

Guidance on jobkeeper payments and amendments to the Fair Work Act 2009

Date: 20 April 2020

The Federal government has established the jobkeeper scheme, which provides financial support to businesses through a wage subsidy, until 27 September 2020.

The *Fair Work Act 2009* (Cth) (FW Act) has also been amended to provide flexibility for employers who wish to make workplace changes in respect of jobkeeper employees during the COVID-19 crisis. The FW Act amendments cease on 28 September 2020.

Set out below are details of the JobKeeper payment and the FW Act changes, including information about penalties which can be imposed and risks of of legal claims by employees.

Jobkeeper payment

The legislation and rules for the jobkeeper payment

The jobkeeper scheme was established by the *Coronavirus Economic Response Package (Payments and Benefits) Act 2020*.¹

It is administered by the Commissioner of Taxation.

The rules are set out in the *Coronavirus Economic Response Package (Payments and Benefits) Rules 2020*² (Payment Act), including the start and end date, when a business is entitled to a payment and the amount and timing of the payment.

The jobkeeper payment – how much and for how long?

Payments under this scheme commence from early May 2020 but will be backdated to 30 March 2020.

The payments are \$1500 (gross) per fortnight for each qualifying employee for a period of up to 26 weeks. The amount can include wages, incentive-based payments and bonuses, loadings, monetary allowances, overtime rates, penalty rates or leave payments if payable in the relevant fortnight.

Payments end on 27 September 2020.

Who gets it?

The jobkeeper payment is available to **eligible employers** in respect of **eligible employees**.

Eligible employers

Eligible employers	
Carry on business	Carried on a business (or not for profit activity) principally in Australia on 1 March 2020
Minimum workforce	Have at least one eligible employee on 1 March 2020 (or, if a sole trader, was an <i>eligible business participant</i> ³)
Meet turnover test	Meets the turnover decline requirements for aggregated turnover. (30% fall if aggregated turnover of \$1 billion or less; 50% fall if aggregated turnover of more than \$1 billion; or 15% turnover for

Eligible employers	
	ACNC registered charities, but not universities or schools) for a comparable period. The ATO will consider other scenarios
Ineligible employer?	Not Major Bank Levy imposed, Australian government agency or local governing body (or owned by either of them), a sovereign entity, a company in liquidation or an individual entering bankruptcy. Not participating in a contrived scheme.
Notify employees	Notified eligible employees by sending the <u>jobkeeper employee nomination notice</u> ⁴ . (Employers must also notify eligible employees they are receiving the jobkeeper payment)
Employed for the fortnight	Employs eligible employees for the claimed fortnight
Meet wage condition	Pays eligible employees at least \$1,500 (gross) for the claimed fortnight (<u>Note</u> : backpay for April fortnights by 26 April is allowed). (The amount can include wages, incentive-based payments and bonuses, loadings, monetary allowances, overtime rates, penalty rates or leave payments if payable in the relevant fortnight).

Eligible employers can enrol from 20 April 2020 through the ATO here: [Enrol for the jobkeeper payment](#)⁵.

The ATO will use Single Touch Payroll data to pre-populate employee details for most businesses.

The ATO requires that participating businesses keep records regarding the jobkeeper payment for 5 years from the time the wage subsidy was made.

See also the ATO website⁶ and the [Treasury Factsheet – JobKeeper Payment – Information for employers](#)⁷, which provides further guidance and gives some example fact scenarios for employers.

Eligible employees

Eligible employees	
Date at which must be employed	Must be employed on 1 March 2020 , even if stood down or employment is terminated after this date and then rehired

