

JobKeeper 2.0

JobKeeper 1.0: 30 March 2020 to 27 September 2020

JobKeeper 2.0: 28 September 2020 to 28 March 2021

JobKeeper rates and modified decline in turnover test



Hours worked by individual in the 4 wks before 1 Mar 2020



30 Mar 2020 to 27 Sep 2020



28 Sep 2020 to 3 Jan 2021



4 Jan 2021 to 28 Mar 2021

| Hours worked by individual in the 4 wks before 1 Mar 2020 | 30 Mar 2020 to 27 Sep 2020 | 28 Sep 2020 to 3 Jan 2021 | 4 Jan 2021 to 28 Mar 2021 |
|---|---|---------------------------|--------------------------------|
| 20+ HOURS | \$1,500 PER FORTNIGHT | \$1,200 PER FORTNIGHT | \$1,000 PER FORTNIGHT |
| <20 HOURS | | \$750 PER FORTNIGHT | \$650 PER FORTNIGHT |
| GST turnover | Projected | Actual | Actual |
| Turnover test period | Month (Mar to Sep 2020) or Jun or Sep 2020 quarter | Jun and Sep 2020 quarters | Jun, Sep and Dec 2020 quarters |
| % ↓ Specified decline in GST turnover percentage | <ul style="list-style-type: none"> • If aggregated turnover ≤ \$1b — at least 30% • If aggregated turnover > \$1b — at least 50% • ACNC-registered charities — at least 15% | | |



Payroll cycles

The table below sets out the minimum amounts that employers need to pay to meet the wage condition, according to whether their payroll cycle is weekly, fortnightly or monthly.



Hours worked by individual in the 4 wks before 1 Mar 2020



30 Mar 2020 to 27 Sep 2020



28 Sep 2020 to 3 Jan 2021



4 Jan 2021 to 28 Mar 2021

Weekly payroll cycle

20⁺
HOURS



\$600
PER WEEK

\$500
PER WEEK

\$750
PER WEEK

<20
HOURS



\$375
PER WEEK

\$325
PER WEEK

Fortnightly payroll cycle

20⁺
HOURS



\$1,200
PER FORTNIGHT

\$1,000
PER FORTNIGHT

\$1,500
PER FORTNIGHT

<20
HOURS



\$750
PER FORTNIGHT

\$650
PER FORTNIGHT



Payroll cycles continued



Hours worked by individual in the 4 wks before 1 Mar 2020



30 Mar 2020 to 27 Sep 2020



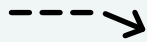
28 Sep 2020 to 3 Jan 2021



4 Jan 2021 to 28 Mar 2021

Monthly payroll cycle

20⁺
HOURS



\$3,000¹
per month if based on JobKeeper entitlement for the month

\$2,400
per month if based on JobKeeper entitlement for the month

\$2,000²
per month if based on JobKeeper entitlement for the month

\$2,400
per month if based on average over the JobKeeper period

\$2,400
per month if based on average over the JobKeeper period

<20
HOURS



\$3,250
per month if based on average over the JobKeeper period

\$1,500
per month if based on JobKeeper entitlement for the month

\$1,300³
per month if based on JobKeeper entitlement for the month

\$1,525
per month if based on average over the JobKeeper period

\$1,525
per month if based on average over the JobKeeper period

¹ August 2020 would be \$4,500 instead of \$3,000 to include the payments for the three JobKeeper fortnights.

² January 2021 would be \$3,200 instead of \$2,000 to include the payment for the 20th JobKeeper fortnight, ending on 3 January 2021, of \$1,200.

³ January 2021 would be \$2,050 instead of \$1,300 to include the payment for the 20th JobKeeper fortnight, ending on 3 January 2021, of \$750.

Schedule of JobKeeper fortnights

| JobKeeper fortnight | | Month of payment by ATO | Monthly ATO payment per eligible individual |
|---|---------------------------------|---------------------------------|---|
| 1. | 30 March–12 April 2020 | June 2020 (instead of May 2020) | \$3,000 |
| 2. | 13–26 April 2020 | | |
| 3. | 27 April–10 May 2020 | June 2020 | \$3,000 |
| 4. | 11–24 May 2020 | | |
| 5. | 25 May–7 June 2020 | July 2020 | \$3,000 |
| 6. | 8–21 June 2020 | | |
| 7. | 22 June–5 July 2020 | August 2020 | \$3,000 |
| 8. | 6–19 July 2020 | | |
| 9. | 20 July–2 August 2020 | September 2020 | \$4,500 |
| 10. | 3–16 August 2020 | | |
| 11. | 17–30 August 2020 | | |
| 12. | 31 August–13 September 2020 | October 2020 | \$3,000 |
| 13. | 14–27 September 2020 | | |
| 14. | 28 September–11 October 2020 | November 2020 | \$2,400 (full) |
| 15. | 12–25 October 2020 | | \$1,500 (partial) |
| 16. | 26 October–8 November 2020 | December 2020 | \$2,400 (full) |
| 17. | 9–22 November 2020 | | \$1,500 (partial) |
| 18. | 23 November–6 December 2020 | January 2021 | \$2,400 (full) |
| 19. | 7–20 December 2020 | | \$1,500 (partial) |
| 20. | 21 December 2020–3 January 2021 | February 2021 | \$3,200 (full) |
| 21. | 4–17 January 2021 | | \$2,050 (partial) |
| 22. | 18–31 January 2021 | | |
| 23. | 1–14 February 2021 | March 2021 | \$2,000 (full) |
| 24. | 15–28 February 2021 | | \$1,300 (partial) |
| 25. | 1–14 March 2021 | April 2021 | \$2,000 (full) |
| 26. | 15–28 March 2021 | | \$1,300 (partial) |
| TOTAL POSSIBLE AMOUNT PER INDIVIDUAL | | | \$33,900 (full) |
| | | | \$28,650 (partial) |



No change

It is **not** expected that there will be any changes to:

- The requirement for employers to satisfy the wage condition
- The specified decline in turnover that a business must suffer (i.e. 15%, 30% or 50%)
- The Commissioner's alternative decline in turnover tests
- The special rules relating to service entity arrangements
- The ability of ACNC-registered charities to elect to exclude government grants from their turnover
- The meaning of 'eligible employee' and 'eligible business participant'
- The integrity rules, including the additional pre-12 March 2020 reporting requirements for businesses that qualify based on business participation
- The enrolment process
- The timing of the monthly payment of JobKeeper by the ATO in arrears
- The monthly reporting of turnover to the ATO
- The rule that prevents more than one employer claiming in respect of the same employee



ATO guidance/Further rules needed

- Businesses can use details reported in their BAS so alternative arrangements will be needed for entities that are not required to lodge an activity statement
- Alternative tests where the working hours of the individual in February 2020 were unusual
- How the new JobKeeper rates interact with weekly, fortnightly and monthly payroll cycles
- Alternative tests where the actual GST turnover in 2020 is not comparable with the equivalent quarter in 2019
- The meaning of 'actively engaged' to determine which JobKeeper rate applies to an eligible business participant
- The Commissioner will have discretion to allow an entity more time to pay employees to meet the wage condition, given that businesses would otherwise need to meet the wage condition before the BAS lodgment deadlines i.e. before they have determined if they are eligible

Further information



[Treasurer's media release](#)

[Treasury fact sheets](#)

[Three-month Review](#)