CA MANAGEMENT SERVICES PTY LTD

CA

+ TECHNOLOGY SUPPORT

+ BUSINESS CONSULTING

+ RECRUITMENT & HR

+ PCWORKS.COM.AU

MORE BUSINESS SUPPORT THAN YOU EXPECT...

Job Keeper - Employer Eligibility

- Employers – 30% Drop in Turnover
- Charities - 15% Drop in Turnover
- Based on comparative Last year BAS figures
- All Businesses

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.

JobKeeper

- Job Keeper is a Subsidy to the Employer Eg Just like an apprentice Subsidy
- Employee needs to be told they are being subsidised and to fill in the ATO Form
- 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

Types of Employee

- Full Time/Part Timer/Casual - Earning more than $1500 a fortnight

  - Pay as normal
  - Optionally put a note to say they are under jobkeeper
  - First PAY - need allowance JOBKEEPER-START-FN01

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

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

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

Terminating

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

Annual Leave

- Optional to allow staff to have Annual Leave at ½ pay

- Taking 38 hrs leave means they
  - Get paid ½ of the normal rate
  - Reduces their leave accrual by 19 hrs
  - Accrued leave still calculates at 38hrs

  - Annual Leave   19hrs @ normal rate
  - Standdown Leave   19hrs @ 0   but accruing leave

QUESTIONS