

## **Commonwealth Government announced changes to the JobKeeper**

**Changes announced Friday 24 April 2020 by the Federal Government** will allow eligible ACNC registered charities (other than schools and universities) to elect to exclude government revenue from the JobKeeper turnover test. This will allow employing charities receiving revenue from government to use either their total turnover, or their turnover excluding government revenue, for the purposes of assessing eligibility for the JobKeeper Payment. This will help to ensure that the eligibility of charities is not adversely affected where they are delivering significant services that are funded by government. ATO will provide more information soon to help charities.

### **Extension of time to enrol for the JobKeeper scheme**

Please note the Commissioner has extended the time to enrol for the initial JobKeeper periods from 30 April 2020 until 31 May 2020. If you enrol by 31 May, you will still be able to claim for the fortnights in April 2020 and May 2020, provided you meet all the eligibility requirements for each of those fortnights. This includes having paid your employees by the appropriate date for each fortnight.

For the first two fortnights (30 March – 12 April, 13 April – 26 April), the ATO will accept the minimum \$1,500 payment for each fortnight has been paid by you even if it has been paid late, provided it is paid by you by the end of April. You can enrol and claim for JobKeeper earlier if you choose. For example, you can enrol by the end of April to claim JobKeeper payments for the two fortnights in April.

### **Your eligible employees**

Employers can choose to participate in the scheme and then nominate all the employees they are entitled to claim for. An employer can choose not to participate in the JobKeeper payment. Your employee is eligible under the JobKeeper Payment scheme if they:

- Are employed by you (including those stood down or re-hired),
- Were either a permanent full-time or part-time employee at 1 March 2020,
- Long-term casual employee (employed on a regular and systematic basis for at least 12 months) as at 1 March 2020 and not a permanent employee of any other employer,
- Were at least 16 years of age on 1 March 2020,
- Were an Australian resident as at 1 March 2020 within the meaning of the Social Security Act 1991, which requires that they reside in Australia, and are one of an Australian citizen, the holder of a permanent visa, or a Protected Special Category Visa Holder. Your employee can also be an Australian tax resident who is a Special Category (Subclass 444) Visa Holder. Employees who are not permanent residents of Australia must notify you of their visa status to allow you to determine if they are eligible,
- Were not in receipt of any of these payments during the JobKeeper fortnight,
  - o Government parental leave or Dad and partner pay,
  - o A payment in accordance with Australian worker compensation law for an individual's total incapacity for work,
- Agree to be nominated by you (see Nominating employees).

You cannot claim for any employees who either:

- Were first employed by you after 1 March 2020,
- Left your employment before 1 March 2020,
- Have been, or have agreed to be, nominated by another employer.

If your employees have multiple employers, they can usually choose which employer they want to nominate through. However, if your employees are long-term casuals and have other permanent employment, they must choose the permanent employer and cannot nominate you. They cannot be

nominated for the JobKeeper payment by more than one employer.

Please note that the 'one in, all in' rule applies – an employer receiving the JobKeeper payment must offer it to all eligible employees.

Please discuss your eligibility criteria with your accountant or BAS agent, we cannot advise you if you are eligible and should apply. You must determine how the rules apply to your organisation.

If you are advised that you can apply by your accountant or BAS agent (who has established that your not-for-profit organisation meets the eligibility requirements, including the turnover test) you can follow these easy steps:

- Register your interest for the JobKeeper payment on the ATO website.
- Notify your eligible employees that you intend to participate in the scheme and ask them if they agree to be nominated and receive payments from you as part of the scheme. This may confuse some of your employees and they may want to ask questions.
- Employees will have to download and fill the JobKeeper Employee Nomination Form and return it to you. Both you and the nominated employee need to complete the form. You do not need to send this notice to ATO, however you should keep a record to document that your employee has agreed that you claim the JobKeeper Payment for them. You have to pay your employees first before claiming JobKeeper (it is a retrospective payment).
- Once you have all the JobKeeper Employee nomination notices you can register for JobKeeper. If you use the Business Portal, you will need a myGovID linked to your ABN in relationship Authorisation Manager (RAM). You can find out how to set this up at [ato.gov.au/mygovid](https://ato.gov.au/mygovid)
- You or your registered tax or BAS agent can enrol for the JobKeeper payment.
- Log in to the Business Portal using myGovID
- Select 'Manage employees' then the link for the JobKeeper payment.
- Fill in the JobKeeper enrolment form and provide your:
  - o Eligibility information (which month has your business turnover declined),
  - o Expected number of eligible employees (how many employees are you claiming for, you only need to provide the number),
  - o Contact and bank details.

- Notify all your eligible employees you have nominated them.
- To ensure you receive your JobKeeper payments as early possible, you should enrol by the end of April. However, enrolments are open till the end of May if you need more time. Your organisation may want to consider registering on the ATO whilst investigating your eligibility and collecting all the required forms from their employees. Please discuss your approach and eligibility criteria with your accountant or BAS agent.

### **Make a business monthly declaration**

- Each month, you must reconfirm your reported eligible employees. This can be done through the Business Portal or via your registered tax or BAS agent.
- If your eligible employees change or leave your employment, you will need to notify us through the business monthly declaration report.
- You must also provide information as to your current and projected GST turnover. This is not a retest of your eligibility, but rather an indication of how your business is progressing under the JobKeeper Payment scheme.

## Key dates

- From Monday 20 April: enrol for JobKeeper payment.
- By Thursday 30 April: pay your employees \$1,500 for each fortnight to claim JobKeeper payments for April.
- Monday 4 May onwards: identify your employees.
- Sunday 31 May: final date to enrol to claim for JobKeeper fortnights in April and May
- Each month: reconfirm eligibility.