

2021 COVID-19 JobSaver Payment

Date: 30 September 2021

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1. About the Program

On 26 June 2021, the *Public Health (COVID-19 Temporary Movement and Gathering Restrictions) Order 2021* (the Public Health Order) was issued. This and other subsequent orders have restricted freedom of movement, gatherings and the ability of certain businesses to operate in New South Wales.

These measures combined with border restrictions imposed by other states and territories have created challenges for many businesses across New South Wales that will either be forced to close, or experience reduced demand. To help address these impacts JobSaver will provide cashflow support to impacted businesses to help them maintain their NSW employee headcount. The program objective is to help businesses save jobs to support the economy after restrictions are lifted.

Service and Revenue NSW will deliver JobSaver on behalf of the NSW and Commonwealth Governments.

By applying for JobSaver, applicants agree:

- their application may be subject to an audit by the NSW Government or its representatives and agree to participate in the process if requested,
- Service NSW and Revenue NSW may use other data provided by applicants to other government agencies to assist with determining eligibility for JobSaver.

A public reporting channel will be established to allow people to report businesses not adhering to these Guidelines.

2. Available funding

- 2.1 Eligible businesses and *not-for-profit organisations* will receive fortnightly payments backdated to the start of the fortnight they first experienced the required decline in turnover on or after the commencement of JobSaver on 18 July 2021.
- 2.2 Eligible businesses and *not-for-profit organisations* with employees will receive the equivalent to 40 per cent of weekly Payroll for work performed in New South Wales:
 - The minimum payment will be \$1,500 per week, and
 - The maximum payment will be \$100,000 per week.
- 2.3 Eligible businesses and *not-for-profit organisations* that do not have any employees will receive \$1,000 per week.
- 2.4 Larger businesses in the hospitality, tourism, and recreation industries with an *aggregated annual turnover* more than \$250 million and up to \$1 billion may be eligible for a larger weekly payment under an extension to the JobSaver scheme. More details are provided in **Attachment D**.
- 2.5 Weekly Payroll should generally be determined by referring to the calculations underlying the most recent Business Activity Statement (BAS) provided to the Australian Taxation Office (ATO) prior to 26 June 2021 for the 2020-21 financial year. Item W1 in the BAS includes amounts of wages, salaries and other payments that are subject to [PAYG withholding tax](#).
- 2.6 Payments subject to withholding tax in W1 includes allowances, leave loading, director fees and termination payments but does not include payments such as superannuation contributions, amounts subject to salary sacrifice, interest or dividends. For the purposes of calculating weekly Payroll, businesses should deduct amounts from W1 that have been withheld on behalf of contractors under voluntary agreements.
- 2.7 Businesses that only operate within New South Wales should first identify the amount reported under item W1 in the relevant BAS and deduct any amounts withheld on behalf of contractors. That amount should be divided by the number of calendar days reported in the PAYG tax withheld section of the BAS, period and multiplied by 7. This will give the weekly Payroll amount.
- 2.8 Businesses that also operate in other states or territories should use the same approach as reporting to the ATO on W1 to calculate the amount of wages, salaries and other amounts paid to employees who usually worked or were based, in New South Wales during the relevant BAS period. Amounts voluntarily withheld on behalf of contractors in New South Wales should then be deducted. That amount should be divided by the number of calendar days reported in the PAYG tax withheld section of the BAS period and multiplied by 7. This will give the weekly Payroll amount.

2.9 Businesses that do not submit a BAS or have no W1 amount should use the [ATO definition of W1](#) to calculate the total wages, salaries and other amounts, excluding amounts withheld on behalf of contractors, for employees who usually worked, or were based, in New South Wales in the month of April or May 2021. That amount should be divided by the number of calendar days in the month and multiplied by 7. This will give the weekly Payroll amount.

3. Eligibility criteria

3.1 Businesses and *not-for-profit organisations* impacted by the Public Health Order will be eligible if:

- they have an Australian Business Number (ABN) and were operating in New South Wales on 1 June 2021;
- they had an [aggregated annual turnover](#) of between \$75,000 and \$250 million (inclusive) for the year ended 30 June 2020.
- they experienced a [decline in turnover](#) of 30 per cent or more due to the Public Health Order over a minimum two-week period commencing 26 June 2021, compared to:
 - the same period in 2019, or
 - the same period in 2020, or
 - the two weeks immediately prior to any restrictions 12–25 June 2021 (inclusive);
- for employing businesses, they maintain their employee headcount from 13 July 2021 if they receive payments from the commencement of JobSaver, or otherwise from the day immediately prior to the fortnight they first experienced the required decline in turnover, while they continue to receive JobSaver payments (businesses that do not maintain the declared headcount must notify Service NSW).

3.2 Certain entities, such as those primarily earning passive income (rents, interest, or dividends), government agencies, local governments, banks and universities are not eligible for JobSaver. The full list of ineligible businesses is at **Attachment B**.

3.3 Businesses in the hospitality, tourism and recreation industries with an *aggregated annual turnover* of more than \$250 million and up to \$1 billion may be eligible for support under an extension to the JobSaver scheme. Eligibility criteria are outlined in **Attachment D**.

3.4 Charities who are registered with the Australian Charities and Not-for-profit Commission (ACNC) under the subtypes of ‘advancing social or public welfare’, or ‘preventing or relieving the suffering of animals’ may be eligible for JobSaver under an extension to the JobSaver scheme. More details provided in **Attachment E**.

3.5 Businesses located in the Jervis Bay Territory that were not operating in New South Wales on 1 June 2021 will be eligible for JobSaver payments if they meet all other eligibility criteria.