Eligible employees	
Employment status	<p>Full-time or part-time employee (ongoing or fixed term) or a long-term casual.</p> <p>To be a <i>long-term casual</i> eligible for a jobkeeper payment, the employee must be in regular and systematic employment for 12 months on 1 March 2020.</p> <p>The issue of whether an employee is a “casual” or an “ongoing employee” can be complicated as a court may determine the relationship differently to what a contract of employment or industrial instrument says. As a matter of caution, it may be best to treat all employees engaged as a casual for 12 months on 1 March 2020 as eligible. You may need to seek further advice on this.</p> <p>See Casual employment⁸ and Employee/independent contractor distinction⁹</p>
Minimum age	16 years
Residency	An Australian citizen, permanent resident, a Protected Special Category Visa Holder, a non-protected Special Category Visa Holder residing in Australia for more than 10 years or an Australian tax resident who is a Special Category Subclass 444 Visa Holder ¹⁰
Not receiving certain payments during jobkeeper fortnight	Government parental leave pay, Dad and partner pay or a payment under workers compensation law for an individual’s total incapacity for work
Agree to be nominated	Employee agrees to be nominated by completing the approved nomination form for <u>one employer only</u> and returns the form to the employer within the relevant payment period

The Explanatory Notes for the Payment Act¹¹ provides an example of a long-term casual where there has been a transfer of employment.

On 1 March 2019, Sam commences employment as a casual employee at Annie’s Bakery. Sam has a regular work schedule – working between 3 and 4 days each week. On 1 July 2019, ownership of Annie’s Bakery changes hands. Sam continues to be employed as a casual employee of Annie’s Bakery and continues to work according to their regular work schedule from that date until 10 March 2020, when Sam is stood down.

For the purposes of determining whether Sam is a long term casual employee and an eligible employee, the fact that the business has changed hands will not disadvantage Sam. Sam is able to demonstrate regular and systematic employment at Annie’s Bakery for over 12 months. He is therefore a long term casual employee for the purposes of the JobKeeper scheme.

See also the [Treasury Factsheet – JobKeeper Payment – Information for employees](#)¹², which provides further guidance and gives some example fact scenarios for employees.

When is it paid?

The jobkeeper payment must be paid by the end of the month it relates to.

Where employees are paid monthly, the employer must pay them the equivalent of fortnightly payments and the end of the relevant fortnight (ie, the wage condition). Where employees are being backpaid for April 2020, those payments should be made by 26 April 2020.

From 4 May 2020, the eligible employer must reconfirm each month that there has been no change in the reported eligible employees.

A failure to meet the wage condition may lead to a court imposing a maximum penalty of 60 penalty units on the employer (or 600 penalty units, if it is a serious contravention).

Is it “one in all in”?

There is no obligation under the jobkeeper scheme to nominate all eligible employees.

However, when selecting employees for the jobkeeper payment, employers must not breach any workplace right, eg make sure there are good business reasons for the selection decision and it is not being made on a discriminatory basis about a protected attribute or workplace right – this could otherwise lead to a general protections/adverse action claim or a claim under equal opportunity legislation.

For eg, Gungho Pty Ltd has 18 employees, all who are eligible for the jobkeeper payment. It nominates 16 employees. Jon Ketka and Sean Deardan are not nominated because they are union members who have been active in supporting other employees during COVID-19. This could be unlawful discrimination and also adverse action based on industrial activity.

Using the jobkeeper payment as an offset?

The jobkeeper payment amount can be used to offset all or part of the wage paid to a jobkeeper employee or it can be paid on top of the employee's normal wage.

For eg, Betty ordinarily works 38 hours per week and earns \$1520 per week but is directed to stand down and work 20 hours.

Betty's hourly rate of pay is \$40 per hour. This means that the employee is entitled to a minimum payment of \$40 x 20 hours = \$800 per week.

The jobkeeper payment can be offset against this, with the result that the “unfunded” portion of the payment is \$50.

Satisfying the hourly rate of pay guarantee

When giving a jobkeeper enabling direction regarding stand down or duties of work, the employer must comply with the jobkeeper hourly rate of pay guarantee otherwise a maximum penalty of 60 penalty units may be imposed: s 539(2), FW Act.

For stand down jobkeeper enabling directions, this means that the base rate of pay paid per hour must not be less than the rate that would have been paid to the employee if the employee had been working his or her normal working days or hours.

For a jobkeeper enabling direction to perform different duties, this means the base rate of pay is the greater of the rate which was applicable to the employee's previous duties or the rate applicable to the new duties.

