



CA MANAGEMENT  
SERVICES PTY LTD

+  
TECHNOLOGY SUPPORT

+  
BUSINESS CONSULTING

+  
RECRUITMENT & HR

+  
[PCWORKS.COM.AU](http://PCWORKS.COM.AU)

MORE BUSINESS SUPPORT THAN YOU EXPECT...

# JOB KEEPER

- Colin Atkinson
- Margie Walkerden
- CA MANAGEMENT SERVICES
- 9470 9922
- Support@Caman.com.au

# Step 1. Register

- <https://www.ato.gov.au/General/JobKeeper-Payment/JobKeeper-guides/>
  - JobKeeper guide - sole traders
  - JobKeeper guide - employers reporting through STP
  - JobKeeper guide - employers not reporting through STP
- Log in to the Business Portal using myGovID.
- Select 'Manage employees' then the link for the JobKeeper payment.

# Turnover

## Required fields

**A fall in turnover:** your business has experienced or is likely to experience a fall in turnover of at least 30%, at least 50% if your turnover is more than \$1 billion, or at least 15% if you are an ACNC-registered charity other than a school or university.

Has your turnover for the entity fallen or is likely to fall **30% or more**?\*

☒

Yes

☐

No

Has your turnover for the entity fallen or is likely to fall **50% or more**?\*

☒

Yes

☐

No

Has your turnover for the entity fallen or is likely to **fall by 15%**?\*

> When you're not registered for GST, this applies to all annual income.

☒

Yes

☐

No

# Turnover

**Month:** the month from which your business experienced the fall in turnover or expects to experience a fall in turnover.

For which month in 2020 have you experienced or likely to experience a reduction in turnover?\*

March



Based on comparative Last year BAS figures monthly/Quarterly

How do I calculate my GST turnover?



Can I still enrol if I'm not sure my GST turnover has fallen, or will fall, by the required threshold applicable to me?



You can enrol for the JobKeeper wage subsidy if you reasonably expect your turnover will fall by the threshold percentage rate applicable to you.

If a business does not meet the turnover thresholds at the start of the JobKeeper scheme on 30 March 2020, the business can enrol for the JobKeeper wage subsidy when the turnover test is met. In this case, the JobKeeper wage subsidy is not backdated to the commencement of the scheme, but the business will be able to claim future JobKeeper wage subsidies up to 27 September 2020.

Which of my employees are eligible?



# Employee - Eligibility

- is currently employed by the eligible employer (including those stood down or re-hired);
- is a full-time or part-time employee, or a casual employed on a regular and systematic basis for longer than 12 months as at 1 March 2020;
- was aged 16 years or older at 1 March 2020;
- was an Australian citizen, the holder of a permanent visa, or a Special Category (Subclass 444) Visa Holder at 1 March 2020;
- was a resident for Australian tax purposes on 1 March 2020; and
- is not in receipt of a JobKeeper Payment from another employer.
- You can only claim JobKeeper payment for eligible employees if you pay the \$1,500 per fortnight (before tax) to each eligible employee.

# Employees

## JobKeeper Employee Nomination Notice

<https://www.ato.gov.au/uploadedfiles/content/cr/d1aab7f2-fbe8-44b8-9ec1-4885ded1088e.pdf>

**Expected number of eligible employees:** if enrolling for April 2020, the number of expected eligible employees for each JobKeeper fortnight in April.

If your business is a partnership, trust or company, your number of eligible employees must not include the eligible business participant.

If your business doesn't have any employees, leave these fields as '0'.

Number of eligible employees who have been or will be remunerated \$1,500 or more (this may include wages, tax and salary-sacrifice super) for JobKeeper **fortnight one** (30 March - 12 April)\*

0	employees
---	-----------

Number of eligible employees who have been or will be remunerated \$1,500 or more (this may include wages, tax and salary-sacrifice super) for JobKeeper **fortnight two** (13 - 26 April)\*

0	employees
---	-----------

# The boss if they are not an employee

**Eligible business participant:** whether you intend to register an eligible business participant for a partnership, trust or company.