- 3.6 Where the annual turnover of non-employing businesses is aggregated with employing business(es) for the purpose of calculating [aggregated annual turnover](#), the non-employing businesses are ineligible to apply.
- 3.7 For non-employing businesses, the business receiving payments must be the primary income source (i.e. 50 per cent or more of total income) for the associated person. Individuals with more than one non-employing business may only claim payment for one business.
- 3.8 Employees can receive Commonwealth COVID-19 Disaster Payments if their employer is receiving JobSaver.
- 3.9 Non-employing businesses are not eligible for the JobSaver payment if individuals associated with and deriving income from the business have received a Commonwealth COVID-19 Disaster Payment for the same period.
- 3.10 Registered charities are not eligible if they are receiving COVID-19 support from:
- the NSW Department of Communities and Justice Social Sector Support Fund (SSSF).
 - Commonwealth-funded Business Continuity Payments (e.g. in the early childhood education and care sector).
- 3.11 If a business or not-for-profit organisation is ineligible based on the above criteria, but is still suffering financial hardship, they may be eligible to apply through the hardship review pathway. Further information can be found at www.service.nsw.gov.au

4. How funding may be used

- 4.1 The JobSaver payment will help eligible businesses to cover their business costs incurred due to the impacts of the Public Health Order in New South Wales. These costs may include, but are not limited to, the following expenses:
- salaries and wages;
 - utilities and rent;
 - financial, legal or other advice;
 - marketing and communications;
 - perishable goods; or
 - other business costs.
- 4.2 While JobSaver payments can be used to cover general business costs, the primary objective of this payment is to help businesses to survive, maintain relationships with their employees and be in a position to trade when restrictions are lifted.

5. Application process

- 5.1 Applications will open on 26 July 2021 and close after 11:59pm on 18 October 2021.

- 5.2 Businesses that have applied and are eligible for the *2021 COVID-19 Business Grant* may be automatically eligible for JobSaver but must provide further information on employee headcount and payroll. These businesses may be contacted by Service NSW if further information is required.
- 5.3 Some businesses that are not eligible for the *2021 COVID-19 Business Grant* will be eligible for JobSaver provided they meet the criteria outlined in section 3. These businesses will be required to complete an application form. The evidence requirements are outlined in Section 6.
- 5.4 Payments will be made in arrears. Businesses applying for JobSaver will need to nominate the two-week period in which they first experienced the required decline in turnover on or after 26 June 2021. Once approved, payments will begin from that nominated fortnight. Businesses that nominate a fortnight prior to the commencement of JobSaver on 18 July 2021 will be paid from 18 July 2021.
- 5.5 From 10 September 2021, to continue to receive fortnightly payments, businesses will need to declare that they continue to be impacted by the Public Health Order and as a result experienced a decline in turnover of 30 per cent or more in the preceding fortnight, and that they continue to maintain their employee headcount.
- 5.6 Businesses must notify Service NSW through the fortnightly reaffirmation process if they are not maintaining their employee headcount in accordance with these guidelines, or if they are no longer being impacted by Public Health Order, resulting in a 30 per cent or more decline in turnover. Reductions in employee headcount resulting from circumstances outside the control of the employer (such as voluntary resignations) will not be taken as a reduction in employee headcount.

6. Evidence in support of eligibility

Businesses on the *highly impacted industries* list applying for a maximum weekly payment of \$10,000 or less

- 6.1 Eligible businesses on the “highly impacted industries list” (**Attachment A**) applying for a maximum weekly payment of \$10,000 or less are required to:
- declare they experienced a [*decline in turnover*](#) of 30 per cent or more due to the Public Health Order over a minimum two-week period within the period of restrictions (commenced 26 June 2021), compared to:
 - the same period in 2019, or
 - the same period in 2020, or
 - the two weeks immediately prior to any restrictions of 12–25 June 2021 (inclusive).

- declare their *employee headcount* on 13 July 2021 if they receive payments from the commencement of JobSaver, or from the day immediately prior to the fortnight they first experienced the required decline in turnover;
- if they have employees, declare they will *maintain their employee headcount* from 13 July 2021 if they receive payments from the commencement of JobSaver, or from the day immediately prior to the fortnight they first experienced the required decline in turnover, while the business is receiving JobSaver payments; the business must notify Service NSW if employee headcount declines over the period of the payment due to any actions of the business;
- if they do not have employees, declare the business is the primary income source for the owner of the business (i.e. more than 50 per cent of total income);
- submit an Australian Income Tax Return or other documentation to demonstrate their business had an [aggregated annual turnover](#) of between \$75,000 and \$250 million (inclusive) for the year ended 30 June 2020 (applicants can choose to redact their tax file number);
 - businesses that have a substituted accounting period (SAP) (i.e. do not have an income tax year end of 30 June 2020), can provide the business' lodged Australian Income Tax Return for the last financial year ended prior to 30 June 2020.
- provide details of their *qualified accountant, registered tax agent or registered BAS agent* for compliance checking;
- provide evidence of how the weekly Payroll amount was calculated and:
 - for businesses that submit a BAS with a W1 amount (wages and salaries) recorded: their most recent BAS that was submitted to the ATO prior to 26 June 2021 within the 2020-21 financial year.
 - for businesses that submit a BAS without a W1 amount (wages and salaries) recorded: their 2019-20 NSW payroll tax reconciliation return and copies of the payroll report/s filed with the ATO using single touch payroll, after redacting all personally identifiable information, which include information used in the calculation of weekly Payroll. The Single Touch Payroll report should include the effective date, branch ID, Submission ID, Event Type, Gross payments and PAYGW.
 - for businesses that do not submit a BAS: copies of the payroll report/s filed with the ATO using single touch payroll, after redacting all personally identifiable information, which include information used in the calculation of weekly Payroll. The Single Touch Payroll report should include the effective date, branch ID, Submission ID, Event Type, Gross payments and PAYGW.
 - For businesses that do not submit a BAS or payroll reports using single touch payroll: Contact Service NSW to discuss alternate evidence of wages and salaries; and

- lodge other supporting documents, as required, to demonstrate that they meet the eligibility criteria.
- From 10 September 2021, to be eligible for ongoing fortnightly payments, businesses will need to declare that they experienced a decline in turnover of 30 per cent or more due to the impact of the Public Health Order in the preceding fortnight, and that they continue to maintain their employee headcount.

