

# A GUIDE TO JOBKEEPER

By e-BAS Accounts

## JOBKEEPER 1.0

### Pre June 30 2020

1

- Staff eligibility - full time, part time & long term casuals employed as at 1 March 2020. Also eligible business participants including sole traders.
- Decline in turnover - aggregated < 1B 30%; aggregated > 1B 50% compared to same period last year (month or quarter).
- Payment - \$1,500 per employee per fortnight.
- Report to the ATO - previous month turnover and next month projected turnover (due by 14th of the following month).

## JOBKEEPER 1.1

### From 1 July 2020

2

- Staff eligibility - as per JobKeeper 1.0 but from 3 August, relevant date of employment will be 1 July 2020, not 1 March 2020.
- Decline in turnover - as per JobKeeper 1.0.
- Payment - as per JobKeeper 1.0.
- Report to the ATO - as per JobKeeper 1.0.

## JOBKEEPER 2.0 EXTENSION 1

### From 28 September 2020

3

- Staff Eligibility - as per JobKeeper 1.1
- Decline in turnover - same aggregated turnover basis as JK 1.0, but actual GST turnover for the Sept 2020 quarter as compared to the same quarter last year. Based on your BAS lodgement type i.e. cash or accruals.
- Payment - \$1,200 per employee per fortnight. Employees working less than 20 hours per week in the 4 weeks before 1 March 2020 or 1 July 2020, will receive \$750 per fortnight.
- Report to the ATO - as per JK 1.0 but actual turnover, not projected.

## JOBKEEPER 2.0 EXTENSION 2

### From 4 January 2021

4

- Staff Eligibility - as per JobKeeper 1.1
- Decline in turnover - as per JK 2.0 Ext 1, but actual GST turnover for the Dec 2020 quarter as compared to the same quarter last year.
- Payment - \$1,000 per employee per fortnight. Employees working less than 20 hours per week will receive \$650 per fortnight.
- Report to the ATO - as per JK 1.0 but actual turnover, not projected.
- End date for JobKeeper - 28 March 2021.

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AND FROM THE [TREASURY WEBSITE](#)