

# JOBKEEPER 2.1 UPDATES

**JobKeeper 1.0:**  
30 March 2020 to 27 September 2020

**JobKeeper 2.1:**  
28 September 2020 to 28 March 2021

For JobKeeper fortnights from 3 August 2020, the relevant date of employments has moved from 1 March 2020 to 1 July 2020

## JobKeeper Rates and Decline in Turnover Test



Hours worked by individual in the 4 weeks before 1 March 2020 or 1 July 2020



30 March 2020 to 27 September 2020



28 September 2020 to 3 January 2021



4 January 2021 to 28 March 2021

**20<sup>+</sup>**  
HOURS



**\$1,500**  
PER FORTNIGHT

**\$1,200**  
PER FORTNIGHT

**\$1,000**  
PER FORTNIGHT

**<20**  
HOURS



**\$750**  
PER FORTNIGHT

**\$650**  
PER FORTNIGHT

# JobKeeper Rates and Decline in Turnover Test



Hours worked by individual in the 4 weeks before 1 March 2020 or 1 July 2020



30 March 2020 to 27 September 2020



28 September 2020 to 3 January 2021



4 January 2021 to 28 March 2021

## GST turnover

Projected

Range of accounting and attribution methods available

Actual

Must use cash or accruals attribution basis — method depends on circumstances

Actual

Must use cash or accruals attribution basis — method depends on circumstances

## Turnover test period

Month from March to September 2020, or June or September 2020 quarter

Month from March to December 2020, or June, September or December 2020 quarter

**PLUS** September 2020 quarter

(in practice, meeting test in September quarter will meet both requirements)

Month from March to December 2020, or June, September or December 2020 quarter

**PLUS** December 2020 quarter

(in practice, meeting test in December quarter will meet both requirements)

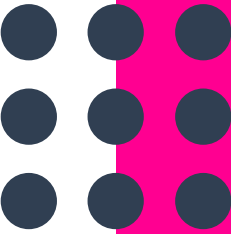


Specified decline in GST turnover percentage

- If aggregated turnover  $\leq$  \$1b — at least 30%
- If aggregated turnover  $>$  \$1b — at least 50%
- ACNC-registered charities — at least 15%

# Payroll cycles

The table below sets out the minimum amounts that employers need to pay to meet the wage condition, according to whether their payroll cycle is weekly, fortnightly or monthly.



Hours worked by individual in the 4 weeks before 1 March 2020 or 1 July 2020



30 March 2020 to 27 September 2020



28 September 2020 to 3 January 2021



4 January 2021 to 28 March 2021

## Weekly Payroll Cycle

**20<sup>+</sup>**  
HOURS



**<20**  
HOURS



**\$750**  
PER WEEK

**\$600**  
PER WEEK

**\$500**  
PER WEEK



**\$375**  
PER WEEK

**\$325**  
PER WEEK

## Fortnightly Payroll Cycle

**20<sup>+</sup>**  
HOURS



**<20**  
HOURS



**\$1,500**  
PER FORTNIGHT

**\$1,200**  
PER FORTNIGHT

**\$1,000**  
PER FORTNIGHT



**\$750**  
PER FORTNIGHT

**\$650**  
PER FORTNIGHT

# Payroll cycles



Hours worked by individual in the 4 weeks before 1 March 2020 or 1 July 2020



30 March 2020 to 27 September 2020



28 September 2020 to 3 January 2021



4 January 2021 to 28 March 2021

## Monthly Payroll Cycle

**20<sup>+</sup>**  
HOURS



**\$3,000<sup>1</sup>**

per month if based on JobKeeper entitlement for the month

**\$2,400**

per month if based on JobKeeper entitlement for the month

**\$2,000<sup>2</sup>**

per month if based on JobKeeper entitlement for the month

**\$2,400**

per month if based on average over the JobKeeper period

**\$2,400**

per month if based on average over the JobKeeper period

**<20**  
HOURS



**\$3,250**

per month if based on average over the JobKeeper period

**\$1,500**

per month if based on JobKeeper entitlement for the month

**\$1,300<sup>2</sup>**

per month if based on JobKeeper entitlement for the month

**\$1,525**

per month if based on average over the JobKeeper period

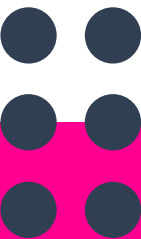
**\$1,525**

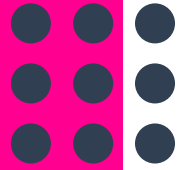
per month if based on average over the JobKeeper period

<sup>1</sup> August 2020 would be \$4,500 instead of \$3,000 to include the payments for the three JobKeeper fortnights.

<sup>2</sup> January 2021 would be \$3,200 instead of \$2,000 to include the payment for the 20th JobKeeper fortnight, ending on 3 January 2021, of \$1,200.

<sup>3</sup> January 2021 would be \$2,050 instead of \$1,300 to include the payment for the 20th JobKeeper fortnight, ending on 3 January 2021, of \$750.





