



## COVID-19 Stimulus Package JobKeeper Payment FAQ – SELF EMPLOYED

### I am Self-Employed. Am I eligible for the payment?

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Yes. People who are self-employed will be eligible for the payment provided, at the time of applying, they:

- estimate their turnover has or will fall by 30 per cent or more;
- had an ABN on or before 12 March 2020, and
  - o either had an amount included in its assessable income for the 2018-19 year and it was included in their income tax return lodged on or before 12 March 2020 (or such later time as allowed by the Commissioner), or
  - o made a supply during the period 1 July 2018 to 12 March 2020 and provided this information to the Commissioner on or before 12 March 2020 (or such later time as allowed by the Commissioner)
- were actively engaged in the business;
- are not entitled to another JobKeeper Payment (either a nominated business participant of another business or as an eligible employee);
- were aged at least 16 years of age as at 1 March 2020; and
- were an Australian citizen, the holder of a permanent visa, or a Special Category (Subclass 444) Visa Holder at 1 March 2020.

### What is the application process for the self-employed?

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You will need to provide your businesses ABN, nominate an owner to receive the payment, provide that individual's Tax File Number and provide a declaration as to recent business activity. If eligible, payments will be made monthly to that person's bank account.

### My business is a Partnership. Can each partner receive a JobKeeper Payment?

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No. Only one partner can be nominated to receive a JobKeeper Payment along with any eligible employees, noting a partner cannot be an employee

### Can Trust's receive the JobKeeper Payment?

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Trusts can receive JobKeeper Payments for any eligible employees. Where beneficiaries of a trust only receive distributions, rather than being paid salary and wages for work done, one individual beneficiary (that is, not a corporate beneficiary) can be nominated to receive the JobKeeper Payment.

### I am a company director that receives Directors Fee's. Am I eligible?

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An eligible business can nominate only one director to receive the payment, as well as any eligible employees. Only one person in a director capacity may receive the payment and that individual may not receive the payment as an employee.

### I am paid as a Shareholder. Am I eligible?

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An eligible business that pays shareholders that provide labor in the form of dividends will only be able to nominate one shareholder to receive the JobKeeper Payment.



### **I receive rental income as a landlord but am not registered as a business. Am I eligible?**

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No. Only businesses with employees or self-employed people are eligible for the JobKeeper Payment.

### **I am self-employed. How can I apply for the JobKeeper Payment?**

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The ATO will administer the program with an online application process. You may be asked to provide your ABN and a single Tax File Number for the eligible recipient of the JobKeeper Payment, and a declaration of business activity.

### **I am self-employed and also have a job. Am I eligible for the JobKeeper Payment?**

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An individual can only receive JobKeeper Payments from one source. However, if you are eligible for a JobKeeper Payment, you can also receive income from other sources including another job.