

JobKeeper Eligibility

The Australian Government has passed legislation for JobKeeper, which is a wage subsidy program to help employers retain their staff. The wage subsidy (\$1,500 per employee, per eligible fortnight) will be paid to the employer and is then passed on to eligible employees. It applies from 30 March 2020 and will conclude on 27 September 2020, which is a total of 13 fortnights.

Eligibility of Employers

<https://www.ato.gov.au/General/JobKeeper-Payment/Employers/Eligible-employers/>

You are an eligible employer if all of the following apply:

- Carried on a business in Australia on 1 March 2020
- Employee at least one eligible employee (see the section below for more on this)
- Those eligible employees are currently employed by your business (including those stood down or re-hired)
- Your ACNC-registered charity faced a 15% fall in turnover

Decline in Turnover Test

- The decline in turnover only needs to be met once and from then on you are in the program
- The ATO are using a GST Turnover Test, but for those ACNC-registered charities other than DGRs, gifts of money (which we interpret as offerings/tithes) are included in turnover
- Can be actual turnover (e.g. March 2020 compared to March 2019) OR forecast turnover (e.g. May 2020 or the April – June 2020 quarter)
- If your church does not meet the decline in turnover test on 30 March 2020, but does so at a later time, the entity will become eligible for the JobKeeper payment from that later time. The JobKeeper payment is not backdated to 30 March 2020

Eligibility of Employees

<https://www.ato.gov.au/General/JobKeeper-Payment/Employers/Your-eligible-employees/>

Employees to receive JobKeeper payments must be:

- Full-time or part-time employees (including stood down/rehired) as at 1 March 2020
- Casual employees that have been employed on a regular basis for at least 12 months as at 1 March 2020
- Greater than 16 years of age on 1 March 2020
- Either:
 - o Residing in Australia and are Australian citizens, or permanent visa holders, or
 - o Resident for Australian Tax purposes

Employees must not be:

- Receiving JobKeeper payments from another employer
- Receiving paid parental leave or paid dad and partner pay
- Receiving payment in accordance with Australian workers compensation law for total incapacity to work
- A long-term casual employee who is an employee of another entity (other than as a casual employee)

If your employees satisfy these requirements, then you must give them the nomination notice:

<https://www.ato.gov.au/Forms/JobKeeper-payment---employee-nomination-notice/>

Don't forget:

- You will need to enroll for JobKeeper through the ATO Business Portal
- You will most likely need to enrol for JobKeeper through your accounting software
- You will need to log in to the Business Portal every month to report your turnover
- You will need to keep your Employee Nomination Notices for 5+ years