

## JOBKEEPER SCHEME

The following three flowcharts are designed to assist employers determine eligibility for payments under the JobKeeper scheme:

- Step 1: Employer eligibility
- Step 2: Employee eligibility
- Step 3: JobKeeper payment eligibility

### Notes

The flowcharts deal with more common scenarios and do not cover all possible cases, in particular:

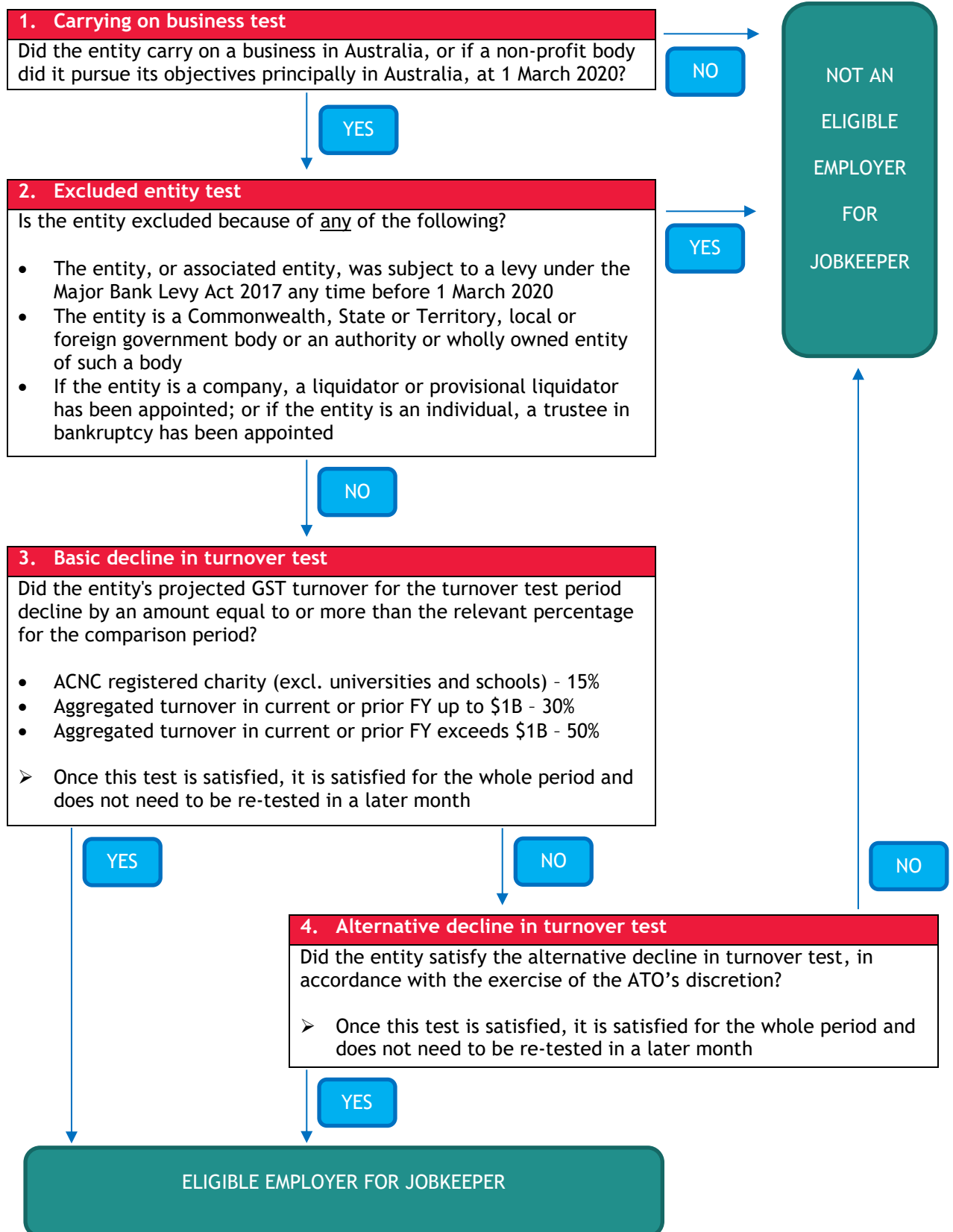
- Employers who do not satisfy the standard requirements for eligibility may nevertheless be eligible by applying to the Commissioner of Taxation to exercise various discretions which are available to create and administer the scheme rules
- Individuals who operate a business, but who are not employees, may be eligible for JobKeeper payments under special rules for business participants
- Employers and employees are both required to provide notifications in relation to participation under the scheme in order to be eligible