Businesses outside the *highly impacted industries* list and businesses applying for a weekly payment of more than \$10,000

6.2 Eligible businesses not on the “highly impacted industries list” and eligible business applying for a weekly JobSaver payment of more than \$10,000 are required to:

- submit evidence through a letter from a *qualified accountant, registered tax agent or registered BAS agent* that they experienced a [decline in turnover](#) of 30 per cent or more due to the Public Health Order over a minimum two-week period within the period of restrictions (commenced 26 June 2021), compared to the same period in 2019, or the same period in 2020, or the two-week period immediately prior to any restrictions of 12–25 June 2021 (inclusive);
 - alternatively, if businesses have previously submitted a letter from a *qualified accountant, registered tax agent or registered BAS agent* to Service NSW to verify [decline in turnover](#) for other COVID-19 business support grants, they can resubmit this letter as evidence of a [decline in turnover](#) up to the percentage previously attested;
 - non-employing accounting businesses (e.g. sole traders) must submit a letter from a *qualified accountant, registered tax agent or registered BAS agent* that is not an employee or director of the business, an associated entity of the business, or a director or employee of an associated entity of the business;
- declare their employee headcount on 13 July 2021 if they receive payments from the commencement of JobSaver, or from the day immediately prior to the fortnight they first experienced the required decline in turnover;
- if they have employees, declare they will *maintain their employee headcount* from 13 July 2021 if they receive payments from the commencement of JobSaver, or from the day immediately prior to the fortnight they first experienced the required decline in turnover, while the business is receiving JobSaver payments; the business must notify Service NSW if employee headcount declines over the period of the payment due to any actions of the business;
- if they do not have employees, declare the business is the primary income source for the owner of the business (i.e. 50 per cent or more of total income);
- submit an Australian Income Tax Return or other documentation to demonstrate the business had an [aggregated annual turnover](#) of between

\$75,000 and \$250 million (inclusive) for the year ended 30 June 2020 (applicants can choose to redact their tax file number);

- businesses that have a substituted accounting period (SAP) (i.e. do not have an income tax year end of 30 June 2020), can provide the business' lodged Australian Income Tax Return for the last financial year ended prior to 30 June 2020;
- provide evidence of how the weekly Payroll amount was calculated and:
 - for businesses that submit a BAS with a W1 amount (wages and salaries) recorded: their most recent BAS that was submitted to the ATO prior to 26 June 2021 within the 2020-21 financial year;
 - for businesses that submit a BAS without a W1 amount (wages and salaries) recorded: their 2019-20 NSW payroll tax reconciliation return and copies of the payroll report/s filed with the ATO using single touch payroll, after redacting all personally identifiable information, which include information used in the calculation of weekly Payroll. The Single Touch Payroll report should include the effective date, branch ID, Submission ID, Event Type, Gross payments and PAYGW;
 - for businesses that do not submit a BAS: copies of the payroll report/s filed with the ATO using single touch payroll, after redacting all personally identifiable information, which include information used in the calculation of weekly Payroll. The Single Touch Payroll report should include the effective date, branch ID, Submission ID, Event Type, Gross payments and PAYGW;
 - For businesses that do not submit a BAS or payroll reports using single touch payroll: contact Service NSW to discuss alternate evidence of wages and salaries; and
- lodge other supporting documents as required to demonstrate that they meet the eligibility criteria.
- From 10 September 2021, to be eligible for ongoing fortnightly payments, businesses will need to declare they experienced a decline in turnover of 30 per cent or more in the preceding fortnight due to the impact of the Public Health Order, and that they continue to maintain their employee headcount.

Calculating decline in turnover

6.3 [Decline in turnover](#) will be measured based on the modified Goods and Services Tax (GST) turnover of the business. As such, if you report GST turnover on your BAS to the ATO on an accrual basis, you should use this method. If you report GST turnover on your BAS to the ATO on a cash basis, you should use this method.

6.4 Charities registered with the Australian Charities and Not-for-profits Commission (ACNC) ("registered charities"), other than schools or universities,

should include gifts (e.g. donations) and Government grants when calculating decline in turnover.

- 6.5 For not-for-profit organisations that are not registered charities, gifts should be excluded and Government grants included when calculating decline in turnover.

Supporting evidence

- 6.6 Where evidence is required to show a [decline in turnover](#), this will be in the form of a letter from one of the following:

- qualified accountant as defined in the *Corporations Act 2001*;
- registered tax agent as defined under the *Tax Agent Services Act 2009*; or
- registered BAS agent as defined under the *Tax Agent Services Act 2009*.

- 6.7 A template is available on the Service NSW website setting out what the accountant or tax professional's letter must include. If an applicant is not able to provide a letter from an accredited accountant or tax professional to verify their [decline in turnover](#), they should contact Service NSW on 13 77 88.

Alternative circumstances

- 6.8 Businesses operating in New South Wales with their ABN registered business address outside New South Wales will be able to apply if they can provide evidence their business was operating in New South Wales on 1 June 2021. Evidence to demonstrate this includes commercial rates notices or lease agreements. Where a rates notice or lease agreement is not available, Service NSW may accept a combination of the following:

- utility bills
- insurance papers
- supply invoices
- registration papers
- contractor licences.

- 6.9 There are several circumstances where a business may not meet the eligibility criteria and supporting evidence requirements, but still may be eligible for JobSaver. These circumstances include:

- Businesses not operating for the full year to 30 June 2020 (e.g. new businesses).
- Businesses affected by drought, bushfires or other natural disasters
- Business acquisition, disposal, or business restructure that has impacted the business' turnover.
- A sole trader or small partnership impacted by sickness, injury or leave.
- Businesses that are a group employing entity with the principal function of supplying employee labour to other members of a Group.

Alternative rules for these businesses are provided at **Attachment C**.

