



Enrolment for the “JobKeeper Payment” – What you need to do

From today, Monday the 20th April onwards employers can enrol for the JobKeeper payment.

Essentially, the JobKeeper program includes: -

- Flat reimbursement payment of \$1,500 per employee/per fortnight from 30 March 2020 paid to businesses significantly affected by COVID-19, including self-employed.
- 1st Government payment to be paid no later than 14 May 2020, backdated to 30 March 2020 but employers must pay a minimum of \$1500 per fortnight by the first eligible payment period of 30 March to 12 April 2020 –ATO has deferred this to end of April 2020 for the first two transitional fortnights to 26 April 2020.

To be eligible, the basic test for SME employers are that: -

- they were in business and had employees at 1 March 2020,
- they have generated business income since 1 July 2018,
- they have either lodged their 2019 tax return or a BAS since 1 July 2018.
- they meet the “basic” test to prove decline in turnover, which is comparing a current month in 2020 with the same month in 2019 (March or April for now) or comparing the June quarter 2020 to 2019.

Eligible employees needed to be employed at 1 March 2020 and be;

- Full time,
- Part time,
- If casual, employed on a regular and systematic basis for at least 12 months,
- Be an Australian citizen, Australian tax resident, permanent visa holder or NZ citizen on a Subclass 444 Visa.

Enrolment for the “JobKeeper Payment: -

The ATO has released a information which sets out the steps that employers should take to prepare for JobKeeper Payments.

The steps are as follows:

- employers must ensure that they qualify as an eligible employer (see above);
- check that nominated employees meet the eligibility requirements (see above);
- notify eligible employees of the employer's intention to participate in the JobKeeper scheme;
- employers to provide a JobKeeper employee nomination notice to the nominated employees to complete and return to the employer;
- pay minimum pre-tax \$1,500 per fortnight including top-up payment where wage is less than \$1,500 per fortnight (it is permissible to make one combined payment of \$3,000 for the first 2 fortnights, provided it is paid by the end of April 2020); and
- enroll for JobKeeper from 20 April 2020 using the Business Portal and authenticate with myGovID. (Alternatively, if you wish, as your registered tax agents, we can register on your behalf.);
- From Monday 4 May, apply to claim JobKeeper and confirm the eligible employees via the Business Portal using either employee data prefilled from STP reports, or otherwise entered manually.

Please contact your Kaias Phillips Team member on (03) 9489 5888 to assist with your application for the JobKeeper Payment.