Are you intending to register an eligible business participant?\* 



Yes



No

Does the employing entity's business participant **meet all** of the following?\*

- > relevant individual actively engaged in the entity's business
- > relevant individual aged 16 or over (or 18 years if beneficiary in the case of the Trust)
- > had an ABN on 12 March 2020
- > had assessable income in 2018-2019 income year and provided notice to the Commissioner on or before 12 March 2020 OR made a supply in 1 July 2018 – 12 March 2020 and provided notice to the Commissioner on or before 12 March 2020
- > you are an Australian resident (within the meaning of section 7 of the Social Security Act 1991), or a resident for income tax purposes and was the holder of a special category (Subclass 444) visa.
- > you are not an employee (other than a casual employee) of another entity



Yes



No



## Financial institution details for employing entity

Account name \*

BSB \*

Account number \*

☐

I have checked the account details are for the employing entity and have confirmed these are correct. \*

## Contact details

Name \*

Phone/mobile number \*

Email \*

Confirm email \*

## Declaration

> I declare the information I have provided is true and correct.

**Privacy:** For important information about your privacy see our [Privacy Notice](#)

☐

Tick this box to sign this declaration with the identification details you used to log-in. \*

---

Provision	Description	Penalty
Section 284-75 in Schedule 1 to the <i>Taxation Administration Act 1953</i>	Administrative penalties for false and misleading statements	A financial penalty of up to 75 per cent of the amount of any overpayment
Section 8C of the <i>Taxation Administration Act 1953</i>	Criminal offence for a failure to comply with requirements under the taxation law	Imprisonment for up to 12 months and a fine of up to 50 penalty units (250 penalty units for corporate entities)
Sections 8K and 8N of the <i>Taxation Administration Act 1953</i>	Criminal offences for making false or misleading statements to taxation officers	Imprisonment for up to 12 months and a fine of up to 50 penalty units (250 penalty units for corporate entities)
Section 135.2 of the Criminal Code	Obtaining financial advantage	Imprisonment for up to 12 months
Section 134.2 of the Criminal Code	Obtaining financial advantage by deception	Imprisonment for up to 10 years
Section 135.4 of the Criminal Code	Conspiracy to defraud	Imprisonment for up to 10 years

# JobKeeper

- Job Keeper is a Subsidy to the Employer Eg Just like an apprentice Subsidy
- Only goes 30/03/20-27/09/20 – 6mths
- Staff need to be paid first
- Must be employed or reinstated if previously terminated
- ATO payments will come through in May – Monthly in arrears

## Step 2 – Pay the staff Via STP

- Notify when to start Paying eg **JOBKEEPER-START-FNXX**
- JOBKEEPER-START-FN01 – means you started paying in that fortnight
- JOBKEEPER-START-FN04 – started in fortnight 4
- ONLY NEEDS to be sent Once

# Start

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

# Job Keeper - Header Allowance Set up

- 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

The screenshot shows a software window titled "Allowance Maintenance - Modify Mode". It contains several tabs: "Allowance Code Details", "Calculation Basis", "Expense Account", and "Multiple GL Dissections". The "Allowance Code Details" tab is active. It contains the following fields and options:

- Allowance Code:** JKSTAR01
- Description:** JOBKEEPER-START-FN01...
- Type:** Value
- Tax Status:** Before Tax
- Include in OTE:** ☐ No
- Tax Certificate Code:** Itemise on Tax Certificate
- Allowance Types:** Other
- Amount:** 0.00 Variable
- Quantity:**
- Per:**
- Minimum Percentage:** 0.00
- Maximum Percentage:** 0.00
- Min/Max Percentage based on:**
- Value Minimum:** 0.00
- Value Maximum:** 9999999.99
- Options:**
  - ☐ Inactive
  - ☒ Show rate on Pay advice
  - ☐ Show YTD on Pay advice
  - ☐ Allow date entry
  - ☐ Multiple G/L Dissections

