

JobKeeper Application and Payment Process

- 1. You should already have registered your interest in applying for the JobKeeper Payment
- 2. Decide if you want to apply for JobKeeper Payments
 - If yes, confirm you are eligible, confirm which employees are eligible and assess income reduction (at least 30% fall in turnover).
 - See <u>Eligible employers and How to Determine a Fall in Turnover</u> See <u>Eligible Employees</u>
- 3. If applying for JobKeeper Payments
 - a) Notify each eligible employee you intend to nominate them for JobKeeper payment
 - b) Get employees to immediately complete <u>JobKeeper Employee Notification Notice</u> either agreeing to be nominated for JobKeeper or confirming they do not wish to be nominated. Employees must return completed form by end of April if you intend to claim JobKeeper payments for April (These Notices do not need to be sent to ATO. Keep them on file.)
 - c) Apply online using the <u>ATO Business Portal</u> and authenticate with MyGov ID on or as soon as possible after 20 April 2020. You must do this by end April to claim JobKeeper payments for April. You will need to estimate number of eligible employees for first fortnight (30 March 12 April) and second fortnight (13 April 26 April)
 - d) Consider payroll accounting eg you are not required to pay super on amounts topped up to \$1500. How will you identify this amount?
 - e) Consider roster arrangements and requirements. How will you organise employees who are receiving JobKeeper Payment? Will you be using 'JobKeeper Enabling Directions' to reduce employee hours, change duties and location etc. See <u>JobKeeper Changes to the Fair Work Act</u>
- 4. Decide if you'll start paying JobKeeper before you're approved by the ATO. If there's any doubt you should wait for approval to ensure you're not paying out money you won't get back.
 - If not approved by 30 April notify eligible employees in writing that you're still waiting to be approved and have either decided to make the \$1500 payments anyway or will not be making JobKeeper Payments for April
- 5. Claim JobKeeper Payments from 4 May 2020 by logging in to the ATO Business Portal
 - You must have paid each eligible employee a minimum of \$1,500 per fortnight (before tax) to claim the Payment. See <u>Confirmation of eligible employees you will claim</u>
 <u>JobKeeper Payment for and Paying your eligible employees</u> for more information
 - ATO advise the \$1500 Payments for the first two fortnights (30 March 12 April,
 13 April 26 April) can be paid late but must be paid by the end of April
 - Advise eligible employees in writing within 7 days of submitting their details to the ATO to claim their JobKeeper Payment