|  |  |  |  |
| --- | --- | --- | --- |
| **Checklist JobKeeper Work Program** | | | |
| **Business details** | | | |
| Business name |  | Date |  |

|  |  |  |
| --- | --- | --- |
|  |  | **Yes/ No/ NA** |
| **A.** | **Core details** |  |
| 1. | Identified as having potential eligibility for JobKeeper |  |
| 2. | Business has [registered their interest](https://www.ato.gov.au/Job-keeper-payment/) for the JobKeeper Payment with the ATO |  |
| **B.** | **Employer eligibility** |  |
| 1. | *Checklist JobKeeper employer eligibility* completed |  |
| 1.1. | Confirm employer is eligible to receive JobKeeper payments |  |
| 1.2. | Test period nominated for turnover test: |  |
| 2. | Signed *Letter JobKeeper turnover test confirmation* received |  |
| **C.** | **Employee eligibility** |  |
| 1. | *Workpaper Employee eligibility* completed |  |
| 2. | [JobKeeper employee nomination notice](https://www.ato.gov.au/Forms/JobKeeper-payment---employee-nomination-notice/) sent to eligible employees |  |
| 3. | If applicable, confirm any eligible business participants (e.g., business owners not  employed by the business entity) |  |
| 4. | Confirm all eligible employees have been paid at least $3,000 during April 2020 (if not,  check whether employee could be eligible from a later period). |  |
| 5. | Confirm [JobKeeper employee nomination notice](https://www.ato.gov.au/Forms/JobKeeper-payment---employee-nomination-notice/) has been received back from eligible  employees |  |
| **D.** | **Registration and reporting** |  |
| 1. | Registration for JobKeeper payments completed with ATO (from 20 April) |  |
| 2. | Written advice provided to all employees confirming registration with employer for  JobKeeper scheme *Letter Employee JobKeeper registration confirmation* |  |
| 3. | Monthly reporting responsibility agreed: |  |
| 3.1. | Business to take responsibility for monthly reporting |  |
| 3.2. | Page Harrison & Co to take responsibility for monthly reporting |  |
| **E.** | **Issues and notes** |  |
| 1. | Are there any unresolved or carry forward issues? If yes, please note below |  |
| 1.1. |  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **Checklist JobKeeper employer eligibility** | | | |
| **Business details** | | | |
| Business name |  | Date |  |

For clients with aggregated turnover <$1 billion.

|  |  |  |
| --- | --- | --- |
|  |  | **Yes/ No/ NA** |
| **A.** | **Base eligibility** |  |
| 1. | On 1 March 2020, confirm the entity: |  |
| 1.1. | * carried on a business in Australia, or |  |
| 1.2. | * was a non‑profit body that pursued its objectives principally in Australia |  |
| 2. | Confirm the entity **was not**: |  |
| 2.1. | * subject to the Major Bank Levy Act for any quarter ending before 1 March 2020, or was   a member of a consolidated group and another member of the group had been subject to the levy |  |
| 2.2. | * a government body or a wholly-owned entity of a government body, |  |
| 2.3. | * a sovereign entity (foreign government agency) |  |
| 2.4. | * in liquidation or bankrupt |  |
| 3. | Confirm the entity had eligible employees at 1 March 2020 who have agreed to be  nominated |  |
| **B.** | **Decline in turnover test** |  |
| 1. | Confirm turnover test period: *insert nominated month or quarter test period* |  |
| 1.1. | * GST Turnover for comparison period 2019: *$ insert here* |  |
| 1.2. | * GST Turnover for test period 2020: *$ insert here* |  |
| 2. | Is the entity an ACNC‑registered charity **other than** a public or private university, a pre‑school, primary school, secondary school, place of education for children with  disabilities. If no, go to B4. |  |
| 3. | Confirm B1.2 is less than B1.1 by 15% or more  *If no, go to C* |  |
| 4. | Confirm B1.2 is less than B1.1 by 30% or more  *If no, go to C* |  |
| 4.1. | Confirm the basis for the GST test period calculation:  *Note here, for example a building company might reference jobs in progress and contract book with forecast for completion over next month or quarter*  *Attach workpaper and supporting evidence* |  |
| 4.2. | Client has confirmed GST Turnover comparison calculation  Use *Letter JobKeeper turnover test confirmation* |  |
| **C.** | **Alternative decline in turnover test** |  |
| 1. | Confirm if an alternative test could apply? |  |
| 2. | Confirm alternative test:  *Attach workpaper and supporting evidence* |  |
| 3. | Confirm an application has been made to the Commissioner to use an alternative test |  |
| 4. | Confirm the alternative test approved by the Commissioner |  |