

JOBKEEPER CHANGES

JobKeeper – employee eligibility changes

The government has announced changes to JobKeeper eligibility for employees. From 3 August 2020, the relevant date of employment will move from **1 March 2020 to 1 July 2020**. This is designed to increase the number of employees eligible for JobKeeper in the wake of the tougher restrictions imposed in Victoria.

The date change applies for the existing JobKeeper program as well as the extended JobKeeper program due to start after 27 September.

To claim JobKeeper payments for the **August JobKeeper fortnights**, you must enrol for JobKeeper and identify your eligible employees **by 31 August**. We are still awaiting word from the ATO as to whether they will extend the deadline for making the \$1,500 payment to employees or any top up payment (one of the criteria for receiving JobKeeper).

Any employees that are now eligible for JobKeeper due to the date changes must complete an employee nomination form.

JobKeeper to be extended to 28 March 2021

The Government announced that the JobKeeper Payment would be extended until 28 March 2021 (i.e. for a further six months from its original end date of 27 September 2020).

Jobkeeper will now be made over two separate extension periods:

- Extension period 1 –JobKeeper fortnights from 28 September 2020 to 3 January 2021
- Extension period 2 –JobKeeper fortnights from 4 January 2021 to 28 March 2021

Jobkeeper payment will now be made at two different rates – full rate or reduced rate

Period	Full Rate	Reduced Rate
Extension Period 1	\$1,200	\$750
Extension Period 2	\$1,000	\$650

An employer will be paid at the full rate if, in the four weeks of pay periods before 1 March 2020 or 1 July 2020, their employee was working in the business for **20 hours or more a week on average**.

Re-satisfying the Decline in Turnover Test

Businesses need to re-test decline in turnover in order to qualify for the extended Jobkeeper Payment

- Extension period 1 - actual GST Turnover for the September 2020 quarter must be at least 30% less than its GST turnover for the September 2019 quarter
- Extension period 2 - actual GST Turnover for the December 2020 quarter must be at least 30% less than its GST turnover for the December 2019 quarter

The decline in turnover calculations are based on **actual** GST turnover

All turnover comparisons are made on a quarterly basis, i.e., there are no monthly comparisons