



## JOBKEEPER 2.0 PROGRAM – RE-APPLICATION PROCESS

### Extension from 28 September 2020

The JobKeeper scheme has been extended from 28 September 2020 until 28 March 2021.

There are two separate extension periods. For each extension period, an additional actual decline in turnover test applies and the rate of the JobKeeper payment is different.

The extension periods are:

- Extension 1 : from 28 September 2020 to 3 January 2021
- Extension 2: from 4 January 2021 to 28 March 2021

### Changes to rates of payment

The rate of the JobKeeper payment in each extension period will depend on the number of hours:

- an eligible employee works, or
- an eligible business participant is actively engaged in the business.

It will be split into two rates.

Tier 1 rate:	Tier 2 rate:
<p>This rate applies to:</p> <ul style="list-style-type: none"><li>• eligible employees who worked for 80 hours or more in the <b>four weeks of pay periods before</b> either 1 March 2020 or 1 July 2020, and</li><li>• eligible business participants who were <b>actively engaged in the business</b> for 80 hours or more in <b>February</b> and provide a declaration to that effect.</li></ul>	<p>This rate applies to:</p> <ul style="list-style-type: none"><li>• any other eligible employees and eligible business participants.</li></ul>

*Employers and businesses will need to nominate the rate they are claiming for each eligible employee and/or eligible business participant.*

*You can be eligible for JobKeeper extension period 2 even if you were not eligible for JobKeeper extension period 1.*





## **JobKeeper extension 1**

This extension period will run from **28 September 2020 to 3 January 2021**.

You will need to show that your actual GST turnover has declined in the September 2020 quarter relative to a comparable period (generally the corresponding quarter in 2019).

You also need to have satisfied the original decline in turnover test. However, if you:

- were entitled to receive JobKeeper for fortnights before 28 September, you have already satisfied the original decline in turnover test
- are enrolling in JobKeeper for the first time from 28 September 2020, if you satisfy the actual decline in turnover test, you will also satisfy the original decline in turnover test.

The rates of the JobKeeper payment in this extension period are:

- **Tier 1: \$1,200 per fortnight (before tax)**
- **Tier 2: \$750 per fortnight (before tax).**

## **JobKeeper extension 2**

This extension period will run from **4 January 2021 to 28 March 2021**.

You will need to show that your actual GST turnover has declined in the December 2020 quarter relative to a comparable period (generally the corresponding quarter in 2019).

You also need to have satisfied the original decline in turnover test. However, if you:

- were entitled to receive JobKeeper for fortnights before 28 September, you have already satisfied the original decline in turnover test
- are enrolling in JobKeeper for the first time from 28 September 2020, if you satisfy the actual decline in turnover test, you will also satisfy the original decline in turnover test.

The rates of the JobKeeper payment in this extension period are:

- **Tier 1: \$1,000 per fortnight (before tax)**
- **Tier 2: \$650 per fortnight (before tax).**





## What you need to do

From 28 September 2020, you must **do all of the following**:

- work out if the tier 1 or tier 2 rate applies to each of your eligible employees and/or eligible business participants and/or eligible religious practitioners
- notify us and your eligible employees and/or eligible business participants and/or eligible religious practitioners what payment rate applies to them
- during JobKeeper extension 1 – ensure your eligible employees are paid at least
  - \$1,200 per fortnight for tier 1 employees
  - \$750 per fortnight for tier 2 employees
- during JobKeeper extension 2 – ensure your eligible employees are paid at least
  - \$1,000 per fortnight for tier 1 employees
  - \$650 per fortnight for tier 2 employees.

If you are registered for GST and have outstanding BAS statements, you should **lodge your BAS for the September 2019 and December 2019 quarters as soon as possible** (or for equivalent months, if you report monthly). Un-lodged BAS statements may hold up your application for JobKeeper Payments under the JobKeeper extension.

## Decline in turnover

The actual decline in turnover test is satisfied for JobKeeper extension 1 when your current GST turnover for the quarter ending 30 September 2020 (July, August and September) has declined by the specified shortfall percentage (30%, 50% or 15%) in comparison to your current GST turnover for the quarter ending 30 September 2019.

The actual decline in turnover test is satisfied for JobKeeper extension 2 when your current GST turnover for the quarter ending 31 December 2020 (October, November and December) has declined by the specified shortfall percentage (30%, 50% or 15%) in comparison to your current GST turnover for the quarter ending 31 December 2019.





## **What is different**

Unlike when you calculated the original decline in turnover test, you do not use your projected GST turnover for the relevant quarter being tested, but instead you use your current GST turnover.

To work out which supplies you have made in the turnover test period, you must use the accounting basis you used for GST reporting purposes. Depending on your circumstances, you could use a cash basis or a non-cash basis.

A GST accounting basis will apply to allocate supplies to a test period regardless of whether:

- you are registered for GST
- the supply was a taxable supply, or
- you report GST on a monthly or quarterly basis.

For many businesses registered for GST, this calculation will match the 'total sales' reported at G1 on your BAS minus GST payable (1A), where applicable.

If you are not registered for GST, you will work out your turnover using either the GST cash or non-cash basis of accounting.

## **What doesn't change**

To claim for fortnights in the JobKeeper extension 1 or 2:

- You don't need to re-enrol for the JobKeeper extension if you are already enrolled for JobKeeper for fortnights before 28 September.
- You don't need to reassess employee eligibility or ask employees to agree to be nominated by you as their eligible employer if you are already claiming for them before 28 September.
- You don't need to meet any further requirements if you are claiming for an eligible business participant, other than those that applied from the start of JobKeeper relating to:
  - holding an ABN, and
  - declaring assessable income and supplies.

## **New JobKeeper participants**

The JobKeeper scheme will remain open to new participants, provided they meet the eligibility requirements for the relevant period.

