

JobKeeper – Changes and eligibility beyond September

Task	Notes	Due	
Tell eligible staff that you intend to claim JobKeeper 2.0	You should nominate <i>all</i> of your eligible employees, not a selection.	Now	
JobKeeper nomination forms filled out	Staff who are now eligible from the new date of 1 July (as opposed to the original 1 March) should complete their forms.	Now	
Determine which payment rate you would like to claim.	This relates to each of their eligible employees (or business participants).	September 2020	
Calculate your losses (if applicable) and report a downturn for the September 2020 quarter.	In order to be eligible for the first JobKeeper Payment extension period of 28 September 2020 to 3 January 2021, demonstrate actual GST turnover has fallen in the September quarter 2020 (July, August, September) relative to a comparable period (generally the corresponding quarter in 2019).	October 2020	
Calculate your losses (if applicable) and report a downturn for the December 2020 quarter.	In order to be eligible for the second JobKeeper Payment extension period of 4 January 2021 to 28 March 2021, demonstrate actual GST turnover has fallen in the December quarter 2020 (October, November, December) relative to a comparable period (generally the corresponding quarters in 2019).	January 2021	
Report your Business Activity Statements – BAS.	Businesses and not-for-profits will generally be able to assess eligibility based on details reported in the Business Activity Statement (BAS). Alternative arrangements will be put in place for businesses and not-for-profits that are not required to lodge a BAS (for example, if the entity is a member of a GST group).	October 2020 and January 2021	

<p>Build a cashflow plan and pay your staff ahead of time.</p>	<p>As the deadline to lodge a BAS for the September quarter or month is in late October, and the December quarter (or month) BAS deadline is in late January for monthly lodgers or late February for quarterly lodgers, businesses and not-for-profits will need to assess their eligibility for JobKeeper in advance of the BAS deadline in order to meet the wage condition (which requires them to pay their eligible employees in advance of receiving the JobKeeper payment in arrears from the ATO).</p>	<p>Now</p>	
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