

## ALLOWANCES FOR BOARDING SCHOOLS

REGION	ALLOWANCES	CRITERIA	2020 PAYMENTS	APPLICATION INFORMATION
<b>NATIONAL</b>	<b>Assistance for Isolated Children (AIC)* No income test</b>	<ol style="list-style-type: none"> <li>56km from nearest Government School or</li> <li>4.5km from transport and 16km from nearest Government School or</li> <li>Adverse roads for 20 days or return journey exceed three hours</li> <li>Special needs category - remove from school, learning support, educational disadvantage - apply for Statement of Support Pack</li> </ol>	\$8,557.00	<p>Thanks to Isolated Children's Parents' Association for putting together a lot of the following information which has assisted with putting this together.</p> <p><a href="https://www.servicesaustralia.gov.au/sites/default/files/ci023-2003en.pdf">https://www.servicesaustralia.gov.au/sites/default/files/ci023-2003en.pdf</a></p>
	<b>Additional Boarding Allowance (Parental Income Test)</b>	<p>Parental income fee area \$53,728 Upper combined family income limit - contact Centrelink (depends on number of siblings in each family [family pool] and boarding costs for each child). If boarding charges are &lt;\$8,172, only basic paid</p>	<p>\$11,011 per year, made up of 2 parts:</p> <ul style="list-style-type: none"> <li>\$8,557 – basic (as above)</li> <li>\$2,454 – additional, subject to parental income and actual boarding costs</li> </ul>	<p><a href="https://www.servicesaustralia.gov.au/individuals/services/centrelink/assistance-for-isolated-children-scheme/what-payment-you-can-get-and-how-much">https://www.servicesaustralia.gov.au/individuals/services/centrelink/assistance-for-isolated-children-scheme/what-payment-you-can-get-and-how-much</a></p>
	<b>Second Home Allowance</b>	<p>The main purpose of you maintaining a second home is to make it easier for the child you're claiming for to go to school, and the principal family home is:</p> <ul style="list-style-type: none"> <li>the family's usual place of residence, with at least one parent or guardian living there for more than half the time they're getting the allowance</li> <li>where the child you're claiming for usually spends school holidays</li> </ul>	\$248.60 per fortnight	<p><a href="https://www.servicesaustralia.gov.au/individuals/services/centrelink/assistance-for-isolated-children-scheme/what-payment-you-can-get-and-how-much">https://www.servicesaustralia.gov.au/individuals/services/centrelink/assistance-for-isolated-children-scheme/what-payment-you-can-get-and-how-much</a></p>
	<b>Assistance for Isolated Children Pensioner Education Supplement</b>	<p>The child is studying at primary or an ungraded level of study, and they:</p> <ul style="list-style-type: none"> <li>get Disability Support Pension or Parenting Payment (single)</li> <li>board away from home</li> <li>live in a second home so they can go to a local school, or</li> <li>study by distance education or do approved home schooling</li> </ul>	\$62.40 per fortnight	
	<b>Youth Allowance</b>	<p>Secondary students You may be eligible if one of the following apply:</p> <ul style="list-style-type: none"> <li>it takes longer than 90 minutes to travel from your parents' home to your place of study by public transport</li> <li>your parents' home is in an isolated area, for example, at least 56 km from an appropriate government school</li> <li>you can't get to school because of blocked roads for 20 school days a year</li> <li>your parents' home isn't a suitable place to study, for example, due to family conflict or illness</li> <li>you have disability and your parents' home is away from facilities you need</li> <li>you're in Year 11 or 12 and your parents move out of the area</li> <li>you need to live away from your parents' home as an equivalent course isn't available nearby.</li> </ul> <p>If you choose not to go to an appropriate government school in your area you won't get a higher rate.</p>	Dependant on circumstance	<p><a href="https://www.servicesaustralia.gov.au/individuals/services/centrelink/youth-allowance-students-and-australian-apprentices/how-much-you-can-get">https://www.servicesaustralia.gov.au/individuals/services/centrelink/youth-allowance-students-and-australian-apprentices/how-much-you-can-get</a></p>
	<b>Living Away from Home Allowance (LAFHA)</b>	<ol style="list-style-type: none"> <li>The student must board away from home to attend a government school or accredited non-state school that is eligible for government funding and must study an approved course.</li> <li>Parents/carers or guardians of the student must reside in Queensland.</li> <li>The student's conduct, progress and attendance must be satisfactory.</li> <li>LAFHA applicants must complete a new application each year on the approved form.</li> </ol>	Up to a total maximum of \$5,576 per year	<p><a href="https://www.qld.gov.au/_data/assets/pdf_file/0022/48901/lafhas-applicant-guide.pdf">https://www.qld.gov.au/_data/assets/pdf_file/0022/48901/lafhas-applicant-guide.pdf</a></p> <p><a href="https://www.qld.gov.au/education/schools/financial/ruralremote/lafhas#2018LAFHAS">https://www.qld.gov.au/education/schools/financial/ruralremote/lafhas#2018LAFHAS</a></p>
	<b>Remote Area Travel Allowance</b>	<p>Assistance is available to offset travelling expenses, provided the distance travelled from the primary family home to the boarding location is at least 50 km. This allowance is paid twice a year (by semester) directly into the applicant's financial institution accounts as nominated on the application form and is based on the distance from the family home to the boarding location via the shortest practicable and trafficable route by road (and sea if necessary).</p>	up to \$1,786	<p><a href="https://www.qld.gov.au/_data/assets/pdf_file/0022/48901/lafhas-applicant-guide.pdf">https://www.qld.gov.au/_data/assets/pdf_file/0022/48901/lafhas-applicant-guide.pdf</a></p>

