




NSW COVID-19 BUSINESS GRANTS AND EMPLOYER OBLIGATIONS

PRESENTED BY RSM AUSTRALIA, BUSINESS NSW AND ABLA





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TODAY'S SPEAKERS

- 
- The Hon. Damien Tudehope (NSW Minister for Finance and Small Business)
 - Travis Connell (Principal, RSM Australia)
 - Anthony McFarlane (Regional Manager, Business NSW)
 - Dean Tyler (Senior Associate, ABLA)

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2021 NSW COVID-19 SUPPORT MEASURES

Presented by Travis Connell (Principal)



AGENDA

- 
- 2021 COVID-19 Business Grant
 - JobSaver
 - 2021 COVID-19 Micro Business Grants
 - Payroll Tax Support



2021 COVID-19 BUSINESS GRANT

2021 COVID-19 Business Grant



Overview:

- One off grant to provide cashflow support for business impacted by the first three weeks of the Greater Sydney lockdown (from 26 June to 17 July);
- Grants of \$7,500 to \$15,000 for eligible businesses;
- One grant available per ABN.

2021 COVID-19 Business Grant



Eligibility:

- Have an Australian Business Number (ABN) and were operating in New South Wales on 1 June 2021;
- Have total annual Australian wages of \$10 million or less on 1 July 2020;
- Aggregated annual turnover between \$75,000 and \$50 million for the year ended 30 June 2020;
- The business must have expenses no other government grant covers;
- For employing businesses, they maintain their employee headcount from 13 July 2021
- For non-employing businesses, the business receiving payments must be the primary income source for the associated person
- The business must have had a decline in turnover due to the Greater Sydney lockdowns


2021 COVID-19 Business Grant

Eligibility – Decline in Turnover:

Business must have experienced a decline in turnover of 30% over a minimum 2-week period from 26 June 2021 to 17 July 2021 compared to:

- the same period in 2019, or
 - the same period in 2020, or
 - the 2-week period immediately before the Greater Sydney lockdown commenced (12-25 June 2021).
- Accounting method (cash or accrual) will be on the same basis BAS's are lodged on.

2021 COVID-19 Business Grant



Decline in Turnover (NSW Southern Border Businesses):

Southern Border businesses must have experienced a decline in turnover of 30% or more over a minimum 2-week period from 27 May 2021 to 17 July 2021 compared to:

- the same period in 2019, or
- the same period in 2020, or
- the 2-week period immediately before the Victorian Stay at Home Directions commenced (13 May-26 May 2021).

2021 COVID-19 Business Grant



Available funding:

- **\$7,500 (tier one):** experience a decline in turnover of 30% or more due to the Public Health Order.
- **\$10,500 (tier two):** experience a decline in turnover of 50% or more due to the Public Health Order.
- **\$15,000 (tier three):** experience a decline in turnover of 70% or more due to the Public Health Order.

2021 COVID-19 Business Grant

How to Apply

You can apply for the grant here:

<https://www.service.nsw.gov.au/transaction/2021-covid-19-business-grant>



JOBSAVER

JobSaver

Overview:

- JobSaver will provide cashflow support to impacted businesses;
- Fortnightly payments covering the period from 18 July 2021 onwards (until the NSW lockdowns are lifted);
- Businesses will receive the equivalent to 40% of Weekly Payroll for work performed in New South Wales :
 - the minimum payment will be \$1,500 per week, and
 - the maximum payment will be \$100,000 per week.
- Eligible non employing businesses will receive \$1,000 per week.

JobSaver



Eligibility:

- Australian Business Number (ABN) and operating in New South Wales on 1 June 2021;
- Aggregated annual turnover between \$75,000 and \$250 million for the year ended 30 June 2020;
- Maintain their employee headcount from 13 July 2021
- The business must have had a decline in turnover of 30% or more due to the Greater Sydney lockdowns.

Decline in Turnover:

- Have a decline in turnover of 30% or more due to the Public Health Order over a minimum 2-week period within the Greater Sydney lockdown (commenced 26 June and due to end 28 August 2021), compared to:
 - the same period in 2019, or
 - the same period in 2020, or
 - the 2-week period immediately before lockdown commenced (12-25 June 2021)
- Alternate decline in turnover tests rules can apply

JobSaver

Further Information:

- Employees can receive Commonwealth COVID-19 Disaster Payments if their employer is receiving JobSaver;
- Non-employing businesses are not eligible for the JobSaver payment if they have received a Commonwealth COVID-19 Disaster Payment since 18 July 2021;
- Employee headcount
- Maintain their employee headcount



Calculation of Weekly Payroll:

- Most recent Activity Statement lodged with the ATO prior to 26 June 2021 for the 2020–21 financial year;
- Divide the W1 amount by the number of calendar days in the month/quarter and then multiply that figure by 7;
- Businesses that operate in other states and territories.

