



JobKeeper guide - sole traders

- <https://www.ato.gov.au/General/JobKeeper-Payment/In-detail/JobKeeper-guide---sole-traders/>
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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: enrol and pay your employees to claim JobKeeper payments for April.
- 4 May onwards: identify your employees.
- Each month: reconfirm eligibility.
- If you need more time, you have until the end of May to enrol and identify your employees.

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](#) ^{EQ} 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.

- 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 by the end of April if you plan to claim JobKeeper payments for April 2020. 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

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 fallen or is likely to fall 30% or more?*

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

▼

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 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-sacrifice super) for JobKeeper **fortnight one** (30 March - 12 April)*

0

employees

Number of eligible employees who have been or will be remunerated \$1,500 or more (this may include wages, tax and salary-sacrifice super) for 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 sole trader?*



☒ Yes

☐ No

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


- > you are actively engaged in the entity's business
- > you are aged 16 or over
- > had an ABN on 12 March 2020
- > 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
- > 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 was the holder of a special category (Subclass 444) visa.
- > you are not an employee (other than a casual employee) of another entity
- > selecting yes informs the Commissioner of your nomination to the wage subsidy as 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.

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 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 by 30 April 2020](#), providing your software has been updated with JobKeeper functionality
- [In ATO online services using myGov or the Business Portal](#).

Directly into your payroll software by 30 April 2020

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 \(CSV, 28KB\)](#)  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 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 \(CSV, 28KB\)](#)  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:

- 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.

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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.

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