

Information note – Government responses to COVID-19 pandemic

Updated 17 April 2020

The Fair Work Commission will update this note regularly to keep subscribers informed of the latest developments.

The outbreak of the coronavirus (COVID-19) and the responses from governments, both federal and state, initially put restrictions on some businesses and then forced many to close, which has consequences for employees.

Measures taken to restrict gatherings and non-essential business

The Commonwealth Government has initiated the following [guidelines](#) for social distancing in order to stop or slow the spread of the disease:

- avoid handshaking and kissing;
- visit shops sparingly;
- consider whether outings and travel are necessary;
- reconsider non-essential business travel; and
- the suspension of non-essential gatherings for an initial period of 4 weeks.

On 13 March 2020, the Commonwealth and State Governments [agreed](#) to advise against all non-essential organised public gatherings of more than 500 persons, effective from 16 March 2020. This did not impact schools, workplaces, hospitals, public transportation, domestic travel and universities as well as public transient places such as shopping centres.

In [addition](#), on 18 March 2020, non-essential indoor gatherings of more than 100 people (including staff) and outdoor activities of more than 500 people were not to be permitted. Essential gatherings include:

- public transport;
- medical and health care facilities, pharmacies, emergency service facilities;
- correctional facilities, youth justice centres or other places of custody, courts and tribunals;
- Parliaments;
- food markets, supermarkets and grocery stores, shopping centres; and
- office buildings, factories, construction sites and mining sites.

For outdoor gatherings of fewer than 500 people, there must be no more than 1 person per 4 square metres of ground space.

On 20 March 2020, the Commonwealth [announced](#) that there must be a density of no more than 1 person per 4 square metres of floor space for indoor gatherings.

The [guidelines](#) also explain that, from midday local time on 23 March 2020, restrictions on opening were placed on the following facilities:

- pubs, registered and licensed clubs (excluding bottle shops attached to these venues), hotels (excluding accommodation);
- gyms and indoor sporting venues;
- cinemas, entertainment venues, casinos and night clubs;
- restaurants and cafes restricted to takeaway and/or home delivery; and

- religious gatherings, places of worship or funerals (in enclosed spaces and other than very small groups and where the 1 person by 4 square metre rule applies).

Further [measures](#), along with clarification of current guidelines, were announced on 24 March 2020 by the Commonwealth Government, which applied from 11.59pm local time on 25 March 2020.

Restrictions on opening were placed on the following facilities:

- food courts (takeaway and/or home delivery remain operational);
- auction houses, real estate auctions and open house inspections (with the exception of private appointments for inspection);
- outdoor and indoor markets will be a decision for each state/territory (food markets continue to remain operational);
- beauty therapy, tanning, waxing, nail salons, tattoo parlours, spa, and massage parlours;
- hairdressers and barber shops to only have appointments of up to 30 minutes and must abide by the 1 person by 4 square metre rule;
 - On 26 March 2020, the Commonwealth Government [announced](#) that appointments would no longer be limited to 30 minutes per patron (effective immediately) for barbers and hairdressers, but the 1 person per 4 square metre rule must be strictly observed.
- gaming or gambling venues;
- strip clubs, brothels and sex on premises venues;
- concert venues, theatre, arenas, auditoriums, stadiums (live streaming of a performance by a small group can be permissible with social distancing observed);
- amusement parks, arcades and play centres (indoor and outdoor);
- community and recreation centres except for those that host essential voluntary or public services, such as food banks or homeless services;
- health clubs, fitness centres, yoga, barre and spin facilities, saunas, bathhouses and wellness centres;
- boot camps, personal training operating inside (for outside events, limited to groups of no more than 10 people and social distancing must be exercised);
- social-sporting based activities and swimming pools;
- residential facilities, such as hotels, hostels, bed and breakfasts, campsites, caravan parks, and boarding houses will be a decision for each state and territory (excludes permanent residents and workers);
- galleries, museums, national institutions and historic sites;
- libraries, community centres, and youth centres;
- local government non-essential facilities and services (i.e., libraries and pools)
- community facilities (i.e., community halls, RSLs, PCYCs);
- weddings restricted to a maximum attendance of 5 people and where the 1 person per 4 square metre rule applies; and
- funerals restricted to a maximum attendance of 10 people and where the 1 person per 4 square metre rule applies.