For eg, Cassandra's duties are changed from working on the checkout register to managing the store. Cassandra must be paid at the higher level attributable to the “higher duties” of a retail manager rather than her lower normal rate of pay.

Answering those extra tricky questions about the JobKeeper Payment

To assist with answering tricky questions, the Treasury has published the JobKeeper Payment – Frequently Asked Questions Fact Sheet¹³.

This factsheet provides answers to frequently asked questions, including around rehiring after redundancy, the payment of superannuation, transfer of business, backpay and fixed term contractors.

The fact sheet is relevant for both employees and employers.

Temporary changes to the Fair Work Act 2009 (Cth) for jobkeeper employees

Supporting workplace measures have been implemented by temporary amendments to the *Fair Work Act 2009* (Cth) under the *Coronavirus Economic Response Package Omnibus (Measures No. 2) Act 2020*¹⁴ (CER Act).

The amendments to the FW Act commenced on 9 April 2020 and automatically repeal on 28 September 2020.

They provide increased flexibility for employers to give directions to employees in receipt of the jobkeeper payment, including for stand down and changes to duties and location of work.

Employers and jobkeeper employees can also agree to changes to days or times that work is performed and/or the taking of annual leave by the employee, including at half pay.

Disputes about directions or requests

If there is a dispute, it can be dealt with by the Fair Work Commission, including by arbitration.

An application can be made to the Fair Work Commission by an employer, employee or employee/er representatives using Form 13A¹⁵ under section 789GV of the CER Act.

Protections under the FW Act and other laws

If an employer misuses a job-enabling direction, including by giving a direction which it knows is not an authorised jobkeeper enabling direction, a maximum penalty of 600 penalty units may be imposed (See ss 539(2) and 789GXA, FW Act) and that direction will have no effect.

Jobkeeper employees also have the benefit of the general protections provisions in Pt 3-1 of the FW Act in respect of the following workplace rights (s798GY, FW Act):

- the benefit that an employee has or derives because of the employer's obligation to pay the \$1500 jobkeeper payment for the fortnight by the end of that fortnight: s789GD, FW Act;
- agreeing, or not agreeing, to comply with a direction to perform duties on different days or at different times: s789GG(2), FW Act;
- agreeing, or not agreeing, with an employer's request to take paid annual leave, including to take twice as much leave at half-pay: s789GJ(1)-(2), FW Act;
- making a request to the employer to undertake secondary employment, training and/or professional development: s 789GU, FW Act.

This means that if an employer takes adverse action against an employee, the employer may need to prove that the adverse action taken was not because (or partially because) an

employee had any of these workplace rights or the employee exercised any of these workplace rights Pt 3-1, FW Act.

Where an employer fails to satisfy the wage condition to pay the jobkeeper payment for the fortnight by the end of the fortnight, a maximum penalty of 60 penalty units (or 600 penalty units, if a serious contravention) may be imposed.

Employees may also take legal action on the basis of: underpayments, unfair dismissal, unlawful termination, workers compensation and work health and safety laws: s 789GZ, FW Act.

Each penalty units under the FW Act is currently \$210 for an individual and 5 times that amount for a corporation¹⁶. A court may order that the pecuniary penalty (or part of it) be paid to the government, a union or an individual.

See [Underpayments of entitlements](#)¹⁷, [Unfair dismissal](#)¹⁸, [Unlawful termination](#),¹⁹ [What are the legal risk involved in managing employee injury/illness](#)²⁰ and [Dealing with the impact of widespread disease on the workplace](#)²¹.

Potential underpayments through miscalculation of accruals of service

Payroll staff must ensure that jobkeeper employees who are stood down on a part or full-time basis continue to accrue service through the payroll system for the period of stand down.

See [Underpayments of entitlements](#)²²

Directing jobkeeper employees

Form of jobkeeper enabling directions: s789GN, FW Act

While there is currently no prescribed form for giving jobkeeper enabling directions, all jobkeeper enabled directions must be in writing.