- 6.10 Where a business operates through a trust structure, the applicant will be required to provide additional information to demonstrate an [aggregated annual turnover](#) of between \$75,000 and \$250million (inclusive) is derived through the trust. The entity operating the business is eligible for JobSaver, not other entities that are receiving passive income from the business.
- 6.11 Service NSW can request a combination of the following documents to support its determination of eligibility:
- accountant's letter
 - prior Business Activity Statements
 - income tax declarations
 - audited profit and loss statements
 - receipts and invoices from purchases.
 - NSW payroll tax reconciliation returns
- 6.12 Where a business is unable to provide these documents, or where Service NSW is satisfied it has other suitable methods to determine eligibility, Service NSW may accept other forms of documentation.
- 6.13 Businesses requiring assistance with their online application can contact Service NSW on 13 77 88.

7. Definitions

Aggregated Annual Turnover: means aggregated turnover as defined in s. 328-115 of the *Income Tax Assessment Act 1997* (Cth) ("ITAA 97"). Aggregated turnover includes the annual turnovers of entities (including foreign entities) that are connected with, or affiliates of, the business entity. The ATO has further information on calculating aggregated turnover available [here](#).

For charities registered with the Australian Charities and Not-for-profits Commission (ACNC) ("registered charities"), other than schools or universities, when calculating aggregated annual turnover, gifts and Government grants should be included.

For not-for-profit organisations that are not registered charities, gifts should be excluded and Government grants included when calculating aggregated annual turnover.

Business: an entity carrying on a business as per the *Corporations Act 2001* with an ABN.

Decline in turnover: an entity satisfies the decline in turnover test for a fortnight if the entity's *current GST turnover* for the fortnight falls by at least 30 per cent compared to the relevant comparison period.

Current GST turnover has the meaning given by the *Income Tax Assessment Act 1997* (Cth) and the *A New Tax System (Goods and Services Tax) Act 1999* (Cth).

Modifications

In calculating current GST turnover, an applicant would need to make the following adjustments:

- section 188-15 of the GST Act applies as if a reference to a month were a reference to the fortnight;
- subsection 188-15(1) of the GST Act is to be applied at the end of the fortnight;
- subsection 188-15(1) of the GST Act has effect as if the reference in that subsection to “, or are likely to make, during the 12 months ending at the end of that month,” were instead a reference to “during that fortnight”;
- subsection 188-15(2) of the GST Act (about members of GST groups) is to be disregarded;
- each external Territory is treated as forming part of the indirect tax zone (within the meaning of the GST Act).

Modifications – Registered charities

In calculating current GST turnover:

- (a) for an entity that is a deductible gift recipient or a registered charity — each gift received by the entity in the period (other than from an associate) results in the following treatment:
 - (i) the entity is treated as making a supply in the period for consideration; and
 - (ii) the value (within the meaning of the GST Act) of the supply is treated as being equal to the amount of the gift (if the gift is money) or the market value of the gift (if the gift is not money).
- (b) include, for the avoidance of doubt, any supply made by an entity to which paragraph (a) of this modification applies if consideration for the supply was provided by an Australian government agency, a local governing body, the United Nations, or an agency of the United Nations.
- (c) for an entity covered by paragraph (a) — an amount or property received (unless received as consideration for a supply covered by paragraph (b)) by the entity from an Australian government agency, a local governing body, the United Nations, or an agency of the United Nations results in the following treatment:
 - (i) the entity is treated as making a supply in the period for consideration; and
 - (ii) the value (within the meaning of the GST Act) of the supply is treated as being equal to the amount (if money) or the market value of the property (if not money).

Employee has the same meaning as its ordinary or common law meaning. Where it is not known whether there is an employee/employer relationship, businesses and non-profits should consider the [guidance provided by the ATO](#).

For the purposes of this program references to an employee include a religious practitioner of a religious institution if the religious practitioner meets the following criteria:

- They are not employed by the religious institution
- They are a minister of religion or a full-time member of a religious order and were undertaking activities in pursuit of their vocation as a member of the religious institution as at 13 July 2021 if the religious institution is receiving payments from the commencement of JobSaver, or as at the day immediately prior to the fortnight in which the religious institution first experienced the *decline in turnover*
- They receive from the religious institution a payment for undertaking activities in pursuit of their vocation as a religious practitioner and as a member of the religious institution
- On 13 July 2021 if the religious institution is receiving payments from the commencement of JobSaver, or on the day immediately prior to the fortnight in which the religious institution first experienced the *decline in turnover*, they were both
 - aged at least 18 (or were 16 or 17, and were independent or not undertaking full-time study); and
 - an Australian resident (within the meaning of section 7 of the Social Security Act 1991), or a resident for income tax purposes and the holder of a special category (Subclass 444) visa.

Employee headcount: the number of persons who are employed in New South Wales and who are permanent (full time or part time), or casual staff that have been employed by the business for more than 12 months.

Highly impacted industries means the industries in the list in **Attachment A**.

Maintain their employee headcount means the employer will not take active steps to end the employment relationship with their employees. Employees who have been stood down under the *Fair Work Act 2009* or take leave without pay are considered employees for the purpose of headcount. Businesses will remain eligible if their employee headcount declines for reasons outside the control of the employer, for example if employees voluntarily resign.

Non-employing business means a business that does not have employees. This may include a range of entity types, such as non-employing sole traders or any other businesses without employees.

Not-for-profit organisation means an entity whose principal objective is not the generation of profit. A not-for-profit entity can be a single entity or a group of entities comprising the parent entity and each of the entities that it controls.

Payroll means the Australian Tax Office (ATO) concept of total salary, wages and other payments, as declared at W1 in a Business Activity Statement (BAS) with respect to the payments made for employees that usually worked, or were based, in New South Wales.

Qualified accountant, registered tax agent or registered BAS agent means a person:

- qualified accountant as defined in the *Corporations Act 2001*;
- registered tax agent as defined under the *Tax Agent Services Act 2009*; or
- registered BAS agent as defined under the *Tax Agent Services Act 2009*.

Registered charity means an entity that is registered with the Australian Charities and Not-for-profits Commission (ACNC).

Religious institution means an entity that was:

- an ACNC-registered charity, registered under the sub-type ‘advancing religion’ as at 1 June 2021; and
- on 1 June 2021 was one of the following:
 - a non-profit body that pursued its objectives principally in Australia, or
 - a deductible gift recipient (DGR) endorsed, under the Overseas Aid Gift Deductibility Scheme (DGR item 9.1.1) or for developed country relief (DGR item 9.1.2), either as a public fund or for a public fund it operated.