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QUEENSLAND	<b>Remote Area Allowance</b>	For students attending a campus of a Queensland State High School and undertaking an approved agricultural course in lieu of Years 11 and 12.	\$2,435 per student per year	<a href="https://www.qld.gov.au/data/assets/pdf_file/0022/48901/lafhas-applicant-guide.pdf">https://www.qld.gov.au/data/assets/pdf_file/0022/48901/lafhas-applicant-guide.pdf</a>
	<b>Remote Area Disability Supplement</b>	To compensate additional education costs incurred by students with disabilities to access school*	Up to \$7,921	<a href="https://www.qld.gov.au/data/assets/pdf_file/0022/48901/lafhas-applicant-guide.pdf">https://www.qld.gov.au/data/assets/pdf_file/0022/48901/lafhas-applicant-guide.pdf</a>
	<b>Textbook and Resource Allowance</b>	The Department of Education (the department) pays the allowance to schools on behalf of parents of students attending: <ul style="list-style-type: none"> <li>years 7-12 at approved state and non-state schools (excluding hospital schools, youth detention education and training centres, students enrolled in part-time distance education at non-state schools and full fee-paying international and temporary resident students)</li> <li>approved special schools studying a modified curriculum at the year level equivalent of 7-12.</li> </ul>	Year 7 to 10 - \$130 per student per annum Year 11 to 12 - \$281 per student per annum	<a href="https://education.qld.gov.au/about-us/budgets-funding-grants/grants/parents-and-students/textbook-resource-allowance">https://education.qld.gov.au/about-us/budgets-funding-grants/grants/parents-and-students/textbook-resource-allowance</a>
	<b>Conveyance Allowance</b>	For students who reside more than 4.8km (Secondary) or 3.2km (Primary) from the nearest State school with the required year level.		<a href="http://tinyurl.com/ConveyanceAllowancePayments">http://tinyurl.com/ConveyanceAllowancePayments</a>
	<b>Drought Assistance</b>	Drought assistance (additional conveyance allowance) is available to families who reside on a primary producing property in a drought declared shire, or on an individually drought declared primary producing property, and who are also eligible to receive conveyance allowance Class A or C.		<a href="https://qld.icpa.com.au/page/download_attachment/111/drought_assistance_travel_form">https://qld.icpa.com.au/page/download_attachment/111/drought_assistance_travel_form</a>
NEW SOUTH WALES	<b>Living Away from Home Allowance (LAFHA)</b>	Distance criteria o Category 2.1 o Category 2.2 o Category 2.3: <ul style="list-style-type: none"> <li>Distance to nearest government school</li> <li>Distance to a school of preferred religious denomination</li> <li>Distance to a school for the study of agriculture</li> </ul> Other circumstances criteria: <ul style="list-style-type: none"> <li>Category 3.1 — one-parent family</li> <li>Category 3.2 — medical condition</li> <li>Category 3.3 — impassable roads</li> <li>Category 3.4 — change of place of residence</li> </ul>	\$2,173 plus \$500 allowance for Year 11 and 12 students	<a href="https://schoolsequella.det.nsw.edu.au/file/4b4c1004-e416-4f1c-a371-da8b3c1b5567/1/LAFHA-application-form.pdf">https://schoolsequella.det.nsw.edu.au/file/4b4c1004-e416-4f1c-a371-da8b3c1b5567/1/LAFHA-application-form.pdf</a>
	<b>School Drive Subsidy (SDS)</b>	If no public transport is available, boarding school students are eligible for subsidised travel between the family home and school at weekends and school holidays. Trips may also be for various purposes during school time, including students attending a school event or sick students travelling home. Students who board in town and attend a day school during term may also be eligible for subsidised travel between the family home and the place of boarding at weekends and school holidays. <ul style="list-style-type: none"> <li>Students that are weekly boarders are entitled up to 22 trips per semester</li> <li>Students that are term boarders are entitled up to 9 trips per year</li> </ul> Journeying to school at the beginning of the week or term and journeying back home at the end of the week or term is counted as one overall trip for a boarding school student. There is no subsidy cap on the distance travelled.	68 cents per km per one-way-trip per family	<a href="https://apps.transport.nsw.gov.au/ssts/#/wholsEligibleSchoolDrive#scrollTarget5">https://apps.transport.nsw.gov.au/ssts/#/wholsEligibleSchoolDrive#scrollTarget5</a>

