

Checklist JobKeeper Employer Eligibility - for client with aggregated turnover <\$1 billion

Business Name:

| | | Yes/ No/ NA |
|-----------|---|-------------|
| A. | Base eligibility | |
| 1. | On 1 March 2020, confirm you: | |
| 1.1. | <input checked="" type="checkbox"/> carried on a business in Australia, or | |
| 1.2. | <input checked="" type="checkbox"/> were a non-profit body that pursued its objectives principally in Australia | |
| 2. | Confirm your business was not : | |
| 2.1. | <input checked="" type="checkbox"/> subject to the Major Bank Levy Act for any quarter ending before 1 March 2020, or was a member of a consolidated group & another member of the group had been subject to the levy | |
| 2.2. | <input checked="" type="checkbox"/> a government body or a wholly-owned entity of a government body, | |
| 2.3. | <input checked="" type="checkbox"/> a sovereign entity (foreign government agency) | |
| 2.4. | <input checked="" type="checkbox"/> in liquidation or bankrupt | |
| 3. | Confirm your business had eligible employees at 1 March 2020 who have agreed to be nominated | |
| B. | Decline in turnover test | |
| 1. | Confirm turnover test period: <i>insert nominated month or quarter test period</i> | |
| 1.1. | <input checked="" type="checkbox"/> GST Turnover for comparison period 2019: \$ <i>insert here</i> | |
| 1.2. | <input checked="" type="checkbox"/> GST Turnover for test period 2020: \$ <i>insert here</i> | |
| 2. | Is your business an ACNC-registered charity other than a public or private university, a pre-school, primary school, secondary school, place of education for children with disabilities. If no, go to B4. | |
| 3. | Confirm B1.2 is less than B1.1 by 15% or more. <i>If no, go to C.</i> | |
| 4. | Confirm B1.2 is less than B1.1 by 30% or more. <i>If no, go to C.</i> | |
| 4.1. | Confirm the basis for the GST test period calculation: <i>Note here, for example a building company might reference jobs in progress & contract book with forecast for completion over next month or quarter. Attach workpaper & supporting evidence</i> | |
| 4.2. | Confirm GST Turnover comparison calculation. | |
| C. | Alternative decline in turnover test | |
| 1. | Confirm if an alternative test could apply? | |
| 2. | Confirm alternative test: <i>Attach workpaper and supporting evidence</i> | |
| 3. | Confirm an application has been made to the Commissioner to use an alternative test | |
| 4. | Confirm the alternative test approved by the Commissioner | |

Checklist Business owner eligibility

Business Name:

Use this checklist to assess an individual's initial eligibility to access JobKeeper payments based on business participation. To be used for sole traders, directors or shareholders of a company, an individual who is a beneficiary of a trust, or a partner in a partnership. Only one eligible business participant per entity is eligible for JobKeeper although other business owners could potentially be eligible if they are genuine employees of the business entity.

| | | Yes/ No/ NA |
|-----------|--|-------------|
| A. | Core details | |
| 1. | Confirm you: | |
| 1.1. | <ul style="list-style-type: none"> carried on a business on 1 March 2020; and | |
| 1.2. | <ul style="list-style-type: none"> are not a not-for-profit entity. | |
| 2. | Confirm your business had an ABN on 12 March 2020 | |
| 3. | Confirm your business: | |
| 4. | <ul style="list-style-type: none"> had some business income in the 2018-19 income year included in a tax return that was lodged by 12 March 2020; or | |
| 4.1. | <ul style="list-style-type: none"> made some supplies connected with Australia in a tax period that started on or after 1 July 2018 and ended before 12 March 2020 and recorded this on an activity statement lodged with the ATO by 12 March 2020. | |
| | <i>The Commissioner can potentially extend the deadline for holding an ABN, lodging the 2019 tax return or lodging a relevant activity statement.</i> | |
| 5. | The business has passed the decline in turnover test. See <i>Checklist JobKeeper Employer eligibility</i> | |
| 6. | The individual was not : | |
| 6.1. | <ul style="list-style-type: none"> employed by the business at any time in the relevant fortnight; | |
| 6.2. | <ul style="list-style-type: none"> a permanent employee of another entity at the time the individual gives the nomination notice (i.e., they do not hold a full time or part time role with another employer); | |
| 6.3. | <ul style="list-style-type: none"> a nominated JobKeeper employee of any other business; or | |
| 6.4. | <ul style="list-style-type: none"> entitled to parental leave pay or dad and partner pay or workers' compensation payments for being totally incapacitated for work. | |
| 7. | Confirm that as at 1 March 2020 , the individual satisfied all of the following: | |
| 7.1. | <ul style="list-style-type: none"> Aged 16 years or over, and | |
| 8. | <ul style="list-style-type: none"> Actively engaged in the business, and | |
| 9. | <ul style="list-style-type: none"> An Australian resident under the Social Security Act or an Australian tax resident who holds a special category visa ** | |
| 10. | Confirm the individual was actively engaged in the business during the relevant fortnight | |
| 11. | Confirm the individual has agreed to be nominated for JobKeeper as an eligible business participant and had confirmed in the nomination notice that they meet the eligibility rules | |
| 12. | The entity has confirmed the individual's nomination for JobKeeper within 7 days of notifying the ATO | |

Notes:

*The individual must be actively engaged in the business (operations and activities) carried on by the entity at some point during the relevant fortnight to receive JobKeeper payments.

**JobKeeper payments are limited to Australian residents within the meaning of the [section 7](#) of the Social Security Act and New Zealand citizens living in Australia who hold a special category visa and are residents for tax purposes. No other visa holders are able to access JobKeeper. In order to be classified as a resident of Australia under the Social Security Act the individual must reside in Australia and must be an Australian citizen, the holder of a permanent visa or a protected special category visa. However, Australian residents who are working overseas for an Australian based business can be an eligible employee under the JobKeeper scheme if their employer elects to participate in the scheme and the overseas based Australian resident agrees to be nominated by the employer for the purposes of the scheme.