

Attaché Help Centre

JobKeeper payment for employers (Australia)

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JobKeeper payment for employers (Australia)

The recommendation provided below is to support customers who are wanting to process pay for the JobKeeper payment.

For further information on the JobKeeper payment, see <https://www.ato.gov.au/general/JobKeeper-payment/> on the ATO website.

All customers must ensure:

- You are an [eligible employer](#)¹
- Each of the employees this applies to are also [eligible](#)²
- You have registered and are aware of the pending enrollment process, steps that must be followed and supporting documentation that needs to be provided to [employees](#)³
- The [rules](#)⁴ around how and when to pay your eligible employees

Businesses **should always seek** independent legal advice in relation to any of the above and how it is applied to your internal process.

¹ <https://www.ato.gov.au/General/JobKeeper-Payment/Employers/Eligible-employers/>

² <https://www.ato.gov.au/General/JobKeeper-Payment/Employers/Your-eligible-employees/>

³ <https://www.ato.gov.au/General/JobKeeper-Payment/Employers/Enrol-and-apply-for-the-JobKeeper-payment/>

⁴ <https://www.ato.gov.au/General/JobKeeper-Payment/Employers/Paying-your-eligible-employees/>

There are three different scenarios where the JobKeeper payment could be applied:

1. My employee is still working and earns **more** than \$1500 per fortnight
2. Employee is still working and currently earns **under** \$1500 a fortnight
3. Employee is currently Stood Down

In all of these scenarios, you need to report to the ATO when the employees first JobKeeper fortnightly period that the subsidy is payable and also if/when they finish. This is to inform the ATO from which fortnight the subsidy is to be reimbursed.

An allowance needs to be created to report the information through STP to the ATO, to indicate the first JobKeeper fortnightly period for which the subsidy is payable. For example, JOBKEEPER-START-FN01 to indicate the payment applies from the 1st (30/03 to 12/04) of the 13 JobKeeper fortnights. The JobKeeper Start Fortnight may be reported once or continue to be reported in subsequent Pays. Another example would be an employee returned from maternity leave on the 11/05, the allowance would need to be created JOBKEEPER-START-FN04.

To indicate any exit of eligibility or termination of the employee to the final fortnightly period to which the payment applies. For example, if an employee ceases working on 04/06, then JOBKEEPER-FINISH-FN05 indicates the 5th of 13 JobKeeper fortnights was the final payment for which the subsidy may be reimbursed to the employer.

The tables below from the ATO defines the descriptions required in the allowance setup for when an employee starts or finishes the JobKeeper payment.

The JOBKEEPER-START-FNxx codes are:

FN	Dates	Allowance Description
01	30/03/2020-12/04/2020	JOBKEEPER-START-FN01
02	13/04/2020-26/04/2020	JOBKEEPER-START-FN02
03	27/04/2020-10/05/2020	JOBKEEPER-START-FN03
04	11/05/2020-24/05/2020	JOBKEEPER-START-FN04
05	25/05/2020-07/06/2020	JOBKEEPER-START-FN05
06	08/06/2020-21/06/2020	JOBKEEPER-START-FN06
07	22/06/2020-05/07/2020	JOBKEEPER-START-FN07
08	06/07/2020-19/07/2020	JOBKEEPER-START-FN08
09	20/07/2020-02/08/2020	JOBKEEPER-START-FN09
10	03/08/2020-16/08/2020	JOBKEEPER-START-FN10
11	17/08/2020-30/08/2020	JOBKEEPER-START-FN11
12	31/08/2020-13/09/2020	JOBKEEPER-START-FN12
13	14/09/2020-27/09/2020	JOBKEEPER-START-FN13

The JOBKEEPER-FINISH-FNxx codes are:

FN	Dates	Allowance Description
01	30/03/2020-12/04/2020	JOBKEEPER-FINISH-FN01
02	13/04/2020-26/04/2020	JOBKEEPER-FINISH-FN02
03	27/04/2020-10/05/2020	JOBKEEPER-FINISH-FN03
04	11/05/2020-24/05/2020	JOBKEEPER-FINISH-FN04
05	25/05/2020-07/06/2020	JOBKEEPER-FINISH-FN05
06	08/06/2020-21/06/2020	JOBKEEPER-FINISH-FN06
07	22/06/2020-05/07/2020	JOBKEEPER-FINISH-FN07
08	06/07/2020-19/07/2020	JOBKEEPER-FINISH-FN08
09	20/07/2020-02/08/2020	JOBKEEPER-FINISH-FN09
10	03/08/2020-16/08/2020	JOBKEEPER-FINISH-FN10
11	17/08/2020-30/08/2020	JOBKEEPER-FINISH-FN11
12	31/08/2020-13/09/2020	JOBKEEPER-FINISH-FN12
13	14/09/2020-27/09/2020	JOBKEEPER-FINISH-FN13

