



Example scenario explaining how the JobKeeper Payment applies.

Barry, Omar, Li and Aput are four good work friends who have worked for the same employer for years. Their employer is going to claim JobKeeper payments for all four so must pay each at least \$1,500 before tax to each:

- Barry ordinarily receives \$1,800 a fortnight before tax and his salary sacrificed amounts, and is continuing his normal hours, so he will continue to receive his regular income and the JobKeeper payment will help his employer by subsidising part of his ordinary income.
- Omar ordinarily receives \$900 a fortnight before tax and his HECS-HELP repayment, so he will receive \$1,500 a fortnight before tax and his HECS-HELP repayment is withheld.
- Li has been stood down, so she receives at least \$1,500 per fortnight (before tax and any other amounts ordinarily withheld).
- Aput was employed as at 1 March 2020, but ceased employment on 20 March and was re-hired on 1 April, so he will receive at least \$1,500 per fortnight (before tax and other amounts ordinarily withheld).

Information correct at 15 May 2020.