In addition, a 'do not travel' ban on Australians travelling overseas will be implemented, with exemptions to citizens that ordinarily live overseas, where travel is essential or necessary, where travel is in the national interest, and on compassionate and humanitarian grounds. Further, measures will be taken to prevent price gouging and exporting products essential to preventing and controlling COVID-19.

On 27 March 2020, the Commonwealth Government [announced](#) additional restrictions for return travellers and enforcement that require travellers returning from overseas to undertake a mandatory 14 days of self isolation at designated facilities and will be enforced with increasing compliance checks by state and federal police. Beginning from 11.59pm on Saturday 28 March 2020, anyone who returns to Australia will be forced to quarantine in a hotel or other accommodation for 14 days. They will not be allowed to return home.

On 29 March 2020, further measures from the Commonwealth Government [advised](#) people to stay at home unless partaking in one the following:

- shopping for what you need - food and necessary supplies;
- medical or health care needs, including compassionate requirements;
- exercise in compliance with the public gathering requirements;
- work and study, if it cannot be done remotely.

Playgrounds, skate parks and outside gyms in public places will be closed and bootcamps reduced to 2 persons, including the trainer.

The announcement limited both indoor and outdoor gatherings to a maximum of 2 persons with exceptions limited to the following:

- people of the same household;
- funerals – a maximum of 10 people;
- weddings – a maximum of 5 people; and
- family units.

In addition, the National Cabinet [endorsed](#) advice from the Australian Health Protection Principal Committee (AHPPC) that:

- where vulnerable workers undertake essential work, a risk assessment must be undertaken with consideration of the characteristics of the worker, the workplace and the work;
- special provisions apply to essential workers who are at higher risk of serious illness and, where the risk cannot be sufficiently mitigated, should not work in high risk settings; and
- international flight crew and maritime crew are granted a concession from the mandatory 14 day quarantine requirements.

References:

- Media Statement, 24 March 2020, Prime Minister:
<https://www.pm.gov.au/media/update-coronavirus-measures-24-March-2020>;
- Media Statement, 26 March 2020, Prime Minister:
<https://www.pm.gov.au/media/further-statement-hairdressers-barbers-and-funerals-national-cabinet>
- Media Statement, 27 March 2020, Prime Minister:
<https://www.pm.gov.au/media/update-coronavirus-measures-270320>
- Media Statement, 29 March 2020, Prime Minister:
<https://www.pm.gov.au/media/national-cabinet-statement>

Support for businesses

Assistance for businesses from the Commonwealth Government was **first announced** on 12 March 2020 that included:

- increases to the instant asset write-off and accelerating depreciation deductions;
- payments of between \$2000 and \$25,000 for small to medium-sized businesses making less than \$50 million in turnover;
- assistance for small business employing trainees and apprentices by supporting 50 per cent of apprentice/trainee wages for 9 months from 1 January 2020 to 30 September 2020.

A **second package** from the Commonwealth Government was **announced** on 22 March 2020 that included the following:

- a boost to cashflow of up to \$100 000 to eligible small and medium-sized businesses, and not-for-profits (NFPs) that employ people, with a minimum payment of \$20,000, to keep business operating, pay rent, electricity and other bill and retain staff. This measure is estimated to benefit around 690,000 businesses employing around 7.8 million people, and around 30,000 NFPs (including charities).
 - Employers will receive a payment equal to 100 per cent of their salary and wages withheld (up from 50 per cent), with the maximum payment being increased from \$25,000 to \$50,000, with the minimum payment being increased from \$2,000 to \$10,000. Additional payments to be introduced during the July–October 2020 period;

Fact sheet: [Fact sheet - Cash flow assistance for businesses](#)

- increasing the instant asset write-off threshold from \$30,000 to \$150,000 and expanding access to include businesses with aggregated annual turnover of less than \$500 million (up from \$50 million) until 30 June 2020;

Fact sheet: [Fact Sheet - Delivering support for business investment](#)

- temporary increase in the threshold at which creditors can issue a statutory demand on a company and the time companies have to respond to statutory demands they receive;

Fact sheet: [Fact sheet - Providing temporary relief for financially distressed businesses](#)

- the introduction of a 15-month investment incentive that will accelerate depreciation deductions for businesses with turnover of less than \$500 million. These businesses will be able to deduct 50 per cent of the cost of an eligible asset on installation, with existing depreciation rules applying to the balance of the asset's cost;