A direction cannot be made without prior consultation: s789GM, FW Act

An jobkeeper employee does not have to comply with a jobkeeper enabling direction if the employer fails to consult with the employee (or the employee's representative) about the direction before it is made.

Depending on the circumstances, where consultation has taken place about one job-enabling direction and it covered the employee's views about another job-enabling direction, it may not be necessary to conduct further separate consultation about that other job-enabling direction if it is later given. However, the employer would still be required to provide 3 days' notice.

Set out below are the consultation steps.

Step 1	<p>Intention to give direction</p> <p>Provide the employee (and, if applicable, the employee's representative) with <u>3 days' written notice</u> of the intention to give the jobkeeper enabling direction.</p>
Step 2	<p>Consult</p> <p>Consult with the employee or the employee's representative about the direction (<u>before it is given</u>) and keep a written record of that consultation.</p> <p>This will likely involve discussions about issues such as reasonableness, safety, whether there are any other duties the employee could perform, whether the employee has the skills or duties or whether it is necessary for the ongoing</p>

	<p>employment of one or more employees etc.</p> <p>Consultation <u>must be</u> genuine and employers must treat their workers “<i>with dignity in this time of crisis</i>”²³ (see case example below).</p> <p>Consultation needs to seek input <u>and</u> take into account the views of employees.</p> <p>See also: What is required to meet the consultation requirement?²⁴</p>
Step 3	<p>Issue direction</p> <p>Give direction (ie, this does not have to be in writing but as a matter of practice we would recommend that it is)</p>
Step 4	<p>Employee refuses direction</p> <p>Manage any refusals to comply as failures to comply with a lawful and reasonable direction, which may (depending on the circumstances) justify disciplinary action up to and including dismissal. May need further legal advice.</p> <p>See Duty to comply with lawful and reasonable directions²⁵</p>

For eg, In a recent case about consultation for redundancy purposes during COVID-19, Australian Municipal, Administrative, Clerical and Services Union v Auscript Australasia Pty Ltd [2020] FWC 1821²⁶, Auscript failed to genuinely consult because it did not consider alternatives to redundancy and had made its decision to implement the redundancies without providing the employees or their representative with any real opportunity to influence that decision.

Auscript failed to consider other options such as remote working, stand-down, utilisation of leave hours, leave without pay, career breaks, access to support programs and any other options.

According to the Commissioner, Auscript simply made its decision to make the employee's redundant to “relieve itself entirely of any further employee accrual of entitlements”.

While this decision relates to redundancy, it provides some guidance on the expectations that the FWC have in respect of consultation requirements. However, note that there is no requirement that an employer consider alternative jobkeeper enabled directions under the amended FW Act.

Jobkeeper enabling stand down: s789GDC, FW Act

An employer can direct a jobkeeper employee to stand down on a full-time or part-time basis, without having to meet the stricter requirements under section 524 of the FW Act ²⁷ or such terms under industrial instrument.

Direction to stand down and work reduced hours or not work on a particular day(s)		
Must be reasonable in all the circumstances	The hourly rate of pay must be the same (see above, Satisfying the hourly rate of pay guarantee)	The employee is <u>not</u> taking authorised paid or unpaid leave (eg, personal/carer's leave, long service leave or annual leave) or on an authorised absence.

Direction to stand down and work reduced hours or not work on a particular day(s)		
Safe²⁸ (including in respect of COVID-19 nature and spread)	Employer reasonably believes it is necessary to continue the employment of one or more employees (ie, actual information that shows a genuine review of business operations have been conducted)	Cannot be usefully employed on normal days/hours because of COVID-19 or related government initiatives to slow COVID-19
Provides 3 days' prior written notice of the intention (less if <i>genuine</i> agreement)	Consultation with employee (and if applicable, the employee's representative) and keep written record (See <u>A direction cannot be made without prior consultation</u> above)	Ceases by 28 September 2020

For eg, it might be unreasonable if you have Jane and Robert perform identical jobs on a full-time basis and you only direct Robert to reduce his hours by half.

If there is not a cogent business reason and the decision was, for eg, made because Robert was Chinese - this may contravene the general protections provisions in the FW Act and be unlawful discrimination under equal opportunity laws.

