



JobKeeper guide - sole traders

- <https://www.ato.gov.au/General/JobKeeper-Payment/In-detail/JobKeeper-guide---sole-traders/>
- Last modified: 24 Apr 2020
- QC 62204

JobKeeper guide – sole traders

You can create a PDF or print this guide using the buttons at the top-right of your screen.

On this page:

- [Key dates](#)
- [How to prepare](#)
- [Step 1: Enrol for the JobKeeper payment](#)
- [Step 2: Identify and maintain your eligible employees](#)
- [Step 3: Make a business monthly declaration](#)

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 you meet 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.
- Consider whether you will nominate an [eligible business participant](#).
- Get a myGov account linked to the ATO online services if you don't already have one.
- To use the [Business Portal](#) ^{external link} 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.

- 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.

If you have employees, you need to also complete the following:

- 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.
- 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 before you claim JobKeeper payments 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.

Step 1: Enrol for the JobKeeper payment

You only need to complete this step once.

- Log into ATO online services via myGov, or in the [Business Portal](#)^{EQ} using myGovID.
- In the Business Portal, 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 have you experienced or are likely to experience a reduction in turnover of **30% or more**?*

A fall in turnover: your business has experienced or is likely to experience a fall in turnover of at least 30%

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**?*

<input checked="" type="radio"/> Yes	<input type="radio"/> No
--------------------------------------	--------------------------

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

If an employee is paid for the full month and is an eligible employee for each fortnight, include them twice, once in each field.

Do not include yourself in the count of eligible employees. You should enrol as a sole trader below.

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
---	-----------

JobKeeper fortnight two (13 - 26 April)*

0	employees
---	-----------

Sole trader: if you are enrolling to receive the JobKeeper payment as a sole trader

Are you enrolling as a sole trader?* 

☒ Yes ☐ No

Do you **meet all** of the following?*

- > you are actively engaged in the entity's business
- > you had an ABN on 12 March 2020
- > you are aged 16 or over
- > you are not currently receiving parental leave pay, dad and partner pay
- > you are not currently totally incapacitated for work and receiving payments under an Australian workers' compensation law in respect of their total incapacity to work
- > 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 were the holder of a special category (Subclass 444) visa
- > you are not an employee (other than a casual employee) of another entity
- > a trustee in bankruptcy has not been appointed to your property
- > you 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

Selecting yes informs the Commissioner of your nomination for the wage subsidy as a sole trader

☐ Yes ☐ No

Contact and financial institution details: your 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.

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 complete the identify step once. However, you need to maintain the list monthly and advise of changes to your eligible employees.

- If you are nominating yourself as the eligible business participant, log into ATO

online services via myGov, or the Business Portal using myGovID and confirm your details. You cannot nominate if you are an employee of another employer (other than a casual).

How to identify your eligible employees

If you don't have employees:

- Log in to ATO online services via myGov, or the Business Portal using myGovID to confirm that you don't have any employees to identify.

If you do have 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
- [In ATO online services using myGov or the Business Portal](#).

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 ATO online services through myGov or the Business Portal using myGovID to confirm the number of eligible employees.

ATO online services using myGov or the Business Portal

Choose one of the following four options, depending on your circumstances.

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



- Log in to the ATO online services via myGov, or the Business Portal using myGovID.
- 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.

2. If you don't have STP enabled payroll software and you have 40 employees or less

- Log in to ATO online services via myGov, or the Business Portal using myGovID.
- Identify eligible employees for each JobKeeper fortnight by entering their tax file number and date of birth.

3. If you don't have STP enabled payroll software and you have more than 40 employees



- Start using Single Touch Payroll and JobKeeper enabled payroll software if you can, or

- Use the JobKeeper Payment Guide sample payload files – [Blank file \(XLS 11KB\)](#)  and [Example file \(XLS 11KB\)](#)  – to produce your own JobKeeper report and provide it back to the ATO by uploading via the Business Portal Transfer file function or consider moving to an STP enabled payroll solution.

4. If you use STP enabled payroll software that does not offer JobKeeper functionality and you have more than 200 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.

Alternatively, you can either:

- 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 \(XLS 11KB\)](#)  and [Example file \(XLS 11KB\)](#)  – 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:

- Log in to ATO online services via myGov, or the Business Portal using myGovID to
 - provide your current and projected GST turnover
 - re-confirm your contact and bank details for payment.

If you have employees, you will also need to:

- ensure you have paid your eligible employees at least \$1,500 per eligible employee per fortnight.
- 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.

Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

Copyright notice

© Australian Taxation Office for the Commonwealth of Australia

You are free to copy, adapt, modify, transmit and distribute this material as you wish (but not in any way that suggests the ATO or the Commonwealth endorses you or any of your services or products).