

~~PROTECTED~~~~SENSITIVE~~**TREASURY MINISTERIAL SUBMISSION**

22 May 2020

PDR No. tbc

Treasurer

**JOBKEEPER PAYMENT - NUMBER OF EMPLOYEES COVERED****Timing:** For information**KEY POINTS**

- Analysis of applications processed for the JobKeeper payment indicates that the number of employees covered by the payment is significantly less than implied by enrolment data as entered by employers.
  - As at 20 May 2020 payments have been processed covering 2.9 million employees. Payments have been made to 760,000 organisations.
  - This contrasts with enrolments indicating coverage of 6.5 million employees. 910,000 organisation have enrolled for JobKeeper.
  - For those organisations that have now had payments processed, analysis suggests employee numbers at enrolment have been overestimated by around 3 million employees.
  - [Only around 16 per cent of enrolled organisations have not yet progressed to the application and payment phase of the process. We expect around 500,000 [to 650,000] additional employees will be covered by these organisations.
  - This indicates that total employees covered will be in the order of 3.3 to 3.5 million, dependent upon how many remaining enrolled organisation proceed to finalise their application and payment.]
- The discrepancy has arisen due to around 1,000 enrolled organisations entering incorrect estimated employee data in to the enrolment form. It is likely this was generally an inadvertent error, possibly where they misunderstood the information being requested.
  - This element of the enrolment form is a free text field that asks organisations to estimate the number of employees likely to be nominated for JobKeeper.
  - The organisation, when completing their claim for JobKeeper, is asked to enter details of all eligible employees, and this is the information used to process payments.
- This means that there are fewer employees than is implied by the enrolment figures working in organisations that have met the requirements for eligibility for the JobKeeper payment, including the decline in turnover test.
- This discrepancy does not impact on the number of organisations covered by JobKeeper, nor does it suggest any problems with payments made under the program.
  - Of the 910,000 organisations enrolled for JobKeeper, we expect most of these businesses to progress to the application and payment phase of the process.

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- It does imply that the total cost of the JobKeeper program will be significantly less.
  - We consider the cost is likely to be in the order of \$70 billion rather than the \$130 billion originally estimated, though this may increase over time if additional organisations enter the program.

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**Consultation:** Tax analysis division

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## TREASURY MINISTERIAL SUBMISSION

22 May 2020

PDR No. MS20-001007

Treasurer

### JOBKEEPER PAYMENT - NUMBER OF EMPLOYEES COVERED

**TIMING:** For information

#### KEY POINTS

- Analysis of applications processed for the JobKeeper payment indicates that the number of employees covered by the payment is significantly less than implied by enrolment data as initially entered by employers.
  - As at 20 May 2020, payments have been processed covering 2.9 million employees. Payments have been made to 760,000 organisations.
  - This contrasts with enrolments indicating coverage of 6.5 million employees for the 910,000 organisation that have enrolled for JobKeeper.
  - For 760,000 organisations that have now had payments processed, analysis suggests employee numbers at enrolment were overestimated by around 2.4 million employees (5.3m estimated employees converted to 2.9m actual claims).
  - Only around 16 per cent of enrolled organisations have not yet progressed to the application and payment phase of the process. Assuming these enrolments progress to the application and payment phases of the process, we expect around 500,000 to 650,000 additional employees will be covered by these organisations.
  - This indicates that total employees covered by existing enrolments could be in the order of 3.3 to 3.6 million, dependent upon how many remaining enrolled organisations proceed to finalise their application and payment.
  - Given the 31 May deadline for April claims, it is anticipated that there may also be some further enrolments and claims not covered above. There may also be employers who only meet the tests and claim for later months, and so who have not yet enrolled.
- The discrepancy has arisen due to around 1,000 enrolled organisations entering materially incorrect estimated employee data in to the enrolment form. It is likely this was generally an inadvertent error, possibly where they misunderstood the information being requested.
  - This element of the enrolment form is a free text field that asks organisations to estimate the number of employees likely to be nominated for JobKeeper. It was included in the enrolment form to get an early read on the likely number of employees covered by the program (see **Attachment A** – Screenshots of the JobKeeper systems view).
  - As an example, approximately 550 employers in step 1 of JobKeeper enrolment put 1500 in the free text field as their estimate of eligible employees, obviously in error. For the other identified errors in this field, there were a variety of other random employee numbers entered by employers, again in error.

