



Jennifer Frusher
CHARTERED ACCOUNTANT

JOBKEEPER PAYMENTS

ENROLLING FOR THE JOBKEEPER PAYMENTS FROM 20 APRIL 2020

STEPS FOR BUSINESS	DONE AND BY WHOM
Register for your interest and subscribe for JobKeeper Payments	Done by JAF
Check your eligibility requirements as at 01 March 2020 – this is only required once - for: Your business (Turnover of \$1 billion or less): <ul style="list-style-type: none">• Carried on business in Australia• Has an ABN which is _____• Employed at least 1 eligible employee• The eligible employees ARE currently employed by your business for the fortnights your claim for• Your GST turnover fell by at least 30% when you compare:<ul style="list-style-type: none">○ March 2020 to March 2019Or<ul style="list-style-type: none">• Your projected GST turnover for April 2020 with GST turnover for April 2019Or<ul style="list-style-type: none">• Your projected GST turnover for the April-June 2020 quarter with the April-June 2019 quarter• Is not one of the ineligible categories• See spreadsheet attached, complete and please send a copy to me Your eligible employees: <ul style="list-style-type: none">• Are employed by you• Were either a:<ul style="list-style-type: none">○ Permanent full time or part time employee as 01/03/2020○ or a long term casual employed on a regular and systematic basis from at least 01/03/2019 and not a permanent employee of any other employer○ were at least 16 years of age on 01/03/2020○ were an Australian resident on 01/03/2020○ were not in receipt of :<ul style="list-style-type: none">▪ Government parental leave and Dad and partner pay▪ Workers compensation○ Agree to be nominated by you – you need the JobKeeper Employee Nomination Notice completed and returned to you for safe keeping for 5 years.○ See spreadsheet attached, complete and please send a copy to me	
Continue to pay each eligible employee \$1500 less tax of \$192 per JobKeeper fortnight commencing from 30/03/2020. Superannuation will NOT need to be paid on additional JobKeeper payments – that is over an employees normal pay.	
Notify your eligible employees that you intend to claim the JobKeeper Payment on their behalf and check that they are NOT claiming it from another employer or have nominated through another business.	
Give each nominated employee the JobKeeper Nomination Notice to complete and return to you by 30/04/2020 if you plan to claim for April. Cooy attached. Keep it on file and give me one thanks.	
From 20/04/2020 we can enrol you via the ATO portal and this must be done by the end of April 2020.	JAF will do for you



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Provide your bank details on the online form - not yet available - and indicate if you are claiming an entitlement based on business participation – sole traders etc.	
Specify the estimated number of employees who will be eligible for the first JobKeeper fortnight – 30/03/2020-12/04/2020 and the second fortnight – 13/04/2020-26/04/2020.	
There will be a monthly reporting requirement to the ATO re the number of eligible employees and turnover details.	
STEPS FOR EMPLOYEES	
<p>Work out if you are an eligible employee:</p> <ul style="list-style-type: none"> • Are currently employed by an eligible employer • Were a permanent full time or part time employee as at 01/03/2020 • Or a long term casual employed on a regular and systematic basis for at least 12 months as at 01/03/2020 and not a permanent employee of any other employer • Were at least 16 years of age as at 01/03/2020 • Were an Australian resident as at 01/03/2020 • Were not in receipt of: <ul style="list-style-type: none"> ○ Government parental leave or Dad and partner pay ○ Workers compensation 	
Ask your employer if they are participating in the JobKeeper Payment scheme – it is optional – and if they are participating and you are an eligible employee – tell your employer that you want them to claim the JobKeeper payment for you	
<p>If you have multiple jobs you must:</p> <ul style="list-style-type: none"> • Choose which employer you want to claim JobKeeper Payment for you • If you are a long term casual but also have a permanent employer you can only choose the permanent employer • Let your chosen employer know that you want them to claim the JobKeeper Payment • Let your other employers know that you have nominated a different employer for the JobKeeper Payment 	
Complete the JobKeeper employee nomination notice provided by your chosen and agreed employer and return it to them as soon as possible but by the end of April 2020 at the latest	
If you are receiving or applying for JobSeeker Payment with Centrelink then let them know that your employer has applied for JobKeeper Payment. If you don't you may incur a debt which will need to be paid back.	

Record Keeping is going to be vitally important so please let us know how we can help you through this process.

Kind regards

JA FRUSHER FCA
PRINCIPAL

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