

JobKeeper Payment

The application process outlined & how BMWCA can help if you need it

Enrol for the JobKeeper payment (from 20 April Onwards)

You or a registered tax professional can enrol for the JobKeeper payment from 20 April onwards:

- Step 1 – Register your interest and subscribe for [JobKeeper payment](#) updates.
- Step 2 – Check you and your employees meet the eligibility requirements.
- Step 3 – Continue to pay at least \$1,500 to each eligible employee per JobKeeper fortnight (the first JobKeeper fortnight is the period from 30 March to 12 April).
- Step 4 – Notify your eligible employees that you are intending to claim the JobKeeper payment on their behalf and check they aren't claiming JobKeeper payment through another employer or have nominated through another business.
- Step 5 – Send the [JobKeeper employee nomination notice](#) to your nominated employees to complete and return to you by the end of April if you plan to claim JobKeeper payment for April. Keep it on file and provide a copy to your registered tax agent if you are using one.
- Step 6 – From 20 April 2020, you can enrol with the ATO for the JobKeeper payment using the Business Portal and authenticate with myGovID. You must do this by the end of April to claim JobKeeper payments for April.
- Step 7 – In the online form, provide your bank details and indicate if you are claiming an entitlement based on business participation, for example if you are a sole trader.
- Step 8 – Specify the estimated number of employees who will be eligible for the first JobKeeper fortnight (30 March – 12 April) and the second JobKeeper fortnight (13 April – 26 April).

Confirmation of eligible employees you will claim JobKeeper Payment for (available from 4 May 2020 onwards)

You or a registered tax agent can apply for the JobKeeper payment for your eligible employees:

- Step 1 – Apply to claim the JobKeeper payment by logging in to the [ATO Business Portal](#)[External Link](#)

Note: If you use the ATO Business Portal, you will need a myGovID linked to your ABN in relationship Authorisation Manager (RAM). You can find out how to set this up at ato.gov.au/mygovid

- Step 2 – Ensure you have paid each eligible employee a minimum of \$1,500 per JobKeeper fortnight before tax.
- Step 3 – Identify your eligible employees in the application form by:
 - selecting employee details that are prefilled from your STP pay reports if you report payroll information through an STP enabled payroll solution, or
 - manually entering employee details in ATO online services or the Business Portal if you do not use an STP enabled payroll solution, or
 - using a registered tax agent who will submit a report on your behalf through Online services for agents.
- Step 4 – Submit the confirmation of your eligible employees online and wait for the confirmation screen.
- Step 5 – Notify your eligible employees you have nominated them.
- Step 6 – The ATO will pay you the JobKeeper payment for all eligible employees after receiving your application.
- Step 7 – Each month, you will need to reconfirm that your reported eligible employees have not changed through ATO online services, the Business Portal or via your registered tax agent. This will ensure you will continue to receive the JobKeeper payments from the ATO. You do not need to retest your reported fall in turnover, but you will need to provide some information as to your current and projected turnover. This will be done in your monthly JobKeeper Declaration report.
- Step 8 – If your eligible employees change or leave your employment, you will need to notify the ATO through your monthly JobKeeper Declaration report.

What do you need to do for your employees

- You need to identify which employees you intend to claim the JobKeeper payment for and tell them you intend to claim the JobKeeper payment for them.
- You need to provide these employees with the *JobKeeper employee nomination notice* and ask them to return it to you by the end of April if you want to claim JobKeeper payment for April.
- If your employees have multiple employers, they can usually choose which employer they want to nominate through. However, if your employees are long-term casuals and have other permanent employment, they cannot nominate you. They cannot receive the JobKeeper payment from more than one employer.

- If an employee is currently receiving an income support payment, they must notify [Services Australia External Link](#) of their new income to avoid incurring a debt that they will have to repay.

What Brown Macaulay & Warren can do to help you

Don't struggle through this process on your own. If you need assistance, Brown Macaulay & Warren, as your Registered Tax Agent, are willing and able to process all stages of the JobKeeper Application on your behalf.