Attachment A: JobSaver: Highly Impacted Industries List

Industry	ANZSIC Code	Industry Category
Accommodation and Food Services	4530	Clubs (Hospitality)
	4400	Accommodation
	4520	Pubs, Taverns and Bars
	4511	Cafés and Restaurants
	4513	Catering Services
	4512	Takeaway Food Services
Administrative and Support Services	7220	Travel Agency and Tour Arrangement Services
	7299	Other Administrative Services n.e.c.
Arts and Recreation Services	8910	Museum Operation
	8921	Zoological and Botanical Gardens Operation
	9201	Casino Operation
	9209	Other Gambling Activities
	9001	Performing Arts Operation
	9003	Performing Arts Venue Operation
	9139	Amusement and Other Recreational Activities n.e.c.
	9131	Amusement Parks and Centres Operation

	9111	Health and Fitness Centres and Gymnasias Operation
	9121	Horse and Dog Racing Administration and Track Operation
	8922	Nature Reserves and Conservation Parks Operation
	9114	Sports and Physical Recreation Administrative Service
	9112	Sports and Physical Recreation Clubs and Sports Professionals
	9113	Sports and Physical Recreation Venues, Grounds and Facilities Operation
	9002	Creative Artists, Musicians, Writers and Performers
Construction	3011	House Construction
	3019	Other Residential Building Construction
	3020	Non-Residential Building Construction
	3101	Road and Bridge Construction
	3109	Other Heavy and Civil Engineering Construction
Construction Services	3211	Land Development and Subdivision
	3212	Site Preparation Services
	3221	Concreting Services
	3222	Bricklaying Services
	3223	Roofing Services

	3224	Structural Steel Erection Services
	3231	Plumbing Services
	3232	Electrical Services
	3233	Air Conditioning and Heating Services
	3234	Fire and Security Alarm Installation Services
	3239	Other Building Installation Services
	3241	Plastering and Ceiling Services
	3242	Carpentry Services
	3243	Tiling and Carpeting Services
	3244	Painting and Decorating Services
	3245	Glazing Services
	3291	Landscape Construction Services
	3292	Hire of Construction Machinery with Operator
	3299	Other Construction Services n.e.c.
Building Cleaning, Pest Control and Gardening Services	7311	Building and Other Industrial Cleaning Services
	7313	Gardening Services
Information Media and Telecommunications	6010	Libraries and Archives

	5513	Motion Picture Exhibition
Rental, Hiring and Real Estate Services	6720	Real Estate Services
	6611	Passenger Car Rental and Hiring
	6619	Other Motor Vehicle and Transport Equipment Rental and Hiring
	6639	Other Goods and Equipment Rental and Hiring n.e.c.
Other Services	9534	Brothel Keeping and Prostitution Services
	9511	Hairdressing and Beauty Services
	9512	Diet and Weight Reduction Centre Operation
	9531	Laundry and Dry-Cleaning Services
	9539	Other Personal Services n.e.c.
	9540	Religious Services
Retail (excluding food retailing)	3911	Car Retailing
	3912	Motor Cycle Retailing
	3913	Trailer and Other Motor Vehicle Retailing
	3921	Motor Vehicle Parts Retailing
	3922	Tyre Retailing
	4129	Other Specialised Food Retailing
	4241	Sport and Camping Equipment Retailing

	4242	Entertainment Media Retailing
	4243	Toy and Game Retailing
	4244	Newspaper and Book Retailing
	4245	Marine Equipment Retailing
	4251	Clothing Retailing
	4252	Footwear Retailing
	4253	Watch and Jewellery Retailing
	4259	Other Personal Accessory Retailing
	4260	Department Stores
	4273	Antique and Used Goods Retailing
	4274	Flower Retailing
	4279	Other Store-Based Retailing n.e.c.
	4310	Non-Store Retailing
	4320	Retail Commission-Based Buying and/or Selling
Transport	4900	Air and Space Transport
	4820	Water Passenger Transport
	5010	Scenic and Sightseeing Transport

	5029	Other Transport n.e.c.
	4621	Interurban and Rural Bus Transport
	4622	Urban Bus Transport (Including Tramway)
	4623	Taxi and Other Road Transport
Education and Training	8211	Sports and Physical Recreation Instruction
	8212	Arts Education
Professional, Scientific and Technical Services	6991	Professional Photographic Services
	6921	Architectural Services
	6922	Surveying and Mapping Services
	6923	Engineering Design and Engineering Consulting Services
Health Care and Social Assistance	8531	Dental Services
	8532	Optometry and Optical Dispensing
	8533	Physiotherapy Services
	8534	Chiropractic and Osteopathic Services
	8539	Other Allied Health Services
	8790	Other Social Assistance Services
Other Health Care Services	8599	Other Health Care Services n.e.c.

Attachment B: Ineligible businesses

A business is not eligible for JobSaver if any of the following apply:

- the Major Bank Levy was imposed on the business or a member of its consolidated group for any quarter before 1 July 2021
- the business is an Australian government agency (within the meaning of the *Income Tax Assessment Act 1997*)
- the business is a state or local governing body
- the business is wholly owned by an Australian government agency or local governing body
- the business is a company in liquidation or provisional liquidation
- the business is an individual who has entered bankruptcy
- the business has been found to have been engaged in fraud
- the business is a Table A provider within the meaning of the *Higher Education Support Act 2003*
- the business registered its Australian Business Number (ABN) after 1 June 2021, or has backdated its ABN to before 1 June 2021 for the purposes of eligibility
- the business is a sovereign entity, or would be a sovereign entity if subparagraphs 880-15(c)(ii) and (iii) of the *Income Tax Assessment Act 1997* were disregarded
- where passive income, such as rent, interest, dividends and royalties, is more than 50 per cent of the business' income (note: if passive income is more than 50 per cent of a business' income but the business is actively providing services that relate to the passive income, the business should contact Service NSW to discuss their circumstances).

