



lbw

tax and business advisors

JobKeeper Checklist

A simple way to work out if you're eligible and what you need to do to get paid.

You are Eligible if:

- You were carrying on a business (or NFP) on 1 March 2020;
- You employed at least one eligible employee;
- Your employee/s are currently employed by your business for the fortnights you are claiming for (including stood down or re-hired employees);
- Your business has faced a (for more guidance on testing turnover, click [here](#)):
 - 30% fall in turnover (for an aggregated turnover of \$1 billion or less)
 - 50% fall in turnover (for an aggregated turnover of more than \$1 billion), or
 - 15% fall in turnover (for ACNC-registered charities other than universities and schools).
- Your business is not an **ineligible** entity.

To be eligible, your Employees must be:

- Currently employed, including stood down or re-hired;
- Either:
 - Permanent full-time or part-time at 1 March 2020;
 - Casual for more than 12 months as at 1 March 2020.
- At least 16 years old on 1 March 2020;
- An Australian resident, or on an **eligible visa**;
- Not receiving:
 - Government parental leave or Dad and partner pay
 - Workcover
- In agreeance to be nominated by you.

What if you are a Sole Trader, Partnership or Trust (in business but not employing yourself)?

- You're eligible if you:
 - Meet the eligibility criteria above;
 - You have an **Eligible Business Participant** engaged in the operation of the business;
- Your Eligible Business Participant MUST NOT be employed by another entity;
- If you are a partnership or trust, ONLY ONE partner or beneficiary can be nominated and receive payments.
- If you also have employees, they may also be eligible for JobKeeper Payments.

Eligible? Great... What now?

- Before enrolling you must nominate each eligible employee and have them complete and return a **JobKeeper Employee Nomination Notice**;
- From 20 April 2020 you will be able to **Enrol** for the JobKeeper payment. You will be able to enrol either via the Business Portal (click [here](#) for instructions on setting up the business portal) or LBW Advisory can process the enrolment for you;
- To be eligible for the JobKeeper payment each eligible employee MUST have been paid a minimum of \$1,500 per fortnight. This includes stood-down or re-hired employees and employees that normally earn less than \$1,500 per fortnight. It is the businesses responsibility to fund these payments until the JobKeeper payments are made monthly in arrears. In the case of April 2020, this means that ALL employees you intend to receive JobKeeper payments for will need to be paid a minimum of \$1,500 per fortnight for the fortnights ending 12 April & 26 April. This needs to be paid before the end of April, and can be done as a back-payment.
- To continue to be eligible for the remainder of the JobKeeper payment scheme, each eligible employee MUST be paid a minimum of \$1,500 per fortnight until the scheme ends on the 27th of September 2020.