

Frequently Asked Questions

Supplementary to the JobKeeper Webinar Hosted by NFPs UWA for the COSS Network Australia

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Please Note: this resource is intended for general information only and not as advice. The answers here are based on our knowledge at the time and subject to available information at the time. Government policies may change, or there may be a misinterpretation on our part. Therefore, we do not accept any liability for any decisions made based on this information. It is important for you to seek appropriate advice specific to your organisation from your accountant or other professional advisor.

This FAQ document was created out of often-occurring questions put by participants in three webinars held in early May 2020 and focused on the JobKeeper Allowance for Charities and Not-for-profits. In this resource we have tried to maintain the questions style and content as they came to us. As such, there are repetitions in the questions listed. Additionally, this FAQ resource should be read in conjunction with the webinar materials presented by UWA and the COSS Network on 7th May 2020.

Professor David Gilchrist
Director, Not-for-profits UWA
david.gilchrist@uwa.edu.au

Tom Emery
Research Fellow
thomas.emery@uwa.edu.au

We have organised the Frequently Asked Questions into topic themes to facilitate the use of this resource. We would be pleased to receive any feedback regarding contents or the format used here with a view to improving this resource for users. Additionally, we have worked to get this resource published as soon as possible in order to support the sector. However, we will update the resources as changes are made to policy as well as to consolidate this resource over the coming few weeks.

TOPIC THEMES:

- **Employer:**
 - Income Considerations
 - Grants and Government Funding
 - Cashflow and Liability
- **Employees:**
 - General Eligibility
 - Employees Opting Out
 - Supported Staff
 - Superannuation and Other Benefits
 - JobKeeper Enabling Directions
 - Rehiring and Selective Participation

Employers

Income Considerations

1. Does the revenue shortfall comparison need to be in line with BAS reporting; that is, if Monthly use March or April and if Quarterly do we need to use the quarter April to June estimated turnover? Is it correct that you may elect to assess on a monthly basis (i.e. April 19 v's April 20) even if you are a quarterly BAS remitter?
 - a. Yes, you may. "How you choose to project your fall in turnover is not dependent on whether you report a quarterly or monthly BAS, though you can do that if it is easier. The turnover calculation is based on GST turnover. This applies even if an entity is not registered for GST." <https://www.ato.gov.au/general/jobkeeper-payment/employers/eligible-employers/>

Note: NFPs who do not report through a Business Activity Statement are required to use the same rules for calculating their turnover as if they did report via a BAS.
2. If a business commenced trading in December 2019, can they use Jan & Feb to prove loss of income in March,
 - a. There are alternative turnover tests available. E.g. "if the entity commenced business before 1 February 2020, the entity's current GST turnover for each whole month after the entity commenced business and before 1 March 2020 added together and divided by the number of whole months." See <https://www.legislation.gov.au/Details/F2020L00461>
3. Are all part-time employees eligible?
 - a. All permanent part-time employees should be eligible as long as they were employed at 1st March 2020 and are still employed (or have been rehired), as long as they meet the other eligibility requirements. <https://www.ato.gov.au/General/JobKeeper-Payment/Employers/Your-eligible-employees/>
4. Are donations excluded as income for not-for-profits?
 - a. If GST is not paid, they will likely not be included in the turnover test, unless you are an ACNC registered charity opting to include donations and where donations are a regular income source for the charity. Alternative turnover tests are also available, see <https://www.legislation.gov.au/Details/F2020L00461>

5. If a ACNC registered organisation meets the 15% income decline test but only as a consequence of excluding government income, when should the declarations be obtained from staff and also when should JobKeepers be paid to staff?
 - a. This has now been legislated and deadline for the exclusion of government revenue is seven days after enrolment in the scheme.
6. If you already registered before the exclusion of government income change, can you exclude government income in ongoing monthly projections?
 - a. Where a ACNC Registered Charity chooses to exclude government revenue that choice needs to be notified to the commissioner within seven days of enrolling in the scheme. As these changes came into effect on 1st of May, this notification is due by the 8th of May for those already enrolled. This can be done through your registered tax or BAS agent, or in line with the method of your organisation's enrolment.
7. Is there a minimum required turnover from non-government sources, in order for an ACNC registered charity to be able to calculate loss of turnover exclusive of Government Funding?
 - a. No there is no minimum, however, the ATO does expect organisations to be reasonable and genuine in their applications.
8. Does the turnover test need to be consolidated or can be considered for each separate branch?
 - a. It needs to be consolidated for the whole organisation.
9. So, if we receive quarterly Government contract payments, should we allocate the funds across the three months, or in the month that the funds were received?
 - a. Funds should be allocated as normal in the BAS. If this is done on an accrual basis, then any unearned income shouldn't be included in the BAS for that month. If done on a cash basis, there is room to legitimately change your typical accounting arrangements to take into account any unearned income. So, the allocation can be on a monthly basis if that fits into the BAS legitimately. The purpose of the JobKeeper allowance is to preserve jobs and, if income is received in advance, then that income needs to be applied to provide services in the subsequent months.
10. We don't qualify for March or April but expecting to have a turnover plunge in May-June. Not sure yet if it would have the necessary 15% decline. Do we still need to enrol for JobKeeper before 31st May (if qualifying month is being May) or can do it at a later date for May-June?
 - a. At this stage it appears as though enrolment into the scheme can only be done at the end of May.