JobSaver

How to Apply

You can apply for the grant here:

<https://www.service.nsw.gov.au/transaction/jobsaver-payment>



2021 COVID-19 MICRO-BUSINESS GRANT

2021 COVID-19 micro-business grant



Overview:

- The 2021 COVID-19 micro-business grant will provide fortnightly cashflow support to impacted micro businesses;
- Eligible businesses will receive fortnightly payments covering the period from 26 June 2021 onwards (until the NSW lockdowns are lifted);
- Eligible businesses will receive \$1,500 per fortnight.

2021 COVID-19 micro-business grant



Eligibility:

- Australian Business Number (ABN) and were operating in New South Wales on 1 June 2021;
- Aggregated annual turnover between \$30,000 and \$75,000 for the year ended 30 June 2020;
- Maintain their employee headcount from 13 July 2021
- For non-employing businesses, the business receiving payments must be the primary income source for the associated person;
- The business must have had a decline in turnover of 30% or more due to the Greater Sydney lockdowns

2021 COVID-19 micro-business grant

Decline in Turnover:

- Have had a decline in turnover of 30% or more due to the Public Health Order over a minimum 2-week period within the Greater Sydney lockdown (commenced 26 June and due to end 28 August 2021), compared to:
 - the same period in 2019, or
 - the same period in 2020, or
 - the 2-week period immediately before lockdown commenced (12-25 June 2021)

2021 COVID-19 micro-business grant



How to Apply

You can apply for the grant here:

<https://www.service.nsw.gov.au/transaction/2021-covid-19-micro-business-grant>



NSW PAYROLL TAX RELIEF

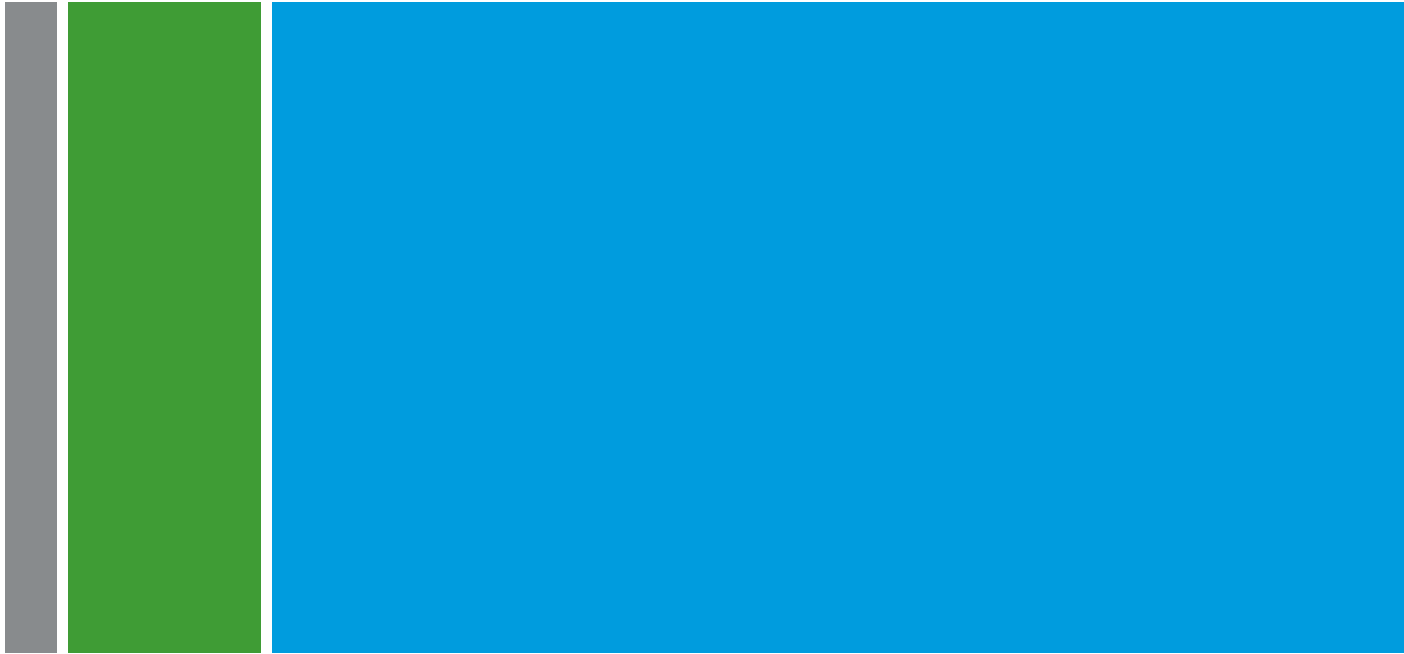
NSW Payroll Tax relief

Payroll Tax Lodgement Deferrals:

2021 Annual Payroll Tax Reconciliation, July 2021 & August 2021 monthly lodgement due dates have been deferred to 7 October 2021.