JobKeeper Start and Finish codes creation

Set up an allowance for Start:

1. Choose **Setups | Payroll | Allowances | Maintain**⁵.
2. In the *Allowance Code* field, enter a code for this allowance, for example, **JKSTARxx** (**xx should represent the start period listed in the ATO tables above**), and then press **Enter**.
3. In the *Description* field, it must be **JOBKEEPER-START-FNxx** (**xx should represent the start period listed in the ATO tables above**).
4. In the *Type* field, choose **Find (F2)** and select **V = Value**.
5. In the *Tax Status* field, choose **Find (F2)** and select **B = Before Tax**.
6. In the *Tax Certificate Code* field, choose **Find (F2)** and select **2 = Itemise on Tax Certificate**.
7. In the *Allowance Types*, choose **Find (F2)** and select **1 = Other**.
8. Select the appropriate check boxes that apply to your business.
9. Choose **Accept (F9)**.

Set up an allowance for Finish:

1. Choose **Setups | Payroll | Allowances | Maintain**⁶.
2. In the *Allowance Code* field, enter a code for this allowance, for example, **JKFINxx** (**xx should represent the finish period listed in the ATO tables above**), and then press **Enter**.
3. In the *Description* field, it must be **JOBKEEPER-FINISH-FNxx** (**xx should represent the finish period listed in the ATO tables above**).
4. In the *Type* field, choose **Find (F2)** and select **V = Value**.
5. In the *Tax Status* field, choose **Find (F2)** and select **B = Before Tax**.
6. In the *Tax Certificate Code* field, choose **Find (F2)** and select **2 = Itemise on Tax Certificate**.
7. In the *Allowance Types*, choose **Find (F2)** and select **1 = Other**.
8. Select the appropriate check boxes that apply to your business.
9. Choose **Accept (F9)**.

NB: If you have already processed a payment for JobKeeper, then the Start allowance needs to be submitted to the ATO before the end of April.

Example

I have started paying my employee for the JobKeeper Payment from fortnight one. My allowance code would be setup as below. A new allowance would be created if the period was 02.

⁵ <https://myattache.attachesoftware.com/aap/allowance-maintenance-3932313.html>

⁶ <https://myattache.attachesoftware.com/aap/allowance-maintenance-3932313.html>

Allowance Maintenance - Add Mode

Allowance Code: JKSTAR01

Description: JOBKEEPER-START-FN01

Type: Value

Tax Status: Before Tax

Tax Certificate Code: Itemise on Tax Certificate

Amount: 0.00 Variable

Quantity: 0.00 Variable

Percent: 0.00 Variable

Rate: 0.0000 Variable

Include in OTE: ☐ No

Allowance Types: Other

Per: 0.00

Minimum Percentage: 0.00

Maximum Percentage: 0.00

Min/Max Percentage based on: Ignore Min/Max Percentage

☐ Inactive

Value Minimum: 0.00

Value Maximum: 9999999.99

☒ Show rate on Pay advice

☐ Show YTD on Pay advice

☐ Allow date entry

☐ Multiple G/L Dissections

☒ Include in SG Threshold

☐ Back Pay, Bonus, Comm.

☐ Consolidate on Pay advice

Created: 16/04/20 SUPERVISOR Updated: 16/04/20 SUPERVISOR

Cancel Notes Accept

1/. My employee is still working and earns more than \$1500 per fortnight

Where your employee earns \$1500 or more a fortnight, you pay the employee as normal. The JobKeeper payment then supports by subsidising all or part of the wage you are paying.

The start and finish allowance needs to be included once, for the applicable dates.

Example of a timesheet for an employee earning over \$1500 per fortnight.

Code	Description	Hours/Value	Rate	Cost Centre	LineTotal
N	Normal	76.0000	22.7109	ADMIN01	1726.03
A	JOBKEEPER-START-FN01	0.00		ADMIN01	0.00
E	Superannuation G'tee	1726.03	9.50	ADMIN01	163.97
B	ADEJ	1456.03	-		-1456.03

Insert Mode

New Line Type: Code:

Hours:

Cost Centre:

Emp. Group:

16/04/2020

Gross Pay	Taxable Pay
1726.03	1726.03
Tax	Vol. Tax
270	0
Net Pay	Banking
1456.03	1456.03
Hours Worked	Cash/Cheque
76.0000	0.00

Joe Adelino
Created: 15/04/20 SUPERVISOR Updated: 15/04/20 SUPERVISOR

Finish (Esc) Find (F2) 1stScreen (F4) Leave (F8) Start (F11) End (F12)

2/. Employee currently earns under \$1500 a fortnight

Pay their normal working hours and then pay the remainder up to the JobKeeper amount as a 'Top-Up'.

The business can decide to pay superannuation on the top-up amount if they wish, but it is not a requirement.

The ATO has very strict rules around how the allowance needs to be reported through STP. So the below setup needs to be followed closely.

