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CHARTERED ACCOUNTANTS  
*Thinking ahead and beyond*



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## Important Information Today

**Please note that this email contains three Job Keeper Updates:**

1. Exclusive Employsure Webinar on JobKeeper
2. Update to the JobKeeper Testing and Enrolment Process
3. March 2020 BAS and 2019 Income Tax Return Deadlines

## Employsure - Exclusive Webinar

Our long standing advisors in Employment Relations has offered a **free** webinar for clients of Mark Trovato Chartered Accountants to explain all aspects of the Job Keeper program.

The webinar is scheduled for **Tuesday, 28 April 2020 at 11am.**

We strongly encourage you all to participate in this opportunity.

Please click here to **REGISTER**

## JobKeeper - Important Enrolment Update

As the JobKeeper Enrolment deadline approaches, we are receiving new information on how businesses can test their eligibility for the scheme.

Please see below for an outline of these changes to the Turnover Test.

**The Turnover Test can now be calculated as follow:**

By analysing % drop Turnover in the following periods:

1. By Month - March 2020 vs March 2019
2. By Month - April 2020\*\* vs April 2019
3. By Quarter - April to June 2020 \*\* vs April to June 2019

**\*\* You will need to forecast your turnover with your best endeavours as of today for these periods based on Actual and known items.**

**Important Turnover Test Factors:**

If your business is on an **ACCRUALS** basis for its GST accounting method when you lodge your BAS then the TURNOVER test may only be performed using the ACCRUALS method.

**OR**

If your business is on a **CASH** basis for its GST accounting method when you lodge your BAS then the TURNOVER test may be performed using a CHOICE of these methods:

1. Cash OR
2. Accruals

Please ensure you do the calculations of Turnover under all options available to your business.

***It is critical that this work is Date Stamped, to prove the date your Forecasting was done.***

## Turnover Test Outcome

If it is proven that your Turnover will drop by 30% or more in EITHER of the 3 test periods, then you are eligible to start in the Scheme as at 30/03/2020.

If not, then you can test next month and enter the Scheme later.

## Next Step

Once you have tested your eligibility, then you must then:

1. Identify your **Eligible Employees**
2. Collect their **Nomination Notice** stating their authorisation to take part in the JobKeeper scheme
  - o Note - an individual may only claim the JobKeeper from ONE employer at a time.
3. Ensure you have paid ALL eligible employees who have agreed to take part, the minimum of \$3,000 gross wages between the dates 30/3/2020 and 26/4/2020\*\*.
  - o If you are on Xero, [click here](#) for Instructions on processing the Job Keeper Top Up payments
  - o If you are on another payroll software, the concept is the same
4. **Enrol** for the JobKeeper scheme with the Australian Taxation Office
  - o If you have a Business Portal with the ATO, then it is possible to do this step yourself
  - o Please be **VERY CAREFUL** not to select the wrong month in your enrolment process - this will affect your reimbursement start date.
  - o [please click here for instructions](#)
5. Should you wish us to enrol on your behalf through our Tax Agent Portal, please contact us via the method below as soon as possible before 29 April 2020.

**\*\* The ATO have granted an extension to the payments for the first two fortnight periods until 30 April 2020**

## March 2020 BAS / 2019 Income Tax Lodgement Extension

We wish to advise all who are concerned about the lodgement of their March 2020 BAS and/ or 2019 Income Tax Return, that the ATO has granted an extension to all existing lodgement dates.

- March 2020 BAS due 25 May 2020
- 2019 Income Tax Returns due 30 June 2020

Should you need assistance with the Job Keeper eligibility testing and enrolment, please call Jess on 97 544 4999 to schedule a meeting with Mark or one of our team before 29 April 2020.

## For all meetings

As previously advised, all meetings will now be via the following channels:

- Zoom meeting
- Phone call
- Facetime meeting
- Open air appointments at an agreed location

Meeting arrangements will be conducted by **Jess** as per our usual practice.



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## JobKeeper payment - employee nomination notice

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- <https://www.ato.gov.au/Forms/JobKeeper-payment---employee-nomination-notice/>
- Last modified: 23 Sep 2020
- QC 62163

## JobKeeper payment – employee notices

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If you are a business and have been impacted by the coronavirus (COVID-19), you may be eligible to access the JobKeeper Payment.



### Nomination notices

If you have enrolled – or intend to enrol for – JobKeeper payments, you need to complete the *JobKeeper employee nomination notice* to:

- notify your eligible employees that you intend to participate in the scheme
- ask them if they agree to be nominated and receive payments from you as part of the scheme.

If you haven't provided all your relevant employees with an employee nomination notice within the required time, you need to do this as soon as possible.

Next steps:

- Download the [JobKeeper employee nomination notice \(PDF, 226KB\)](#)  or [JobKeeper employee nomination notice \(DOCX, 75KB\)](#)  accessible format.
- [Create your own employee nomination notice](#) if it is not practical to have each employee complete and return the ATO version to you.

Both you and the nominated employee need to complete the form. You do not need to send this notice to us. However, you should keep a record to document that your employee has agreed that you claim the JobKeeper payment for them.

We do not need your employee's signature. A nomination notice can be submitted to you through:

- your internal business process – for example, a business HR portal, or
- the employee's own form of communication channel – for example, email.

You may have requested your employee's signature, but it is not practical for them to provide it in the notice. In that case, it would be reasonable to accept the action of the employee sending you an email as a form of signature.

Note: You should not use this *JobKeeper employee nomination notice* if you are intending to claim JobKeeper payments for an eligible business participant for example a partner in a partnership, an adult beneficiary of a trust or a shareholder or director of a company or a sole trader. A different nomination process will be required.

If you can't download the form, you can:

- [order a copy online](#) – search for NAT 75294-04 2020
- obtain a copy by phoning our publications ordering service on 1300 720 092.

## Employees re-employed after 1 July 2020

Employees need to provide an additional notice to you if:

- they had previously provided you with an employee nomination notice
- they stopped being employed by you before 1 July 2020, and
- they were re-employed by you after 1 July 2020.

This notice must be provided to you in writing and must contain the following:

- details of the employee
  - full name
  - contact phone number and/or email address
- a statement about whether the employee has given a nomination notice to another entity.

If the employee has given a nomination notice to another entity, you cannot claim JobKeeper payments for them after you re-employ them.

The employee must provide the notice to you within 7 days of becoming re-employed.

There is no prescribed way the form must be provided. Employees can submit the notice through:

- your internal business processes – for example, a business HR portal, or
- the employee's own form of communication channel – for example, email.

The notice does not need to be sent to us, but you should keep a copy for your records in order to substantiate your claim.

See also:

- [ato.gov.au/jobkeeper](https://ato.gov.au/jobkeeper)

For details about the information we collect see [Privacy notice – JobKeeper](#).

## Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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