



mark trovato
CHARTERED ACCOUNTANTS
Thinking ahead and beyond



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ATO announces changes to JobKeeper Deadlines - Today!

Today the ATO announced the following in relation to both the JobKeeper Enrolment and Top-Up Payment Deadlines:

1. The last day for the JobKeeper Top-up Payment date for the period 30 March 2020 to 26 April 2020 has been EXTENDED to 8 May 2020. (Previous deadline 30 April 2020)
2. To be included in the JobKeeper program starting from April, the Enrolment Deadline is now 31 May 2020. (Previous deadline 30 April 2020)

How does this affect me?

Businesses with Employees

1) Now have an extended period to 8 May 2020 in which to make the JobKeeper Top-up payments to eligible employees for the payrun's recorded in the specified first two fortnights:

- 30 March 2020 to 12 April 2020
- 13 April 2020 to 26 April 2020

2) To be eligible for JobKeeper reimbursement, all payments after the fortnight ended 26 April 2020 must continue to be:

- physically paid within the 'usual' payrun
- Meet the minimum of \$1,500 per fortnight, per eligible employee by using the "JobKeeper Top-Up".

3) Now have until 31 May 2020 to Enrol in the JobKeeper program

- **CATCH** - the decision to Enrol **MUST** be made no later than 8 May 2020!
- If a business with Employees is eligible to Enrol in the program effective from the 30 March 2020 scheme start date, they **MUST** have the top-up payrun's and payments completed by 8 May 2020.
- Reimbursements cannot be claimed until after Enrolment therefore for cashflow purposes, Enrolment should be performed as soon as possible before or after this new payment deadline.

Businesses with No Employees

As there is no requirement to make JobKeeper Top-Up payments to the Business Participant, providing the business is eligible and the turnover test is met, then the business has until 31 May 2020 to Enrol in the JobKeeper program and be reimbursed for the April and May 2020 periods.

Should you need assistance with the Job Keeper eligibility testing and enrolment, please call Jess on 97 544 499 to schedule a meeting with Mark or one of our team before 6 May 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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