Attachment C: Alternative rules for businesses that do not meet standard eligibility criteria for the COVID-19 JobSaver payment

Alternative circumstances	How to demonstrate aggregated annual turnover	How to demonstrate decline in turnover
<p>1. Businesses that commenced after June 2019</p> <p><u>(note: businesses must have been operating on 1 June 2021 to be eligible for support)</u></p> <p>2. Businesses that have been impacted by acquisition, disposal, or restructure</p> <p>3. Sole trader or small partnership impacted by sickness, injury or leave</p>	<p>Businesses applying for JobSaver must show the equivalent of \$75,000 or more in annual turnover.</p> <p>If a business is unable to demonstrate turnover for a full year, a shorter period can be accepted provided that shorter period is representative of the “normal operating environment” of the business. The turnover for this shorter period will be annualised to get an equivalent annual turnover figure for the business.</p> <p>Businesses should generally use a minimum three-month period to demonstrate turnover, and should provide:</p> <ul style="list-style-type: none"> • a Business Activity Statement (BAS) for at least one quarter (or three-monthly BAS), or • an Australian Tax Return annotated to show when the business commenced during the financial year. <p>Where a business does not have the evidence outlined above (for example, because the business started between 1 January and 1 June 2021), the following may be provided as evidence of annual turnover:</p> <ul style="list-style-type: none"> • letter from a <i>qualified accountant, registered tax agent or registered BAS agent</i>; or 	<p>As per the guidelines</p>

	<ul style="list-style-type: none"> business bank account statement for a minimum three-month period (separate from any personal accounts), or the period for which the business has been operating if less than three months 	
4. Businesses impacted by natural disasters (e.g. drought, bushfire, flood)	As per above	As per the guidelines, <u>or</u> a business can show a decline in turnover of 30 per cent or more due to the Public Health Order over a minimum two-week period within the period of restrictions (commenced 26 June), <u>compared to the same period in 2018.</u>
5. Businesses that are a group employing entity with a principal function of supplying employee labour to other members of the Group*	As per the guidelines	The business may use the sum of the current GST turnovers of the group members to which it supplied employee labour services during the period within the period of restrictions and the relevant comparison period that are used to calculate decline in turnover.

* An entity will be a group employing entity with a principal function of supplying employee labour to other members of the Group where:

- the circumstances described in paragraphs 8A(1)(a)-(b) of the Coronavirus Economic Response Package (Payments & Benefits) Rules 2020 (“JobKeeper Rules”) would apply to the entity for the whole of the period within the lockdown that is used for the purpose of assessing decline in turnover, and for the whole of the relevant comparison period; and

- the circumstances described in paragraph 8A(2)(a) of the JobKeeper Rules would also apply to the business, if the reference to “a turnover test period during which the test time occurs” were instead a reference to “period within the lockdown”.

Attachment D: JobSaver extension for larger businesses in the tourism, hospitality and recreation industries, with annual aggregated turnover of more than \$250 million up to \$1 billion

Given the extended Public Health Order, and the continued uncertainty on return to business as usual, many larger businesses in the hospitality, tourism and recreation sectors are especially impacted. These businesses are often large employers and are at increasing risk of letting employees go.

The JobSaver program now extends to businesses in these sectors that have an aggregated annual turnover of more than \$250 million and up to \$ 1 billion.

The provisions in the JobSaver guidelines apply to this extension, with the changes to available funding, eligibility criteria and evidentiary requirements outlined below.

Available funding

Eligible businesses and *not-for-profit organisations* with employees will receive the equivalent to 40 per cent of weekly Payroll for work performed in New South Wales up to a maximum weekly payment of:

- \$300,000 per week for businesses with an [aggregated annual turnover](#) of more than \$250 million and up to \$500 million, and
- \$500,000 per week for businesses with an [aggregated annual turnover](#) of more than \$500 million and up to \$1 billion

The weekly payment cap will be applied at the group level. Fortnightly payments will be made in arrears. Businesses will need to nominate the month in which they first experienced the required decline in turnover on or after 26 June 2021. Once approved, payments will begin from that nominated month. Businesses that met the decline in turnover requirement before 18 July will be paid from the start of the JobSaver scheme on 18 July 2021.

Eligibility Criteria:

Businesses and *not-for-profit organisations* impacted by the Public Health Order will be eligible if:

- they have an Australian Business Number (ABN) and were operating in New South Wales on 1 June 2021;
- they had an [aggregated annual turnover](#) of more than \$250 million and up to \$1 billion for the year ended 30 June 2020;
- they experienced a [decline in turnover](#) due to the Public Health Order of:
 - 50 per cent for businesses with [aggregated annual turnover](#) of more than \$250 million and up to \$500 million; or
 - 70 per cent for businesses with [aggregated annual turnover](#) of more than \$500 million and up to \$1 billion;
- they can demonstrate the relevant [decline in turnover](#) over a minimum one month period within the lockdown (commenced 26 June), compared to the same period in 2019 or another agreed period;

- they maintain their employee headcount from the day immediately prior to the month they first experienced the required decline in turnover while they continue to receive JobSaver payments (businesses that do not maintain the declared headcount must notify Service NSW); and
- they operate (or one of the entities in a group operates) in one of the industries outlined in the table below:

ANZSIC Code (3 Digit)	ANZSIC Industry Name
440	Accommodation
451	Cafes, Restaurants and Takeaway Food Services
452	Pubs, Taverns and Bars
453	Clubs (Hospitality)
462	Road Passenger Transport
482	Water Passenger Transport
501	Scenic and Sightseeing Transport
551	Motion Picture and Video Activities
661	Motor Vehicle and Transport Equipment Rental and Hiring
722	Travel Agency and Tour Arrangement Services
891	Museum Operation
892	Parks and Gardens Operations
900	Creative and Performing Arts Activities
911	Sports and Physical Recreation Activities
912	Horse and Dog Racing Activities
913	Amusement and Other Recreation Activities
920	Gambling Activities

Where the businesses is part of a group structure:

- *decline in turnover* will be calculated for eligible entities, being entities that fall into one of the above mentioned ANZSIC codes
- the weekly payroll of eligible entities that meet the *decline in turnover* test will be calculated and aggregated
- the group will receive 40 per cent of this weekly payroll, up to a maximum weekly payment of \$300,000 or \$500,000 depending on the turnover of the group
- the group will distribute JobSaver payments to eligible entities within the group.