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WESTERN AUSTRALIA	<b>Boarding Away From Home Allowance (BAHA)</b>	The BAHA allowance is only available to parents/guardians who permanently reside in Western Australia, and have qualified for the Centrelink AIC Boarding Allowance or Second Home Allowance and have children who attend a primary and/or secondary school located in Western Australia and is living away from the primary family residence. Students enrolled full time at a tertiary institution (e.g. TAFE) are not eligible. To be eligible to receive the BAHA payment, you must supply proof with your application that you have prior approval from Centrelink to receive the AIC Boarding Allowance or Second Home Allowance.	\$1,634.00	<a href="https://www.education.wa.edu.au/dl/m9n8oq">https://www.education.wa.edu.au/dl/m9n8oq</a>
	<b>Student Subsidised Travel Scheme and Road Travel Subsidy</b>	Subsidised fares for air, bus and train travel for eligible students who live within the defined remote area of Western Australia (see map in link). A road travel subsidy for eligible students who live anywhere within Western Australia but who must be driven in a private vehicle more than 56 km from home to the nearest: <ul style="list-style-type: none"> <li>• Appropriate government school with boarding facilities offering classes in the grade or level in which the student is enrolled, or</li> <li>• Regular passenger transport (bus stop, airport or train station - please visit the Transwa – Plan Your Journey website for regular passenger transport hubs and routes), or</li> <li>• A school bus service operating between the student's home and the school they are attending.</li> </ul>	21.51 cents per kilometre travelled in a private vehicle, not including the first or the final 56 km of a round trip.	<a href="https://www.transport.wa.gov.au/aboutus/student-travel-subsidies.asp">https://www.transport.wa.gov.au/aboutus/student-travel-subsidies.asp</a>
SOUTH AUSTRALIA	<b>State Education Allowance (SEA)</b>	To be eligible for the State Education Allowance parents must have been approved by Centrelink to receive the Assistance for Isolated Children allowance.	\$4,299.98	<a href="https://www.education.sa.gov.au/sites/default/files/transport-app-for-state-education-allowance.pdf?v=1487221793">https://www.education.sa.gov.au/sites/default/files/transport-app-for-state-education-allowance.pdf?v=1487221793</a>
	<b>Remote Travel Allowance</b>	To get this, your child must meet living, age and study requirements. And meet 1 of the following: <ul style="list-style-type: none"> <li>• is geographically isolated</li> <li>• has a disability or special education need</li> <li>• has no reasonable access to a government school.</li> </ul>	\$250.00	<a href="https://www.education.sa.gov.au/sites/default/files/transport-app-for-state-education-allowance.pdf?acsf_files_redirect">https://www.education.sa.gov.au/sites/default/files/transport-app-for-state-education-allowance.pdf?acsf_files_redirect</a>
	<b>Interstate Boarding Allowance</b>	The subsidy is available for full-time students at interstate primary, middle or senior boarding schools. To be eligible you and your child must be permanent residents of the Northern Territory (NT). Your child must also be: <ul style="list-style-type: none"> <li>• accessing curriculum offerings that aren't available at NT schools that have access to boarding facilities</li> <li>• living away from home in order to attend school on a daily basis</li> <li>• approved for Basic Boarding Allowance under the Australian Government's Assistance for Isolated Children (AIC) scheme.</li> </ul> Your child isn't eligible for the subsidy if they are receiving: <ul style="list-style-type: none"> <li>• Second Home Allowance under the AIC scheme</li> <li>• ABSTUDY payments.</li> </ul>	The maximum amount for 2019 is \$2,000.	<a href="https://nt.gov.au/learning/student-financial-help-and-scholarships/financial-help-for-isolated-students/interstate-boarding-allowance">https://nt.gov.au/learning/student-financial-help-and-scholarships/financial-help-for-isolated-students/interstate-boarding-allowance</a>
	<b>Isolated students education allowance for boarding institutions</b>	Eligible boarding facilities must be: <ul style="list-style-type: none"> <li>• based in the Northern Territory (NT)</li> <li>• offering specific assistance to boarding students in the areas of homework supervision and recreational and social development.</li> </ul> The funding can only be used for students who meet all of the following conditions: <ul style="list-style-type: none"> <li>• are attending an NT primary, middle or senior school</li> <li>• have a custodial parent or guardian that is a resident of the NT</li> <li>• have been approved for Basic Boarding Allowance under the Australian Government's Assistance for Isolated Children (AIC) scheme.</li> </ul>	The maximum amount paid per school year to a boarding facility is \$3,372 in 2019.	<a href="https://nt.gov.au/learning/student-financial-help-and-scholarships/financial-help-for-isolated-students/isolated-students-education-allowance-for-boarding-institutions">https://nt.gov.au/learning/student-financial-help-and-scholarships/financial-help-for-isolated-students/isolated-students-education-allowance-for-boarding-institutions</a>

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NORTHERN TERRITORY	Mid term travel scheme	Your child must also: <ul style="list-style-type: none"> <li>be living away from home so they can attend school on a daily basis</li> <li>be approved for Basic Boarding Allowance under the Australian Government's Assistance for Isolated Children (AIC) scheme.</li> </ul> Your child isn't eligible for the subsidy if they are receiving: <ul style="list-style-type: none"> <li>Second Home Allowance under the AIC scheme</li> <li>ABSTUDY payments</li> <li>any other financial assistance that includes a travel component.</li> </ul>	<b>Trips by private vehicle</b> \$0.46 cents per kilometre (km).  <b>Trips by plane</b> reimbursement will be based on the cost of the most direct and economical fare available.	<a href="https://nt.gov.au/learning/student-financial-help-and-scholarships/financial-help-for-isolated-students/mid-term-travel-scheme">https://nt.gov.au/learning/student-financial-help-and-scholarships/financial-help-for-isolated-students/mid-term-travel-scheme</a>
	Student travel scheme	To be eligible you and your child must be permanent residents of the NT. Your child must also: <ul style="list-style-type: none"> <li>be living away from home so they can attend school on a daily basis</li> <li>be approved for Basic Boarding Allowance or Second Home Allowance under the Australian Government's Assistance for Isolated Children (AIC) scheme.</li> </ul>	<b>Trips by private vehicle</b> \$0.46 cents per kilometre (km).  <b>Trips by plane</b> reimbursement will be based on the cost of the most direct and economical fare available.	<a href="https://nt.gov.au/learning/student-financial-help-and-scholarships/financial-help-for-isolated-students/student-travel-scheme">https://nt.gov.au/learning/student-financial-help-and-scholarships/financial-help-for-isolated-students/student-travel-scheme</a>
	Supplementary boarding allowance	To be eligible you and your child must be permanent residents of the NT. Your child must also: <ul style="list-style-type: none"> <li>be living away from home in order to attend school on a daily basis.</li> <li>be approved for Basic Boarding Allowance under the Australian Government's Assistance for Isolated Children (AIC) scheme.</li> </ul> Your child isn't eligible for the subsidy if they are receiving Second Home Allowance under the AIC scheme.	The maximum amount for 2019 is \$600.	<a href="https://nt.gov.au/learning/student-financial-help-and-scholarships/financial-help-for-isolated-students/supplementary-boarding-allowance">https://nt.gov.au/learning/student-financial-help-and-scholarships/financial-help-for-isolated-students/supplementary-boarding-allowance</a>
TASMANIA	The Student Accommodation Allowance (SAA)	<ol style="list-style-type: none"> <li>Students who are required to travel greater than 40 kilometres between their usual home in Tasmania and the closest school in Tasmania offering their chosen course of study and are therefore required to make alternative accommodation arrangements are eligible for the allowance. Special provisions apply for students from Bass Strait Islands. Students are eligible for SAA if their local school does not offer a complete range of subjects that will allow a student to complete their full course of chosen study.</li> <li>Full-time students are those enrolled for 600 or more contact hours. Part-time students must be enrolled for a minimum of 300 contact hours. Approved courses are TQA subjects and/or Vocational Education and Training (VET) subjects in an approved Tasmanian Senior Secondary School.</li> <li>A satisfactory attendance record is required in all enrolled subjects otherwise the available benefit may be reduced or stopped.</li> <li>The allowance is only payable to permanent Tasmanian residents, not to interstate or overseas students who are attending Tasmanian schools. The allowance is not available for students whilst their parents are residing interstate or overseas.</li> <li>Students enrolled in courses associated with apprenticeships or traineeships are not eligible for the allowance.</li> <li>Students who undertake courses or activities linked to their course of study and who need to live away from home for a minimum of five (5) nights, and who meet the distance rule, may be eligible for a pro-rata payment once enrolment and accommodation details Please contact Finance and Budget Services on 1800 827 055 for further information.</li> </ol>	\$1,436.00	<a href="https://publicdocumentcentre.education.tas.gov.au/Documents/Student%20Accommodation%20Allowance%202020.pdf">https://publicdocumentcentre.education.tas.gov.au/Documents/Student%20Accommodation%20Allowance%202020.pdf</a>
	Living away from home	To get ABSTUDY, you must be all of the following:	\$12,025.00	<a href="https://www.servicesaustralia.gov.au/individuals/services/">https://www.servicesaustralia.gov.au/individuals/services/</a>

