

Senate Standing Committee on Economics
ANSWERS TO QUESTIONS ON NOTICE

Treasury Portfolio

Inquiry into Coronavirus Economic Response Package Amendment (Ending Jobkeeper Profiteering) Bill 2021

Division: Labour Market Policy Division
Topic: JobKeeper payments
Reference: Written
Senator: Nick McKim

Question:

1. What is the value of JobKeeper payments made to entities that experienced an increase in turnover for the period in which they received JobKeeper payments? Could you provide this data disaggregated by:

- Each phase of JobKeeper (i.e. 1; 2.1; and 2.2).
- Relevant decline in turnover test (i.e. decline of 15%, 30%, or 50%).
- No. employees nominated for JobKeeper.
- Size of business (by turnover).
- Industry sector.
- Company structure (i.e. publicly listed, private, sole trader, etc.).
- State or territory.
- Federal electorate.

2. What is the value of phase 1 (Mar20 – Sep20) JobKeeper payments made to entities whose actual decline in turnover in the period in which they received JobKeeper payments did not end up being as low as the decline in turnover test relevant to them (e.g. decline of 15%, 30% or 50%)? Could you provide this data disaggregated by:

- Relevant decline in turnover test.
- No. employees nominated for JobKeeper.
- Size of business (by turnover).
- Industry sector.
- Company structure (i.e. publicly listed, private, sole trader, etc.).
- State or territory.
- Federal electorate.

3. What is the value of phase 1 (Mar20 – Sep20) JobKeeper payments made to entities based on an actual decline in turnover; and that made to entities based on a projected decline in turnover? Could you provide this data disaggregated by:

- Relevant decline in turnover test.
- No. employees nominated for JobKeeper.
- Size of business (by turnover).
- Industry sector.
- Company structure (i.e. publicly listed, private, sole trader, etc.).
- State or territory.
- Federal electorate.

4. What is the value of total JobKeeper payments made by Federal Electorate. Could you provide this data for each phase of JobKeeper (i.e. 1; 2.1; and 2.2).

Answer:

1-2. Treasury published an *Insights from the first six months of JobKeeper* report on 11 October 2021. It can be found on the following webpage:

<https://treasury.gov.au/publication/p2021-211978>

Turnover analysis undertaken by Treasury to date for the first phase of JobKeeper (April to September 2020) is set out in Section 4 and Appendix 2 of this publication.

Data that is not available:

- Treasury has not undertaken turnover analysis for the second phase of JobKeeper (December quarter 2020 and the March quarter 2021).
- Federal electorate breakdown of data has not been undertaken by Treasury.

3. Data were not systematically captured on the type of test that businesses used to determine their eligibility.

ATO set out guidance on how to undertake the decline in turnover test/s and the relevant evidence to support the turnover decline estimate, including where using an alternative test. When undertaking compliance activities or reviews of claims the ATO requires the business to demonstrate that they have appropriately applied this guidance. ATO issued advice in Law Companion Ruling (LCR 2020/1 – [lcr2020-001.pdf \(ato.gov.au\)](#)) and other alternative test guidance material [Alternative test | Australian Taxation Office \(ato.gov.au\)](#).