Our base fees for this service are as follows:

	3-5 Eligible Staff	6-20 Eligible Staff	20+ Eligible Staff
Initial application, eligibility test check, registration, document preparation & collation:	\$300 + GST	\$450 + GST	POA
Plus Monthly Reporting thereafter:	\$150* + GST per Month	\$200* + GST per Month	POA

**Price subject to change pending ATO reporting requirements.*



JobKeeper Employee Nomination Notice

When to use the form

Employers

Before you enrol to receive JobKeeper payments, complete **section A** and provide this form to your eligible employees (refer to criteria below).

This form will be used to:

- notify eligible employees that you (their employer) intend to participate in the JobKeeper scheme
- ask eligible employees if they agree to be nominated by you as their primary employer so that you can receive JobKeeper payments for them.

You do not need to send this form to the ATO. You will, however, need to keep the completed version of this form (generally for 5 years) to document that your employee has agreed to be nominated by you to receive JobKeeper payments for them.

! Employers must ensure they comply with any *Privacy Act 1988* (Cth) obligations when using this form.

Employees

Complete **section B, C** and **D** of this form and return this form to your employer as soon as possible.

Important:

- If you have not returned this form to your employer, they **cannot** include you as an eligible employee to receive JobKeeper payments for you.
- If your employer intends to enrol to participate in the JobKeeper scheme for a fortnight beginning on 30 March 2020 or 13 April 2020, you should return this form to your employer **before the end of April 2020** to ensure that your employer is eligible to receive JobKeeper payments for those fortnights.

- If your employer intends to enrol to participate in the JobKeeper scheme for a subsequent fortnight, you should return this form as soon as possible after they give the form to you to ensure that your employer is eligible to receive JobKeeper payments.
- Only one employer or eligible business can receive the JobKeeper payment for you. If you have multiple employers, you must choose a permanent employer. If you are a long-term casual employee that is eligible with no permanent employer, you can nominate your casual employer.
- If you have already agreed for another employer or eligible business to receive JobKeeper payments for you, you cannot nominate this employer.

Taxation law authorises the ATO to collect information and to disclose it to other government agencies. For information about your privacy, go to ato.gov.au/privacy.

What is the JobKeeper payment?

Under the JobKeeper payment, businesses impacted by the Coronavirus are able to access a subsidy from the government to continue paying their employees. Affected employers are able to claim a fortnightly payment of \$1,500 per eligible employee, or for one eligible business participant from 30 March 2020, for a maximum period of 6 months.

> Find out more:
ato.gov.au/general/gen/JobKeeper-payment

Section A: Employer to complete

Employer details

1 Employer name

2 Employer Australian business number (ABN)

Section B: Employee to complete

Employee details

1 Full name

Title: Mr Mrs Miss Ms Other

Family name

First given name

Other given name

2 **Date of birth**

3 **Address**

Street address

Suburb/town/locality

State/territory

Postcode

4 **Phone**

5 **Email**

Section C: Nomination

Employee eligibility requirements

To be an eligible employee, you need to meet these requirements:

- You are currently employed by the employer outlined in section A (including those stood down or re-hired).
- You were employed by the employer outlined in section A at 1 March 2020.
- As at 1 March 2020, you were a permanent employee, or a casual employee employed on a regular or systematic basis during the period of 12 months ending on 1 March 2020.
- If you are a casual employee as mentioned above, you are not permanently employed by any other employer, or you are only employed by any other employer on a casual basis.
- You were at least 16 years of age as at 1 March 2020.
- As at 1 March 2020 you were:
 - residing in Australia and an Australian citizen or permanent resident, or
 - an Australian resident for income tax purposes and a Subclass 444 (Special Category) visa holder.
- You are not in receipt of a JobKeeper payment as a sole trader, nor is another employer or eligible business in receipt of a JobKeeper payment for you.
- You are not currently receiving parental leave pay or dad and partner pay, and
- You are not currently totally incapacitated for work and receiving payments under an Australian workers' compensation law in respect of your total incapacity to work.

Yes, I agree to be nominated by the employer outlined in section A for the purpose of the JobKeeper scheme.