During jobkeeper stand down periods, **service continues to accrue** for the purpose of calculating leave entitlements, statutory redundancy pay, notice of termination and for the qualifying minimum employment period for unfair dismissal laws.

Jobkeeper employees who have been stood down can request to engage in reasonable secondary employment, training or professional development. Employers must consider the requests and not unreasonably refuse the request, otherwise a maximum penalty of 60 penalty units may be imposed: s539(2), FW Act.

For eg, it may not be reasonable if Tom requests to work for a competitor if that necessarily involves the use of confidential information, especially if Tom's contract contains reasonable restrictions on secondary employment for competitors and working for the competitor will interfere with Tom's ability to perform his job properly.

As this may be an unlawful restraint of trade – any restriction must be reasonable otherwise it will be unenforceable.

Jobkeeper changes to location: s789GF, FW Act

Directions to a jobkeeper employee to work at a different location			
Must be reasonable in all the circumstances			
Safe²⁹ (including in respect of COVID-19 nature and spread)	Employer reasonably believes it is necessary to continue the employment of one or more employees (ie, actual information that shows a genuine review of business operations have been conducted)	Does not require unreasonable travel	The new workplace is suitable for the employee to perform their duties
Provides 3 days' prior	Consultation with employee (and if		Ceases by 28

Directions to a jobkeeper employee to work at a different location		
written notice of the intention (less if <i>genuine</i> agreement)	applicable, the employee's representative) and keep written record (See <u>A direction cannot be made without prior consultation</u> above)	September 2020

For eg, it may not be reasonable if the requirement to work at a different workplace prevents Greg from meeting his caring responsibilities because of the increased travel times.

Jobkeeper employees working different duties: s789GE, FW Act

Directions to a jobkeeper employee to undertake different duties		
Must be reasonable in all the circumstances	Safe ³⁰ (including in respect of COVID-19 nature and spread)	Hourly rate of pay cannot be less than the normal rate of pay and if higher duties must be paid at that level.
Employer reasonably believes it is necessary to continue the employment of one or more employees (ie, actual information that shows a genuine review of business operations have been conducted)	Duties are reasonably within the scope of the employer's business operations (ie icecream business is not now providing plumbing services to an aged care home)	Duties are within the employee's skill and competency and, if relevant, the employee has the relevant licence or qualification to perform the duties
Provides 3 days' prior written notice of the intention (less if <i>genuine</i> agreement)	Consultation with employee (and if applicable, the employee's representative) and keep written record (See <u>A direction cannot be made without prior consultation</u> above)	Ceases by 28 September 2020

For eg, an administrative assistant, Denise, is asked to work in the warehouse and operate a forklift. This direction would likely not be lawful unless she has experience with forklifts and holds the relevant forklift operating licence.

Requests that jobkeeper employees work different days/times or take annual leave

Request that the jobkeeper employee works different days and times: s789GG, FW Act		
Must be reasonable in all the circumstances		
Safe (including in respect of COVID-19 nature and spread)	The duties are reasonably within the scope of the employer's business	It <u>does not</u> reduce the employee's hours of work compared with the employee's normal hours of

Request that the jobkeeper employee works different days and times: s789GG, FW Act		
	operations	work
Make a written request to work on different days or times compared to the normal ordinary hours of work	Consultation with employee (and if applicable, the employee's representative) and keep written record	Ceases by 28 September 2020

For eg, Barry works 21 hours spread evenly over Monday, Tuesday and Wednesday. Sure Bet Pty Ltd requests that he works Monday, Wednesday and Friday instead. However, Barry cares for his disabled mother on Friday and cannot find alternative care arrangements given the COVID-19 pandemic and his mother's need to self-isolate. It is likely that it would be reasonable for Barry to refuse this request.