## Schedule of JobKeeper Fortnights

| JobKeeper Fortnight  | Month of payment by ATO         | Monthly ATO payment per eligible individual         |
|--|---------------------------------|---|
| 1. 30 March 2020 - 12 April 2020<br>2. 13-28 April 2020                                  | June 2020 (instead of May 2020) | \$3,000   |
| 3. 27 April - 10 May 2020<br>4. 11-24 May 2020   | June 2020                       | \$3,000   |
| 5. 25 May - 7 June 2020<br>6. 8-21 June 2020   | July 2020                       | \$3,000   |
| 7. 22 June - 5 July 2020<br>8. 6-19 July 2020  | August 2020                     | \$3,000   |
| 9. 20 July - 2 August 2020<br>10. 3-16 August 2020<br>11. 17-30 August 2020              | September 2020                  | \$4,500   |
| 12. 31 August - 13 September 2020<br>13. 14-27 September 2020                            | October 2020                    | \$3,000   |
| 14. 28 September - 11 October 2020<br>15. 12-25 October 2020                             | November 2020                   | \$2,400 (full)<br>\$1,500 (partial)                 |
| 16. 26 October - 8 November 2020<br>17. 9-22 November 2020                               | December 2020                   | \$2,400 (full)<br>\$1,500 (partial)                 |
| 18. 23 November - 6 Decemeber 2020<br>19. 7-20 December 2020                             | January 2021                    | \$2,400 (full)<br>\$1,500 (partial)                 |
| 20. 21 December 2020 - 3 January 2021<br>21. 4-17 January 2021<br>22. 18-31 January 2021 | February 2021                   | \$3,200 (full)<br>\$2,0500 (partial)                |
| 23. 1-14 February 2021<br>24. 15-28 February 2021  | March 2021                      | \$2,000 (full)<br>\$1,300 (partial)                 |
| 25. 1-14 March 2021<br>26. 15-28 March 2021  | April 2021                      | \$2,000 (full)<br>\$1,300 (partial)                 |
| <b>TOTAL POSSIBLE AMOUNT PER INDIVIDUAL</b>  |                                 | <b>\$33,900 (full)</b><br><b>\$28,650 (partial)</b> |

# No Change

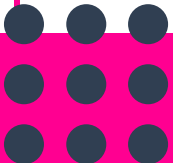
It is not expected that there will be any changes to:

- The requirement for employers to satisfy the wage condition
- The specified decline in turnover that a business must suffer (i.e 15%, 30% or 50%)
- The Commissioner's alternative decline in turnover tests
- The special rules relating to service entity arrangements
- The ability of ACNC-registered charities to elect to exclude government grants from their turnover
- The meaning of "eligible employee" and "eligible business participant"
- The integrity rules, including the additional pre-12 March 2020 reporting requirements for businesses that qualify based on business participation
- The enrolment process
- The timing of the monthly payment of JobKeeper by the ATO in arrears
- The monthly reporting of turnover to the ATO
- The rule that prevents more than one employer claiming in respect of the same employee



## Further Information

- Businesses can use details reported in their BAS so alternative arrangements will be needed for entities that are not required to lodge an activity statement
- Alternative test where the working hours of the individual in February 2020 or June 2020 were unusual
- How the new JobKeeper rates interact with weekly, fortnightly and monthly payroll cycles
- Alternative tests where the actual GST turnover in 2020 is not comparable with the equivalent quarter in 2019
- The meaning of "actively engaged" to determine which JobKeeper rates applies to an eligible business participant
- The Commissioner will have discretion to allow an entity more time to pay employees to meet the wage condition, given that businesses would otherwise need to meet the wage condition before the BAS lodgement deadlines i.e. before they have determined if they are eligible.



# VICTORIAN Government Grant

The Victorian Government recently announced a third round of the Business Support Fund – ensuring businesses impacted by coronavirus (COVID-19) restrictions continue to receive the support they need to make it through restricted trading.

This third round of the Business Support Fund, eligible businesses will receive grants depending on the business' annual payroll.

Only employing businesses in the eligible sectors listed on this page can apply for a grant from this program, in recognition that these industries are the most affected by coronavirus (COVID-19) restrictions.

Applications will remain open until funds are exhausted or until 11.59pm on 23 November 2020, whichever is earlier.

Grant Amount

Annual Payroll Amount

**\$10,000**

if its annual payroll is less than \$650,000

**\$15,000**

if its annual 2019-20 payroll is between \$650,000 and less than \$3 million

**\$20,000**

if its annual 2019-20 payroll is between \$3 million and up to \$10 million

**NOTE:**

Businesses that have received a grant from the Licensed Hospitality Venue Fund grant program are not eligible to receive a grant from this program. At the same time, businesses that have received a grant from this program are not eligible to receive a grant from the Licensed Hospitality Venue Fund grant program.

DISCLAIMER: This summary is for general use only and should not be relied upon or taken to constitute advice.

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