals who had already qualified for <i>JobKeeper</i> payments for the fortnights commencing 30 March 2020 and 13 April 2020 will continue to be eligible for those fortnights only.			
<i>If 'Yes', go to 13.</i>			
<i>If 'No', the employee may not be eligible for JobKeeper payments.</i>			
13. Is the employee an Australian resident as at 1 March 2020?	<input type="checkbox"/>	<input type="checkbox"/>	
<i>If 'Yes', go to 14.</i>			
<i>If 'No', the employee may not be eligible for JobKeeper payments.</i>			

- 14.** Will the employee be in receipt of one of the following payments during the *JobKeeper* fortnight:
- government parental leave or dad and partner pay, or
 - a payment in accordance with Australian workers' compensation law for an individual's total incapacity for work.

If 'No' to both of the above, go to **15**.

If 'Yes' to any of the above, the employee may not be eligible for *JobKeeper* payments.

- 15.** Has the employee agreed to be nominated by you?

If 'Yes', the employee is eligible for *JobKeeper* payments. You will have to obtain a completed employee nomination notice for each employee to apply for the *JobKeeper* payments. Continue to **Part B** to go through the application process.

If 'No', you may not be able to receive *JobKeeper* payments for this employee.

PART B - APPLICATION PROCESS	Done	NA	Ref
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Step 1. Determine if you are applying for <i>JobKeeper</i> payments as an employer, or if your tax agent is applying on your behalf.			
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If you are applying directly, you have to do the following:

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| 1. get ready your <i>myGovID</i> details, and login using your <i>myGovID</i> to the ATO Business Portal | <input type="checkbox"/> | <input type="checkbox"/> |
| 2. select 'Manage employees' then the link for the <i>JobKeeper</i> payment, and | <input type="checkbox"/> | <input type="checkbox"/> |
| 3. fill in the <i>JobKeeper</i> enrolment form by confirming the required fields. | <input type="checkbox"/> | <input type="checkbox"/> |

Step 2. Proceed to enrol for the <i>JobKeeper</i> payment with the required fields:		
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Select the month which your business experienced a decline in turnover. The first month selectable in this field is be "March".	<input type="checkbox"/>	<input type="checkbox"/>
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Select the field that confirms your business has experienced a decline in turnover of at least:

- | | | |
|--|--------------------------|--------------------------|
| • 15 per cent for an ACNC-registered charity other than a school or university | <input type="checkbox"/> | <input type="checkbox"/> |
| • 30 per cent for a business with turnover less than \$1b, or | <input type="checkbox"/> | <input type="checkbox"/> |
| • 50 per cent for a business with turnover \$1b or more. | <input type="checkbox"/> | <input type="checkbox"/> |

Enter the number of eligible employees separately for each eligible <i>JobKeeper</i> fortnight, starting from 30 March 2020.	<input type="checkbox"/>	<input type="checkbox"/>
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Select if you are electing to apply as an eligible business participant, which in this case is a sole trader, partner in a partnership, adult beneficiary of a trust, or a shareholder or director of a company that is a non-employee individual working in the business. <i>Note: A business can only elect 1 eligible business participant per business, and the eligible business participant cannot be an employee of the business.</i>	<input type="checkbox"/>	<input type="checkbox"/>
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Enter the banking account details: Account Name, BSB and Account Number.	<input type="checkbox"/>	<input type="checkbox"/>
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Step 3. Proceed to identify and maintain records of your eligible employees.		
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Identify each eligible employee that you will claim the <i>JobKeeper</i> payment for and maintain their details each month.	<input type="checkbox"/>	<input type="checkbox"/>
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You only need to identify eligible employees once. However, you need to maintain the list monthly and advise of changes to your eligible employees.	<input type="checkbox"/>	<input type="checkbox"/>
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If you have an eligible business participant, remember not to include them as an employee.	<input type="checkbox"/>	<input type="checkbox"/>
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Step 4. Proceed to make a monthly business declaration.		
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For each month you will have to ensure you have paid your eligible employees at least	<input type="checkbox"/>	<input type="checkbox"/>
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\$1,500 per eligible employee per fortnight.

For the first month (March), the ATO is allowing businesses to backpay staff, as long as the payments are made before 8 May 2020.

You will also have to log in to the Business Portal monthly to:

- review the number of eligible employees for each *JobKeeper* fortnight
- update your eligible employees if any of your eligible employees change or leave your employment
- provide your current and projected GST turnover, and
- re-confirm your contact and bank details for payment.

Last reviewed on 29 April 2020