

JobKeeper Payment – 2.0



Summary

The government has announced extensions to the JobKeeper Payment and these changes take effect from 28 September 2020. The JobKeeper Payment will continue to remain open to new recipients, provided they meet the eligibility requirements and the turnover tests that apply during the relevant JobKeeper Payment period.

Eligibility

In order to be eligible for the JobKeeper Payment from 28 September 2020, businesses will have to meet a decline in turnover test for each of the two periods of extension (new and existing JobKeeper recipients will need to re-test their eligibility for each of the two extensions), as well as continuing to meet all other eligibility requirements for the JobKeeper Payment.

- **Extension 1**
 - To be eligible for the first JobKeeper Payment extension period of 28 September 2020 to 3 January 2021, businesses will need to demonstrate that their actual GST turnover has fallen in the September quarter 2020 (July, August, September) relative to a comparable period (generally the corresponding quarter in 2019 or per the existing alternative tests).
- **Extension 2**
 - To be eligible for the second JobKeeper Payment extension period of 4 January 2021 to 28 March 2021, businesses will need to demonstrate that their actual GST turnover has fallen in the December quarter 2020 (October, November, December) relative to a comparable period (generally the corresponding quarters in 2019 or per the existing alternative tests).
- The required decline in GST turnover percentages will remain the same:
 - 30% for an aggregated turnover of \$1 billion or less
 - 50% for an aggregated turnover of more than \$1 billion
- The decline in turnover must be calculated using actual GST turnover (there is no option to use projected GST turnover).
- As of 3 August 2020, the key date for assessing employee eligibility is now 1 July 2020, rather than 1 March 2020.
- Employees that meet the eligibility requirements can now be nominated by a new employer if their original employment with a JobKeeper employer ended before 1 July 2020.
- Enrolment of your business under the JobKeeper extensions, must occur by the end of the month you wish to claim for. (Example: you must enrol for extension 1 by the end of October 2020 to claim JobKeeper payments for the month of October 2020).
- Monthly declarations must be made each month to claim JobKeeper payments for the previous month. This must be done between the 1st and 14th of the month (Example: to be reimbursed for JobKeeper payments in October 2020 you need to complete your declaration by 14 November 2020).

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JobKeeper Payment – 2.1

Payments

	Tier 1	Tier 2
Extension 1 28 September 2020 – 3 January 2021 <i>Decline in turnover requirement must be satisfied for the September 2020 Quarter.</i>	\$1,200 per fortnight	\$750 per fortnight
Extension 2 4 January 2021 – 28 March 2021 <i>Decline in turnover requirement must be satisfied for the December 2020 Quarter.</i>	\$1,000 per fortnight	\$650 per fortnight

- **Tier 1 applies to:**
 - eligible employees/business participants who were working/actively engaged in the business for 20 hours or more a week on average in the four weeks of pay periods before either 1 March 2020 or 1 July 2020.
- **Tier 2 applies to:**
 - All other eligible employees and business participants.
- Businesses will be required to nominate which payment rate they are claiming for each of their eligible employees (or business participants) on each monthly declaration.
- The ATO will have discretion to set out alternative tests where an employee or business participant's hours were not usual during the February and/or June 2020 reference period (the period with the higher number of hours worked is to be used for employees with 1 March 2020 eligibility). For example, this will include where the employee was on leave, volunteering during the bushfires, or not employed for all or part of February or June 2020.

Timing

The JobKeeper Payment will continue to be made by the eligible recipients in arrears. Recipients will continue to be required to make payments to employees equal to, or greater than, the amount of the JobKeeper Payment (before tax), based on the payment rate that applies to each employee.

What doesn't change – if you were eligible for JobKeeper payments before 28 September 2020

- You don't need to re-enrol for the JobKeeper extension if you are already enrolled for JobKeeper for the fortnights before 28 September.
- You don't need to reassess employee eligibility or ask employees to agree to be nominated by you as their eligible employer if you are already claiming for them before 28 September.

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