- When completing their claim for JobKeeper, organisations subsequently have to enter details of all eligible employees, and this is the information used to process payments (see **Attachment B** – Overview of JobKeeper process steps).
- Some more obvious incorrect entries had been manually excluded from estimated employee counts, but further classes of error became apparent on review.
- This means that there are fewer employees than is implied by the enrolment figures working in organisations that have met the requirements for eligibility for the JobKeeper payment, including the decline in turnover test.
- This discrepancy does not impact on the number of organisations covered by JobKeeper, nor does it suggest any problems with payments made under the program.
  - Of the 910,000 organisations enrolled for JobKeeper, we expect most of these businesses to progress to the application and payment phase of the process.
  - Actual claims and payments of JobKeeper require employee by employee disclosure, including TFNs, and so are not liable to the estimation type errors discussed above.
- It does imply that the total cost of the JobKeeper program will be significantly less.
  - We consider the cost is likely to be in the order of \$70 billion rather than the \$130 billion originally estimated, though this may increase over time if additional organisations enter the program.
- JobKeeper is a demand driven program which was designed to support eligible employees in businesses that have experienced a significant fall in their turnover. At the time the JobKeeper program was developed, Treasury estimated that around 6.5 million employees would access the program. This estimate was developed at a time when Coronavirus cases were growing significantly in Australia and restrictions were being tightened across Australia and much of the world.
- The difference between Treasury’s estimates at the time and the number of employees now accessing the JobKeeper program partly reflects the level and impact of health restrictions not having been as severe as expected and their imposition not having been maintained for as long as expected at the time. This has been reflected in some improvement to the outlook for the economy since the original estimate was developed as a consequence of these and other factors. The variation in estimates also reflects the inherent uncertainty associated with estimating the take-up of a demand driven program in the current circumstances.
- Treasury’s overall view of the labour market is unaffected by this reporting error. The JobKeeper program is providing important support to employers and employees through these unprecedented economic times. It remains the case that in the absence of the JobKeeper program, Treasury expects the unemployment rate would have been around 5 percentage points higher. Treasury continues to expect the unemployment rate to reach around 10 per cent, although as indicated by last week’s Labour Force survey, the measured level of the unemployment is highly uncertain given the impact of social distancing restrictions on the participation rate.

- Given the profile of this program and the materiality of this reporting error, the Treasury and ATO will release a joint media statement to explain the situation (see **Attachment C**).
- The Secretary of the Treasury and the Tax Commissioner will also be writing to the Senate COVID-19 Committee to advise them of this matter.

s22



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Treasury  
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**Consultation:** Tax Analysis Division

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Second Commissioner  
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## Attachment A: Screenshots of the JobKeeper Systems View

### JobKeeper

All fields marked with \* are mandatory.

Businesses and not-for-profit organisations impacted by COVID-19 will be able to access a JobKeeper wage subsidy from the Government to continue paying their employees. Eligible employers are entitled to a JobKeeper wage subsidy of \$1,500 for each eligible employee for fortnights starting 30 March 2020. Employees will need to be paid prior to the employer receiving a JobKeeper wage subsidy. This form is for you to notify us of your intent to claim, and confirm the financial institution details for receiving the JobKeeper wage subsidy.

### Business enrolment for JobKeeper wage subsidy

#### Eligibility information

Ensure all information provided below complies with [legislation for receiving the JobKeeper](#) wage subsidy, and that you are an employer or business that qualifies for the JobKeeper wage subsidy.

Are you an entity that is registered with the Australian Charities and Not-for-profits Commission (but not a university or school)?\*

Yes

No

Does your aggregated turnover exceed \$1 billion dollars per annum?\*

Yes

No

**i** You will work out your decline in turnover using GST concepts. You will need to work out current GST turnover and projected GST turnover. This may include using amounts reported on business activity statements. It includes all taxable supplies and GST-free supplies.