One entity will apply on behalf of the Group. This entity could be the Designated Group Employer (DGE) or Single Lodger (SL) for payroll tax purposes.

Non-employing business are not eligible for support under the JobSaver extension.

Evidence in support of eligibility and assessment

Eligible businesses are required to:

- submit evidence that it has experienced the required [*decline in turnover*](#) due to the Public Health Order over a minimum one month period within the lockdown (commenced 26 June), compared to the same period in 2019 or another agreed period. The applicant will be advised on the evidence required, which will likely include one or more of the following:
 - a letter from a *qualified accountant*, who is familiar with the workings of the business attesting to the decline in turnover,
 - BAS statements for the comparison periods, and
 - monthly Balance Sheets and Profit and Loss Statements, or workpapers supporting GST turnover for eligible entities within a group
- declare their employee headcount on 13 July 2021 if they receive payments from the commencement of JobSaver, or from the day immediately prior to the month they first experienced the required decline in turnover;
- declare they will *maintain their employee headcount* from 13 July 2021 if they receive payments from the commencement of JobSaver, or from the day immediately prior to the month they first experienced the required decline in turnover, while the business is receiving JobSaver payments; the business must notify Service NSW if employee headcount declines over the period of the payment due to any actions of the business;
 - where the business is part of a group, the group will only need to *maintain their employee headcount* for the entities within the group receiving JobSaver payment.
- submit an Australian Income Tax Return and available audited financial statements to demonstrate the business had an [*aggregated annual turnover*](#) of more than 250 million and up to \$1 billion for the year ended 30 June 2020 (applicants can choose to redact their tax file number);
 - businesses that have a substituted accounting period (SAP) (i.e. do not have an income tax year end of 30 June 2020), can provide the business' lodged Australian Income Tax Return for the last financial year ended prior to 30 June 2020.
- provide evidence of how the weekly Payroll amount was calculated and submit copies of the payroll report/s filed with the ATO using single touch payroll (after redacting all personally identifiable information). The Single Touch Payroll report should include the effective date, branch ID, Submission ID, Event Type, Gross payments and PAYGW.

- Provide details of the businesses' Chief Financial Officer or equivalent, who may be contacted as part of the assessment process, or for compliance purposes.
- Submit any other documents or information requested by Revenue NSW as may be required to assess the eligibility of the business.

Service NSW will receive applications from businesses in this category. These applications will be manually assessed by Revenue NSW.

A business in this category can still receive JobSaver payments if their employees are receiving the Commonwealth's COVID-19 Disaster Payment.

From 10 September 2021, to be eligible for ongoing fortnightly payments, businesses will need to declare they experienced the required decline in turnover due to the Public Health Order in the preceding month, and that they continue to maintain their employee headcount.

Attachment E: JobSaver extension to registered charities that provide social support or animal welfare services

The JobSaver program has been extended to certain charities registered with the Australian Charities and Not-for-profits Commission (ACNC) (“registered charities”) that have experienced a *decline in turnover* of at least 15 per cent and less than 30 per cent due to the Public Health Order and related NSW Health advice (e.g. temporary suspension of disability day programs). Registered charities that have experienced a *decline in turnover* of 30 per cent or more should apply to the main JobSaver scheme.

Registered charities are eligible for this program if they have registered with ACNC under the subtypes of, ‘advancing social or public welfare’ (including disability and health social support services), or ‘preventing or relieving the suffering of animals’ (i.e. animal welfare organisations). Registered charities can use the [ACNC Charity Register](#) to see their charity’s registered subtypes(s). The registered subtype(s) can be found on the [history tab](#) of their charity record.

The provisions in the JobSaver guidelines apply to this extension, with the changes to eligibility criteria, evidentiary requirements and alternative circumstances outlined below.

Available funding

Eligible registered charities with employees will receive the same weekly payments, and minimum and maximum weekly amounts in the JobSaver guidelines that apply to businesses and not-for-profit (NFP) organisations.

For details on available funding, please refer to ‘Available funding’ under the JobSaver guidelines.

Eligibility Criteria

Registered charities impacted by the Public Health Order and related directions will be eligible if:

- (a) they are registered with the ACNC under one of the following charity subtypes as of 27 August 2021 (extension announcement date):
 - ‘advancing social or public welfare’ or
 - ‘preventing or relieving the suffering of animals’;
- (b) they have an Australian Business Number (ABN) and were operating in New South Wales on 1 June 2021;
 - they had an [aggregated annual turnover](#) of between \$75,000 and \$250 million (inclusive) for the year ended 30 June 2020. For registered charities, when calculating aggregated annual turnover, all gifts and government grants received in respect of the relevant income year should be included. For the purposes of calculating aggregated annual turnover in this JobSaver extension, eligible registered charities will be deemed to be carrying on business;

- (c) they experienced a decline in turnover (including both government grants and gifts) of at least 15 per cent and less than 30 per cent due to the Public Health Order and related directions over a minimum 2-week period commencing 26 June compared to:
 - the same period in 2019, or
 - the same period in 2020, or
 - the 2 weeks immediately prior to any restrictions (12-25 June 2021 inclusive);
- (d) for employing registered charities, they maintain their employee headcount from 27 August 2021 if they receive payments from the commencement of JobSaver (18 July), or otherwise from the day immediately prior to the fortnight they first experienced the required decline in turnover, while they continue to receive JobSaver payments; registered charities that do not maintain the declared headcount must notify Service NSW; and
- (e) for non-employing registered charities, individuals with more than one non-employing entity, including a business or registered charity, may only claim payment for one entity. For example, an individual cannot:
 - claim payment for a non-employing business and a non-employing registered charity
 - claim payment for two non-employing registered charities.

