

JobKeeper: Enrolments now open

As promised the Australian Tax Office (ATO) has today opened up the formal enrolment process for affected businesses to access JobKeeper. This is not a drill! If you're an employer that meets the eligibility criteria, you must apply for the payment in April to receive it in the first week of May. Further, you must also ensure that all eligible employees have received at least \$1,500 per fortnight by the end of this month. That's not a lot of time!



The ATO has released a number of different guides to help eligible businesses enrol, depending on their circumstances:

- [Employers reporting through Single Touch Payroll \(STP\)](#)
- [Employers not reporting through STP](#)
- [Sole traders](#)

The sole trader guide also applies for partners in partnerships, adult trust beneficiaries and shareholders and/or directors of companies. These individuals (excluding sole traders) must complete a [nomination notice](#) if they are not already being paid through payroll. Please refer to our last [JobKeeper update](#) for more information.

Importantly, eligible employers and sole traders must use the [Business Portal](#) to enrol, and that means having a myGovID - the new digital ID verification process for logging into Government services. If you haven't set this up yet, you'll need to do so to access your JobKeeper payment. Because of the significant privacy requirements for the process, we're unable to set this up for you. But we can help. We're happy to provide you with what assistance we can at no charge, so please contact us if you require some guidance. Sole traders can make their application using the alternative (and confusingly, similarly named) [myGov](#).

We can't create your myGovID, but if you're finding the whole thing a bit overwhelming, we can manage the entire JobKeeper application process for you. We'll need to work with you to do that and get some information from you about your eligible employees, but once we have that, as your registered tax agent we can apply for you using our own channels. If this is something you'd like us to do, please call us.

For employers (i.e. those who are not sole traders or 'eligible business participants'), the process is essentially as follows:

1. **Determine whether your business is eligible** - For businesses with turnover of less than \$1 billion per annum, you must be able to show at least a 30% decline in turnover for March 2020, or in projected turnover for April 2020, or in projected turnover for the April to June 2020 quarter. The

'decline' is measured relative to the same period last year.

2. **Check which employees meet the eligibility criteria** - As a part of this, you must notify them that that you are claiming JobKeeper for them, and you must also have them complete a [JobKeeper Employee Nomination form](#).
3. **Pay your eligible employees at least \$1,500 per fortnight for the last two fortnights of April** - These 'fortnights' cover 30th March to 12th April, and 13th April to 26th April. This applies for all full-time and part-time employees, as well as those that have already been stood down but remain on your payroll. Even if they have continued to be paid but have earned less than \$1,500 per fortnight, you will need to top-up their pay to ensure they receive this minimum amount.

This must be done by the end of this month, although the Tax Office also states that if you need more time, you have until the end of May to enrol and identify employees. We're still not sure though what the process of paying employees for April will be if you do delay enrolment past the end of the month.

If your payroll periods do not align with the designated fortnights (for example, you pay fortnightly but your most recent pay run was completed last week), you'll need to do an out-of-sequence pay run by the end of April for any employees who need a top-up to get them to \$1,500 per fortnight. For April, you can also back-pay a top-up this week for the first fortnight (i.e. from 30th March to 12th April).

Note too that superannuation is not payable on any JobKeeper top-up amount paid over and above the employee's usual pay amount, but is payable as usual on any regular salaries and wages paid.

4. **Login to the [Business Portal](#) with your myGovID** - You can find more information on setting up your myGovID and connecting it with your business [here](#). If you have any problems or questions, once again we're happy to assist you with this at no charge.
5. **Enrol your business for the JobKeeper payment** - Once you've logged into the Business Portal, select 'Manage employees' and then follow the link for the JobKeeper payment. You'll need to provide details of your eligibility assessment, how many eligible employees you have, and your contact information and bank details.

You will also use the Business Portal to provide the information required to meet the ongoing reporting requirements for JobKeeper.

You can find more information on the general enrolment process for employers at the [Tax Office website](#).

We understand there's a lot here to take in and an exceptionally short amount of time to get everything done.

We're here to help. Please [contact us](#) for further information or assistance.

We're continuing to offer complimentary phone calls to support you and your business with these measures during this time.

Liability limited by a scheme approved under Professional Standards Legislation.

For further advice or information please contact us. Whilst this newsletter is issued as a guide, no responsibility is accepted by Dewings for loss by any person acting or refraining from acting on the material provided. The information enclosed should not be substituted for professional advice.

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