



Client Alert – The JobKeeper Scheme – Assessment, Registration & On-Going Requirements

We provide below a comprehensive checklist of critical events following the release of the Coronavirus Economic Response Package (Payments and Benefits) Rules 2020 (“the Rules”). The ATO have now commenced releasing further details on the practical aspects of the registration and ongoing management process which are all summarised in the checklist below.

The information contained is current as at the date of issue of this Client Alert but are subject to change.

In the column head “Action Documents” we have provided various documents to assist you in the JobKeeper process. Please note that some of the documents we provide link to are Microsoft Word or Microsoft Excel documents when clicking on these links you will be prompted to open or download the document as opposed to it opening automatically.

Step	Critical Date	Key Issue	Requirements	Action Documents
REGISTRATION & THE LEAD UP REQUIREMENTS				
Step 1	Now	Eligible Employer Test	<p>Review the criteria for determining if you meet the definition of eligible employer, specifically the decline in turnover test.</p> <p>The <i>Stimulus Guide</i> provides detail on all eligibility requirements noting some issues are still not determined by the Commissioner.</p>	
Step 2	Now	Decline in Turnover & Test Period Declaration	<p>Once you have assessed your employer eligibility, specifically the decline in turnover test, we strongly recommend that you document this specifically dealing with confirmation of the following key points:</p> <ul style="list-style-type: none">• The date on which you carried out the decline test; and• The turnover test period(s) you have used in your assessment;• The relevant headline GST turnover numbers confirming the satisfaction of the decline test; and• The commercial reasons why the decline in turnover has occurred, naturally as a result of the Covid-19 situation. <p>We further recommend that you annex to this document the relevant workpapers and evidence supporting the decline in turnover test result.</p> <p>If you do not satisfy the basic test, please contact one of the ERY Melrose Covid-19 team members to discuss what options may be available under the alternate tests.</p>	<p>To download our proforma letters for the relevant test period click and download one of the options being:</p> <p>Month - March 2020</p> <p>Month – April 2020</p> <p>Quarter – June 2020</p>
Step 3	Now	Eligible Employee Test	<p>Review your employees and determine which employees satisfy the definition of eligible employees, which includes</p>	<p>To download the editable</p>



			<p>employees that may have been stood down prior to or after 30 March 2020.</p> <p>We have attached in the Action Documents a spreadsheet which is prepared to determine and track you eligible employees.</p>	spreadsheet click here
Step 4	Before 30 April then beyond	Minimum Payment to Eligible Employees	<p>Continue to pay ALL Eligible Employees at least \$1,500 gross per JobKeeper fortnight commencing 30 March 2020.</p> <p><i>Important note</i> – if you are an Eligible Employer and registered for the Scheme from the commencement date, it is critical that <i>you have paid all Eligible Employees for the first 2 JobKeeper fortnights BEFORE 30 APRIL 2020</i>, specifically including any Eligible Employees that may have been stood down or those on commission only remuneration structures.</p>	
Step 5	Now	Eligible Employee Nomination Notice	<p>Notify your Eligible Employees of your intention to register as an Eligible Employer subject to satisfaction of the relevant employer eligibility criteria.</p> <p>In this notification, include the attached JobKeeper Employee Nomination Notice which must be completed and returned by 30 April if you, the employer, are eligible for an from the month of April 2020. This form to be completed by eligible employees is merely a declaration that they are nominating you as their primary employer for the purposes of the JobKeeper Scheme and no other employer.</p> <p>Further, it is important to stress when sending this notification that an employee can only ever nominate one employer and if the nominated employer becoming ineligible for whatever reason the employee cannot nominate a replacement employer. Once returned by the employee you must keep this form on file.</p>	ATO Employee Nomination Notice
Step 6	From 20 April	Eligible Employer Registration	<p>Eligible Employers can <i>formally register from 20 April 2020</i>.</p> <p>If you are an eligible employer with effect from 30 March it is critical that your <i>registration is fully completed BEFORE 30 APRIL 2020</i>.</p> <p>If you intend to complete the registration yourself, this can be done via the Business Portal. Alternatively, the ERY Melrose Covid-19 team can assist you in this process.</p> <p>As part of the registration process you will be required to provide details including but not limited to:</p> <ul style="list-style-type: none"> • Your bank account details; • An estimate of the number of eligible employees for the first JobKeeper fortnight (30 March 2020 to 12 	



			<p>April 2020) and for the second JobKeeper fortnight (13 April 2020 to 26 April 2020);</p> <ul style="list-style-type: none"> The basis on which you are claiming eligibility under the decline in turnover test and the turnover test period being used. 	
<p>YOU ARE NOW AN ELIGIBLE EMPLOYER THAT HAS SUCCESSFULLY REGISTERED BY 30 APRIL 2020 SO WHAT HAPPENS NOW?</p>				
Step 7	From 4 May 2020 and due within 7 days from each month end	Application to Claim for April 2020 and beyond	<p>From 4 May 2020 you will be able to make claims via the Business Portal (https://bp.ato.gov.au). Alternatively, the ERY Melrose team cannot assist you with this process.</p> <p>This first claim (available for submission from 4 May 2020) will be for the first two (2) JobKeeper fortnights.</p> <p>Ongoing, you can make submission in the first week of each subsequent month for all JobKeeper fortnights occurring in the previous month.</p> <p>The monthly claim process will involve the following (at this stage & subject to change):</p> <ul style="list-style-type: none"> Selecting the relevant eligible employees; For those employers using STP (which will be most employers) the employee details will pre-fill in the application claim form and we assume at this stage you will need to review and select or unselect employees as relevant; If you don't use STP you will be required to enter various employee details manually; Have completed the monthly JobKeeper Declaration Report. This declaration will have to include the following details: <ul style="list-style-type: none"> Confirmation of your eligible employees for the claim period; Notification of any changes in your eligible employees; For statistical purposes only, confirmation of your current GST turnover for the previous month, and, your projected GST turnover for the current month. <p>You can complete this ongoing monthly claim process yourself. Alternatively, the ERY Melrose team can complete this on your behalf.</p> <p>Following submission of your monthly claim:</p> <ul style="list-style-type: none"> the ATO will notify you (or us) via email or SMS confirming receipt of your claim, and 	



			<ul style="list-style-type: none"> pay your claim within 14 days of being satisfied you are eligible for the claim in whole or part. 	
Step 8	From 4 May 2020	Employer Confirmation to Employee	<p>Immediately following your initial claim submission, you should notify you eligible employees confirming that you have now submitted your eligible employer claim to JobKeeper and have notified the ATO of all eligible employees that nominated you as their JobKeeper employer.</p> <p>A proforma letter is contained in the Action Documents.</p>	<p>Download:</p> <p>Confirmation Letter to Employee</p>
CRITICAL ONGOING REQUIREMENTS				
Step 9	The Entire JobKeeper Period	Ongoing Minimum Wage Condition	<p>Whilst there is some concession given for the timing pay minimum payment requirements for the first two (2) JobKeeper fortnights that occurred in April 2020, it is critical that you meet the minimum payment requirement for each eligible employee for each and every JobKeeper fortnight going forward.</p> <p>Where your payroll cycle is less than fortnightly (eg monthly) then payments need to be allocated between fortnights on a reasonable basis. In practice we will have to wait and see exactly what this term means.</p>	

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