



## JobKeeper guide - employers not reporting through STP

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- <https://www.ato.gov.au/General/JobKeeper-Payment/In-detail/JobKeeper-guide---employers-not-reporting-through-STP/>
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## JobKeeper guide – employers not reporting through STP

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### Key dates

- From 20 April: enrol for JobKeeper payment.
- By 30 April: enrol and pay your employees to claim JobKeeper payments for April.
- 4 May onwards: identify your employees.
- Each month: reconfirm eligibility.
- If you need more time, you have until the end of May to enrol and identify your employees.

### How to prepare

- Check your business or not-for-profit organisation meets the [eligibility requirements](#) including the [turnover test](#). The turnover calculation is based on GST turnover. This applies even if an entity is not registered for GST.
- Check your employees meet the [eligibility requirements](#) and for which

JobKeeper fortnights. You must pay your eligible employees in each JobKeeper pay period to claim the JobKeeper payment for that period.

- If you are a director or a shareholder of a company, a partner in a partnership, or an adult beneficiary of a trust, consider whether you will nominate as an [eligible business participant](#) and check you meet the eligibility requirements.
- Re-hire or re-engage employees you let go or stood down as well as pay them if you want to claim the JobKeeper payment for them.
- Send the [JobKeeper employee nomination notice](#) to all your eligible employees to complete and return to you. They must return it by the end of April 2020 if you plan to claim JobKeeper payments for April 2020. Keep it on file and you may also provide a copy to your registered tax or BAS agent if you are using one.
- You can [create your own employee nomination notice](#) if it is not practical to have each employee complete and return the ATO version to you. This will allow you to use your own portal or communication channel to obtain this information.
- You need to pay each eligible employee at least \$1,500 (before tax) per JobKeeper fortnight or a combined payment of \$3,000 by the end of April. JobKeeper fortnights start from 30 March.
- To use the 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](https://ato.gov.au/mygovid).
- Your registered tax or BAS agent can enrol, identify and declare for JobKeeper on your behalf using Online service for agents.
- If you find it difficult to interact with us online and don't use a registered tax or BAS agent, you can call us for assistance.

## Step 1: Enrol for the JobKeeper payment

You only need to complete this step once.

- Log in to the [Business Portal](#)<sup>21</sup> using myGovID.
- Select 'Manage employees' then the link for the JobKeeper payment.
- Fill in the JobKeeper enrolment form by confirming the required fields.

### Required fields

A fall in turnover: your business has experienced or is likely to experience a fall in turnover of at least 30%, at least 50% if your turnover is more than \$1 billion, or at least 15% if you are an ACNC-registered charity other than a school or university.

Has your turnover for the entity fallen or is likely to fall 30% or more?\*

 Yes No

Has your turnover for the entity fallen or is likely to fall **50% or more**?\*

Yes  No

Has your turnover for the entity fallen or is likely to **fall by 15%**?\*

> When you're not registered for GST, this applies to all annual income.

Yes  No

Month: the month from which your business experienced the fall in turnover or is likely to experience a fall in turnover.

For which month in 2020 have you experienced or likely to experience a reduction in turnover?\*

March 

Expected number of eligible employees: if enrolling for April 2020, the number of expected eligible employees for each JobKeeper fortnight in April.

If your business is a partnership, trust or company, your number of eligible employees must not include the eligible business participant.

If your business doesn't have any employees, leave these fields as '0'.

Number of eligible employees who have been or will be remunerated \$1,500 or more (this may include wages, tax and salary-sacrifice super) for JobKeeper **fortnight one** (30 March - 12 April)\*

0 employees

Number of eligible employees who have been or will be remunerated \$1,500 or more (this may include wages, tax and salary-sacrifice super) for JobKeeper **fortnight two** (13 - 26 April)\*

0 employees

Eligible business participant: whether you intend to register an eligible business participant for a partnership, trust or company.

Are you intending to register an eligible business participant?\*

Yes  No

Does the employing entity's business participant **meet all** of the following?\*

- > relevant individual actively engaged in the entity's business
- > relevant individual aged 16 or over (or 18 years if beneficiary in the case of the Trust)
- > had an ABN on 12 March 2020
- > had assessable income in 2018-2019 income year and provided notice to the Commissioner on or before 12 March 2020 OR made a supply in 1 July 2018 – 12 March 2020 and provided notice to the Commissioner on or before 12 March 2020
- > you are an Australian resident (within the meaning of section 7 of the Social Security Act 1991), or a resident for income tax purposes and was the holder of a special category (Subclass 444) visa.
- > you are not an employee (other than a casual employee) of another entity

Yes  No

Contact and bank details: the employing entity's financial institution and contact details for payment.

Financial institution details for employing entity

**!** Do not provide agency trust account information  
Ensure you enter the financial institution details for the employing entity.

Account name\*

BSB\*

Account number\*

I have checked the account details are for the employing entity and confirmed these are correct.

Notify all of your eligible employees that you have nominated them. You must do this by the end of April to claim JobKeeper payments for April

## Step 2: Identify and maintain your eligible employees

You or your registered tax or BAS agent can:

- identify each eligible employee that you will claim the JobKeeper Payment for and
- maintain their details each month.

You only need to identify eligible employees once. However, you need to maintain the list monthly and advise of changes to your eligible employees. If you have an eligible business participant, remember not to include them as an employee.

## How to identify your eligible employees

If you have:

- 40 employees or less
  - Log in to the Business Portal
  - If your business entity is a partnership, trust or company, you can register the details of the eligible business participant and provide a start period
  - Manually enter each eligible employee for each JobKeeper fortnight by entering their tax file number and date of birth
- more than 40 employees
  - Log in to the Business Portal
  - If your business entity is a partnership, trust or company, you can register the details of the eligible business participant and provide a start period
  - Alternatively you can use the JobKeeper Payment Guide sample payload files – [Blank file \(CSV, 28KB\)](#)  and [Example file \(CSV, 71KB\)](#)  – to produce your own JobKeeper report and provide it back to the ATO by uploading via the Business Portal Transfer file function.

Alternatively, you can start using Single Touch Payroll and JobKeeper enabled payroll software before the end of April.

## Step 3: Make a business monthly declaration

Each month, you must reconfirm the eligibility of your business and your reported eligible employees.

You must also provide information as to your current and projected GST turnover. This is not a retest of your eligibility, but rather an indication of how your business is progressing under the JobKeeper Payment scheme.

You or your registered tax or BAS agent can make the business monthly declaration.

Each month you must:

- Ensure you have paid your eligible employees at least \$1,500 per eligible employee per fortnight.
- Log in to the Business Portal to:
  - review the number of eligible employees for each JobKeeper fortnight
  - update your eligible employees if any of your eligible employees change or leave your employment.
  - provide your current and projected GST turnover
  - re-confirm your contact and bank details for payment.

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