Payroll Tax Reduction:

- 25% reduction of payroll tax for the 2022 financial year for businesses that have:
 - Less than \$10m in total Australian wages
 - Experienced a 30% decline in turnover
- Further information will be available when applications for the payroll tax reduction open in late August 2021.



ANTHONY MCFARLANE

Regional Manager, Business NSW



Employer Obligations: COVID-19 and your Employees

Dean Tyler – Senior Associate

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Employer Legal Obligations During COVID-19

- **Duty of Care!!!**
 - An employer must do all things reasonably practicable to ensure a safe workplace.
- **Comply with the Public Health Orders!**
 - Check the public health orders, and related websites, daily! They change very frequently.
- **Look at your modern awards/ enterprise agreements & contracts of employment**
 - Depending on your industry, your award or EA might give you certain flexibilities or rights to direct employees to perform other duties.
 - Despite lobbying efforts, there are no additional flexibilities to direct employees to perform alternative duties etc as there was under the Jobkeeper scheme.

Vaccinations

Employers can only require employees to be vaccinated against COVID-19 if:

- a specific law (such as a state or territory public health order) requires an employee to be vaccinated
- It is a requirement is permitted by an enterprise agreement or contract of employment
- it would be lawful and reasonable for an employer to give their employees a direction to be vaccinated, which is assessed on a case-by-case basis.
 - E.g. a direction to get a vaccine is more likely to be reasonable for an employer who runs an aged care facility as opposed to an office environment.

Employers can also offer incentives to fully vaccinated staff, such as a gift voucher or allowance, but it must apply retrospectively.

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COVID-19 Disaster Payments

- A COVID-19 Disaster Payment helps workers who are unable to earn money due to a COVID-19 lockdown or hotspot.
- **Who is Eligible?**
- Employees must meet various criteria including:
- Employee lives or works in or visited a Commonwealth-declared COVID-19 hotspot in NSW that is subject to a restricted movement order;
- hours of work lost and income due to a lockdown in your state and don't have any pandemic-related paid leave entitlements.
- You meet the requirement of living or working in a Commonwealth-declared COVID-19 hotspot and may be eligible for the payment if both of these apply:
- An employee lives or work in an area which isn't locked down;
- An employee can't work because they are unable to cross into or out of the lockdown area.
- **Employees are also eligible for:**
- **Test and Isolate Payment (\$320):** one-off payment of \$320 to help meet the cost of wages lost whilst self-isolating at home waiting for COVID-19 test results.
- **Pandemic Leave Disaster Payment:** where an employee can't earn money because NSW Health has directed you to self-isolate or quarantine for 14 days or you are caring for someone who has COVID-19.

5 Things Employers Can Do Right Now

- **1. Communicate, encourage and support** your employees to get vaccinated by providing reliable and accurate information and the vaccine and where they can get it.
- **2. Assist your employees to get vaccinated** by providing them with flexibility or paid time off if you can.
- **3. Have a conversation with your employees** about the importance of wearing masks, personal hygiene and getting the vaccine.
- **4. Keep accurate records** if your employee discloses that they are vaccinated, you should ensure that information is kept confidential and not use for an improper purpose.
- **5. Take all possible measures to ensure health and safety of employees** in accordance with an employer's duty of care under WHS law.

Public Health Orders

- **Check these resources every day...**
- Public Health (COVID-19 Additional Restrictions for Delta Outbreak) Order 2021 - <https://legislation.nsw.gov.au/information/covid19-legislation/temporary-movement-gathering-restrictions>
- Regional and Rural Restrictions - <https://www.nsw.gov.au/covid-19/rules/affected-regions>
- **And some more helpful resources**
- COVID – 19 Safety Plans - <https://www.nsw.gov.au/covid-19/covid-safe>
- SafeWork NSW COVID-19 Resources - <https://www.safework.nsw.gov.au/resource-library/COVID-19-Coronavirus>
- Coronavirus and Australian Workplace Law - <https://coronavirus.fairwork.gov.au/>
- For Business NSW Members, you can call the Workplace Advice Line on **13 29 59**.

Managing Risk with COVID-19 Webcast

Managing risk with COVID-19 and vaccinations hosted by **Luis Izzo**,
Managing Director Sydney Workplace with special guest **Harry Dixon SC**.

Date: Wednesday 25 August

Time: 12:30pm – 1:30pm

Register for free at ablawyers.com.au/resources/abla-hosts-harry-dixon-sc

QUESTIONS?

THANK YOU FOR ATTENDING