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<b>ABSTUDY</b>	School Fees Allowance (Group 2) - Non income tested component and income tested component added together	<ul style="list-style-type: none"> <li>• Aboriginal or Torres Strait Islander Australian descent</li> <li>• identify as an Aboriginal or Torres Strait Islander Australian</li> <li>• accepted as such by the community in which you live or have lived</li> <li>• an Australian citizen and normally live in Australia</li> <li>• covered under 1 of the 7 ABSTUDY Awards</li> <li>• be studying an approved course or doing an Australian Apprenticeship.</li> </ul> <p>You can't get ABSTUDY if you're getting other financial help to study. For example, an income support payment.</p>	\$11,011 per year	<a href="https://www.centrelink.gov.au/abstudy/who-can-get-it/payment-rates">centrelink/abstudy/who-can-get-it/payment-rates</a>
	Additional Assistance - Exceptional circumstances		Actual costs	
	Away from Base assistance - Paying travel costs to attend an activity		Actual costs	
	Administrative and audit costs (Away from base) - Where an education provider delivers an Away from Base activity at the home location of a group of students		Maximum amount, \$4,953 per year, claimable by education provider	
	Fares Allowance - paying travel costs		Actual costs	
	Incidentals Allowance - Approved courses that are under 12 weeks or up to 52 weeks		\$89.40 – \$633.50 per year	
	Additional Incidentals payments		\$153.90 - \$1,220.60 per year	
	Residential Costs Option - Living in a residential college or hostel		\$41.60 a fortnight plus actual costs	

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	<p align="center"><b>First Economic Support Payment</b></p>	<p>On 12 March 2020, the Government announced it will provide an Economic Support payment of \$750 to approximately 6.6 million existing payment recipients and concession card holders that are eligible as at 12 March 2020. On 22 March 2020, the eligibility criteria for this payment was extended to new payment recipients who are eligible for their payment or card between 12 March 2020 to 13 April 2020 (inclusive). This means as long as someone has lodged a claim for an eligible payment and is eligible for that payment by 13 April, they will automatically receive this economic support payment via Services Australia or the Department of Veterans' Affairs. Payments will be made from 31 March onwards. Eligibility for the first Economic Support payment is for the following payment recipients and concession cardholders, given they reside in Australia and are eligible as at 13 April 2020:</p> <ul style="list-style-type: none"> <li>• Age Pension</li> <li>• Disability Support Pension</li> <li>• Carer Payment</li> <li>• Parenting Payment</li> <li>• Wife Pension</li> <li>• Widow B Pension</li> <li>• ABSTUDY (Living Allowance)</li> <li>• Austudy</li> <li>• Bereavement Allowance</li> <li>• Newstart Allowance (JobSeeker Payment from 20 March)</li> <li>• Youth Allowance</li> <li>• Partner Allowance</li> <li>• Sickness Allowance</li> <li>• Special Benefit</li> <li>• Widow Allowance</li> <li>• Family Tax Benefit, including Double Orphan Pension</li> <li>• Carer Allowance</li> <li>• Pensioner Concession Card holders</li> <li>• Commonwealth Seniors Health Card holders</li> <li>• Veteran Service Pension; Veteran Income Support Supplement; Veteran Compensation payments, including lump sum payments; War Widow(er) Pension; and Veteran Payment</li> <li>• DVA PCC holders; DVA Education Scheme recipients; Disability Pensioners at the temporary special rate; DVA Income support pensioners at \$0 rate</li> <li>• Veteran Gold Card holders</li> <li>• Farm Household Allowance.</li> </ul>	\$750.00	<p><a href="https://www.dss.gov.au/about-the-department/coronavirus-covid-19-information-and-support#fir">https://www.dss.gov.au/about-the-department/coronavirus-covid-19-information-and-support#fir</a></p>
	<p align="center"><b>Second Economic Support Payment</b></p>	<p>The Government announced on 22 March 2020, it would provide a second Economic Support payment of \$750 to approximately 5 million recipients under the same eligibility criteria as the first Economic Support payment, provided the recipient does not receive the Coronavirus Supplement with their payment. If recipients are eligible at 10 July 2020, this second Economic Support payment will be automatically paid via Services Australia or the Department of Veterans' Affairs. Payments will be made from 13 July onwards. Please visit the Services Australia website for more information on each individual payment.</p>	\$750.00	<p><a href="https://www.dss.gov.au/about-the-department/coronavirus-covid-19-information-and-support#fir">https://www.dss.gov.au/about-the-department/coronavirus-covid-19-information-and-support#fir</a></p>

