

Level of Risk	JobKeeper Practical Compliance Guideline Examples
High Risk	<ul style="list-style-type: none"> • Deferring the making of supplies to obtain the JobKeeper payment • Bringing forward the making of supplies solely to obtain the JobKeeper payment • Transfer of income generating assets to related entity so as to reduce income without any decline in external revenue • Parent company of corporate group manipulates timing of management fee
Low Risk	<p>The following actions are in response to affects of COVID-19:</p> <ul style="list-style-type: none"> • Employer entity that reduces a service fee commensurate to reduction in operation entity's turnover • Employer entity stands down employees such that service fee is reduced • Operating entity unable to pay service entity, so service entity projects 30% reduction in turnover • Parent company (and employer) of a corporate group that reduces management fees to subsidiaries

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