Request that the jobkeeper employee takes annual leave: s789GK, FW Act	
Must be reasonable in all the circumstances	
Make a request to take paid annual leave (suggest this request be made in writing – not required to be in writing)	The request will not result in the employee having a balance of less than 2 weeks
Can also agree to take twice as much annual leave at half the rate of pay (ie, service for accrued for leave entitlements, redundancy pay and payments for notice in lieu of termination accrues during the half-pay periods as though leave was at the full rate of pay)	

For eg, it was unreasonable to request that Zoe takes 8 out of her 10 weeks accrued annual leave because she needs to retain 4 weeks' annual leave so that she can visit her aged parents in the United Kingdom in early 2021.

Considering issues around safety and COVID-19

Safe Work Australia has compiled a business resource kit, which provides materials to assist businesses in the management of WHS risk in the workplace, including checklists, infographics, fact sheets for industry and posters on handwashing, hygiene and physical distancing.³¹

This is a useful resource for employers.

Other resources

See the COVID-19 toolkit and the following PG guidance notes for further information: [Underpayments of entitlements](#)³², [Unfair dismissal](#)³³, [Unlawful termination](#),³⁴ [What are the legal risk involved in managing employee injury/illness](#),³⁵ [Dealing with the impact of widespread disease on the workplace](#)³⁶, [Casual employment](#)³⁷ and [Employee/independent contractor distinction](#)³⁸ and [What is required to meet the consultation requirement?](#)³⁹

[ATO jobkeeper employee nomination notice](#)⁴⁰

[ATO website](#)⁴¹

[Coronavirus Economic Response Package \(Payments and Benefits\) Act 2020](#).⁴²

[Coronavirus Economic Response Package \(Payments and Benefits\) Rules 2020](#)⁴³

[Disputes about directions and requests - Form 13A](#)⁴⁴

Explanatory Notes for the Payment Act⁴⁵

[Treasury Factsheet – JobKeeper Payment – Information for employees](#)⁴⁶

[Treasury Factsheet – JobKeeper Payment – Information for employers](#)⁴⁷

[Treasury JobKeeper Payment – Frequently Asked Questions Fact Sheet](#)⁴⁸

¹ <https://www.legislation.gov.au/Details/C2020A00037>

² <https://www.legislation.gov.au/Details/F2020L00419>

³ <https://www.ato.gov.au/General/JobKeeper-Payment/Sole-traders-and-other-entities/>

⁴ <https://www.ato.gov.au/Forms/JobKeeper-payment---employee-nomination-notice/>

⁵ <https://www.ato.gov.au/General/JobKeeper-Payment/Employers/Enrol-and-apply-for-the-JobKeeper-payment/#RegisterfortheJobKeeperpayment>

⁶ <https://www.ato.gov.au/General/JobKeeper-Payment/Employers/Eligible-employers/>

⁷ https://treasury.gov.au/sites/default/files/2020-04/Fact_sheet_Info_for_Employers_2.pdf

⁸ <https://advance.lexis.com/api/permalink/93cd1b17-9465-415d-94e9-a9f886b1bd34/?context=1201009>

⁹ <https://advance.lexis.com/api/permalink/af3fd89b-06e0-4831-86ff-e9e362353ca3/?context=1201009>

¹⁰ <https://www.servicesaustralia.gov.au/individuals/topics/residence-descriptions/30391>

¹¹ <https://www.legislation.gov.au/Details/F2020L00419/Explanatory%20Statement/Text>

¹² https://treasury.gov.au/sites/default/files/2020-04/Fact_sheet_Info_for_Employees_2.pdf

¹³ https://treasury.gov.au/sites/default/files/2020-04/JobKeeper_frequently_asked_questions_2.pdf

¹⁴ <https://www.legislation.gov.au/Details/C2020A00038>

¹⁵ <https://www.fwc.gov.au/content/rules-form/application-the-commission-deal-with-jobkeeper-dispute-coronavirus-economic>

¹⁶ Section 4AA, Crimes Act 1914 (Cth)

¹⁷ <https://advance.lexis.com/api/permalink/3cc9993f-e3e6-44d6-800c-9a9a026ce258/?context=1201009>

¹⁸ <https://advance.lexis.com/api/permalink/ae1818d7-77fa-4733-9f81-897f7ebad46c/?context=1201009>