For which month have you experienced or are likely to experience a reduction in turnover of 50% or more?\*

March

Has your turnover for the entity for the selected month (or the quarter including the selected month) fallen, or is it likely to fall, by 50% or more?\*

Yes

No

Source of error

#### Number of JobKeeper eligible employees paid during April

##### **i** Employees paid monthly

If an employee is paid for the full month and is an eligible employee for each fortnight, include them twice, once in each field.

Number of eligible employees who have been or will be remunerated \$1,500 or more (this may include wages, tax and salary-sacrificed super) for each JobKeeper fortnight:

JobKeeper fortnight one (30 March - 12 April)\*

285

employees

JobKeeper fortnight two (13 - 26 April)\*

285

employees

**i** There will be an obligation on you to establish eligibility and that of your employees. This program will be subject to ATO compliance activities. Penalties apply for making a false or misleading statement. Note employees must provide you with a completed [nomination form](#) accepting JobKeeper payments.

**i** In addition to eligible employees the JobKeeper wage subsidy allows enrolment of one eligible business participant. See Help for further information.

Are you intending to register an eligible business participant?\*

Yes  No

Does the entity's business participant meet all of the following?\*

- > relevant individual is not employed by the entity at any time in the fortnight
- > relevant individual is actively engaged in the entity's business
- > relevant individual aged 16 or over (or 18 years if beneficiary in the case of the Trust)
- > relevant individual is not currently receiving parental leave pay, dad and partner pay
- > relevant individual is not currently totally incapacitated for work and receiving payments under an Australian workers' compensation law in respect of their total incapacity to work
- > relevant individual is an Australian resident (within the meaning of section 7 of the Social Security Act 1991), or a resident for income tax purposes and were the holder of a special category (Subclass 444) visa
- > relevant individual is not an employee (other than a casual employee) of another entity

Yes  No

### Financial institution details for employing entity

**!** Do not provide agency trust account information

Ensure you enter the financial institution details for the employing entity.

Account name\*

s47F

BSB\*

s47F

Account number\*

s47F

I have checked the account details are for the employing entity and confirmed these are correct.

### Contact details

Name\*

s47F

Phone/mobile number\*

s47F

Email\*

s47F

Confirm email\*

s47F

### Declaration

- > I have prepared this document in accordance with the information supplied by the entity.
- > I have received a declaration from the entity stating that the information provided to me is true and correct.
- > I am authorised by the entity to give this document to the Commissioner.

Privacy: For important information about your privacy see our [Privacy Notice](#)

Tick this box to sign this declaration with the identification details you used to log-in.\*

## JobKeeper

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### Business enrolment for JobKeeper wage subsidy

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 **Your request has been successfully lodged**  
s47F

Based on the self-assessment against the eligibility information in accordance with the law that you have submitted, the ATO accepts your enrolment for the JobKeeper wage subsidy.

It is important that you continue to review your eligibility and obligations under the law to ensure your ongoing eligibility as an employer, and for the employees that you will confirm as eligible employees.

Open print friendly version to print or save as a PDF including:

- > Registered bank details
- > Receipt ID

 [Print friendly version](#)



# Attachment B: JobKeeper | Pathway patterns | April declaration

## Step 1: Enrol

Enrol business for JobKeeper wage subsidies

Login

Eligibility information

- > Turnover threshold
- > Month/quarter experienced/likely experience reduction in turnover

Number of eligible employees

- > Estimate employee count for each FN
- > Eligible Business Participant Y/N

Financial Institution Details (BSB & Acc)

Submit

Confirmation and receipt of successful lodgment (print friendly version available)

**PROCESS NOTE:** When enrolling for JobKeeper, employers provide an **estimated number only** of their expected eligible JobKeeper employees.