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	<b>Coronavirus Supplement</b>	<p>On 22 March 2020, the Government announced it will provide a temporary payment of \$550 per fortnight, known as the Coronavirus Supplement, to new and existing eligible income support recipients. On 24 March 2020, the Government extended the eligibility criteria for this payment to Australians receiving student support payments including Youth Allowance, Austudy and ABSTUDY. Eligible recipients will receive the Coronavirus Supplement from 27 April 2020 along with their usual payment.</p> <p>Eligibility for the Coronavirus Supplement is for people receiving the following payments:</p> <ul style="list-style-type: none"> <li>• JobSeeker Payment (formerly known as Newstart Allowance)</li> <li>• Youth Allowance</li> <li>• Sickness Allowance</li> <li>• ABSTUDY (Living Allowance)</li> <li>• Austudy</li> <li>• Parenting Payment</li> <li>• Partner Allowance</li> <li>• Widow Allowance</li> <li>• Farm Household Allowance</li> <li>• Special Benefit.</li> </ul>	\$550 per fortnight	<a href="https://www.dss.gov.au/about-the-department/coronavirus-covid-19-information-and-support#fir">https://www.dss.gov.au/about-the-department/coronavirus-covid-19-information-and-support#fir</a>
	<b>Expanding Eligibility and Qualification for Payments</b>	<p>The Government also temporarily put in place expanded eligibility and qualification criteria from 25 March 2020.</p> <p>Eligibility for JobSeeker Payment and Youth Allowance for jobseekers have been expanded to assist:</p> <p>sole traders and self-employed people. They will be able to meet mutual obligation requirements by continuing to operate their businesses.</p> <p>permanent employees who have been stood down or lost their job.</p> <p>people caring for someone infected or in isolation as a result of contact with Coronavirus.</p> <p>The following eligibility criteria have also been temporarily waived, for certain payments:</p> <ul style="list-style-type: none"> <li>• the assets test</li> <li>• the Ordinary Waiting Period (already waived until 12 June 2020)</li> <li>• the Liquid Assets Waiting Period</li> <li>• the Seasonal Workers Preclusion Period</li> <li>• the Newly Arrived Residents Waiting Period.</li> </ul> <p>Also from 25 March 2020, access to payments will become easier with a temporary removal of the requirement for an Employment Separation Certificate, proof of rental arrangements and verification of relationship status.</p>	Dependant on circumstance	<a href="https://www.dss.gov.au/about-the-department/coronavirus-covid-19-information-and-support#fir">https://www.dss.gov.au/about-the-department/coronavirus-covid-19-information-and-support#fir</a>
	<b>Crisis Payment</b>	Changes are also being made to crisis payment to ensure people who are in financial hardship and need to self-isolate receive the support they need.	Dependant on circumstance	<a href="https://www.dss.gov.au/about-the-department/coronavirus-covid-19-information-and-support#fir">https://www.dss.gov.au/about-the-department/coronavirus-covid-19-information-and-support#fir</a>

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	<p><b>Isolation Related Temporary Exemptions From Mutual Obligations</b></p>	<p>As announced the Minister for Employment, Skills, Small and Family Business, Senator the Hon Michaelia Cash, on 25 March 2020, due to the high demand on government services such as the MyGov website, mutual obligation requirements will be lifted until 31 March 2020. If congestion continues, the Government will consider extending these arrangements. This means that during this period no compliance action will be taken for job seekers who do not report their attendance at appointments or activities, which means no one's payments will be suspended. For further information, please see the Minister's media release: <a href="https://ministers employment.gov.au/cash/mutual-obligations-lifted-until-congestion-clears">ministers employment.gov.au/cash/mutual-obligations-lifted-until-congestion-clears</a></p> <p>The Government also announced a number of changes to mutual obligation requirements to reduce or eliminate the need for face-to-face contact, when requested by a job seeker or job service provider. The changes include:</p> <ul style="list-style-type: none"> <li>• Job seekers will have the option to request that face to face meetings with their job service providers take place over the phone or via an online channel such as Skype;</li> <li>• Job seekers will be able to complete activities such as online training, creating job plans, writing a CV and preparing job applications online;</li> <li>• Job Plans will be adjusted to a default requirement of four job searches a month (or fewer, at provider discretion) to reflect the softening labour market conditions.</li> </ul> <p>Work for the Dole and other activities delivered in group settings that cannot be delivered online will be suspended until further notice;</p> <ul style="list-style-type: none"> <li>• Jobs Fairs and other large events will be postponed; and</li> <li>• Job service providers will be required to perform new risk assessments for a range of activities like Youth Jobs PaTH internships.</li> <li>• Current income support recipients who cannot meet mutual obligation requirements due to isolation should call Services Australia and can be granted a Major Personal Crisis exemption, without having to provide evidence such as a medical certificate.</li> <li>• Students receiving Youth Allowance (student) or other study related payments who are in Australia but unable to attend studies due to Coronavirus would be taken to have a reasonable excuse for not meeting study activity requirements for their payments. Individuals in this situation must contact Services Australia to advise them of the circumstances.</li> </ul>		<p><a href="https://www.dss.gov.au/about-the-department/coronavirus-covid-19-information-and-support#fir">https://www.dss.gov.au/about-the-department/coronavirus-covid-19-information-and-support#fir</a></p>
	<p><b>Simplifying Income Reporting</b></p>	<p>The Government is also creating flexibility associated with the commencement of the Simplifying Income Reporting Act, which was due to start on 1 July 2020. This will allow for the commencement date to be set taking into account the effect of the Coronavirus on income support recipients and Services Australia resources.</p>		<p><a href="https://www.dss.gov.au/about-the-department/coronavirus-covid-19-information-and-support#fir">https://www.dss.gov.au/about-the-department/coronavirus-covid-19-information-and-support#fir</a></p>



