



## Guide to JobKeeper 2.0

From 28 September 2020 there will be key changes made to the JobKeeper wage subsidy. From this date, eligibility for the JobKeeper payment will be based on actual turnover in the relevant periods, and the payment will be reduced and paid at two rates.

### BUSINESS ELIGIBILITY

From 28 September 2020, businesses will have to meet a further decline in turnover test for each of the two periods of extension.

For the first payment extension period of 28 September 2020 to 3 January 2021, businesses will need to demonstrate that their actual GST turnover has fallen by 30 per cent (50 per cent for those with an aggregated turnover of more than \$1-billion) in the September quarter 2020 (July, August and September), relative to a comparable period (the same period in 2019).

For the second payment extension period of 4 January 2021 to 28 March 2021, businesses will need to demonstrate that their actual GST turnover has fallen by 30 per cent (50 per cent for those with an aggregated turnover of more than \$1-billion) in the December quarter 2020 (October, November, December), relative to a comparable period (the same period in 2019).

### PAYMENT RATES

The JobKeeper payment rate will be reduced and paid at two rates.

From 28 September 2020 to 3 January 2021, the payment rate will be:

- \$1,200 per fortnight for all eligible employees who were working in the business or not-for-profit 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 for eligible business participants who were actively engaged in the business for 20 hours or more per week on average; and
- \$750 per fortnight for other eligible employees and business participants.



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From 4 January 2021 to 28 March 2021, the payment rate will be:

- \$1,000 per fortnight for all eligible employees who were working in the business or not-for-profit 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 for business participants who were actively engaged in the business for 20 hours or more per week on average; and
- \$650 per fortnight for other eligible employees and business partners

## EMPLOYEES

Employees are eligible in the extension period if they:

- Are currently employed by an eligible employer (including if you were stood down or rehired)
- Were for the eligible employer (or another entity in their wholly-owned group) either:
  - A full-time, part-time or fixed-term employee at 1 July 2020; or
  - A long-term casual employee (employed on a regular and systematic basis for at least 12 months) as at 1 July 2020 and not a permanent employee of any other employer
- Were aged 18 years or older at 1 July 2020 (if you were 16 or 17 you can also qualify if you are independent or not undertaking full time study)
- Were either:
  - An Australian resident (within the meaning of the Social Security Act 1991); or
  - An Australian resident for the purpose of the Income Tax Assessment Act 1936 and the holder of a Subclass 444 (Special Category) visa as at 1 March 2020



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- Were not in receipt of any of these payments during the JobKeeper fortnight:
  - Government parental leave or Dad and partner pay under the Paid Parental Leave Act 2010; or
  - A payment in accordance with Australian worker compensation law for an individual's total incapacity for work.

Only one employer can claim the JobKeeper Payment in respect of an employee.

The self-employed will be eligible to receive the JobKeeper Payment where they meet the relevant turnover test, and are not a permanent employee of another employer.

Employees will continue to receive the JobKeeper Payment through their employer during the period of the extension if they and their employer are eligible and their employer is claiming the JobKeeper Payment. However, the amount of the JobKeeper Payment will change at the rates set out above.