



# JobKeeper Payment

## Summary

Employers need to review their employee's eligibility for the JobKeeper Scheme. Some employees who previously did not qualify under the **1<sup>st</sup> March 2020** date may now be eligible to receive JobKeeper from the **3<sup>rd</sup> of August 2020**

## Employee Eligibility

- Employee is on the employer's books as at **1<sup>st</sup> of July 2020** and covers full-time, part-time, long term casuals and stood down employees.
- Employee must be an Australian citizen or on one of the other specified visa holder categories.
- **Casual employees now eligible for the JobKeeper Payment are those employees who have been with their employer on a regular basis for at least the previous 12 months as at 1<sup>st</sup> of July 2020.**
- Employees that are re-engaged by a business that was their employer on 1<sup>st</sup> of July 2020 will also be eligible.
- Where employees have multiple employers – only one employer will be eligible to receive the payment. The employee will need to notify their primary employer to claim the JobKeeper Payment on their behalf. The claiming of the tax-free threshold will in most cases be enough notification that an employer is the employee's primary employer.

## Timing

The new testing date for employee eligibility is the **1<sup>st</sup> of July 2020**.

The JobKeeper subsidy for new eligible employees will start on the 3<sup>rd</sup> August 2020. Employers will have until the 31<sup>st</sup> August to make top up payments for newly eligible employees.

## Implication of Date Change

You may have employees on your payroll now that will qualify under this change in eligibility requirement. Including the following circumstances:

- Employees that have been stood down and then re-engaged, or
- New fulltime/part-time employees employed between 1<sup>st</sup> March and 1<sup>st</sup> July 2020
- Casuals who have now completed 12 months of employment at 1<sup>st</sup> July 2020, or
- Employees who meet the eligibility requirements and have turned 18 years old as of 1<sup>st</sup> of July 2020 (or 16-17 year olds if financially independent and not undertaking full time study on 1st July 2020)

Employers should identify employees who now qualify and provide those employees with JobKeeper nomination forms as soon as possible.

As the changes announced by the Treasury take effect from 3<sup>rd</sup> of August 2020, employers who don't take steps to identify employees who satisfy the eligibility criteria at 1<sup>st</sup> of July 2020 and make 'top-up' payments where necessary, may find themselves in breach of the **one in all in principle** and the JobKeeper minimum wage conditions under the Fair Work Act.

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