Fact sheet: [Fact Sheet - Delivering support for business investment](#)

- following the initial support to businesses employing trainees and apprentices, where a small business is not able to retain an apprentice, the subsidy will be available to a new employer that employs that apprentice. Employers will be reimbursed up to a maximum of \$21,000 per eligible apprentice or trainee;

Fact sheet: [Fact sheet - Cash flow assistance for businesses](#)

- support of \$1 billion to regions most significantly affected by the Coronavirus outbreak. These funds will be available to assist during the outbreak and the recovery. In addition, assistance has been provided to the airline industry by providing relief from a number of taxes and Government charges estimated to total up to \$715 million;

Fact sheet: [Fact sheet - Assistance for severely affected regions and sectors](#)

- a guarantee of 50 per cent to SME lenders to support new short-term unsecured loans to SMEs.

Fact sheet: [Fact sheet - Supporting the flow of credit](#)

Reference: <https://treasury.gov.au/coronavirus/businesses>

On 29 March 2020, the Commonwealth Government also [announced](#) a range of short-term interventions within commercial and residential rental markets that involved a moratorium on evictions of both residential and commercial tenancies for the next 6 months, in cases where tenants are unable to meet their rental commitments due to the impact of coronavirus. The Government also encouraged commercial tenants and landlords to engage in discussions, supporting the survival of businesses and continuation of tenancies, including:

- tenants and landlords are encouraged to agree on rent relief or temporary amendments to the lease;
- the reduction or waiver of rental payment for a defined period for impacted tenants;
- the ability for tenants to terminate leases and/or seek mediation or conciliation on the grounds of financial distress;
- commercial property owners should ensure that any benefits received in respect of their properties should also benefit their tenants in proportion to the economic impact caused by coronavirus;
- landlords and tenants not significantly affected by coronavirus are expected to honor their lease and rental agreements; and
- cost-sharing or deferral of losses between landlords and tenants, with Commonwealth, state and territory governments, local government and financial institutions to consider mechanisms to provide assistance.

On 7 April 2020, the Commonwealth Government further announced that principles agreed on 3 April by the Commonwealth and state and territory governments would be implemented as a [mandatory Code of Conduct \(the Code\)](#) imposing a set of good faith leasing principles for application to commercial tenancies (retail, office and industrial), between landlords and tenants. The Code will be given effect through relevant state and territory legislation or regulation. The Code comes into effect on a date following 3 April 2020, with the specific date to be defined by each jurisdiction. The code will coexist with and complement these specific implemented state territory laws and regulations.

The code applies to:

- small and medium sized businesses (annual turnover of up to \$50 million); and
- businesses eligible for the purpose of the Commonwealth Government's [JobKeeper](#) programme

The Code aims to manage the cashflow and financial risk on a proportional basis, seeking to appropriately balance the interests of commercial tenants and landlords. Key overarching principles include:

- landlords and tenants share a common interest in working together, to ensure business continuity and to facilitate the resumption of normal trading activities following the end of the COVID-19 pandemic;
- landlords and tenants required to discuss relevant issues, to negotiate appropriate temporary lease terms and work towards mutually satisfactory outcomes;
- landlords and tenants will negotiate in good faith;
- landlords and tenants will act in an open, honest and transparent way and provide sufficient and accurate information relevant to negotiations, to achieve outcomes consistent with the Code;
- arrangements agreed upon will take into account the impact of the COVID-19 pandemic on the tenants, specifically its revenue, expenses and profitability, and be proportionate and appropriate;
- parties will cooperate with each other in their respective dealings with other stakeholders (such as government, financial institutions and utility companies); and

- all premises and cases are different, and leases must be dealt with on a case-by-case basis.

