

JobKeeper Payment – Business Portal, Enrolment & Application Process

1. **Register with the correct ABN** – If you have a family trust, the ABN you need to use is that of the trust, not the corporate trustee. If you are unsure, check with your accountant.
2. **Business Portal** - If you haven't already, please setup the [Business Portal](#) and your MyGov ID authentication ASAP. You can find out how to set this up at ato.gov.au/mygovid. You will need this to apply for the JobKeeper Payment.

If you have difficulty accessing your entity, ask your accountant to check you are an 'authorised user' on the 'Australian Business Register' (ABR) so you can link the Business entity to your MyGov ID. Once they have done this you may need to contact the ABR to verify your identity.

Please see below a guideline on how to call the ABR:

- 1) Call 13 92 26.
 - 2) When prompted, enter your entity's ABN using your phone's keypad.
 - 3) You will then be asked to enter your individual TFN for identity purposes, please do so.
 - 4) You will be asked for your voice recognition code, but if you don't know it/don't have one you can skip this step by pressing the # key.
 - 5) Select option 4.
3. **Eligibility** - Check that your business and employees meet the eligibility requirements. You must nominate all eligible employees – the ATO have stated it is a "one in, all in" rule.
 4. **Pay Employees** – You must have paid a minimum of \$1,500 per fortnight (before tax) to each eligible employee in order to receive the JobKeeper Payment which you will be paid from the ATO monthly in arrears.

Note – the ATO have stated that the first two fortnights (30 March – 12 April and 13 April – 26 April) can be paid as lump sum in arrears, so long as combined payment is made **before 8 May 2020**. You must 'top-up' wages for any eligible employees who have earned less than \$1,500 per fortnight to ensure you receive the JobKeeper Payment provided you process the 'top-up' payrun by 8 May 2020. You must withhold tax on the 'top-up' but are not required to contribute superannuation thereon.

5. **Employee Nomination Notice Form** - 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 (i.e. – they have a second job or also work as a sole trader, etc).

Send the [JobKeeper employee nomination notice](#) to your nominated employees for them to complete and return to you **before the end of April** if you plan to claim JobKeeper payment for April. Keep the completed forms on file as your records and in case of future review by the ATO.

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

6. **Business Participant Nomination Form** – You may be entitled to claim JobKeeper Payment for ONE eligible business participant.

To be an eligible business participant you must be either a shareholder or director of a company, adult beneficiary of a Trust or individual partner in a partnership.

Complete the [JobKeeper nomination notice](#) and keep the completed form on file as your records and in case of future review by the ATO.

7. **Enrol** - You can enrol your business for the JobKeeper payment **From 20 April 2020**, using the [Business Portal](#) and authenticate with your MyGovID. You **must do this before 8 May 2020** to claim JobKeeper payments for April.

In the online form, you will need to provide the business bank account details and to 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).

8. **Apply** - You can apply to claim the JobKeeper payment **From 4 May 2020**, using the [Business Portal](#) and authenticate with your MyGovID.

The application process outlined by the ATO at this point will look as follows:

- i) Identify your eligible employees in the application form by
 - a. Selecting employee details that will be prefilled from your Single Touch Payroll (STP) pay reports if you report payroll information through an STP enabled payroll solution, or
 - b. Manually entering your employees' details in the [Business Portal](#) if you do not use an STP enabled payroll solution
- ii) Submit the confirmation of your business' eligible employees online and wait for your confirmation email or SMS showing that it has been received.
- iii) The ATO will pay your business the JobKeeper payment for all eligible employees after receiving your application
- iv) Each month, you will need to reconfirm that your reported eligible employees have not changed via the [Business Portal](#) to ensure you will continue to receive the JobKeeper payments from the ATO.
- v) If your eligible employees change or leave your employment, you will need to notify the ATO through your monthly JobKeeper Declaration report (not yet released).

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.

If you need any assistance with any of the above, whether you need help determining employer or employee eligibility or with lodging your information with the ATO, do not hesitate to contact the Team at Holmans.