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JOBKEEPER

For those of us that have registered with the ATO, you will have received notification of the update available on their website; ato.gov.au/jobkeeper.

The **enrolment** for the payments process commences 20th April and then confirmation of eligible employees commences 4th May.

The website explains how to review your position to meet the criteria to be eligible.

You may not have qualified in the March Quarter but your estimation from April onwards may meet the downturn requirements.

The enrolment process involves assessing any downturn of your business.

Confirming eligible employees involves the **employee** completing a Jobkeeper Employee Nomination Notice which we have attached for your use.

Example of amounts paid to employers

Payment date	Amount per employee
May	\$3,000 (for fortnights starting 30 March and 13 April)
June	\$3,000 (for fortnights starting 27 April and 11 May)
July	\$3,000 (for fortnights starting 25 May and 8 June)
August	\$3,000 (for fortnights starting 22 June and 6 July)
September	\$4,500 (for fortnights starting 20 July, 3 August and 17 August)
October	\$3,000 (for fortnights starting 31 August and 14 September)

You cannot claim the JobKeeper payment on behalf of employees who were not paid at least \$1,500 before tax during each JobKeeper payment period.

You cannot claim the JobKeeper payment in advance. The JobKeeper payment is a reimbursement from ATO to an employer in arrears and cannot be paid in advance in any circumstances.

I assumed that the payment to employees would be treated the same as wages in relation to all other obligations. New rules are being introduced by the government with the intention to not require super guarantee to be paid on additional payments that are made to employees as a result of JobKeeper payments. We will update this information once legislation or regulations are in place.

WorkCover have advised that the JobKeeper payments are to be included in annual remuneration and the calculation of WorkCover insurance premiums.

More information will be made available, soon I hope, for Sole Traders, Partnership and Trusts – business owners working in a business but do not get paid through the wages process. From what I have read, the focus is to cover one person in that type of business.

Please take the time to visit the ATO website which is the best source of information.

We are here to assist clients with the process so please phone us to discuss your position to date, and moving forward, so the process can be started for you as soon as possible.