Employees can receive Commonwealth COVID-19 Disaster Payments if their employer is receiving this JobSaver payment.

Non-employing registered charities are not eligible for this JobSaver payment if individuals associated with, and deriving income from, the registered charity have received a Commonwealth COVID-19 Disaster Payment for the same period.

Registered charities are not eligible if they are receiving COVID-19 support from:

- the NSW Department of Communities and Justice Social Sector Support Fund (SSSF).
- Commonwealth-funded Business Continuity Payments (e.g. in the early childhood education and care sector).

Evidence in support of eligibility

Eligible registered charities are required to:

- (f) declare that they are a charity that is registered with the ACNC under either of the following charity subtypes as of 27 August 2021 (extension announcement date):
 - 'advancing social or public welfare' or
 - 'preventing or relieving the suffering of animals';
- submit evidence through a letter from a *qualified accountant, registered tax agent or registered BAS agent* that they experienced a *decline in turnover* of at least 15 per cent and less than 30 per cent due to the Public Health Order and related directions over a minimum two-week period within the period of restrictions (commenced 26 June 2021), compared to:
 - the same period in 2019, or

- the same period in 2020, or
 - the two-week period immediately prior to any restrictions of 12–25 June 2021 (inclusive);
- declare their employee headcount on 27 August 2021 if they receive payments from the commencement of JobSaver, or from the day immediately prior to the fortnight they first experienced the required decline in turnover;
- if they have employees, declare they will *maintain their employee headcount* from 27 August 2021 if they receive payments from the commencement of JobSaver, or from the day immediately prior to the fortnight they first experienced the required decline in turnover, while the registered charity is receiving JobSaver payments; the registered charity must notify Service NSW if employee headcount declines over the period of the payment due to any actions of the registered charity;
- if they do not have employees, declare that they do not have employees and that they have not made an application to claim JobSaver payments for another non-employing entity (i.e. non-employing business, NFP or registered charity);
- submit their most recent BAS, ACNC Annual Information Statement (AIS), an Australian Income Tax Return or other documentation to demonstrate their registered charity had an [aggregated annual turnover](#) of between \$75,000 and \$250 million (inclusive) for the year ended 30 June 2020 (applicants can choose to redact their tax file number).
- provide evidence of how the weekly Payroll amount was calculated and:
 - for registered charities that submit a BAS or Insalment Activity Statement (IAS) with a W1 amount (wages and salaries) recorded: their most recent BAS or IAS that was submitted to the ATO prior to 26 June 2021 within the 2020-21 financial year
 - for registered charities that submit a BAS without a W1 amount (wages and salaries) recorded: their 2019-20 NSW End of year reconciliation – STP and/or copies of the payroll report/s filed with the ATO using single touch payroll for the most recent three month period submitted to the ATO prior to 26 June 2021 within the 2021 financial year, after redacting all personally identifiable information, which include information used in the calculation of weekly Payroll. The Single Touch Payroll report should include the effective date, branch ID, Submission ID, Event Type, Gross payments and PAYGW
 - for registered charities that do not submit a BAS or IAS: copies of the payroll report/s filed with the ATO using single touch payroll, after redacting all personally identifiable information, which include information used in the calculation of weekly Payroll. The Single Touch Payroll report should include the effective date, branch ID, Submission ID, Event Type, Gross payments and PAYGW
 - for registered charities that do not submit a BAS or payroll reports using single touch payroll: Contact Service NSW to discuss alternate evidence of wages and salaries; and
- lodge other supporting documents, as required, to demonstrate that they meet the eligibility criteria.

Calculating decline in turnover

Decline in turnover will be measured based on the modified Goods and Services Tax (GST) turnover of the business. As such, if you report GST turnover on your BAS to the ATO on an accrual basis, you should use this method. If you report GST turnover on your BAS to the ATO on a cash basis, you should use this method.

For registered charities eligible for this JobSaver payment, when calculating *aggregated annual turnover* or *decline in turnover*, the *'modifications – eligible registered charities'* outlined in the definitions apply. This means that registered charities should include gifts (e.g. donations) and government grants when calculating *aggregated annual turnover* or decline in turnover.

Supporting evidence

For supporting evidence required, please refer to 'Supporting Evidence' under the JobSaver guidelines.

Alternative circumstances

Where a registered charity is not registered under either of the eligible subtypes but is registered as either a Public Benevolent Institution (PBI) or under the subtype 'advancing the natural environment' and can demonstrate their primary charitable purpose aligns with the eligible subtypes, Service NSW may assess their application for Jobsaver on a case-by-case basis.

For more information on eligibility under alternative circumstances, please refer to 'Alternative circumstances' under the JobSaver guidelines.

Definitions

Modifications – Registered charities

In calculating current GST turnover:

- (a) for an entity that is a deductible gift recipient or a registered charity — each gift received by the entity in the period (other than from an associate) results in the following treatment:
 - (i) the entity is treated as making a supply in the period for consideration; and
 - (ii) the value (within the meaning of the GST Act) of the supply is treated as being equal to the amount of the gift (if the gift is money) or the market value of the gift (if the gift is not money).
- (b) include, for the avoidance of doubt, any supply made by an entity to which paragraph (a) of this modification applies if consideration for the supply was provided by an Australian government agency, a local governing body, the United Nations, or an agency of the United Nations.
- (c) for an entity covered by paragraph (a) — an amount or property received (unless received as consideration for a supply covered by paragraph (b)) by the entity from an Australian government agency, a local governing body, the United Nations, or an agency of the United Nations results in the following treatment:

- (i) the entity is treated as making a supply in the period for consideration; and
- (ii) the value (within the meaning of the GST Act) of the supply is treated as being equal to the amount (if money) or the market value of the property (if not money).

Registered charity under **Attachment E** means an entity that is registered with the ACNC under one of the following a charity subtypes as of 27 August 2021

- 'advancing social or public welfare' or
- 'preventing or relieving the suffering of animals'.