# Terminating

Notify when to stop Paying eg JOBKEEPER-FINISH-FNXX

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

# Job Keeper – Finish Allowance Set-up

- 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 screenshot shows a software window titled "Allowance Maintenance - Add Mode". It contains several tabs: "Allowance Code Details", "Calculation Basis", "Expense Account", and "Multiple GL Dissections". The "Allowance Code Details" tab is active, displaying the following fields:

- Allowance Code: JKFIN01
- Description: JOBKEEPER-FINISH-FN01
- Type: Value
- Tax Status: Before Tax
- Include in OTE: ☐ No
- Tax Certificate Code: Itemise on Tax Certificate
- Allowance Types: Other
- Amount: 0.00 Variable
- Per: (empty field)
- Minimum Percentage: 0.00
- Maximum Percentage: 0.00
- ☐ Inactive
- Value Minimum: 0.00
- Value Maximum: 9999999.99
- ☒ Show rate on Pay advice
- ☐ Show YTD on Pay advice
- ☐ Allow date entry
- ☐ Multiple GL Dissections



# Types of Employee

- Full Time/Part Timer/Casual - Earning more than \$1500 a fortnight
  - Pay as normal
  - First PAY - need allowance JOBKEEPER-START-FN01

# Employee – Still working and paid as normal

**Add/Modify Employee Standard Pays**

Cancel (F3)

Code	Description	Hours/Value	Rate	Cost Centre	LineTotal
N	Normal	76.0000	40.0000	PRODN02	3040.00
A	JOBKEEPER-START-FN01	0.00		PRODN02	0.00
B	BARJ	2314.00		-	-2314.00
E	9.5% OTE	3040.00	9.50	PRODN02	288.80

**Insert Mode**

New Line Type: Allowance Code:

Value:  Percent:

Cost Centre:

**20/04/2020**

Gross Pay	Taxable Pay
3040.00	3040.00
Tax	Vol. Tax
726	0
Net Pay	Banking
2314.00	2314.00
Hours Worked	Cash/Cheque
76.0000	0.00

**Jenny Barron**

Created: Updated: 20/04/20 SUPERVISOR

**BARJ**

Finish Esc Find F2 Cancel F3 1stScreen F4 Modify F5 PAGE UP PAGE DOWN ↑ ↓

Del Line F6 Leave F8 Start F11 End F12

# Stand - Down

- Full Time/Part Timer/Casual - No Work
  - Pay Job Keeper Allowance - optionally with or without Super
  - JOBKEEPER-TOPUP
  - Taxed as normal allowance
  - Record Normal Hours at Zero rate so that leave is accrued as per normal pay

# Stand Down Income Type Set up

**Income Type Maintenance - Modify Mode**

Income Type Code: STAND

Description: Stand Down.....

Income Category: Normal Hours

Time Entry Method: Hours

Rate Multiplier: 0.0000

Additional Amount: 0.0000

Hourly Rounding Method: Do Not Round

Hourly Rounding to: 0.0000

Shift Start: 0.00

Shift Stop: 0.00

Shift Table:

☒ Show hours on Pay advice

☒ Allow date entry

☐ Include in OTE

☒ Show rate on Pay advice

☐ Multiple G/L Dissections

☐ Include in SG Threshold

☐ Show YTD on Pay advice

☐ Reduce Hours with Leave

☐ Show as CDEP Earnings

☒ Consolidate on Pay advice

Created: 14/04/20 SUPERVISOR

Updated: 20/04/20 SUPERVISOR

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

# Job Keeper – Stood Down - Timesheet

- You need to ensure that employees still accrue all leave entitlements when Stood Down. Entering the normal hours at \$0.00 will ensure this happens

The screenshot shows the 'Add/Modify Employee Standard Pays' window. The main table lists the following entries:

Code	Description	Hours/Value	Rate	Cost Centre	LineTotal
N	Stand Down	76.0000	76.7545	ADMIN01	0.00
A	JOBKEEPER-TOPUP	1500.00		ADMIN01	1500.00
A	JOBKEEPER-START-FN01	0.00		ADMIN01	0.00
B	ADEJ	1308.00		-	-1308.00
E	9.5% OTE	0.00	9.50	ADMIN01	0.00

Below the table, the 'Insert Mode' section shows the following details for the selected entry:

New Line Type: Normal Rate  
Code: [Empty]  
Hours: [Empty]  
Cost Centre: [Empty]  
Emp. Group: [Empty]

Summary for 20/04/2020:

20/04/2020	
Gross Pay	Taxable Pay
1500.00	1500.00
Tax	Vol. Tax
192	0
Net Pay	Banking
1308.00	1308.00
Hours Worked	Cash/Cheque
76.0000	0.00

At the bottom, the 'Joe Adelino' section shows 'Created: [Empty]' and 'Updated: 20/04/20 SUPERVISOR'. The bottom bar contains function keys: Finish (Esc), Find (F2), Cancel (F3), 1stScreen (F4), Modify (F5), Del Line (F6), Leave (F8), Start (F11), and End (F12).

# Job Keeper – Top up Allowance Setup

Allowance Maintenance - Modify Mode

ESC [F2 [F3 [F4 [F5 [F6 [F7 [F8 [F9 [F10 [F11 [F12

Allowance Code Details Calculation Basis Expense Account Multiple GL Dissections

Allowance Code  
JOBKTOP

Description  
JOBKEEPER-TOPUP.....

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  
Minimum Percentage  
0.00  
Maximum Percentage  
0.00  
Min/Max Percentage based on  
Ignore Min/Max Percent

☐ 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: 20/04/20 SUPERVISOR Updated: 20/04/20 SUPERVISOR

Cancel F3 Notes F4 Accept F9

# JobKeeper - Top Up – Payroll Timesheet

Add/Modify Employee Standard Pays

Code	Description	Hours/Value	Rate	Cost Centre	LineTotal
N	Normal	25.0000	45.0000	SALES02	1125.00
A	JOBKEEPER-TOPUP	375.00		SALES02	375.00
A	JOBKEEPER-START-FN01	0.00		SALES02	0.00
B	BURNP	1308.00		-	-1308.00
E	9.5% OTE	1125.00	9.50	SALES02	106.88

**Insert Mode**

New Line Type:  Code:

Hours:

Cost Centre:

Emp. Group:

**20/04/2020**

Gross Pay	Taxable Pay
1500.00	1500.00
Tax	Vol. Tax
192	0
Net Pay	Banking
1308.00	1308.00
Hours Worked	Cash/Cheque
25.0000	0.00

**Patrick Burns**

Created: Updated: 20/04/20 SUPERVISOR

**Finish** Esc **Find** F2 **Cancel** F3 **1stScreen** F4 **Modify** F5 **Del Line** F6 **Leave** F8 **Start** F11 **End** F12

# Working Reduced Hours

- Full Time/Part Timer/Casual
  - Pay the hours worked at the normal rate
  - Pay Job Keeper Allowance as a top up - optionally with or without Super
  - Top up to the Normal Hours at Zero rate so that leave is accrued as per normal pay



# Annual Leave

- Optional to allow staff to have Annual Leave at ½ pay
- Taking 38 hrs leave means they
  - Annual Leave 19hrs @ normal rate
  - Standdown Leave 19hrs @ 0 but accruing leave
- Can be forced to take Leave down to 2 weeks

# Annual leave at ½ pay

Add/Modify Employee Standard Pays

Code	Description	Hours/Value	Rate	Cost Centre	LineTotal
N	Stand Down Leave Cov19	38.0000	40.0000	PRODN02	0.00
N	Annual Leave	38.0000	40.0000	PRODN02	1520.00
A	JOBKEEPER-START-FN01	0.00		PRODN02	0.00
B	BARJ	1322.00		-	-1322.00
E	9.5% OTE	1520.00	9.50	PRODN02	144.40