REGION	ALLOWANCES	CRITERIA	2020 PAYMENTS	APPLICATION INFORMATION
COVID-19	Job Keeper payment	<p>On 30 March 2020, the Federal Government announced the “Job Keeper” program, which broadly comprises a wage subsidy to help businesses keep staff employed. The subsidy of AUD1,500 per fortnight, per eligible employee, will be paid to almost all employers (including not-for-profits and charities) and self-employed individuals (businesses without employees) and backdated to 1 March 2020 (i.e. there is no limit on employer size). To be eligible for the payment, an employer must experience a significant decline in turnover, based on the following thresholds:</p> <ul style="list-style-type: none"> <li>• For a business with annual turnover of less than AUD1 billion: turnover will be reduced by more than 30 per cent relative to a comparable period a year ago (of at least a month or three months, depending on the normal activity statement reporting period), and</li> <li>• For a business with annual turnover of \$1 billion or more: turnover will be reduced by more than 50 per cent relative to a comparable period a year ago (of at least a month or three months, depending on the normal activity statement reporting period).</li> <li>• The Commissioner will also have discretion to consider additional information that the business can provide to establish that they have been significantly affected such as where a business was not operating a year earlier or where the prior period business is not representative of usual circumstance.</li> <li>• A business that is subject to the Major Bank Levy will not be eligible for the payment.</li> <li>• The program covers the following eligible employees: <ul style="list-style-type: none"> <li>• Those who are currently employed by the eligible employer, but also including those stood down or re-hired, and were employed by the employer at 1 March 2020;</li> <li>• full-time, part-time, or long-term casuals (a casual employed on a regular basis for longer than 12 months as at 1 March 2020);</li> <li>• at least 16 years of age;</li> <li>• an Australian citizen, the holder of a permanent visa, a Protected Special Category Visa Holder, a non-protected Special Category Visa Holder who has been residing continually in Australia for 10 years or more, or a Special Category (Subclass 444) Visa Holder; and</li> <li>• not in receipt of a JobKeeper payment from another employer.</li> </ul> </li> <li>• The payment will be made to the employer, administered through the tax system, and will last for at least six months with the first payments expected to be made in the first week of May 2020. Businesses will be able to register their interest in participating in the program from 30 March 2020 on the ATO website. Participating employers will need to identify and notify eligible employees, and provide monthly updates to the ATO.</li> <li>• The incentive is designed such that a business will not keep receiving the Job Keeper payments if it does not retain its employees. Specifically, participating employers will be required to ensure eligible employees will receive, at a minimum, AUD1,500 per fortnight, before tax.</li> </ul>	\$1500 per fortnight	Thanks to PWC for collating the following information used in the COVID-19 section: <a href="https://www.pwc.com.au/important-problems/covid-19/guidance-on-tax-obligations-and-relief-for-businesses-affected-b.html">https://www.pwc.com.au/important-problems/covid-19/guidance-on-tax-obligations-and-relief-for-businesses-affected-b.html</a>

REGION	ALLOWANCES	CRITERIA	2020 PAYMENTS	APPLICATION INFORMATION
	<p align="center"><b>Enhanced tax concessions for capital investment</b></p>	<p>The following concessions are available in relation to business capital investment for depreciating assets and apply from 12 March 2020 to all businesses with an annual aggregated turnover of up to AUD500 million:</p> <ul style="list-style-type: none"> <li>Increasing the instant asset write-off by expanding the existing depreciating asset write-off so that it provides an immediate tax deduction for the cost of a depreciating asset, whether new or second-hand, which has a cost of less than AUD150,000 (up from the existing AUD30,000 limit). This is a temporary expansion and will only apply to eligible depreciating assets that are first used or installed ready for use from 12 March 2020 up until 30 June 2020. After this time, in the absence of any further relief, the asset threshold will revert to AUD1,000 and the instant write-off will only apply to small businesses with an aggregated turnover of less than AUD10 million.</li> <li>Backing Business Investment with an accelerated depreciation deduction for all newly acquired depreciating assets (and it will not apply to second-hand assets). This concession will provide a tax deduction of 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. This measure will apply for approximately 15 months and will apply to eligible new depreciating assets acquired from 12 March 2020 and first used or installed by 30 June 2021. There is no limit to the cost of a depreciating asset that can qualify for this concession, and it will be relevant for assets acquired between 12 March 2020 and 30 June 2020 with a cost of AUD150,000 or more which are not eligible for the instant asset write-off.</li> <li>These measures have the potential to apply to approximately 99 per cent of Australian businesses. Multinational businesses will need to carefully consider eligibility having regard to the AUD500 million aggregated turnover threshold which, in accordance with existing tax law, also takes into account the ordinary business income of connected and affiliated entities (Australian or foreign), whether or not it is assessable in Australia.</li> <li>Faster tax write-offs on depreciable assets such as plant, motor vehicles and equipment, have the effect of reducing taxable income and tax payable much quicker, with the tax benefit of such measures realised through the existing income tax return and payment system.</li> <li>Having regard to potential global supply chain disruptions, a practical challenge for businesses seeking to rely on the concessions, particularly the expanded instant asset write-off, may be the ability to source relevant depreciating assets, and have them first used or installed ready for use before the deadline expires.</li> </ul>		<p><a href="https://www.pwc.com.au/important-problems/covid-19/guidance-on-tax-obligations-and-relief-for-businesses-affected-b.html">https://www.pwc.com.au/important-problems/covid-19/guidance-on-tax-obligations-and-relief-for-businesses-affected-b.html</a></p>