The Code also outlines 12 leasing principles, to be applied as soon as possible on a case-by-case basis. They include:

- landlords must not terminate lease because of non-payment of rent during the COVID–19 pandemic period (or reasonable subsequent recovery period).
- tenants must remain committed to terms of their lease (subject to negotiated amendments). Failure to abide by substantive terms of leases will forfeit tenants' protections provided under the code.
- landlords must offer tenants proportionate reductions in rent payable (by way of waivers or deferrals) of up to 100 per cent of the usual amount, based on the reduction in tenant's trade. Waivers must be no less than 50 per cent of total reduction in rent payable. Regard must also be given to the Landlord's financial ability to provide reductions. If negotiated terms require repayment this must be down over an extended period and not commence until the earlier of the lease expiring or the pandemic ending. No fees, interest or other charges should be applied to waived rent and no fees, charges nor punitive interest may be charged on deferrals.
- deferrals must be amortised over the balance of the lease or within 24 months (whichever is greater).
- any reductions in statutory charges received by landlords (e.g. land tax, council rates) or insurance will be passed on to tenants in proportion as under the terms of the lease.
- landlords must not draw on a tenant's security for non-payment of rent.
- tenants should be provided the option to extend their lease for an equivalent period of the rental deferral or waiver.
- a freeze on rent increases for the duration of the pandemic and reasonable recovery period.
- landlords must not apply prohibitions or levy penalties should tenants reduce opening hours or cease trade during the pandemic.

Should landlords and tenants fail to reach an agreement on lease arrangements, the matter should be referred and subjected (by either party) to applicable state or territory commercial leasing dispute resolution processes for binding mediation.

References:

<https://www.pm.gov.au/media/national-cabinet-statement>

<https://www.pm.gov.au/sites/default/files/files/national-cabinet-mandatory-code-of-conduct-sme-commercial-leasing-principles.pdf>

<https://www.pm.gov.au/media/update-coronavirus-measures-070420>

On 2 April 2020, the Early Childhood Education and Care Relief package was [announced](#), designed to ensure around 1 million families receive free child care during the COVID–19 pandemic and to support the early childhood education and care sector during the crisis.

From 6 April 2020, the Government will pay 50 per cent of services' fee revenue up to the existing hourly rate cap (based on a point in time at 2 March 2020, before parents started withdrawing children in large numbers due to the pandemic), so long as services:

- remain open unless closed on public health advice or for other health and safety reasons;
- do not charge fees to families (including out of pocket or 'gap' fee);
- prioritise care for children of essential workers, vulnerable and disadvantaged and previously enrolled children;
- continue to record the attendance of children; and

- comply with all other provider obligations including National Quality Framework and other relevant conditions of approval under Family Assistance Law.

The payment will be made directly and automatically to early childhood education and care services on a weekly basis and will be based on the number of children who were in care during the fortnight leading into 2 March (where attending services at the time or not).

- The Government will also make payments of higher amounts in exceptional circumstances, such as where greater funding is required due to an increase in enrolments to meet demand to address the needs of essential workers or vulnerable children.

The new system is initially for a period of 3 months and will be reviewed after 1 month, and an extension considered after 3 months.

The subsidy will be paid in lieu of the usual Child Care Subsidy (CSS) and Additional Child Care Subsidy payments and means testing will not apply to the new payment.

Up to and including 5 April 2020, services can waive the gap fees for families due to the impact of COVID-19, which can be backdated to 23 March 2020. Services should encourage families who have recently ceased their enrolment to re-enrol—enrolment will ensure families maintain CSS eligibility for when the regular child care system is reinstated.

The payments are designed to complement the [JobKeeper](#) payment and providers will also be eligible to receive the JobKeeper for eligible employees.

Fact sheet: [COVID-19 information sheet for child care providers up to 5 April 2020](#)

Fact sheet: [COVID-19 information sheet for child care providers from 6 April 2020](#)

Department of Education website: <https://dese-interim.govcms.gov.au/news/coronavirus-covid-19>

State governments have announced adjustments to payroll tax and other measures to assist businesses, including:

- New South Wales: waiving payroll tax for businesses with payrolls of up to \$10 million for 6 months, bringing forward the next round of payroll tax cuts by raising the threshold limit to \$1 million in 2020–21, waiving a range of fees and charges for small businesses including bars, cafes, restaurants and tradies, \$250 million to employ additional cleaners of public infrastructure, such as transport, deferral of gaming tax for clubs, pubs and hotels, and lotteries tax for 6 months (conditional on these funds retaining staff), deferral of the parking space levy for 6 months, and deferral of rents for commercial tenants with less than 20 employees for 6 months in all Government-owned properties, allowing eligible small businesses struggling to cope with the COVID–19 shutdown to apply for grants of up to \$10 000 (such as having between 1–19 employees, a turnover of more than \$75 000, having payroll below \$900 000) to use for unavoidable business costs such as utilities, overheads, legal costs and financial advice.
 - Commercial tenants (with turnover of less than \$50 million and eligible for the JobKeeper program) significantly impacted by COVID-19 will have increased protection from evictions; commercial landlords will be offered land tax concession of up to 25 per cent for the 2020 calendar year if they pass savings on to their tenants through a reduction in rent; a further land tax referral for three months will also be offered to landlords who successfully claim the land tax concession; landlords must negotiate rent relief agreements with tenants in financial distress; terminations of leases for non-payment are banned and there is a freeze on rent increases.
- Victoria: full payroll refunds for the 2019-20 financial year for small and medium businesses with payroll of less than \$3 million, government to pay to all outstanding supplier invoices within 5 business days, liquor licensing fees for 2020 to be waived for affected venues and small businesses.

