

JobKeeper 2.0



Presented by Colin Atkinson

JobKeeper Extension Dates



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Extension 1 (aka JobKeeper 2.0): 28 September 2020 to 3 January 2021

Extension 2 (aka JobKeeper 3.0): 4 January 2021 to 28 March 2021

SEPTEMBER 2020						
Sunday	Monday	Tuesday	Wednesday	Thursday	Friday	Saturday
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	1	2	3

Eligible Employers



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- SMEs turnover declines by 30% or more and large businesses decline by 50% or more.
- Turnover now based on ACTUAL GST turnover from previous quarters (not projected).
- September quarter 2020 vs 2019 for Extension 1
- December quarter 2020 vs 2019 for Extension 2
- Alternate tests available at the ATO's discretion

Basic Turnover Test



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Current GST turnover is the amount of your sales except for the following:

- the GST you included in sales to your customers (if any)
- sales that are input taxed sales (for example, bank interest, sale of shares, residential rental income)
- sales not connected with an enterprise that you carry on (for example, sale of private car)
- sales that are not made for payment (unless a taxable supply to an associate)
- payments for no supply (for example, JobKeeper payments)
- gifts and donations (except for deductible gift recipients and ACNC-registered charities as discussed above)
- sales not connected with Australia, for example
 - sales of services made through a business you carry on outside Australia
 - sales of goods purchased and sold from a place outside Australia
 - sale of real property situated outside Australia.

Is the Business Eligible



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ASAP

- Compare your September quarters to know if you are eligible
- IF NOT
 - Complete September Declaration
 - Do Nothing and you will Drop Off Job Keeper
- IF ELIGIBLE
 - Keep Listening

Two Tier Payment System



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Extension 1

- \$1200 per fortnight for employees who work more than 80 hours across 4 weeks
- \$750 per fortnight for those who work less than 80 hours across 4 weeks

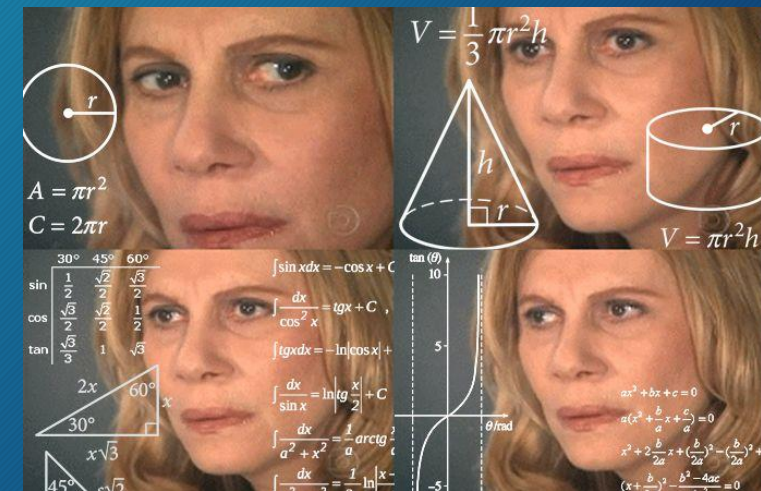
Extension 2

- \$1000 per fortnight for those who work more than 80 hours across 4 weeks
- \$650 per fortnight for those who work less than 80 hours across 4 weeks

How to calculate which tier an employee is on



- Depends on your pay cycle - use the 28 days including your last pay cycle that ends before 1 March or 1 July.
- Include normal hours worked, paid leave & overtime hours.
- 80 hour threshold for the 4 weeks
- Use the greater number of the two if the employee can be tested on both periods
- Save the calculations for audit
- If an employee was not working their usual hours during this period then alternative tests can be used



Monthly pay cycle



- If your employees are paid monthly, you can use these pro-rata hours to determine their eligibility:

Days in monthly pay cycle	Hours in monthly pay cycle
29	82.86
30	85.72
31	88.58

Eligible Business Participants



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- An eligible business participant (eg business owner) is subject to the same rules.

Reporting Requirements



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- JK-TIER1 and JK-TIER2 will identify to the ATO which employee is on which tier
- These codes are Allowance - Other and set up very similarly to start and finish codes. Report as \$0 amounts or \$0.01 if the software does not let you (eg. Wage Easy).
- Monthly declarations - need to declare number of employees in each tier - this begins in November when declaring for October
- JobKeeper fortnight numbering continuing on from the original dates - eg. Fortnight 14 begins September 28
- Start/End/Top up codes stay the same
- You have until October 31st to top up for Fortnights 14 and 15.

