

**Senate Select Committee on COVID-19**  
**ANSWERS TO QUESTIONS ON NOTICE**  
**Australian Taxation Office**  
Public Hearing 21 May 2020

**Department/Agency:** ATO

**Question:** 1

**Topic:** Challenge to JobKeeper eligibility

**Reference:** Written – 22 May 2020

**Senator:** Rachael Siewert

**Question:**

In evidence presented to the Committee on 21 May, officials said the ATO is best placed to outline processes in place for employees who would like to challenge their eligibility for the JobKeeper scheme. Please describe the step by step process employees should follow if they would like to dispute their eligibility for JobKeeper.

**Answer:**

- If an employee disagrees with a decision of their employer regarding whether they are an eligible employee, they should raise the concern with their employer in the first instance. If they are concerned that their employer is doing the wrong thing in relation to the JobKeeper scheme, they can tell the ATO about it by making a tip-off.
- There is a dedicated team at the ATO examining all tip-offs, including those relating to JobKeeper eligibility. We take all information referred to us seriously and protect the complainant's identity in accordance with the law requiring whistle-blower protection. When we receive information through a tip-off, we will cross-check the information and assess whether further action is required.
- Where we consider an eligibility issue arises, we will typically include that employer in our broader help and educate program and seek to understand the employer's approach to eligibility matters, with the intent that the eligibility status is clarified and eligible employees are then included by their employer in their JobKeeper claims.
- Where the employer continues to breach the one-in-all-in rules, then penalties may be applied. Due to privacy obligations, the ATO cannot provide the employee with any information about our investigation or any resultant action.