

Sole Traders & The Self-Employed - JobKeeper

Sole Trader Eligibility

Sole traders will be eligible for the JobKeeper Payment if, at the time of applying, they:

- estimate their business' GST turnover has fallen or will fall by 30 per cent or more (assuming their business' aggregated turnover (for income tax purposes) is less than \$1 billion);
- had an ABN on or before 12 March 2020, and either had an amount included in their 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 Tax Commissioner), or made a supply during the period 1 July 2018 to 12 March 2020 and provided this information to the Tax Commissioner on or before 12 March 2020 (or such later time as allowed by the Tax Commissioner);
- were actively engaged in the business;
- are not a permanent employee of any other employer;
- 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;
- were a resident for Australian tax purposes on 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.

Businesses Without Employees

Self-employed individuals will be eligible to receive the JobKeeper Payment where they have experienced the required fall in turnover. Businesses without employees will be eligible to receive one JobKeeper Payment, and businesses with employees can receive one payment in addition to the payments for their eligible employees. This means that:

- where the business operates through a sole trader structure — one owner can be nominated to receive the JobKeeper Payment;
- where the business operates through a partnership — one partner can be nominated to receive the JobKeeper Payment;
- where the business operates through a company — one director can be nominated to receive the JobKeeper Payment;
- where the business has shareholders who provide labour to the company and receive dividends in lieu of wages — one such shareholder can be nominated to receive the JobKeeper Payment; and
- where the business operates through a trust — one individual beneficiary (that is, not a corporate beneficiary) can be nominated to receive the JobKeeper Payment.

It is important to note that the nominated individual must satisfy the age, citizenship & residency requirements of the general employee eligibility.