11. Can we exclude funding in advance even if declared in BAS?
 - a. Likely yes, if this was counted as funding in advance and not earned. You may have a cash-based BAS but should consider appropriate accounting standards to determine the status of income received in advance. This should be confirmed with your accountant.

12. What happens in the month I report to the ATO when I get paid my grant funds and I don't demonstrate a 30% loss?
 - a. The current information is that, as long as you can demonstrate with evidence that your assessment of a 30% reduction was a sound estimate, that should not be an issue. This should be discussed further with your organisation's accountant/auditor. Remember to document your estimates and how you arrived at the estimate.

13. Can you enrol in JobKeeper in early May and start your JobKeeper payments on May 11, JobKeeper Week 4?
 - a. You should be able to claim JobKeeper from when it applies to your organisation, even if this is after the scheme commencement date. It is important to review all eligibility criteria and perhaps discuss with your accountant/auditor before making a final decision. Additionally, you should consider whether or not your organisation intends to make back payments as this may change your decision as to when you register.

14. Our Commonwealth Home Support program requires us to take a client contribution. There is no GST on this amount. These amounts are not technically "donations", but money is typically collected from clients for services which have dropped dramatically since COVID. Can these be included in the assessment?
 - a. Input taxed supplies cannot be included and, typically, supplies associated with the provision of housing come under this heading. Additionally, these amounts appear to be paid by clients and so are not considered to be government funding. As such, it is important to obtain advice as to whether these amounts are relevant or not for the purposes of JobKeeper.

15. The turnover declines are all percentage-based threshold - is there any materiality applied? i.e. does the overall reduction have to be greater than a certain dollar value?
 - a. No, however, the ATO does expect organisations to be reasonable and genuine in their applications.

16. Donations are not included in 2019 GST/BAS figures so including them in 2020 figures makes us appear ineligible, but if donations consistently included/excluded in both years we are eligible. What is the position?
 - a. The general position is consistency in your reporting, however, if there are specific requirements to include these in your current assessment then they must be taken into account. As long as the calculation made was reasonable and can be shown if requested, that may suffice. This may need to be discussed with your accountant/auditor.

17. If an ACNC registered charity received a donation from an overseas donor that is not a deductible gift recipient is this included as income.
- a. Yes. Gifts of money, property valued over \$5,000 and listed Australian shares need to be included if the donor is not a DGR.
18. Are funders expecting any funding received through the JobKeeper relief to be applied to specific contracts and thus acquitted back to funders?
- a. No, JobKeeper payments must be directed solely to benefit of employees and cannot be redirected back to the organisation in any way, therefore this likely applies to the funders as well.
19. Aggregate turnover for a group (qualification changes if aggregate is greater than \$1 billion):
- a. Aggregated turnover includes:
 - i. the entity's own annual turnover plus
 - ii. the annual turnover of any entity that is connected with and/or is an affiliate of the test entity.

An entity is connected with another entity if:

 - iii. either entity controls the other entity, or
 - iv. both entities are controlled by the same third entity.
20. What if an organisation's legal ownership changes (e.g. merger) - are you still allowed to run comparison on income between the two different legal entities?
- a. There is new information on the alternative turnover test available for organisations where the legal ownership changes. See section 7:
<https://www.legislation.gov.au/Details/F2020L00461>

