

## **Eligibility for Boosting Cash Flow for Employers payments**

Small and medium sized business entities and NFPs with aggregated annual turnover under \$50 million and that employ workers will be eligible.

Eligibility will generally be based on prior year turnover.

We will deliver the payment as an automatic credit in the activity statement system from 28 April 2020 upon employers lodging eligible upcoming activity statements.

Eligible employers that withhold tax to the ATO on their employees' salary and wages will receive a payment equal to 100% of the amount withheld, up to a maximum payment of \$50,000.

Eligible employers that pay salary and wages will receive a minimum payment of \$10,000, even if they are not required to withhold tax.

The payments will only be available to active eligible employers established before 12 March 2020. However, charities that are registered with the Australian Charities and Not-for-profits Commission will be eligible regardless of when they were registered, subject to meeting other eligibility requirements. This recognises that new charities may be established in response to COVID-19.

## **Eligibility for additional payment**

To qualify for the additional payment, the entity must continue to be active.

## **Monthly activity statement lodgers**

For monthly activity statement lodgers, the additional payments will be delivered as an automatic credit in the activity statement system. This will be equal to a quarter of their total initial Boosting Cash Flow for Employers payment following the lodgment of their June 2020, July 2020, August 2020 and September 2020 activity statements (up to a total of \$50,000).

## **Quarterly activity statement lodgers**

For quarterly activity statement lodgers the additional payments will be delivered as an automatic credit in the activity statement system. This will be equal to half of their total initial Boosting Cash Flow for Employers payment following the lodgment of their June 2020 and September 2020 activity statements (up to a total of \$50,000).

### Timing of Boosting Cash Flow for Employers payments

The Boosting Cash Flow for Employers payment will be applied to a limited number of activity statement lodgments. We will deliver the payment as a credit to the entity upon lodgment of their activity statements. If this places the entity in a refund position, we will deliver the refund within 14 days.

Quarterly lodgers	
Eligible period	Lodgment due date
Quarter 3 (January, February and March 2020)	28 April 2020
Quarter 4 (April, May and June 2020)	28 July 2020
March 2020	21 April 2020
April 2020	21 May 2020
May 2020	22 June 2020
June 2020	21 July 2020
Monthly lodgers	
Eligible period	Lodgment due date

March 2020	21 April 2020	
April 2020	21 May 2020	
May 2020	22 June 2020	
June 2020	21 July 2020	

Quarterly lodgers will be eligible to receive the first payments for the quarters ending March 2020 and June 2020.

Monthly lodgers will be eligible to receive the first payments for the March 2020, April 2020, May 2020 and June 2020 lodgments. To provide a similar treatment to quarterly lodgers, the payment for monthly lodgers will be calculated at three times the rate (300%) in the March 2020 activity statement.

The minimum payment will be applied to the entities' first lodgment.

### Timing of additional payment

The additional payment will be applied to a limited number of activity statement lodgments. We will deliver the payment as a credit to the entity upon lodgment of their activity statements. If this places the entity in a refund position, we will deliver the refund within 14 days.

Quarterly lodgers	
Eligible period	Lodgment due date
Quarter 4 (April, May and June 2020)	28 July 2020
Quarter 1 (July, August and September 2020)	28 October 2020

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Monthly lodgers	
Eligible period	Lodgment due date
June 2020	21 July 2020
July 2020	21 August 2020
August 2020	21 September 2020
September 2020	21 October 2020

Quarterly lodgers will be eligible to receive the additional payment for the quarters ending June 2020 and September 2020. Each additional payment will be equal to half of their total initial Boosting Cash Flow for Employers payment (up to a total of \$50,000).

Monthly lodgers will be eligible to receive the additional payment for the June 2020, July 2020, August 2020 and September 2020 lodgments. Each additional payment will be equal to a quarter of their total initial Boosting Cash Flow for Employers payment (up to a total of \$50,000).