## Step 2: Claim

Identify and maintain eligible employees

Before you start / Eligibility criteria

Add Business participant Y/N (Sole trader details prefilled)  
> Update JK status for period

STP /BDE

JK codes

2A

- > Pre-fill employee count for each FN (editable)
- > Cannot manually add employees online (only via STP software/BDE)

–OR–

STP < 200

No JK codes

2B

- > Pre-fill list of employee details
- > Update JK status per employee for period
- > Can manually add employees up to 40 (TFN/DOB) and JK status

–OR–

No STP < 40

No JK codes

2C

- > Can manually add employees up to 40 (TFN/DOB)
- > Update JK status per employee for period

–OR–

STP > 200 / No STP > 40

No JK codes

2D

For this scenario, if no JK codes employer cannot lodge until employee details provided. Form is rejected and the employer is instructed to go through pathway 2a.

**PROCESS NOTE:** When claiming for JobKeeper, employers provide the details of the **actual eligible employees** including name and TFN's.

## Step 3: Declare

Business monthly declaration

View wage subsidy summary

GST turnover

- > Enter current month turnover
- > Enter projected month turnover

Financial Institution Details (able to edit)

Declaration tickbox

Submit

Confirmation and receipt of successful lodgment (print friendly version available)

**PROCESS NOTE:** The final step of the process is employers complete a **declaration** to finalise their monthly claim. Receipt of submittal is provided to the employer and then the ATO processes the claim for payment for all **eligible employees** identified in Step 2. **No money is paid to employers without completion of Steps 2 and 3.**

Attachment C -  
subject to final proofing & formatting



**Australian Government**

**The Treasury**

**Australian Taxation Office**

## **JOINT MEDIA RELEASE**

### **JOBKEEPER UPDATE**

Friday, 22 May 2020

Late yesterday, the ATO and Treasury advised the Government of a reporting error in estimates of the number of employees likely to access the JobKeeper program. The enrolment forms completed by 910,055 businesses who have self-assessed as eligible under the scheme had indicated that this program would cover around 6.5 million eligible employees. The ATO's review of these forms has found that around 1,000 of those businesses appear to have made significant errors when reporting the estimate of eligible employees on their enrolment form. The most common error was that instead of reporting the number of employees they expected to be eligible, they reported the amount of assistance they expected to receive. For example, over 500 businesses with '1' eligible employee reported a figure of '1,500' (which is the amount of JobKeeper payment they would expect to receive for each fortnight for that employee).

This reporting error has come to light as the ATO and Treasury have been analysing the amounts being paid out under the scheme, reconciling these with the estimates provided by enrolled businesses of the likely number of eligible employees. It was not picked up by the ATO earlier as their primary focus in the first fortnight of JobKeeper payments was on ensuring that JobKeeper payments were paid promptly to those eligible for them, and not paid to those who were ineligible. These initial estimates from businesses of employees covered are not linked to payments, and so were not as carefully analysed.

Importantly this reporting error has no consequences for JobKeeper payments that have already been made to eligible businesses, as payments under the scheme depend on the subsequent declaration that an eligible business makes in relation to each and every eligible employee. This declaration does not involve estimates and requires an employer to provide the tax file number for each eligible employee. By contrast, the only use of the information collected in respect of the reporting error was to provide an early estimate of the number of expected employees likely to access the JobKeeper program.

As of 20 May 2020, 910,055 businesses had enrolled in the JobKeeper program. Of these, 759,654 had made claims in relation to their eligible employees and had their applications processed. This resulted in \$8.7 billion of approved payments to those 759,654 businesses, covering around 2.9

million employees. Around 97 per cent of claims have been paid to employers within three business days of employers making the employee declaration.

Around 150,000 enrolled businesses are yet to complete their employee declaration, which is required before payments can be made. Employers can still apply up to 31 May for payments made in April. Moreover the program will remain open to businesses that meet the eligibility criteria at any time over the 6 months it is in operation.

In light of the take-up of the scheme to date, remaining enrolments, and that the scheme remains open to new registrations, Treasury now expects the number of employees likely to be covered under the JobKeeper program to be around 3.5 million.

JobKeeper is a demand driven program which was designed to support eligible employees in businesses that have experienced a significant fall in their turnover. At the time the JobKeeper program was developed, Treasury estimated that around 6.5 million employees would access the program. This estimate was developed at a time when Coronavirus cases were growing significantly in Australia and restrictions were being tightened across Australia and much of the world.