- Subject to passing parliament, there will also be a temporary ban on most residential evictions, a pause in rental increases for six months, and a rental assistance fund set up for renters facing hardship due to COVID-19; tenants and landlords who struggle to strike a deal over rent reductions will be given access to a fast-tracked dispute resolution service; a 25 per cent tax reduction for landlords who provide rent relief to tenants impacted by COVID-19 (any remaining land tax can be deferred until March 2021); evictions for the non-payment of rent and rental increases will be banned for 6 months for commercial tenancies for small and medium-sized businesses who have an annual turnover of under \$50 million per year and have experienced more than a 30 per cent reduction in turnover.
- Queensland: deferral of payroll tax for 6 months, grants of up to \$7500 (excl. GST) to support new equipment purchases, immediate payroll tax refunds for business and deferrals for eligible businesses until the end of 2020 (all small and medium businesses with payroll up to \$6.5 million will be eligible, as will large businesses affected by COVID-19), relief for businesses renting government premises, a \$500 electricity bill rebate for small and medium businesses consuming less than 100 000 kilowatt hours, and liquor licencing fees waived for businesses affected by shutdowns.
 - subject to legislation passing parliament, commercial and retail property owners will receive a three-month rebate of land tax for 2019–20, followed by a 3-month deferral of land tax for 2020–21 if they agree to provide rent relief for tenants affected by COVID-19 or if due to the downturn they are unable to secure a tenant they will receive land tax relief to meet their financial obligations (such as debt and repayments).
- Western Australia: one-off grants of \$17,000 to small businesses, the \$1 million payroll tax threshold brought forward by 6 months to 1 July 2020, payroll tax waived for 4 months (1 March 2020 to 30 June 2020) for certain small and medium-sized businesses with annual wages less than \$7.5 million, small businesses to receive a one-off \$2500 credit for Synergy and Horizon Power customers (as of 31 March 2020) that consume less than 50 megawatt hours (MWh) per annum as well as charities, waiving a range of licence fees for small and medium-sized businesses in COVID–19 impacted industries for 12 months, liquor licence renewal fees waived for 2020 and refunds provided for businesses that have already paid, benefitting around 5500 businesses, business can apply for late payment penalties to be waived for transfer duty, landholder duty, vehicle licence duty or land tax, no power or water disconnections for small businesses.
 - Subject to the passing of legislation, the [*Commercial Tenancies \(COVID–19 Response\) Bill 2020*](#) will establish a code of conduct for commercial landlords and tenants and introduce a moratorium on evictions for small commercial tenancies, restrict penalties for tenants who do not trade or reduce trading hours, prohibit charging interest on rent arrears, and introduce a dispute resolution process.
 - [*The Residential Tenancies \(COVID-19 Response\) Bill 2020*](#) will introduce a moratorium on residential evictions for six months (except in limited circumstances), a prohibition on rent increases during the emergency period, any fixed term tenancy agreements due to expire during the emergency period will continue as periodic agreements, and exempt renters from the obligation to undertake repairs if they are unable to due to COVID-19 related financial hardship or a lawful restriction on movement,
- South Australia: one-off payment to eligible welfare recipients, homeowners and tenants, a payroll tax waiver for up to 6 months for businesses with an annual payroll up to \$4 million (and payroll tax deferral for businesses with an annual payroll of over \$4 million), land and liquor licensing fees for 2020–21 for affected venues and small businesses, grants for businesses and community organisations impacted to support employment and assist with retraining.
 - Commercial and private residential tenants will have protection against evictions and other prescribed actions (termination of lease, seeking damages, enforcing guarantees, requiring payment of interest on unpaid rent) in cases of extreme financial hardship for six months from 30 March 2020.
- Tasmania: waiving of payroll tax for the last four months of 2019–20 for hospitality, tourism and seafood industry businesses, introduction of a youth employment payroll tax rebate

scheme for young people from 1 April 2020, additional \$5000 grants for businesses that hire an apprentice or trainee. Taxi license fee have been waived for 2020 calendar year. Funding for one-off arts and cultural industry projects such as script development and music recording. Direct funding provided towards critical air freight service for time sensitive freight (such as seafood).

