



JOBKEEPER IMPLICATIONS FOR EMPLOYERS – WORKCOVER

WorkCover, or the equivalent thereof, is managed on a state-by-state basis. Below is a summary of the implications of JobKeeper payments in each jurisdiction:

Queensland

Top Up amounts paid to employees as a result of the JobKeeper Scheme will not be included for the purposes of calculating WorkCover premium amounts. This applies to:

- Top Up payments from employers to workers earning less than \$1,500 per fortnight,
- payments of \$1,500 per fortnight to workers who are stood down without pay,

both, under the JobKeeper scheme.

Detailed information can be found [here](#).

WorkCover Qld are providing support and assistance by way of:

- reassessing employers' premium and providing payment plan deferrals/extensions;
- appreciating the current difficult situation and being as flexible as they can with individual circumstances when managing claims in accordance with the legislation;
- working with medical/allied health/legal providers to ensure continuity in the management of claims, providing alternative options including telehealth where appropriate; and
- continuously updating their [website page on coronavirus](#) and [frequently asked questions](#) with relevant workers' compensation information and risk management advice.

The latest updates from Workplace Health and Safety Queensland include guidance on:

- [keeping a safe, clean and healthy workplace](#), and
- [safety data sheet requirements for hand sanitisers in the workplace](#).

You can also refer to the national [Safe Work Australia hub](#) for COVID-19 information for workplaces.

For those in the agriculture and commercial fishing sectors, the Queensland Government has introduced a new framework that will enable you to access a seasonal workforce, while still meeting your COVID-19 public health obligations. Information and resources are available on the [Business Queensland website](#).

NSW

The State Insurance Regulatory Authority (SIRA) has determined that JobKeeper payments made to workers who continue to perform work (whether in their usual or a reduced or otherwise augmented capacity) will continue to be included in the amount of wages used to calculate premiums.

JobKeeper payments made to workers who performed no work, during the period to which the payment relates, will be excluded from the amount of wages used to calculate premiums as there is no cover provided.

Therefore, if your workers have continued to perform work during the period to which the Jobkeeper allowance relates, you will need to include this amount in your actual wages declaration, which you are required to submit up to four months after your policy renewal.

If you have had to reduce staff or shut down due to COVID-19, you should contact the insurer to discuss how they can best support you and your policy needs. Depending on your individual circumstances, they may be able to assist you in the following ways:

- Reducing your wages and coverage to reflect your new circumstances.
- Refunding you the unused portion of your premium while keeping your policy active in readiness for when you return to business.
- Deferring your premium payments for up to six months if you are experiencing financial hardship.

Victoria

WorkCover premium determination will not include eligible JobKeeper payments employers make to their staff between 20 March 2020 and 27 September 2020. The availability of JobKeeper Payments overlaps with WorkSafe premium calculations for both the 19/20 and 20/21 premium years. Normal wages paid to employees for work performed and leave entitlements are not affected by this determination. Hence, if an employee's wages are subsidised by JobKeeper Payments, any Top Up amounts, or \$1,500 amounts paid to stood down workers, are excluded from the WorkCover premium calculations.

This aligns with the treatment of JobKeeper Payments for payroll tax purposes. For more information, see <http://www.sro.vic.gov.au/coronavirus>.

Consistent with other WorkCover premium requirements, employers are responsible for assessing and reporting their rateable remuneration. This responsibility includes maintaining accurate records and providing evidence to WorkSafe or WorkSafe's Agents if required to reconcile that the correct amount of WorkCover premium has been paid.

Western Australia

The amount of wages declared should reflect the amount payable to workers for the time or period that work is done. JobKeeper is a Top Up or subsidy payment and not a payment for work done.

Wages are not required to be declared for workers stood down and not required to work – even if wages are subsidised by JobKeeper payments that the employer receives.

Wages must be declared if employers continue to engage workers and pay their wages for work done in exchange for their actual labour or service – even if the wages are subsidised by JobKeeper payments that the employer receives.

However, where employers are paying additional amounts to workers because the worker's wages are otherwise less than the JobKeeper 'wage condition' of \$1,500 per fortnight, then only the wages for work done must be declared. Any Top Up amounts as part of JobKeeper payments, should not be declared.

Tasmania

As the Tasmanian workers compensation scheme is a privately underwritten scheme we recommend you contact the relevant insurer or refer to <https://www.worksafe.tas.gov.au/topics/Health-and-Safety/safety-alerts/coronavirus/covid-19-and-workers-compensation/workers-compensation-and-jobkeeper> for further information.

South Australia & Northern Territory

If applicable, please contact your relevant providers for information on what measures may be available to you.

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