Grants and Government funding

1. Does the definition of government funding include commonwealth and state and territory funding?
 - a. Any Australian Government agency is relevant together with income sourced from the UN.
2. Can a Not-for-profit ignore government grant income or only ACNC Registered Charities?
 - a. Only ACNC registered charities can choose to exclude government income. Remember that is a choice as to whether ACNC charities exclude government income from their eligibility calculation. This does not include non-government grants.
3. If a ACNC Registered Charity receives a non-government grant in the first quarter as income in advance for 6 months does it need to include this in April to June assessment?
 - a. It depends whether the grant is a sustainability grant, an income grant or a grant for assets. Please see the UWA COSS Network webinar slides of 7th May 2020 to determine the treatment here.
4. Where projects run across multiple months and funding is received in advance, and the project is on hold as the it can't be completed due to COVID, is it correct to say that they income in advance will be treated like an asset grant?
 - a. This amount represents a liability. Generally, this should be treated as unearned income for the work has not yet been done and where the funding has not been spent in carrying out that work (wages that haven't yet been paid, materials not yet supplied etc.). Where this funding is a grant, and it cannot be used for its intended purpose, it becomes a liability as it cannot be used for sustainability purposes. This may depend on the wording of the grant contracts and should probably be clarified with your organisation's accountant/auditor.
5. If we receive a one-off payment from Government for an annual event in April, is the revenue allocated to April or the Quarter?
 - a. This depends on the method of your turnover test. Alternative turnover tests are also available, see: <https://www.legislation.gov.au/Details/F2020L00461>
6. Can you elect to exclude 'some' government funding from the calculation only if you have several different funding streams? And if so, how can you separate? e.g. by funding source? Service type?
 - a. A nominated exclusion encompasses all government funding from the turnover test.
7. Do Lotterywest grants count as income during this period? (for context, there is a \$159 million COVID-19 Relief Fund as grants for NFPs).
 - a. Yes, this counts as an income grant for the purposes of organisational sustainability. For ACNC registered charities this may count as government income as LotteryWest

is a government entity. Also see the Webinar Presentation presented by UWA and the COSS Network on 7th May 2020 for further information on this aspect. Note: This should be clarified with your organisation's accountant/auditor.

8. As NDIS is GST free, they would not be included in the GST income?
 - a. The turnover test is applied to the GST income reported on BAS and regular reporting standards apply. If unsure, it is best to check this with your accountant. However, only Input Taxed income is excluded.
9. As an ACNC registered charity, would Medicare income be treated as government revenue for the purpose of the turnover test?
 - a. Not sure, it is best to check this with your organisation's accountant/auditor.
10. Where the NFP invoices the individual directly under, say an NDIS Self Managed Plan, does this mean that because they invoice the individual they are not able to exclude this income from their turnover definition (if ACNC registered)?
 - a. That is correct, payment made by individuals are generally not considered government income even if the source of the money for the individual is the government.
11. We are an ACNC registered charity and receive grant funding from both service agreements with Federal & State for our programs. Does receiving the JK classify as a wage subsidy and therefore contravene part of the service agreement as we are not spending the wage expense as per service agreement.
 - a. Generally no. The subsidiary is intended to preserve jobs and maintain economic capacity. Generally, the wages are still paid by the organisation and work is still carried out. The JobKeeper allowance is only provided to the employer and passed onto employees where the employee is paid less than \$1,500 per fortnight as part of their regular employment. If an employee is topped up (i.e. paid additionally in order to ensure they receive a minimum of \$1,500 per fortnight, the employee does not have to earn that topped up amount. However, if the employee does work extra to earn that top up, and the work is done for that funded project, then there does not seem to be a liability here for the employer. However, it is important to obtain advice specific to your organisation and in the context of the contract in place.
12. If an organisation chooses to include Government funded employees can State Government ask for funding back due to the fact that they have guaranteed that we will still receive our funds at present even if we aren't able to fully provide the activities under our grants?
 - a. You need to refer to the contract in place and obtain appropriate advice as to how this issue may affect your organisation.
13. Some individual employees may be funded by government funding and other funding. For example, 3 days a week is funded by government, the other 2 days funded by donations which has dropped by more than 30%. Are the organisation and employee eligible?
 - a. Generally, the sources of funding in this scenario are irrelevant. However, it is best to check this with your organisation's accountant/auditor.

14. If a charity is receiving Australian gov grants but providing services in a foreign country is it predominantly "working in Australia"?
- a. If the organisation is endorsed under the Overseas Aid Gift Deductibility Scheme or provide developed country relief, that might meet the requirement that not-for-profits pursue their objectives principally in Australia to access the JobKeeper scheme. This is question that needs to be asked of an accountant or lawyer in relation to your organisation's specific circumstances.

