



## JobKeeper guide - employers reporting through STP

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- <https://www.ato.gov.au/General/JobKeeper-Payment/In-detail/JobKeeper-guide---employers-reporting-through-STP/>
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## JobKeeper guide – employers reporting through STP

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### Key dates

- From 20 April: enrol for JobKeeper payment.
- By 30 April: pay your employees \$1,500 for each fortnight to claim JobKeeper payments for April.
- 4 May onwards: identify your employees.
- 31 May: final date to enrol to claim for JobKeeper fortnights in April and May
- Each month: reconfirm eligibility.

### 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 before you claim JobKeeper payments for that individual employee. 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).
- If you are having trouble linking your myGov ID you can find more information here:
  - Support for RAM at <https://info.authorisationmanager.gov.au/help>
  - Support for myGovID at <https://www.mygovid.gov.au/need-help>
- 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](#) 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

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

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

March



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 for the selected month (or the quarter including the selected month) fallen, or is it likely to fall, by **30% or more?**\*

Yes

No

Has your turnover for the entity for the selected month (or the quarter including the selected month) fallen, or is it likely to fall, by **50% or more?**\*

Yes

No

Has your turnover for the entity for the selected month (or the quarter including the selected month) fallen, or is it likely to fall, by **15% or more?**\*

Yes

No

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-sacrificed super) for each JobKeeper fortnight:

JobKeeper fortnight one (30 March - 12 April)\*

0	employees
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JobKeeper fortnight two (13 - 26 April)\*

0	employees
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Note: If you selected May onwards for the month you are likely to experience a fall in turnover, this question will not appear.

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

- > relevant individual is not employed by the entity at any time in the fortnight
- > relevant individual is actively engaged in the entity's business
- > relevant individual aged 16 or over (or 18 years if beneficiary in the case of the Trust)
- > relevant individual is not currently receiving parental leave pay, dad and partner pay
- > relevant individual is not currently totally incapacitated for work and receiving payments under an Australian workers' compensation law in respect of their total incapacity to work
- > relevant individual is an Australian resident (within the meaning of section 7 of the *Social Security Act 1991*), or a resident for income tax purposes and were the holder of a special category (Subclass 444) visa
- > relevant individual is 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 your eligible employees 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

You can identify your eligible employees in one of the following ways:

- [Directly into your payroll software](#), providing your software has been updated with JobKeeper functionality
- [Through the Business Portal – 200 employees or less](#)
- [Through the Business Portal – more than 200 employees](#)

### Directly into your payroll software

If you use STP enabled payroll software updated with JobKeeper functionality:

- Update each eligible employee in your payroll software and lodge via your payroll software. Speak to your software provider to find out how.
- Log in to the Business Portal to register the details of the eligible business participant and provide a start period, if required.
- Future changes to JobKeeper employee eligibility and changes to employees are actioned in your software.

### Through the Business Portal – 200 employees or less

If you use STP enabled payroll software that does not offer JobKeeper functionality, and you have 200 employees or less:

- Log into the Business Portal from 4 May 2020.
- If you are a partnership, trust or company, you can register the details of the eligible business participant and provide a start period.
- Identify eligible employees for each JobKeeper fortnight
  - Select eligible employees from a list of employees prefilled from your STP pay reports.
  - Add up to 40 employees that are potentially eligible but not prefilled, if required.

### Through the Business Portal – more than 200 employees

If you use STP enabled payroll software that does not offer JobKeeper functionality, and you have more than 200 employees:

- Log into the Business Portal from 4 May 2020.
- If you are a partnership, trust or company, you can register the details of the eligible business participant and provide a start period.
- Choose one of the following options to identify your employees:
  - Manually create a JobKeeper allowance in your STP enabled payroll software (refer to your payroll software provider for details) and lodge a pay report to the ATO via your software.
  - Ask us for a prefilled JobKeeper report via the Business Portal Transfer file functionality. You will need to identify your eligible employees in this report and return the report to us via file transfer.
  - 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.

## 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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