*NB: The example is paid on a fortnight frequency and does not include superannuation on the JobKeeper Top-up. The start and finish allowance needs to be included **once** for the applicable dates.*

To set up an allowance for JobKeeper Top-Up:

1. Choose **Setups | Payroll | Allowances | Maintain⁷**.
2. In the *Allowance Code* field, enter a code for this allowance, for example, **JOBKTOP**, and then press **Enter**.
3. In the *Description* field, it must be **JOBKEEPER-TOPUP**.
4. In the *Type* field, choose **Find (F2)** and select **V = Value**.
5. In the *Tax Status* field, choose **Find (F2)** and select **B = Before Tax**.
6. In the *Tax Certificate Code* field, choose **Find (F2)** and select **2 = Itemise on Tax Certificate**.

⁷ <https://myattache.attachesoftware.com/aap/allowance-maintenance-3932313.html>

7. In the *Allowance Types*, choose **Find (F2)** and select **1 = Other**.
8. Select the appropriate check boxes that apply to your business.
9. Choose **Accept (F9)**.

Allowance Maintenance - Modify Mode

Allowance Code Details | Calculation Basis | Expense Account | Multiple GL Dissections

Allowance Code:

Description:

Type:

Tax Status: Include in OTE: ☐ No

Tax Certificate Code: Allowance Types:

Amount: Variable

Quantity: Variable

Percent: Variable

Rate: Variable

Per:

Minimum Percentage:

Maximum Percentage:

Min/Max Percentage based on:

☐ Inactive

Value Minimum:

Value Maximum:

☒ Show rate on Pay advice

☐ Show YTD on Pay advice

☐ Allow date entry

☐ Multiple G/L Dissections

☐ Include in SG Threshold

☐ Back Pay, Bonus, Comm.

☐ Consolidate on Pay advice

Created: 07/04/20 SUPERVISOR Updated: 14/04/20 SUPERVISOR

Cancel (F3) | Notes (F4) | Accept (F9)

Example

The employee worked 40 hours for the fortnight. The Top-up Allowance is updated to make up the employees pays to \$1500. They also started the payment from period 01

Code	Description	Hours/Value	Rate	Cost Centre	LineTotal
N	Normal	40.0000	22.7109	ADMIN01	908.44
A	JOBKEEPER-TOPUP	591.56		ADMIN01	591.56
A	JOBKEEPER-START-FN01	0.00		ADMIN01	0.00
E	Superannuation G'tee	908.44	9.50	ADMIN01	86.30
B	ADEJ	1308.00		-	-1308.00

Insert Mode

New Line Type: Allowance Code: []

Value: [] Percent: []

Cost Centre: []

Joe Adelino

Created: 15/04/20 SUPERVISOR Updated: 15/04/20 SUPERVISOR

16/04/2020

Gross Pay	1500.00	Taxable Pay	1500.00
Tax	192	Vol. Tax	0
Net Pay	1308.00	Banking	1308.00
Hours Worked	40.0000	Cash/Cheque	0.00

ADEJ

3/. Employee is currently Stood Down

Note: There are significant rules pertaining to this scenario, so the Employer must confirm first what is required.

For an employee who is/was Stood Down, the requirement is for leave to still accrue as normal, as if they were still working.

If calculating leave by the hour, the normal working hours need to go into the timesheet. As per our current Help Centre recommendation <https://myattache.attachesoftware.com/aap/au-standing-down-of-employees-73335161.html>

They then need to pass on the full \$1500 per fortnight.

Note: The example is paid on a fortnightly cycle and usually works 30 hours per fortnight. They also started the payment from period 01.

Add/Modify Time Sheets

Code	Description	Hours/Value	Rate	Cost Centre	LineTotal
N	Stand down	30.0000	22.7109	ADMIN01	0.00
A	JOBKEEPER-TOPUP	1500.00		ADMIN01	1500.00
A	JOBKEEPER-START-FN01	0.00		ADMIN01	0.00
E	Superannuation G'tee	0.00	9.50	ADMIN01	0.00
B	ADEJ	1308.00	-		-1308.00

Modify Mode

Line Type: Allowance

Code: JOBKTOP

Value: 1500.00

Cost Centre: ADMIN01

Payment Schedule Reference:

16/04/2020

Gross Pay: 1500.00

Taxable Pay: 1500.00

Tax: 192

Vol. Tax: 0

Net Pay: 1308.00

Banking: 1308.00

Hours Worked: 30.0000

Cash/Cheque: 0.00

Joe Adelino

Created: 15/04/20 SUPERVISOR Updated: 15/04/20 SUPERVISOR

Finish (Esc) Find (F2) 1stScreen (F4) Insert (F5) PAGE UP PAGE DOWN (Up/Down) Del Line (F6) Leave (F8) Start (F11) End (F12)

REF: 170420