- ACT: a 12-month waiver on food business registration and on-licence liquor licencing fees from 1 April 2020, a one-off 6 month payroll tax waiver for hospitality (cafes, pubs, hotels, clubs and restaurants), creative arts and entertainment industries from April to September 2020, deferral of 2020-21 payroll tax (interest free to 1 July 2022) for all ACT business with nation-wide wages of up to \$10 million.
 - Subject to the development and passage of legislation, the implementation of a six-month moratorium on rental eviction for any tenants under financial duress due to COVID-19. a temporary freeze on rental increases and prevent 'blacklisting' as a result of being unable to pay rent, landlords who reduce tenants rent by at least 25 per cent for up to six months will be eligible for a rebate that the Government will match up to 50 per cent of the reduction to a maximum of \$2600 over six month or \$100 per week, parties may also agree to delay or freeze rental payments if a tenant is not earning income.
- NT: eligible businesses will get a grant of \$10 000 for upgrades and a further \$10 000 if they contribute \$10 000 of their own funds. From 1 April 2020, businesses that demonstrate substantial hardship due to the Coronavirus (COVID-19) pandemic will have their payroll tax abolished for 6 months for small to medium-sized businesses, and a deferral for 6 months for large businesses, impacted businesses will also have power, water and sewerage bills cut by 50 per cent for 6 months. The Government will also provide lease relief to commercial tenants by providing extra support to commercial landlords if they assist impacted tenants, with requirements including that landlords negotiate relief for impacted tenants in line with the Code of Conduct for commercial tenancies.

References:

- Berejiklian G (2020), [\\$2.3 billion health boost and economic stimulus](#), NSW Government media release, 17 March.
- Government of New South Wales (2020), [\\$10,000 grants to provide fast relief for NSW small businesses battling COVID-19](#), media release, 3 April.
- Department of Premier and Cabinet (2020), [Economic survival package to support businesses and jobs](#), Victorian Government, 21 March.
- Department of Premier and Cabinet (2020), [Supporting Tenants and Landlords Through Coronavirus](#), Victorian Government, 15 April.
- Hon. Palaszczuk A (2020), [Palaszczuk Government offers \\$500m in loans to support workers in businesses affected by coronavirus](#), Queensland Government, 17 March.
- Government of Western Australia (2020), [COVID-19 economic response: Relief for businesses and households](#), media release, 16 March.
- Government of Western Australia (2020), [\\$1 billion COVID-19 economic and health relief package unveiled, media release](#), 31 March.
- Hon. McGowan M & Hon. Quigley J (2020), [New laws to provide support for commercial and residential tenants and landlords](#), Government of Western Australia, 14 April.
- Gutwein P (2020), [Investing to sustain a strong economy and local jobs](#), Premier of Tasmania media release, 17 March.
- ACT Government (2020), [The Initial economic survival package to support Territory Economy](#), 20 March.

- Barr A & Ramsay G (2020), [More information to support tenants and landlords](#), Government of the ACT, 15 April.
- SecureNT (2020), [Coronavirus \(COVID-19\) updates](#), Northern Territory Government, 18 March.
- Northern Territory Government (2020), [Business Relief for Payroll, Power, Rent and Rates](#), media release, 8 April.
- Marshall S (2020), [\\$1 billion stimulus package to save SA jobs, businesses](#), Government of South Australia, 26 March.
- Hon. Chapman V (2020), [Protecting the community and local jobs](#), Government of South Australia, 7 April.
- Queensland Government (2020), [About the COVID-19 economic relief package](#), March.
- NSW Government (2020), [Billions in tax relief for business, \\$1 billion fund for jobs, and help for the vulnerable](#), 27 March.
- Ferguson M (2020), [Supporting our industries](#), Tasmanian Government, 27 March.