**Insert Mode**

New Line Type: Allowance Code:

Value:  Percent:

Cost Centre:

Jenny Barron

Created: Updated: 20/04/20 SUPERVISOR

**20/04/2020**

Gross Pay	Taxable Pay
1520.00	1520.00
Tax	Vol. Tax
198	0
Net Pay	Banking
1322.00	1322.00
Hours Worked	Cash/Cheque
76.0000	0.00

BARJ

Finish Esc Find F2 Cancel F3 1stScreen F4 Modify F5 PAGE UP PAGE DOWN ↑ ↓

Del Line F6 Leave F8 Start F11 End F12

# CHALLENGES



- Weekly Pays
  - Weekly is NOT \$750 per week
  - It is \$1500 per Fortnight
  - Recommended to Top up Each Fortnight
- Working VS NOT Working
- Cash Flow
  - Pay upfront
  - First round of incentives Bas

# ALREADY PAID...Not a problem

- Make sure you have set up for JobKeeper as previously described
- When setting up the **JOBKEEPER-START-FNxx** wage Allowance, make sure the name includes the applicable code indicating when you started making JobKeeper payments. For example, if you've already paid employees during the period 30/03/2020 - 12/04/2020, you'd name the Allowance to **JOBKEEPER-START-FN01**.
- Another example would be an employee returned from maternity leave on the 11/05, the allowance would need to be created **JOBKEEPER-START-FN04**. **The JobKeeper Start Fortnight only needs to be reported once, only for the period in which you intend to claim from. The same code can continue to be reported in subsequent Pays, if you wish.**
- If you need to make changes to a previous payroll ie Top-up a pay or pay the Job keeper allowance you can run a payroll with the adjustments or even a \$0.00 payroll with the above allowance(s) – Check and Process the payroll for the previous payrun dates and if you need to pay employees do so.

# Not using STP

If you have:

- › 40 employees or less
  - Log in to the Business Portal
  - If your business entity is a partnership, trust or company, you can register the details of the eligible business participant and provide a start period
  - Manually enter each eligible employee for each JobKeeper fortnight by entering their tax file number and date of birth
  
- › more than 40 employees
  - Log in to the Business Portal
  - If your business entity is a partnership, trust or company, you can register the details of the eligible business participant and provide a start period
  - Alternatively you can use the JobKeeper Payment Guide sample payload files – [Blank file \(CVS, 28KB\)](#)  and [Example file \(CVS, 71KB\)](#)  – to produce your own JobKeeper report and provide it back to the ATO by uploading via the Business Portal Transfer file function.

# Stage 3 Monthly Declaration

Each month, you must reconfirm the eligibility of your business and your reported eligible employees.

You must also provide information as to your current and projected GST turnover. This is not a retest of your eligibility, but rather an indication of how your business is progressing under the JobKeeper Payment scheme.

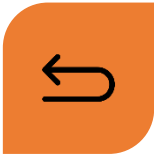
You or your registered tax or BAS agent can make the business monthly declaration.

Each month you must:

- › Ensure you have paid your eligible employees at least \$1,500 per eligible employee per fortnight.
- › Log in to the Business Portal to
  - review the number of eligible employees for each JobKeeper fortnight
  - update your eligible employees if any of your eligible employees change or leave your employment
  - provide your current and projected GST turnover
  - re-confirm your contact and bank details for payment.



# CA Management Services



MANAGEMENT



FINANCE



PAYROLL



IT



MARKETING



HUMAN  
RESOURCES



CA MANAGEMENT  
SERVICES PTY LTD

BUSINESS CONSULTING

+

RECRUITMENT & HR

+

TECHNOLOGY SUPPORT

# Assistance?



Outsourcing



Staff



Software



Mentoring/Training



# Questions?

***CA Management Services***

*Phone*

*(08) 9470 9922*

*Email*

*info@caman.com.au*