

# Jobkeeper Payments

This is a very general summary of the basic operation of the JobKeeper payments.  
Please ensure you talk to us or read further information if you have specific questions about your situation.



## Identification

You need to identify eligible employees and individuals.

Eligible employees are people that:

1. Were employed full-time or part-time with your business on the 1st March 2020
2. Were employed as casuals with your business and had been working for at least 12 months in the business as at 1st March 2020

There are special rules to include employees that have been stood down or terminated; please discuss with us.

All eligible employees will need to complete a *JobKeeper Employee Nomination Notice* that is available on the ATO website.

## Registration

If your business and employees/individual are eligible you must register with the ATO. Registration opened on the 20th April and will be done via the ATO business portal. We will also be able to register on your behalf.

## Payments

The \$1,500 payment received from the ATO can apply from the 30th March but as it is paid monthly in arrears, the first amount won't be received until May. If you are claiming from the 30th March it is **IMPERITIVE** you pay your staff the full two fortnights amounts (\$3,000) **BEFORE** the 30th April.

Non-payment will negate your eligibility for that period.

The \$1,500 must also have PAYG withholdings deducted before it is paid to the employees.

If your employee is still working then superannuation must still be paid on the part of their wage that is for actual work i.e if actual work is \$500 per week then superannuation is only applied to this and the additional \$250 per week is free from superannuation.

## Claiming your Rebate

To claim the rebate from the ATO each month you must log into the ATO and report the amounts that have been paid to each employer & individual. If you are currently using STP then most of this information will prepopulate. If you are not using STP you will need to manually enter employees/individuals details into the ATO site. The ATO also requires you to report your actual turnover for the previous month and your estimated turnover for the next month.