Support for individuals and households

Assistance for employees and households initially included one-off payments of \$750 to be made from 31 March 2020 to selected income support recipients.

The eligibility was extended to those receiving an eligible payment on any day from 12 March to 13 April 2020. See: [More financial support for people affected by coronavirus](#)

Further assistance for households was [announced](#) by the Commonwealth Government on 22 March 2020:

- temporarily expanding eligibility for income support payments and establishing a new, temporary Coronavirus supplement, paid at \$550 per fortnight from 27 April 2020 for at least 6 months. Both existing and new Jobseeker Payment, Youth Allowance Jobseeker, Parenting Payment, Farm Household Allowance and Special Benefit recipients are eligible:

Fact sheet: [Fact sheet - Payments to support households](#)

Also: [More financial support for people affected by coronavirus](#)

- a second payment of \$750 to social security, veteran and other income support recipients and eligible concession card holders made from 13 July 2020 (individuals who received the first payment of \$750 and remain eligible for the second payment will receive both payments, unless they have received the \$550 Coronavirus supplement in which case they will not be eligible for the second payment);

Fact sheet: [Fact sheet - Payments to support households](#)

This is for those receiving eligible payments on 10 July 2020 and payment will automatically be made. See: [More financial support for people affected by coronavirus](#)

- employees who have been stood down without pay are eligible for benefits provided that they are already in receipt of a benefit or are new income support recipients. They may become eligible (subject to leave arrangements) for the JobSeeker Payment if 'the person's working hours were reduced (including to zero) as a result of the adverse economic effects of the coronavirus known as COVID-19'.

Reference: *Social Security (Coronavirus Economic Response—2020 Measures No. 2) Determination 2020*: <https://www.legislation.gov.au/Details/F2020L00311>

- individuals to access up to \$10 000 of their superannuation in 2019–20 and \$10 000 in 2020–21 without needing to pay tax on the amounts released;

Fact sheet: [Fact sheet - Early Access to Super](#)

- on 12 March, the Government announced a 0.5 percentage point reduction in both the upper and lower social security deeming rates. The Government will reduce these rates by another 0.25 percentage points. As of 1 May 2020, the upper deeming rate will be 2.25 per cent and the lower deeming rate will be 0.25 per cent.

Fact sheet: [Fact sheet - Providing support for retirees to manage market volatility](#)

- a \$1.1 billion package to support more mental health, medicare and domestic violence services to deal with the secondary effects of the health and economic crisis.

Reference: <https://ministers.dss.gov.au/media-releases/5686>

On 30 March 2020 a third stimulus package was [announced](#) including the planned introduction of a JobKeeper payment as well as changes to partner income testing for the JobSeeker payment.

JobSeeker recipients will have their partner's income test threshold temporarily increased to \$79 762 per annum (\$3068 per fortnight). Increasing the amount of people who will be eligible for the JobSeeker payment..

Subsequently on 8 April 2020, both houses of the Commonwealth Parliament passed the [Coronavirus Economics Response Package Omnibus \(Measures No.2\) Bill 2020](#), which included amendments to the *Fair Work Act 2009* (Cth) (the Act) and introduced the JobKeeper payment. These amendments along with the corresponding [eligibility rules](#) outlined the details of the JobKeeper payment. On 9 April 2020 the [Coronavirus Economic Response Package \(Payments and Benefits\) Rules 2020](#) were released.

- The JobKeeper Payment is a flat \$1500 payment (before tax) per eligible employee, paid directly to businesses who then use it to subsidise the payment of their employee's wage and pay directly to eligible employees. It is designed to maintain the employment relationship between employers and employees.
- Affected employers will be able to claim a fortnightly payment of \$1500 per eligible employee from 30 March 2020, for a maximum of 6 months. Businesses will receive the first payments in the first week of May. The jobkeeper scheme ends on 27 September 2020.
- Eligibility is dependent on employers having suffered a substantial decline in the projected GST turnover compared to a relevant comparison period's turnover. For entities with a turnover of over \$1 billion, the reduction must be at least 50 per cent, for entities registered with the Australian Charities and Not-For-Profit Commission the reduction must at least 15 per cent, and for other entities at least 30 per cent.
- Full-time workers; part-time workers, sole traders, long-term casual employees (casuals who have been with their employer for 12 months or more and were employees of the business as of 1 March 2020), not for profit entities, New Zealanders on 444 visas, and migrants who are eligible for JobSeeker Payment or Youth Allowance (Other) will be eligible for the subsidy.
- Employees who have been stood down by their employer since 1 March 2020 will be eligible.
- If workers ordinarily received \$1500 or more income per fortnight before tax, they will continue to receive regular income according to the prevailing workplace instrument, the JobKeeper Payments will subsidise part or all of their income.
- The payment is a minimum of \$1500 per fortnight, before tax.
- Employees may be eligible for both JobSeeker and JobKeeper payments if they have been stood down. However, they would need to report their JobKeeper income to Services Australia, and are likely to no longer be eligible for income support as a result of receiving the JobKeeper Payment

