

# JobKeeper Payment Summary

In response to the economic difficulties Australian businesses are facing amidst the fallout of Coronavirus, the Australian government announced a support package to assist businesses to keep their workers employed – the JobKeeper package. JobKeeper had an initial running period of 30 March 2020 to 27 September 2020, and more recently, has been extended to operate for two further extension periods, running from 28 September 2020 to 3 January 2021 (extension period one) and from 4 January 2021 to 28 March 2021 (extension period two). Businesses must first meet a decline in turnover test to become eligible and receive JobKeeper, to then pass onto their eligible employees.

Summarised below are the key features of the JobKeeper program. Further detail of the program, and the recent changes, can be found [here](#).

Dates/Period	Initial Period 30 March 2020 to 27 September 2020	Extension Period One 28 September 2020 to 3 January 2021	Extension Period Two 4 January 2021 to 28 March 2021
<b>Decline in Turnover Test (businesses are required to meet to be eligible)</b>	<ul style="list-style-type: none"> <li>50% for a business with an aggregated turnover of more than \$1 billion (annually)</li> <li>30% for a business with an aggregated turnover of \$1 billion or less (annually)</li> <li>15% for a charity registered with the Australian Charities and Not-For-Profits Commission</li> </ul>		
<b>The period in which the decline in turnover test is applied &amp; the GST figure that is compared Payment Sum (per eligible employee or business participant, per fortnight)</b>	<p>The relevant month or quarter that the business is claiming JobKeeper for.</p> <p>Comparing figures of projected and actual GST turnover.</p>	<p>Businesses are required to meet the decline in turnover test for the September 2020 quarter.</p> <p>Comparing figures of actual GST turnover in September 2020 quarter with comparable 2019 quarter.</p>	<p>Businesses are required to meet the decline in turnover test for the December 2020 quarter.</p> <p>Comparing figures of actual GST turnover in December 2020 quarter with comparable 2019 quarter.</p>
	\$1,500.00	<ul style="list-style-type: none"> <li>\$1,200.00 for employee that works <math>\geq</math> 20 hours per week</li> <li>\$750.00 for employee that works <math>\leq</math> 19 hours per week</li> </ul>	<ul style="list-style-type: none"> <li>\$1,000.00 for employee that <math>\geq</math> works 20 hours per week</li> <li>\$650.00 for employee that works <math>\leq</math> 19 hours per week</li> </ul>
<b>Employee eligibility tests</b>	<p>Generally, employees are required to meet the below as at 1 March 2020 or 1 July 2020 (from 3 August 2020):</p> <ul style="list-style-type: none"> <li>Currently employed as a full-time, part-time or fixed term employee, or, a long-term casual employee (working on a regular and systematic basis during a 12-month period); and</li> <li>Aged 18 years of older, or, aged 16 or 17 an classified as 'independent' and not undertaking full time study; and</li> <li>An Australian resident;</li> <li>Not in receipt of a JobKeeper payment from another employer; and</li> <li>You are not in receipt of parental leave pay, dad or partner pay or receiving workers compensation as a result of a total incapacity to work.</li> </ul> <p>Please note other exclusions and tests apply - <a href="https://www.ato.gov.au/General/JobKeeper-Payment/In-detail/JobKeeper-tests/">https://www.ato.gov.au/General/JobKeeper-Payment/In-detail/JobKeeper-tests/</a></p>		

*Lets talk*



Karena Nicholls - Partner  
karena@couttslegal.com.au



Allyce Silm, Senior Lawyer  
allyce@couttslegal.com.au