REGION	ALLOWANCES	CRITERIA	2020 PAYMENTS	APPLICATION INFORMATION
	<p><b>Cash flow boost to small to medium businesses and NFPs</b></p>	<p>Under the latest announcement on 22 March 2020, small and medium-sized businesses and now NFPs will receive a temporary cash flow boost - “Boosting Cash Flow for Employers measure”- with an automatic payment or credit to be applied on forthcoming activity statement obligations of at least AUD20,000 and up to AUD100,000 for those businesses which have aggregated turnover of less than AUD50 million and that have employees. The cash flow amounts have increased since they were first announced for small and medium sized business employers under the initial stimulus package announced on 12 March 2020. This tax-free cash flow boost is to be delivered automatically through the tax system as a credit applied upon businesses lodging their next activity statement, i.e. for the relevant March 2020 activity statement.</p> <p>The manner in which it will be calculated will differ for quarterly and monthly payers:</p> <p>For quarterly payers, it will be calculated at 100 per cent of the amount of tax withheld on salary and wages for the March 2020 quarter (January, February and March 2020) and also for the June 2020 quarter (April, May and June 2020), subject to the initial maximum cap.</p> <p>For monthly payers, it will be calculated as 300 per cent of tax withheld on salary and wages for March 2020, and for each of the following months until June 2020 calculated at 100 per cent of the tax withheld for the particular month, subject to the initial maximum cap.</p> <p>The benefit to be delivered between now and the June 2020 period will be capped to a cumulative maximum payment of AUD50,000 (the initial maximum cap). All eligible businesses that pay salary and wages will receive a minimum payment of AUD10,000 with respect to this initial period, even if no amounts are required to be withheld from employees’ salary and wages. The payments will only be available to active eligible employers established prior to 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.</p> <p>This will be followed by a second round of payments to be made from late July 2020 for those eligible businesses that continue to be active. Eligible entities will receive additional payments equal to the total of all of the ‘Boosting Cash Flow for Employers’ payments received. The manner in which this additional payment is delivered will differ for quarterly and monthly payers as follows:</p> <p>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 AUD50,000).</p> <p>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 AUD50,00).</p> <p>Under this measure (combining the initial payments and additional payments), eligible entities will receive at least AUD20,000 up to a maximum of AUD100,000.</p>	<p>\$20,000-\$100,000</p>	<p><a href="https://www.pwc.com.au/important-problems/covid-19/guidance-on-tax-obligations-and-relief-for-businesses-affected-b.html">https://www.pwc.com.au/important-problems/covid-19/guidance-on-tax-obligations-and-relief-for-businesses-affected-b.html</a></p>
	<p><b>Wage subsidy for trainees and apprentices</b></p>	<p>A further cash flow boost will apply to small businesses employing fewer than 20 full-time employees who retain an apprentice or trainee who was in training with a small business as at 1 March 2020. Specifically, the Federal Government will provide a wages subsidy to eligible employers calculated at 50 per cent of the apprentice’s or trainee’s wage paid during the nine months from 1 January 2020 to 30 September 2020, up to a maximum of AUD21,000 per eligible apprentice or trainee (AUD7,000 per quarter).</p>	<p>\$7,000 per quarter</p>	<p><a href="https://www.pwc.com.au/important-problems/covid-19/guidance-on-tax-obligations-and-relief-for-businesses-affected-b.html">https://www.pwc.com.au/important-problems/covid-19/guidance-on-tax-obligations-and-relief-for-businesses-affected-b.html</a></p>

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	ATO administrative relief available	<ul style="list-style-type: none"> <li>Deferring by up to six months the payment date of amounts due through the business activity statement (BAS, including Pay As You Go (PAYG) instalments, income tax assessments, FBT assessments and excise.</li> <li>Allowing businesses on a quarterly reporting cycle to opt into monthly GST reporting in order to gain quicker access to net GST refunds to which they may be entitled.</li> <li>Allowing businesses to vary PAYG instalment amounts to zero for the March 2020 quarter; businesses that vary their PAYG instalment to zero can also claim a refund for any instalments made for the September 2019 and December 2019 quarters. No penalties or interest will be charged for variations to PAYG instalments for the 2019-20 year.</li> <li>Remitting any interest and penalties, incurred on or after 23 January 2020, that have been applied to tax liabilities.</li> <li>Working with affected businesses to help them pay their existing and ongoing tax liabilities by allowing them to enter into low-interest payment plans.</li> </ul>		<a href="https://www.pwc.com.au/important-problems/covid-19/guidance-on-tax-obligations-and-relief-for-businesses-affected-b.html">https://www.pwc.com.au/important-problems/covid-19/guidance-on-tax-obligations-and-relief-for-businesses-affected-b.html</a>
		<p><b>QLD</b>  <b>Eligibility:</b> Businesses with grouped Australian wages of AUD6.5m or less  <b>Details:</b>  A refund of payroll tax for two months is available in addition to a three-month payroll tax holiday. Queensland OSR is contacting taxpayers who may be eligible for these concessions.  Businesses can also apply for a deferral of paying payroll tax for the 2020 calendar year (you must apply for this with QLD OSR - if you have already applied for a deferral, you do not need to reapply - it will be extended).</p> <p><b>Eligibility:</b>  Businesses with grouped Australian wages of more than AUD6.5m  <b>Details:</b>  Businesses can apply for a deferral of payroll tax for the 2020 calendar year (if you have already applied for a deferral, you do not need to reapply – it will be extended) and a refund of your payroll tax for two months.</p>		<a href="https://www.pwc.com.au/important-problems/covid-19/guidance-on-tax-obligations-and-relief-for-businesses-affected-b.html">https://www.pwc.com.au/important-problems/covid-19/guidance-on-tax-obligations-and-relief-for-businesses-affected-b.html</a>
		<p><b>NSW</b>  <b>Eligibility:</b> Businesses with grouped Australian wages of up to AUD10m  <b>Details:</b>  A three month waiver of payroll tax liabilities and a 25 per cent reduction in their annual liability for the 2019-20 year.  An additional three month deferral of payroll tax will also be available.</p> <p><b>Eligibility:</b>  Businesses with grouped Australian wages of AUD10m or more  <b>Details:</b>  A six-month deferral of payroll tax will be available. Further details to come.</p> <p><b>Eligibility:</b>  All employers  <b>Details:</b>  The payroll tax threshold will be raised from AUD900,000 to AUD1m for the financial year commencing on 1 July 2020.</p>		<a href="https://www.pwc.com.au/important-problems/covid-19/guidance-on-tax-obligations-and-relief-for-businesses-affected-b.html">https://www.pwc.com.au/important-problems/covid-19/guidance-on-tax-obligations-and-relief-for-businesses-affected-b.html</a>