The difference between Treasury's estimates at the time and the number of employees now accessing the JobKeeper program partly reflects the level and impact of health restrictions not having been as severe as expected and their imposition not having been maintained for as long as expected at the time. This has been reflected in some improvement to the outlook for the economy since the original estimate was developed as a consequence of these and other factors. The variation in estimates also reflects the inherent uncertainty associated with estimating the take-up of a demand driven program in the current circumstances.

Treasury's overall view of the labour market is unaffected by this reporting error. The JobKeeper program is providing important support to employers and employees through these unprecedented economic times. It remains the case that in the absence of the JobKeeper program, Treasury expects the unemployment rate would have been around 5 percentage points higher. Treasury continues to expect the unemployment rate to reach around 10 per cent, although as indicated by last week's Labour Force survey, the measured level of the unemployment is highly uncertain given the impact of social distancing restrictions on the participation rate.

Treasury's revised estimate of the cost of the JobKeeper program is around \$70 billion. Updated economic forecasts will be reported in the Government's June economic and fiscal update.

The ATO reminds all eligible employers who have enrolled but not yet made their employee declaration to ensure that they complete their April declaration by 31 May 2020. The ATO also

reminds employers that on an on-going basis they must declare their eligible employees monthly, with May declarations having to be made by the 14<sup>th</sup> of June.

**Department of the Treasury**

Contact: Media Unit

Telephone: (02) 6263 2300  
[media@treasury.gov.au](mailto:media@treasury.gov.au)

**Australian Taxation Office**

Contact: Media Unit

Telephone: (02) 6216 1901  
[mediaunit@ato.gov.au](mailto:mediaunit@ato.gov.au)

s22

**From:** O'Halloran, James (ATO - Protected)  
**Sent:** Monday, 18 May 2020 11:05 AM  
**To:** Robertson, Belinda  
**Cc:** s22  
**Subject:** RE: URGENT: Can we please discuss the attached analysis? [DLM=For-Official-Use-Only]

Bel

Do you want a chat now – call my mobile

**James O'Halloran**  
Deputy Commissioner  
JobKeeper Payment Program  
Australian Taxation Office  
P s22



**ATO. Working for all Australians**

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**From:** Robertson, Belinda [mailto:s22@TREASURY.GOV.AU]  
**Sent:** Monday, 18 May 2020 11:04 AM  
**To:** James O'Halloran  
**Cc:** s22  
**Subject:** RE: URGENT: Can we please discuss the attached analysis? [DLM=For-Official-Use-Only]

**~~DLM Only~~**  
**~~For-Official-Use-Only~~**

Hi James

s22

s22 – Can you set up 15 minutes at 12:30 today for James and I to chat quickly on the business enrolments – please call s22 to check the time before booking it in.

Thanks  
Bel

**Belinda Robertson**  
Principal Advisor | JobKeeper Division  
[The Treasury](#), 1 Langton Cres, Parkes, ACT 2603  
P s22 | M s22  
E s22 @treasury.gov.au

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**~~DLM Only~~**

~~For-Official-Use-Only~~

**From:** James O'Halloran  
**Sent:** Monday, 18 May 2020 10:53 AM  
**To:** Robertson, Belinda  
**Subject:** RE: URGENT: Can we please discuss the attached analysis? [SEC=OFFICIAL] [DLM=For-Official-Use-Only]

Later today – after 12 – I am finding rep and it may even be me – it is purely timing my end

What time is tomorrow's meeting would that would assist.

James

**James O'Halloran**  
Deputy Commissioner  
JobKeeper Payment Program  
Australian Taxation Office  
p s22



**ATO. Working for all Australians**

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**From:** Robertson, Belinda [mailto:s22] @TREASURY.GOV.AU]  
**Sent:** Monday, 18 May 2020 10:51 AM  
**To:** James O'Halloran  
**Subject:** URGENT: Can we please discuss the attached analysis? [SEC=OFFICIAL]

~~OFFICIAL~~

Hi James

When you have a spare 10 minutes can please give me a call, or let me know what time suits and I'll set up a short meeting, to discuss the attached analysis – it's fairly urgent.

s22

Thanks  
Bel

**Belinda Robertson**  
Principal Advisor | JobKeeper Division  
[The Treasury](#), 1 Langton Cres, Parkes, ACT 2603  
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~~OFFICIAL~~

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**From ATO Update 15 May**

As at 12 May, 1,877 **large entities** had enrolled for JobKeeper and 1,135 (60%) applications had been processed. This was included in information sent to Treasury on 13 May 2020.