Fortnight Dates



JobKeeper Fortnight	Period relating to each JobKeeper Fortnight	Employees are paid on or before
12	31 August – 13 September	13 September
13	14 September – 27 September	27 September
14	28 September – 11 October	31 October
15	12 October – 25 October	31 October
16	26 October – 8 November	8 November
17	9 November – 22 November	22 November
18	23 November – 6 December	6 December
19	7 December – 20 December	20 December
20	21 December – 3 January 2021	3 January 2021

		Jobkeeper subsidy	
		Tier 1	Tier 2
14	28-09-20	\$ 1,200.00	\$ 750.00
15	12-10-20	\$ 1,200.00	\$ 750.00
16	26-10-20	\$ 1,200.00	\$ 750.00
17	09-11-20	\$ 1,200.00	\$ 750.00
18	23-11-20	\$ 1,200.00	\$ 750.00
19	07-12-20	\$ 1,200.00	\$ 750.00
20	21-12-20	\$ 1,200.00	\$ 750.00
21	04-01-21	\$ 1,000.00	\$ 650.00
22	18-01-21	\$ 1,000.00	\$ 650.00
23	01-02-21	\$ 1,000.00	\$ 650.00
24	15-02-21	\$ 1,000.00	\$ 650.00
25	01-03-21	\$ 1,000.00	\$ 650.00
26	15-03-21	\$ 1,000.00	\$ 650.00

JK-TIER1 / JK-TIER2



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- Essentially the same SETUP as Jobkeeper Start/Finish
- KEY IMPORTANCE Is getting the description correct

Attache

- An allowance needs to be created to report the information through STP to the ATO, to indicate the Tier each Staff Member is On. Setup an allowance for each Tier .
- The Description must be JK-TIER1 or JK-TIER2

Allowance Maintenance - Modify Mode

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

Allowance Code: JKSTAR01

Description: JOBKEEPER-START-FN01...

Type: Value

Tax Status: Before Tax | Include in OTE: No | Per:

Tax Certificate Code: Itemise on Tax Certificate | Allowance Types: Other | Minimum Percentage: 0.00 | Maximum Percentage: 0.00

Amount: 0.00 Variable | Min/Max Percentage based on:

Quantity:

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

WAGE EASY Set up – Create a new Allowance

- Setup > Allowances > ADD > Next when you are on the Welcome to the Allowance Wizard screen.
- Description = (Type the description exactly) **JK-TIER1 or JK-TIER2**. Type = Addition
- Frequency |Each Pay. Amount = enter \$.01 cent. Ensure that the Taxed box is not ticked, and the Include in Super Calculation is not ticked > Next.

WAGE EASY Setup

Edit Allowance Details - JOBKEEPER-START-FN01

Add Edit Delete Print Close

Details General Ledger Employees Departments Jobs Bank ATO Payment Summary

Description: JOBKEEPER-START-FN01

Type: Addition Frequency: Each Pay

Amount: \$0.0100

Minimum: 0.00 Taxed

Maximum: \$0.00 Include in Super Calculation

Allowance No: Child Support Payment

Category: Workplace Giving Payment

Conditions: Pay Allowance on (Loadings)

<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/>	<input type="checkbox"/>

Edit Allowance Details - Job Keeper

Add Edit Delete Print Close

Details General Ledger Employees Departments Jobs Bank ATO Payment Summary

This section controls the default handling of allowances in relation to an employee's ATO payment summary. The values below will be used when adding the allowance to the employee's file.

Show on ATO Payment Summary Show As: Allowance

Apply the above change(s) to all employees who have been paid this allowance for the current financial year

Report in STP

ATO Type: Other

MYOB

To set up the JK-TIER1 OR JK-TIER2 wage category

Go to the **Payroll** command centre and click **Payroll Categories**.

On the **Wages** tab, click **New**. The **Wages Information** window appears.

For the **Wages Name**, enter this exact name: **JK-TIER1 OR JK-TIER2**,

The wage category name must match this

(all capitals, with a hyphen and no spaces) to ensure

it's accepted by the ATO for Single Touch Payroll reporting.

