



Large business JobKeeper compliance update

We've been working closely with many large businesses to ensure they meet the eligibility requirements for JobKeeper payments and have found the majority of large businesses are doing the right thing.

All applications for JobKeeper payments are checked and we are undertaking a range of compliance activities to maintain the integrity of the program. Our compliance program aims to detect and deal with large businesses who have manipulated their projections or financial positions to access JobKeeper payments they aren't entitled to receive.

We've focused our attention on the aggregated turnover and decline in turnover tests. Consistent with the JobKeeper provisions, we focus on ensuring the assumptions used by employers to make projections are reasonable, not on their actual results.

We've found issues in businesses:

- that are part of SGE groups and are incorrectly calculating their aggregated turnover (applying a 30% decline in turnover instead of the 50% decline in turnover)
- applying for JobKeeper payments prior to their nomination period
- projecting GST turnover at the economic group level rather than entity level
- incorrectly calculating GST turnover, with common errors including excluding irregular GST turnover amounts or using general sales rather than GST turnover.

We've also seen businesses not keeping adequate records to support their JobKeeper enrolment. We encourage all large businesses to review our [best practice governance for JobKeeper payments \(/General/JobKeeper-Payment/In-detail/Actual-decline-in-turnover-test/?page=13\)](#), and improve their records where necessary.

We remain committed to supporting large businesses receiving JobKeeper. If you've made an honest mistake or are experiencing difficulties, we will help fix the error and assist you.

For further information contact your existing relationship manager, client engagement team or our [Large Service Team \(/Business/Public-business-and-international/Customised-service-for-Australia-s-largest-taxpayers/Dedicated-contact-services/\)](#).

If you're concerned that someone is doing the wrong thing related to any of the stimulus measures, including JobKeeper, you can tell us about it. We've established a confidential tip-off hotline available on **1800 060 062** as well as an [online tip-off form \(/General/Gen/Making-a-tip-off/\)](#).

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We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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