REGION	ALLOWANCES	CRITERIA	2020 PAYMENTS	APPLICATION INFORMATION
<p align="center"><b>STATE AND TERRITORY TAX RELIEF MEASURES ANNOUNCED</b></p>	<p>The States and Territories have also announced their own stimulus packages to support businesses, with most offering some form of relief in relation to payroll tax. Set out below is a summary of measures announced to date by State and Territory Governments to assist businesses that are affected by COVID-19.</p> <p>Practical aspects relating to some measures are still to be confirmed by the relevant authorities and relevant legislation that is yet to be enacted. We anticipate further details on how to access these measures will be available shortly.</p> <p>This table summarises the payroll tax relief measures announced by each State and Territory.</p>	<p><b>WA</b>  <b>Eligibility:</b> Businesses with grouped Australian annual wages between AUD1m - AUD4m  <b>Details:</b> One-off grant of AUD17,500 will be provided to businesses paying payroll tax, with a payroll between AUD1m and AUD4m.</p> <p><b>Eligibility:</b> All employers  <b>Details:</b> The increase of the payroll tax threshold to \$1m will be fast-tracked to start from 1 July 2020, being six months earlier than the originally planned date. Businesses impacted by COVID-19 can also apply for an interest-free payment arrangement and for late payment penalties to be waived for payroll tax.</p> <p><b>Eligibility:</b> Businesses with grouped Australian annual wages of up to AUD7.5m  <b>Details:</b> Payroll tax will be waived for a four-month period between 1 March 2020 to 30 June 2020.</p>		<p><a href="https://www.pwc.com.au/important-problems/covid-19/guidance-on-tax-obligations-and-relief-for-businesses-affected-b.html">https://www.pwc.com.au/important-problems/covid-19/guidance-on-tax-obligations-and-relief-for-businesses-affected-b.html</a></p>
		<p><b>TAS</b>  <b>Eligibility:</b> Hospitality, tourism, seafood and export sector  <b>Details:</b> Payroll tax for the period March to June 2020 will be waived for businesses in the hospitality, tourism, seafood and exports sectors.</p> <p><b>Eligibility:</b> Businesses with grouped Australian annual wages of up to AUD5m  <b>Details:</b> Affected businesses in other sectors can apply for a waiver of payroll tax for the three months of April, May and June 2020.</p> <p><b>Eligibility:</b> Youth employment including apprentices and trainees  <b>Details:</b> A youth employment payroll tax rebate scheme will also be introduced from 1 April 2020 to encourage youth employment. One-off grants of AUD5,000 for businesses that hire an apprentice or trainee will also be introduced.</p>		<p><a href="https://www.pwc.com.au/important-problems/covid-19/guidance-on-tax-obligations-and-relief-for-businesses-affected-b.html">https://www.pwc.com.au/important-problems/covid-19/guidance-on-tax-obligations-and-relief-for-businesses-affected-b.html</a></p>
		<p><b>VIC</b>  <b>Eligibility:</b> Businesses with Victorian annual wages up to AUD3m  <b>Details:</b> Full payroll tax refunds for the 2019-20 financial year. Deferral of payroll tax for the first three months of the 2020/21 financial year until 1 January 2021.</p>		<p><a href="https://www.pwc.com.au/important-problems/covid-19/guidance-on-tax-obligations-and-relief-for-businesses-affected-b.html">https://www.pwc.com.au/important-problems/covid-19/guidance-on-tax-obligations-and-relief-for-businesses-affected-b.html</a></p>
		<p><b>ACT</b>  <b>Eligibility:</b> Employers in the hospitality, creative arts and entertainment industries  <b>Details:</b> Six-month waiver on payroll tax from April to September 2020.</p> <p><b>Eligibility:</b> Businesses with grouped Australian annual wages of up to AUD10m  <b>Details:</b> Interest-free deferrals of payroll tax for the 2020-21 year until 1 July 2022.</p>		<p><a href="https://www.pwc.com.au/important-problems/covid-19/guidance-on-tax-obligations-and-relief-for-businesses-affected-b.html">https://www.pwc.com.au/important-problems/covid-19/guidance-on-tax-obligations-and-relief-for-businesses-affected-b.html</a></p>

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		<p><b>SA</b>  <b>Eligibility:</b> Businesses with Australian grouped annual wages up to AUD4m  <b>Details:</b>  Automatic six month payroll tax waiver.</p> <p><b>Eligibility:</b>  Businesses with Australian grouped annual wages of AUD4m or more  <b>Details:</b>  Businesses that are significantly impacted by COVID-19 can apply for a six month deferral of payroll tax.</p>		<a href="https://www.pwc.com.au/important-problems/covid-19/guidance-on-tax-obligations-and-relief-for-businesses-affected-b.html">https://www.pwc.com.au/important-problems/covid-19/guidance-on-tax-obligations-and-relief-for-businesses-affected-b.html</a>