Cashflow & Liability

1. What can the organisation do if you do not have the cashflow to pay your staff the \$1500 JobKeeper allowance or top ups?
 - a. This is up to the individual organisation and advice should be sought from an accountant or similar. Financing options are being made more accessible, however, these must be weighed up with the goals of the organisation and the likelihood of being deemed ineligible after the fact.
2. If you pay this and are then deemed not to qualify is there any way to recoup from employees?
 - a. No. This is not an option and subject to significant penalties under the FairWork act.
3. We have had some fencing work carried out and have paid the contractor. We then invoiced the Government for reimbursement. Is this considered income?
 - a. Yes, however, this is a grant for an asset, therefore the income is to be recognised over the life of the asset. Please consider the Webinar presented by UWA and the COSS Network on 7th May 2020.
4. If you have a qualified Accountant/Auditor review our numbers and basis of our submission for the JobKeeper account, and if we, or the Accountant misunderstood any of the financial requirements would the organisation still be liable for any costs if the ATO deemed us ineligible in the future?
 - a. This is a legal question and should be put to a solicitor for advice. However, generally, the same arrangements apply here as to any advice received regarding compliance requirements for your organisation.
5. Are NFPs eligible for the Cash Booster Payments? Also does the cashflow credit re PAYG affect turnover test?
 - a. NFPs are eligible and these payments are not considered income.
6. What post-COVID-19 assurance activities is the government looking to undertake?
 - a. This is an ongoing area of concern and it is important to keep as much documentation related to JobKeeper at hand and remember that only legislated rules are certain, therefore information coming from media releases etc. need to be verified as they may not be legislated.
7. Will the NDIS 10% COVID-19 Price increase on some line items affect the JobKeeper eligibility?
 - a. If it is likely to affect your eligibility in the turnover test, this needs to be reasonably taken into account in your calculations if estimating projected turnover. Once eligibility is proven for one pay period, it does not need to be re-proven in

subsequent pay periods (although turnover must still be reported in line with the ATO requirements). However, if the income remains unearned or is a loan, the treatment of this income may change as it is unearned and a liability.

Employees

General Eligibility

1. If an eligible staff member has chosen to take LWOP just this fortnight only should they still be paid JobKeeper for this period?
 - a. They are likely to still be eligible. There are many variables that affect this and more can be found at <https://coronavirus.fairwork.gov.au/coronavirus-and-australian-workplace-laws/pay-and-leave-during-coronavirus>. It is worth checking this with your organisation's accountant or auditor as well.
2. Do employees receiving the allowance have to go to work?
 - a. No, they can be stood-down. "You can receive the payment even if you then need to immediately stand them down, so long as they remain employed." See, <https://coronavirus.fairwork.gov.au/coronavirus-and-australian-workplace-laws/pay-and-leave-during-coronavirus/jobkeeper-wage-subsidy-scheme/jobkeeper-enabling-stand-down-directions>
3. The appropriate evidence of the employee's willingness for the employer to claim Job Keeper on their behalf. Is the completion of the relevant form sufficient?
 - a. Yes, that is sufficient.
4. Is there anything that can happen from an employee complaining we didn't make JobKeeper available?
 - a. If deciding for the entire organisation, it is up to the employer if they choose to enrol in the JobKeeper Scheme. If enrolled and an eligible employee is not nominated by the employer, then under the *one-in-all-in* principle, the employer may be fined up to \$4,200 per instance. Note: ACNC Registered Charities have some discretion in including government employees, and the rehiring of employees is at the discretion of the organisation. This should be discussed with your auditor/accountant.
5. Where does an employee who was on a fixed term contract say commencing beginning of March with an end date of May 31 stand with regard to eligibility?
 - a. They should be eligible for the duration of the contract, as long as they were employed in a full-time or part-time basis at 1st March 2020. "Fixed-term contractors are eligible for the JobKeeper payment if they were employed at 1 March 2020 and meet the other eligibility criteria for the JobKeeper payment. If your contract ends and is renewed before 27 September 2020, the JobKeeper payment will only be available for the fortnights where the employment relationship exists until 27 September 2020." <https://www.ato.gov.au/General/JobKeeper-Payment/Employees/Eligible-employees/>

