CA MANAGEMENT SERVICES PTY LTD

+ TECHNOLOGY SUPPORT

+ BUSINESS CONSULTING

+ RECRUITMENT & HR

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MORE BUSINESS SUPPORT THAN YOU EXPECT...

JOB KEEPER

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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 *Taxation Administration Act 1953*	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 *Taxation Administration Act 1953*	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 *Taxation Administration Act 1953*	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

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.

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

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

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

Job Keeper – Top up Allowance Setup

JobKeeper - Top Up – Payroll Timesheet

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

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 your 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
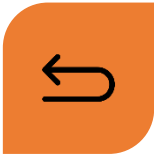
Assistance?

Outsourcing   Staff   Software   Mentoring/Training

Questions?

CA Management Services

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