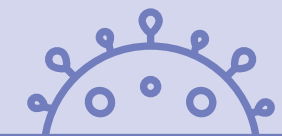
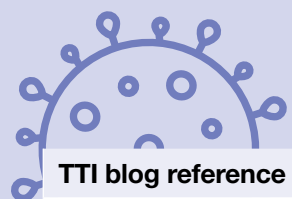












Correct as of 10 August 2021

At a glance | Key 2021 COVID-19 support measures



	Disaster Payment Conditions	COVID-19 Business Grant Conditions	JobSaver Conditions	COVID-19 Micro-business Grant Conditions	Small business fees and charges rebate Conditions
TTI blog reference	Page 9	Page 19	Page 12	Page 26	Page 29
Amount of support payment	Lost hours of work per week: <ul style="list-style-type: none"> ≥ 20 hours — up to \$750 8 to < 20 hours — up to \$450 	\$7,500 where DIT ≥ 30% \$10,500 where DIT ≥ 50% \$15,000 where DIT ≥ 70%	40% of NSW Weekly Payroll \$1,500 to \$100,000/week Non-employing entities: \$1,000/week	\$1,500 per fortnight of Greater Sydney lockdown	\$1,500 digital voucher
Regularity of payment	 Weekly in arrears	 Lump sum grant	 Fortnightly	 Fortnightly	 Single voucher
Program open	Varies by hotspot	19 Jul 2021 to 13 Sep 2021	26 Jul 2021 to 18 Oct 2021	26 Jul 2021 to 18 Oct 2021	Apr 2021 to 30 Jun 2022
Aggregated annual turnover	–	\$75,000–\$50 million	\$75,000–\$250 million	> \$30,000 to < \$75,000	Business operating in NSW
Decline in turnover ≥ 30%	–	✓	✓	✓	–
Decline in turnover period	–	26 Jun 2021 to 17 Jul 2021	26 Jun 2021 to 28 Aug 2021 ¹	26 Jun 2021 to 28 Aug 2021 ¹	–
Maintain 13 Jul 2021 headcount	–	✓	✓	✓ (if employing entity)	–
Wages	–	≤ \$10 million	–	–	≤ \$1.2 million
Business costs incurred	–	1 Jun 2021 to 17 Jul 2021 (first 3 weeks of lockdown only)	From 18 Jul 2021 (from week 4 of lockdown)	From 1 Jun 2021	Fees and charges due and paid from 1 Mar 2021 to 30 Jun 2022
Administered by	 Services Australia	 Services NSW	 Services NSW	 Services NSW	 Services NSW
Tax treatment	Tax-free ²	Tax-free ³ where aggregated turnover less than \$50 million	Tax-free ³ where aggregated turnover less than \$50 million	Tax-free ³ where aggregated turnover less than \$50 million	Tax-free ³ where aggregated turnover less than \$50 million

¹ The DIT period will extend to 28 August 2021 following the extension of the Greater Sydney lockdown by 4 weeks, although the Guidelines and T&Cs have not yet been fully updated at the time of writing to reflect this.

² Will be tax-free (NANE income) under new s 59-96 of the ITAA 1997 (See Schedule 5 to the [Treasury Laws Amendment \(COVID-19 Economic Response No. 2\) Bill 2021](#) which awaits Royal Assent).

³ Will be tax-free (NANE income) under new s 59-98 of the ITAA 1997 (See Schedule 3 to the [Treasury Laws Amendment \(COVID-19 Economic Response No. 2\) Bill 2021](#) which awaits Royal Assent).

DISCLAIMER: The material and opinions in this report should not be used or treated as professional advice and readers should reply on their own enquiries in making any decisions concerning their own interests.

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