In making this nomination I:

- (i) agree that I meet the eligibility requirements listed above, and
- (ii) confirm that I have not agreed to be nominated by any other employer/entity and have not given another entity a nomination form for the purpose of this scheme.

OR


No, I do not agree to be nominated by the employer outlined in section A for the purpose of the JobKeeper scheme.

Section D: Declaration

I declare that the information I have provided is true and correct.

Signature (electronic/email is OK)

DD/MM/YYYY

 There are penalties for deliberately making a false or misleading statement.



When to use the form

Employers

Before you enrol to receive JobKeeper payments, complete **Section A** and provide this form to your eligible employees (refer to criteria below).

This form will be used to:

- notify eligible employees that you (their employer) intend to participate in the JobKeeper scheme
- ask eligible employees if they agree to be nominated by you as their primary employer so that you can receive JobKeeper payments for them.

You do not need to send this form to the ATO. You will, however, need to keep the completed version of this form (generally for 5 years) to document that your employee has agreed to be nominated by you to receive JobKeeper payments for them.

Employers must ensure they comply with any *Privacy Act 1988* (Cth) obligations when using this form.

Employees

Complete **Section B, C and D** of this form and return this form to your employer as soon as possible.

Important:

- If you have not returned this form to your employer, they **cannot** include you as an eligible employee to receive JobKeeper payments for you.
- If your employer intends to enrol to participate in the JobKeeper scheme for a fortnight beginning on 30 March 2020 or 13 April 2020, you should return this form to your employer **before the end of April 2020** to ensure that your employer is eligible to receive JobKeeper payments for those fortnights.
- If your employer intends to enrol to participate in the JobKeeper scheme for a subsequent fortnight, you should return this form as soon as possible after they give the form to you to ensure that your employer is eligible to receive JobKeeper payments.
- Only one employer or eligible business can receive the JobKeeper payment for you. If you have multiple employers, you must choose a permanent employer. If you are a long-term casual employee that is eligible with no permanent employer, you can nominate your casual employer.
- If you have already agreed for another employer or eligible business to receive JobKeeper payments for you, you cannot nominate this employer.

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Find out more:

- ato.gov.au/general/gen/JobKeeper-payment/

Section A – Employer to complete

Employer Details:

1. Employer name
2. Employer Australia business number (ABN)

Section B – Employee to complete

Employee Details:

1. Full name
2. Date of birth (DD/MM/YYYY)
3. Address
4. Preferred contact details
 - a. phone number
 - b. email address

Section C – Nomination

Employee eligibility requirements

To be an eligible employee, you need to meet these requirements:

- You are currently employed by the employer outlined in section A (including those stood down or re-hired).
- You were employed by the employer outlined in section A at 1 March 2020.
- As at 1 March 2020, you were a permanent employee, or a casual employee employed on a regular or systematic basis during the period of 12 months ending on 1 March 2020.
- If you are a casual employee as mentioned above, you are not permanently employed by any other employer, or you are only employed by any other employer on a casual basis.
- You were at least 16 years of age as at 1 March 2020.
- As at 1 March 2020 you were:
 - residing in Australia and an Australian citizen or permanent resident, or
 - an Australian resident for income tax purposes and a Subclass 444 (Special Category) visa holder.
- You are not in receipt of a JobKeeper payment as a sole trader, nor is another employer or eligible business in receipt of a JobKeeper payment for you.
- You are not currently receiving parental leave pay or dad and partner pay, and
- You are not currently totally incapacitated for work and receiving payments under an Australian workers' compensation law in respect of your total incapacity to work.

Yes, I agree to be nominated by the employer outlined in section A for the purpose of the JobKeeper scheme.

In making this nomination I:

- (i) agree that I meet the eligibility requirements listed above, and
- (ii) confirm that I have not agreed to be nominated by any other employer/entity and have not given another entity a nomination form for the purpose of this scheme.

OR

No, I do not agree to be nominated by the employer outlined in section A for the purpose of the JobKeeper scheme.

Section D - Declaration

I declare that the information I have provided is true and correct.

Date (DD/MM/YYYY)

Signature (electronic/email is OK)

Important: There are penalties for deliberately making a false or misleading statement.