- Superannuation payments will not be made on the JobKeeper Payment, it will be up to employers if they want to pay superannuation or any additional wage paid because of JobKeeper Payments.
- Amendments repealed core provisions of Part 6-4C of the Act by authorising an employer who qualifies for the jobkeeper scheme to:
 - give a jobkeeper enabling stand down direction to an employee, this can also include a reduction in work hours;
 - direct an employee to perform different duties than they usually perform;
 - direct employees to work at a different location than they usually would;
 - make an agreement in relation to the days or times when an employee is to perform work; and
 - make an agreement in relation to when an employee takes annual leave (including at half pay).
- Directions given by an employer will not apply if the direction is unreasonable in all of the circumstances. Directions in relation to the duties performed by the employee or the location of work, will not apply unless the employer reasonably believes the direction is necessary to continue the employment of one or more employees.
- Disputes regarding the operation of this Part of the Act including JobKeeper enabling directions or flexibility agreements may be dealt with by the Fair Work Commission. Information regarding [JobKeeper disputes](#) can be found on the Fair Work Commission website.
- The temporary changes to the Act will be repealed on 28 September 2020.
- Further information regarding the JobKeeper payment can be found on the [Australian Tax Office](#) and [Services Australia](#) websites.

[Fact sheet: JobKeeper payment – Information for Employees](#)

[Fact sheet: JobKeeper Payment – Supporting businesses to retain jobs](#)

[Fact sheet: JobKeeper Payment – Information for employers](#)

State governments have announced policies providing temporary relief for employees and households, including:

- South Australia: a one-off boost of \$500 and bringing forward the 2020–21 ‘Cost of Living Concession’ for households receiving the Centrelink JobSeeker Payment.
- Queensland: a \$200 rebate for all Queensland households to offset the cost of water and electricity bills.
- Western Australia: a doubling in the Energy Assistance Payment (EAP) to \$610 for eligible concession card holders (Pensioner Concession Card, Health Care Card, Commonwealth Seniors Health Card or Department of Veterans’ Affairs Gold Card) including new eligible applicants until 30 September 2020, with an upfront \$305 credited against their electricity bill from 11 May 2020 and up to a further \$305 credited over the next year; EAP boost payments have been brought forward to this financial year; no households to have their power or water disconnected and no interest charged on deferred bill payments; late payment penalties to be waived for transfer duty, landholder duty, vehicle licence duty or land tax.
- Australian Capital Territory: committed to implement a six-month moratorium on rental eviction for any tenants under financial duress due to COVID–19; a rent reduction rebate if landlords reduce tenants’ rent by at least 25 per cent for up to six months with the government matching 50 per cent of the reduction to a maximum of \$2600; a temporary freeze on rental increases and prevent ‘blacklisting’ as a result of being unable to pay rent.
- Northern Territory: commencement of the [Residential Tenancies Act 2019](#) has been deferred to allow for further legislative changes in line with local and national responses to COVID-19, further legislative amendments to create longer negotiation periods between tenants and

landlords and fairer terms for new leases for demonstrated hardship due to COVID-19; an extension of six months to the [Home Improvement Scheme](#) where homeowners can apply for a \$4000 voucher if they contribute at least \$1000 of their own money or \$6000 if they contribute at least \$2000.

References:

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- Barr A & Ramsay G (2020), [More information to support tenants and landlords](#), ACT Government, 15 April.
- Hon. Fyles N (2020), [Deferred Commencement: Residential Tenancies Act](#), Northern Territory Government, 15 April.
- Hon. Gunner M (2020), [Home Improvement Scheme Expanded and Extended](#), Northern Territory Government, 17 April.