¹⁹ <https://advance.lexis.com/api/permalink/9a6dcdbd-0bf4-4f24-ae96-a72219b59c29/?context=1201009>

²⁰ <https://advance.lexis.com/api/permalink/24a72466-18ab-4eb1-b9a1-1529619bcc19/?context=1201009>

²¹ <https://advance.lexis.com/api/permalink/a06ec69c-ea5b-4257-a582-95ee71d80f7d/?context=1201009>

-
- ²² <https://advance.lexis.com/api/permalink/3cc9993f-e3e6-44d6-800c-9a9a026ce258/?context=1201009>
- ²³ https://www.fwc.gov.au/documents/decisionssigned/html/2020fwc1821.htm#P145_12423
- ²⁴ <https://advance.lexis.com/api/permalink/0f7bafa6-77d2-4bb5-9573-51ba5902466b/?context=1201009>
- ²⁵ <https://advance.lexis.com/api/permalink/12d1e134-39ef-43a2-99aa-97e1cc880a22/?context=1201009>
- ²⁶ https://www.fwc.gov.au/documents/decisionssigned/html/2020fwc1821.htm#P145_12423
- ²⁷ <https://advance.lexis.com/api/permalink/f1a2e477-8ce9-4317-abe5-663aeae222b0/?context=1201008>
- ²⁸ <https://www.safeworkaustralia.gov.au/collection/business-resource-kit-covid-19>
- ²⁹ <https://www.safeworkaustralia.gov.au/collection/business-resource-kit-covid-19>
- ³⁰ <https://www.safeworkaustralia.gov.au/collection/business-resource-kit-covid-19>
- ³¹ <https://www.safeworkaustralia.gov.au/collection/business-resource-kit-covid-19>
- ³² <https://advance.lexis.com/api/permalink/3cc9993f-e3e6-44d6-800c-9a9a026ce258/?context=1201009>
- ³³ <https://advance.lexis.com/api/permalink/ae1818d7-77fa-4733-9f81-897f7ebad46c/?context=1201009>
- ³⁴ <https://advance.lexis.com/api/permalink/9a6dcdbd-0bf4-4f24-ae96-a72219b59c29/?context=1201009>
- ³⁵ <https://advance.lexis.com/api/permalink/24a72466-18ab-4eb1-b9a1-1529619bcc19/?context=1201009>
- ³⁶ <https://advance.lexis.com/api/permalink/a06ec69c-ea5b-4257-a582-95ee71d80f7d/?context=1201009>
- ³⁷ <https://advance.lexis.com/api/permalink/93cd1b17-9465-415d-94e9-a9f886b1bd34/?context=1201009>
- ³⁸ <https://advance.lexis.com/api/permalink/af3fd89b-06e0-4831-86ff-e9e362353ca3/?context=1201009>
- ³⁹ <https://advance.lexis.com/api/permalink/0f7bafa6-77d2-4bb5-9573-51ba5902466b/?context=1201009>
- ⁴⁰ <https://www.ato.gov.au/Forms/JobKeeper-payment---employee-nomination-notice/>
- ⁴¹ <https://www.ato.gov.au/General/JobKeeper-Payment/Employers/Eligible-employers/>
- ⁴² <https://www.legislation.gov.au/Details/C2020A00037>
- ⁴³ <https://www.legislation.gov.au/Details/F2020L00419>
- ⁴⁴ <https://www.fwc.gov.au/content/rules-form/application-the-commission-deal-with-jobkeeper-dispute-coronavirus-economic>
- ⁴⁵ <https://www.legislation.gov.au/Details/F2020L00419/Explanatory%20Statement/Text>
- ⁴⁶ https://treasury.gov.au/sites/default/files/2020-04/Fact_sheet_Info_for_Employees_2.pdf
- ⁴⁷ https://treasury.gov.au/sites/default/files/2020-04/Fact_sheet_Info_for_Employers_2.pdf
- ⁴⁸ https://treasury.gov.au/sites/default/files/2020-04/JobKeeper_frequently_asked_questions_2.pdf