6. Does the \$1500 assume a full-time employee? Is this limit pro-rata for part time employees?
 - a. No, can be full-time or part-time, or any casual employee employed for at least 12 months. Must all be paid a minimum of \$1500 each fortnight to be eligible.
7. Does this mean for casuals that shifts must be worked during the fortnight? Further, the intent is to provide ongoing shifts during and after the scheme?
 - a. If the casuals are eligible but there is no work, they can be given a JobKeeper Stand-down Enabling Direction, to keep them employed. See <https://coronavirus.fairwork.gov.au/coronavirus-and-australian-workplace-laws/stand-down-during-coronavirus>
8. What happens if my employee resigns?
 - a. If an employee for whom you are receiving the JobKeeper Payment resigns, you must notify the ATO. You may also need to refund money to the ATO.
9. What happens if a new employee is bought into the organisation due to natural staff movements to cover a resignation or to cover maternity leave.
 - a. As the rules currently stand, if they were not employed at 1st of March 2020, they are ineligible.
10. Where government funding is excluded, are eligible employees those related to non-funded business only?
 - a. “Where a charity has employees that are fully funded from government revenue and the charity meets the turnover decline test by excluding that revenue, the charity **may choose** not to nominate those employees”.
https://treasury.gov.au/sites/default/files/2020-05/JobKeeper_payment_frequently_asked_questions.pdf
11. Can employees elect to salary sacrifice top up amounts?
 - a. “Yes. The JobKeeper Payment may be paid to an employee in cash or as a fringe benefit or an extra superannuation contribution where the employee and employer agree.” https://treasury.gov.au/sites/default/files/2020-04/JobKeeper_payment_frequently_asked_questions.pdf

Employees Opting out

1. What proof is required where employees indicate that they do not wish to participate in the scheme notwithstanding their eligibility?
 - a. Maintain thorough documentation and records relating to how, when and what you communicated to all staff including those that do not wish to participate. Ideally, get employees to fill out the JobKeeper Nomination form and tick 'no' under whether they would like to receive it. Note: **it is very important to keep records of having offered, as fines of up to \$4,200/instance may apply otherwise.**
2. What if an employee doesn't return the declaration, is there a default position - i.e. include unless advise otherwise? / What happens if an eligible employee who is currently working (has not been stood down or rehired) declines the JobKeeper payment?
 - a. The default position is up to the organisation to decide. Note: **it is very important to keep records of having offered, as fines of up to \$4,200/instance may apply otherwise.**
3. Are there reasons eligible employees wouldn't want to be paid a supplement?
 - a. They may not want to participate because they are already participating via another employer or where the payment may negatively impact their financial arrangements including the impact of other benefits and entitlements or superannuation payments. You should be wary of being seen to advise employees regarding their choice.
4. What happens if staff get paid the allowance via multiple employers? To what extent do employers need to inform themselves of their employees' other jobs?
 - a. Liability is likely to rest with the employee who would likely have to pay back any overpayment) – and any permanent job must take preference over casual employment. Employers should have employees complete the participation election form which includes a box asking the employee if they are participating via another employer. If they tick this box untruthfully they may have made a misleading statement.
5. What if casual workers reject shifts that they would previously have worked, now that they are getting paid regardless of whether they work a shift or not? Is there capacity to direct them to work these shifts?
 - a. The regular rules apply if an employer needs to let employees go for not performing duties that would normally be expected under the employment contract. This needs to be decided within the organisation. See, <https://coronavirus.fairwork.gov.au/coronavirus-and-australian-workplace-laws/ending-employment-during-coronavirus>

Supported Staff

1. Are all employees, regardless of whether they are on leave or studying, eligible?
 - a. No, employees who are on *paid parental leave* and *total incapacity workers compensation* are not eligible, neither are trainees on the *Supporting Apprentices and Trainees* program. Similarly, individuals on *Jobseeker*, *Family Tax Benefit* and *Child Care Subsidy* must declare any wage increases and may be ineligible for that entitlement if their threshold is below the \$1500 received from JobKeeper arrangements.
2. If an employee is receiving Jobseeker, are they eligible to receive JobKeeper?
 - a. They would generally be ineligible for jobseeker, as they would be employed at \$1500 per fortnight, unless their jobseeker payments threshold is higher – e.g. the case of single parents.
3. Is the eligibility for a traineeship affected by JobKeeper?
 - a. An employer will not be eligible to claim Supporting Apprentices and Trainees for any period where they choose to claim the JobKeeper Payment for the same Australian Apprentice. The employer will need to choose which payment best supports their circumstances.

