

# Extension of the JobKeeper Payment – information for businesses and not-for-profits



Australian Government  
Australian Taxation Office

## The JobKeeper Payment

- ✓ You can enrol at any time until the program closes
- ✓ Pay your eligible employees \$1,500 per fortnight (before tax) until 27 September 2020
- ✓ Complete your monthly business declarations

## Changes to employee eligibility

Employees that meet the eligibility requirements can now be nominated by a new employer if their original employment with a JobKeeper employer ended before 1 July 2020.



As of 3 August 2020, the key date for assessing employee eligibility is now 1 July 2020, rather than 1 March 2020



For the fortnights commencing on 3 and 17 August 2020, employers have until 31 August 2020 to meet the wage condition for new eligible employees under the 1 July eligibility test



## The Government has announced extensions to the JobKeeper Payment

Once legislated, these changes take effect from **28 September 2020**

- The required fall in GST turnover percentages will remain the same
  - 30% for an aggregated turnover of \$1 billion or less
  - 50% for an aggregated turnover of more than \$1 billion
  - 15% for ACNC-registered charities other than universities and schools
- There will be a tier 1 and a tier 2 Jobkeeper rate
  - Tier 1 rate applies for:
    - eligible **employees** who were working for 20 hours or more a week on average in the four weeks of pay periods before either 1 March 2020 or 1 July 2020, and
    - eligible **business participants** who were actively engaged in the business for 20 hours or more per week on average
  - Tier 2 rate applies for other eligible employees and business participants
  - Employers and businesses will need to nominate the rate they are claiming for the eligible employees and/or eligible business participants.

### Extension 1

**28 September 2020 – 3 January 2021**

You will need to demonstrate that your actual GST turnover has fallen in the September 2020 quarter (July, August, September) relative to a comparable period (generally the corresponding quarter in 2019)

Tier 1 rate will be  
**\$1,200**  
per fortnight

Tier 2 rate will be  
**\$750**  
per fortnight

### Extension 2

**4 January 2021 – 28 March 2021**

You will need to demonstrate that your actual GST turnover has fallen in the December 2020 quarter (October, November, December) relative to a comparable period (generally the corresponding quarter in 2019)

Tier 1 rate will be  
**\$1,000**  
per fortnight

Tier 2 rate will be  
**\$650**  
per fortnight

