

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 employer¹
- 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 employees³
- The rules⁴ 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.

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



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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/

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.



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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
80	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
80	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** | Maintain⁵.
- 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** | Maintain⁶.
- 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.

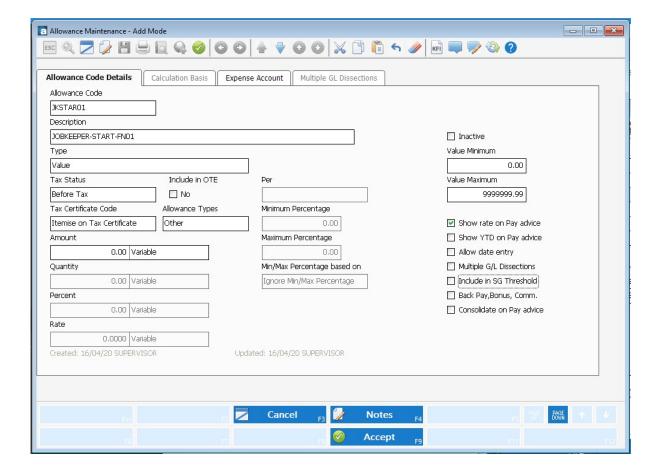
Example

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



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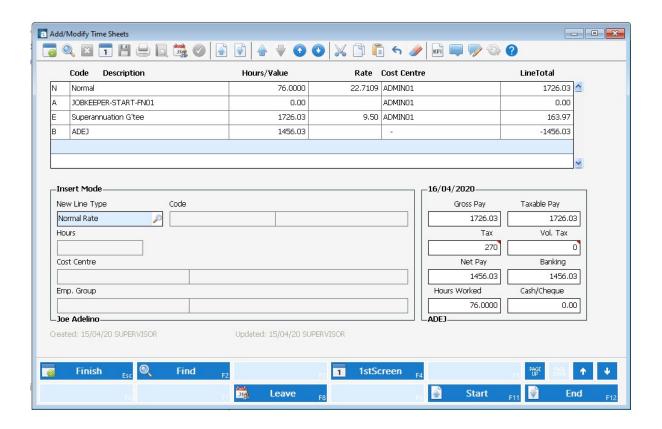
1/. My employee is still working and earns more than \$1500 per fortnight

Where your employee earns \$1500 or more a fortnight. you pay the employee as normal. The JobKeeper payment then supports by subsiding 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.





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:

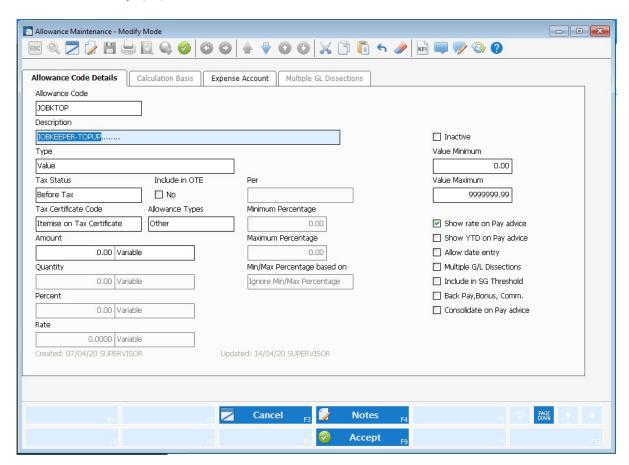
- 1. Choose **Setups** | **Payroll** | **Allowances** | Maintain⁷.
- 2. In the *Allowance Code* field, enter a code for this allowance, for example, **JOBKTOP**, and then press **Enter**.
- 3. In the *Description* field, it must be **JOBKEEPER-TOPUP**.
- 4. In the *Type* field, choose **Find (F2)** and 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



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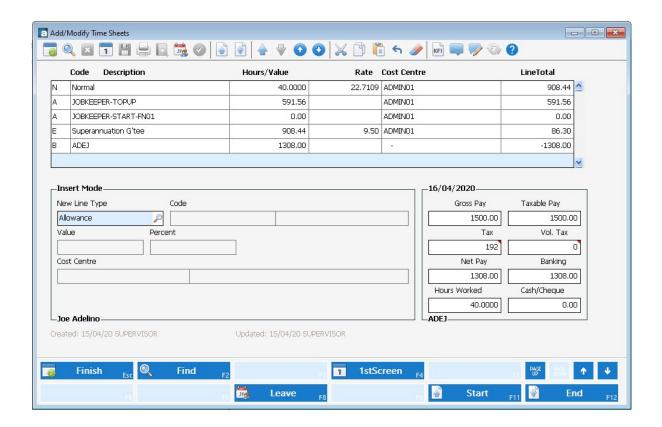
- 7. In the Allowance Types, choose **Find (F2)** and select **1 = Other**.
- 8. Select the appropriate check boxes that apply to your business.
- 9. Choose Accept (F9).



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





3/. Employee is currently Stood Down

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

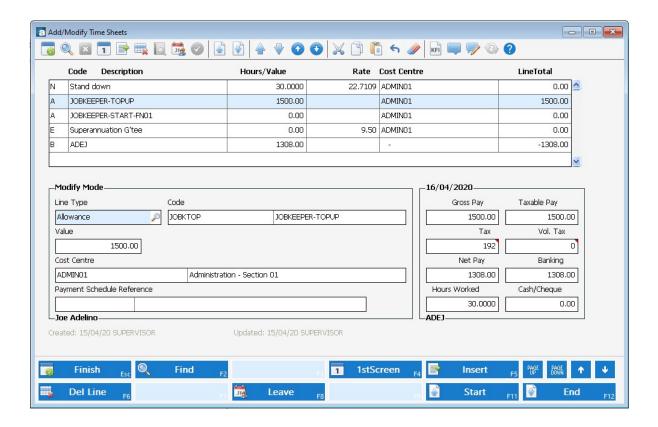
For an employee who is/was Stood Down, the requirement is for leave to still accrue as normal, as if they were still working.

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.





REF: 170420