Superannuation and other Benefits

1. Will the employees that agree to participate be entitled to 9.5% for the \$1,500 received per fortnight?
 - a. If the salary is below \$1,500 and then 'topped-up' to \$1500, the superannuation for the amount that is added is subject to employer discretion. It is worth checking this with your organisation's accountant or auditor. Please also see the webinar materials presented by UWA and the COSS Network on 7th May 2020.
2. If you have casuals that don't have regular shifts each week how would you work out what portion of the \$1,500 super is top-up?
 - a. It would be dependent on their fortnightly earnings for hours worked versus amount 'topped-up' for that fortnight. It is worth checking this with your organisation's accountant or auditor and keeping records of how your calculations were derived. Remember, all calculations should be seen to be reasonable.
3. Do non-taxable payments such as travel allowance get included in the Gross when calculating the top-up amount?
 - a. The \$1500 (before tax) can be paid by way of salary, wages, commission, bonus or allowances.
4. Staff members have requested to be stood down. If they have refused to nominate for JobKeeper, what stand down rules apply? Do we need to convert to leave without pay, or force annual leave and long service leave, with no requirement to maintain 2 weeks leave available?
 - a. If the individual has nominated not to be a part of the scheme, then the normal FairWork rules apply. You may need to obtain professional advice.
5. Where employees who are on JobKeeper and not working usual hours/earning greater than \$1,500, can they use annual leave to top up? (E.g. take only enough annual leave to bring up to full amount they would usually earn.)
 - a. Changes to the FairWork act mean an employer can request an eligible employee to take paid annual leave (as long as the employee keeps a balance of at least 2 weeks paid annual leave), or agree in writing with the eligible employee for them to take annual leave at half their usual pay (including annual leave loading if it applies) for twice the length of time. See <https://coronavirus.fairwork.gov.au/coronavirus-and-australian-workplace-laws/pay-and-leave-during-coronavirus>

JobKeeper Enabling Directions

1. Should employment contracts be amended to represent JobKeeper?
 - a. Generally no, but a JED can be written, which applies only during the duration of JobKeeper. This overrides current contracts, however, once the JobKeeper period is over the JED becomes redundant and the regular contract becomes applicable again.
2. If an employee is paid the allowance and there is a top up amount because the amount paid is higher than their normal remuneration for the work they do for an employer, can the employer make the employee work more hours? Should they?
 - a. They can seek to increase hours, but it must be done using a JED and the employee must agree. “This means that any additional hours need to be reasonable. An employee can refuse a request to work unreasonable additional hours. If the only reason for a request to work additional hours is to ‘match’ the amount of the \$1500 (before tax) JobKeeper payment, that is not likely to be reasonable... Under the general protections provisions of the Fair Work Act, it is unlawful for an employer to force (or try to force) an employee to work unreasonable additional hours, or to tell the employee that they must work additional hours as a condition of receiving the amount of the JobKeeper payment.” - <https://coronavirus.fairwork.gov.au/coronavirus-and-australian-workplace-laws/pay-and-leave-during-coronavirus/jobkeeper-wage-subsidy-scheme/changing-duties-location-or-days-and-times-of-work-under-the-jobkeeper-scheme>

Rehiring and Selective Participation

1. It is my understanding that it is an all-in scheme. So, if one employee does not want to participate, does that mean that the employer can't apply for JobKeeper?
 - a. The employer can still apply, they just need to *offer* it to all employees. Documented evidence of an offer, such as a JobKeeper Nomination form where the employee has ticked 'no' in receiving the entitlement should be retained. This documentation is critical to protect the organisation.
2. What are the consequences if an employer selectively applies it to some of their employees but has made eligible employees redundant post 1 March?
 - a. Owing to the 'one-in-all-in' principle, it must be offered to all eligible employees, as fines of up to \$4,200/instance may apply otherwise. ACNC registered charities can forgo this requirement only when choosing to remove government funding from their turnover test, and then only those employees fully funded by government. As for those made redundant, the organisation must offer to rehire them. If the organisation is only able to rehire some employees due to cashflow issues, this is still a grey area that hasn't had much comment from the government. However, this should be checked with the organisations' accountant or auditor. Remember, all decisions made should be able to be considered to be reasonable in hindsight.
3. If we have no work for employees and are not likely to have work when JobKeeper is finished as we are a School incursion organisation, can we choose who we re-employ under this scheme?
 - a. The scheme must be offered to all eligible employees. If the organisation is only able to rehire some employees due to cashflow issues, this is still a grey area that hasn't had much comment from the government; however, the 'one-in-all-in' principle might make organisations liable under FairWork principles. This should be checked with the organisations' accountant or auditor. Remember also that fines of up to \$4,200/instance may apply.