### Additional Information

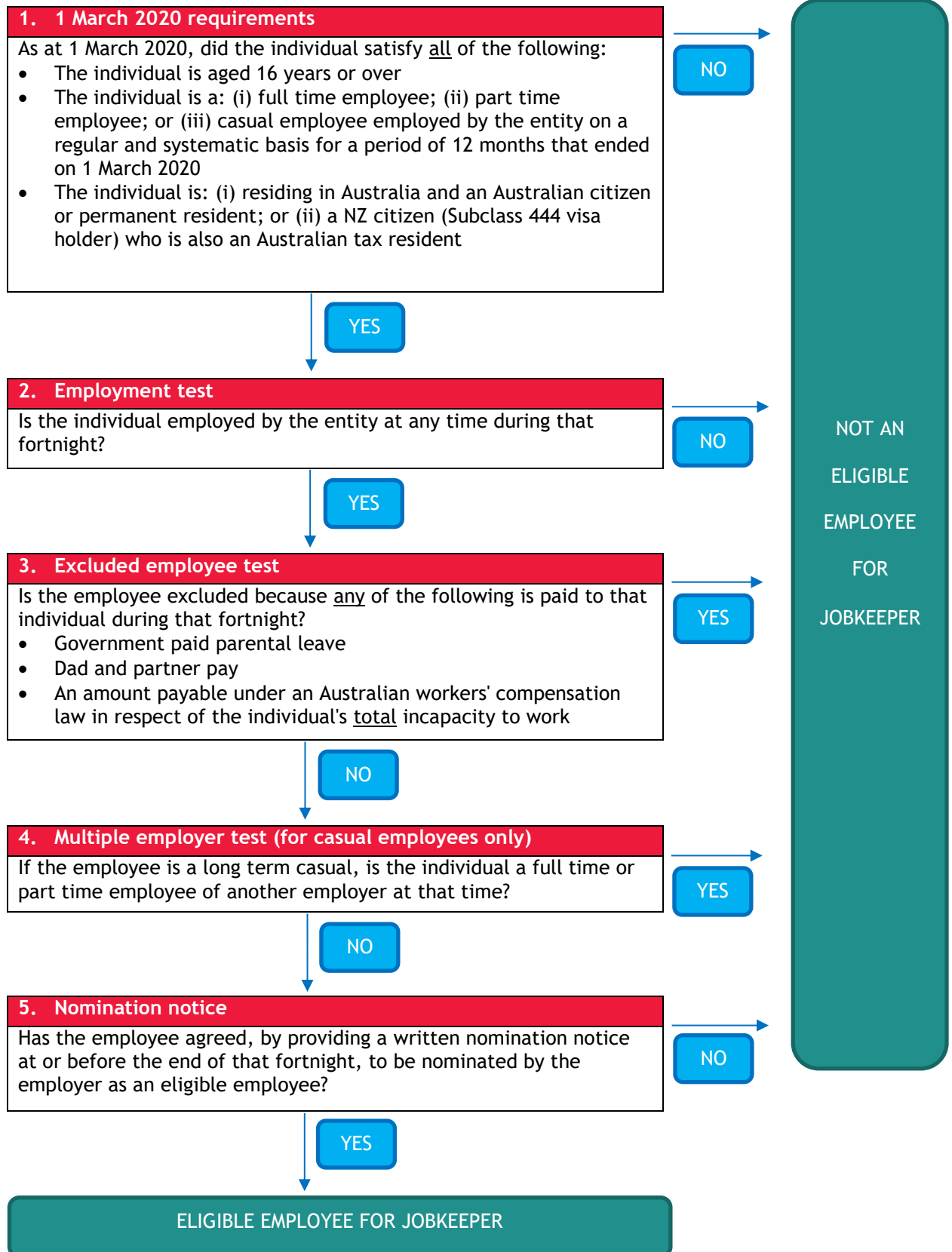
Additional information is available on the Treasury ([link here](#)) and Australian Taxation Office websites ([link here](#)).

The information in these flow charts is general in nature and should not be taken as advice from BDO. Employers and individual seeking specific advice in relation to their particular fact patterns should contact their local BDO office.

## STEP 1: JOBKEEPER - EMPLOYER ELIGIBILITY



## STEP 2: JOBKEEPER - EMPLOYEE ELIGIBILITY



### STEP 3: JOBKEEPER - PAYMENT ELIGIBILITY