The screenshot shows the 'AR Wages Information' window. At the top, there are three tabs: 'New' (selected), 'Employee', and 'Exempt'. A 'Help for this window' button is visible in the top right corner. The main form contains the following fields and options:

- Wages Name:** A text box containing 'JOBKEEPER-START-FN01'.
- ATO Reporting Category:** A dropdown menu showing 'Allowance - Other'.
- Type of Wages:** Two radio buttons: 'Salary' (selected) and 'Hourly'.
- An information icon with the text: 'Select the ATO reporting category if you're using Single Touch Payroll. [Learn how](#)'.
- A section titled 'Wages Information' containing an 'Optional Account' checkbox labeled 'Override Employees' Wage Expense Account', which is currently unchecked.

At the bottom right, there are 'OK' and 'Cancel' buttons.

MYOB – Account Right

> To choose tier levels

✓ To assign tier levels to your employees

Once you've confirmed your employees' tier levels, you can assign those tiers and notify the ATO.

1. If it isn't already, open the **Payroll reporting centre** (**Payroll command centre > Payroll Reporting > Payroll Reporting Centre**).
2. Click the **JobKeeper payments** tab.
3. Select each eligible employee and choose their **Employee tier**.

Confirm employees eligible for JobKeeper payment

Only select the first JobKeeper fortnight for eligible employees and we'll send this information to the ATO. When you want to stop claiming JobKeeper for an employee, enter a final JobKeeper fortnight, and notify the ATO. The final fortnight should be selected as the fortnight after the last payment fortnight.

First name ▾	Surname or family name ◂	First JobKeeper fortnight ⓘ	Final JobKeeper fortnight ⓘ	Employee tier ⓘ
Bettie	Ryan	30/03/2020-12/04/2020 ◂	◂	Full rate (Tier 1) ◂
Billy	Figueroa	30/03/2020-12/04/2020 ◂	◂	Part rate (Tier... ◂

Xero

Single Touch Payroll

Overview

Finalisation

2020/21 tax year ▾



Changes to the JobKeeper scheme

The ATO has made changes to how JobKeeper payments are reported, for more information [visit our Payroll support page](#).

JobKeeper extension

New

Find out if JobKeeper changes apply to your business

[Xero instructions](#)

Are employees eligible? — Set a payment tier for each eligible employee

[Enrolment settings](#) >

Have employees become ineligible? — Specify a JobKeeper stop date

[Enrolment settings](#) >

XERO Payroll settings

ntially eligible* 6

Lebron employment • Employed 2 Jul 2019 • Age 34 • Resident	Start JobKeeper	⋮
Garrison e employment • Employed 5 Sep 2019 • Age 37 • Resident	Start JobKeeper	⋮
Gray employment • Employed 3 Dec 2019 • Age 47 • Resident	Start JobKeeper	⋮
lartin employment • Employed 1 Jun 2020 • Age 29 • Resident	Start JobKeeper	⋮
Michaels employment • Age 27 • Resident	Start JobKeeper	⋮
Green e employment • Employed 2 Oct 2019 • Age 27 • Resident	Start JobKeeper	⋮

Start JobKeeper

James Lebron

Select the appropriate payment tier and the ATO specified fortnight that this employee became eligible for JobKeeper payments. [For more info visit Xero Central.](#)

JobKeeper payment tier

Please select...

- Tier 1: Worked 80+ hours in the reference period*
- Tier 2: All other eligible employees*

This information will be sent to the ATO in the next STP submission.

⚠ Once filed, this can't be undone.

Save for reporting

Summary



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- Are you Eligible
 - No it stops automatically
- Who is in TIER1 and in TIER2
- Setup JK-TIER1 and JK-TIER2 will identify to the ATO which employee is on which tier
- Monthly declarations - need to declare number of employees in each tier - this begins in November when declaring for October
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The ATO is watching



TURNOVER Certificates



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- IF NOT JOBKEEPER ELIGIBLE - Legacy Employer
- Industrial relations flexibility
- 10% down turn for the quarter
- Needs a certificate from your accountant
- <15 staff can self certify
- Allows flexible hours down to 60% base of 1 March Ordinary hours

CORPORATE BUSINESS



MANAGEMENT



FINANCE



PAYROLL



IT



MARKETING



HUMAN
RESOURCES

SME BUSINESS



- The Everything Department



HOW Do I get over the Gap?



CA MANAGEMENT SERVICES PTY LTD

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MANAGEMENT



FINANCE



PAYROLL



IT



MARKETING



HUMAN RESOURCES

HELP WITH?



Outsourcing



Staff



Software



Mentoring/Training

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