As at 14 May 1,912 **large entities** had enrolled for JobKeeper and 1,313 (69%) applications had been processed.

As at 12 May, 71,011 **SME entities** had enrolled for JobKeeper and 54,615 (77%) applications had been processed.

As at 14 May, 72,018 **SME entities** had enrolled for JobKeeper and 58,864 (81%) applications had been processed.

**From ATO Analysis 12 May Numbers**

Business Market Segment	JK Enrolled Count	JK Processed Application	Variance (Enrolled - Processed Application)	Strike Rate (Applied / Enrolled)
GOV	684	515	169	75.29%
INB	20,410	12,439	7,971	60.95%
LGE	1,877	1,135	742	60.47%
MIC	750,335	581,413	168,922	77.49%
NFP	16,251	11,902	4,349	73.24%
SME	71,011	54,615	16,396	76.91%
NULL	1	4	-3	n/a
<b>Total</b>	<b>860,569</b>	<b>662,023</b>	<b>198,546</b>	<b>76.93%</b>

**Note – As at 14 May 1313 LGE businesses had processed application**

**As at 14 May 58,864 SME businesses had processed application**

**As at 14 May 549 GOV businesses had processed applications**

LGE (Large) has business income > \$250M

SME (Small to Medium Enterprises) business income between \$2M and \$250M or GST Annual Turnover >= \$2M

MIC (Small businesses) business income < \$2M or GST Annual Turnover < \$2M

INB (Individual non business) evidence of business activity

NFP (Not for profit)

GOV (Government)

Null = Field is blank

Market Segment	Unique ABNs
GOV	688
INB	21,182
LGE	1,912
MIC	765,764
NFP	16,458
SME	72,018
NULL	1
<b>Total</b>	<b>878,023</b>



From ATO Analysis 13 May

**Number of employees NOMINATED ON ENROLMENT FORM per ABN (organisations who have registered, but not yet made a claim) as at Midnight 12 May 2020**

Employee Count	Unique ABNs	%	Max fortnightly employee count	Average # employees per business
0	275,958	32.07%	0	
1-4	462,106	53.70%	798,279	1.7
5-19	100,876	11.72%	859,760	8.5
20-49	14,098	1.64%	411,321	29.2
50-99	3,300	0.38%	224,195	67.9
100-499	2,265	0.26%	440,964	194.7
500+	1,318	0.15%	3,325,921	2523.5
NULL	648	0.08%	0	
<b>Total</b>	<b>860,569</b>	<b>100.00%</b>	<b>6,060,440</b>	

**Number of employees or eligible business participants PER PROCESSED JOBKEEPER APPLICATION (organisations who have claimed for the first two JK fortnights and are in process and/or have been paid) as at midnight 12 May 2020**

Payee range	Number of claims	%	Max fortnightly employee count	Average # employees per business
0	11,416	1.72%	0	
1-4	551,577	83.32%	814,672	1.5
5-19	83,227	12.57%	708,979	8.5
20-49	11,069	1.67%	320,936	29.0
50-99	2,373	0.36%	160,855	67.8
100-499	1,467	0.22%	275,193	187.6
500+	150	0.02%	174,134	1160.9
NULL	744	0.11%	0	
<b>Total</b>	<b>662,023</b>	<b>100.00%</b>	<b>2,454,769</b>	

4271 businesses in Australia employ more than 200 people (ABS Feb 2020 – as at June 2019)

In the 500+ data now shows that a further 1168 employers need to put claims in this category, and for those they would have to on average have 2,700 employees in order to reach the 3.3m.

Given that as at 14 May only 600 large businesses have not submitted claims, if they make up the majority of the 500+ employees, they would need to have 5000+ employees in each claim.