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YOU ARE HERE: [HOME](#) > [NEWSLETTERS](#) > [NEWS ARCHIVES](#) > [JOBKEEPER 3 0](#)

## August 2020 Update

### JobKeeper 3.0 Announced

Recent announcements regarding variations to JobKeeper 1.0 and 2.0.

For a summary of the **MAIN POINTS**, please [click here](#).

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### Employsure Event

All clients of Mark Trovato Chartered Accountants are invited to attend a FREE HR Workshop here in Busselton hosted by employment experts, Employsure.

**Date:** Wednesday, 2nd September 2020

**Venue:** The Goose

**Time:** 8:30am to 10:30am

[REGISTRATION LINK HERE](#)

This is a fantastic opportunity to keep up to date with the ever-changing rules and regulations surrounding employment obligations. For more information, please [click here](#).

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### Online Bookings

Further to the enhancements of our office procedures, we are pleased to launch our new online booking system. For ease of scheduling and cancelling your appointments with our team members, we welcome the use of our new appointment booking service. If you prefer good old fashioned service, **Jess** or **Sapphira** are always only a phone call away to schedule a meeting for you!



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And of course, if you have any questions, comments, or suggestions please don't hesitate to [contact us](#) at any time. We'd love to hear from you!

Kind Regards

The Team

Mark Trovato Chartered Accountants

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YOU ARE HERE: [HOME](#) > [NEWSLETTERS](#) > [NEWSLETTER ARTICLE LINKS](#) > [AUGUST 2020](#) > [JOBKEEPER 3.0](#)

## JobKeeper 3.0 (Main Points)

Further to our last newsletter dated 21 July 2020, the ATO recently announced variations to the JK Scheme 1.0 and 2.0, via Treasury update on 10 August 2020.

We now refer to these variations as **JobKeeper 3.0**

The main variations are:

### **1 - From 3 August 2020 an 'eligible employee' is expanded to include those employed as at 1 July 2020, not 1 March 2020, subject to the same employment status testing.**

This will need to be considered from August 2020 JK claims, to identify any possible "new eligible employees" on-boarded since 1 March 2020.

**Important Note:** any Top Up's for such "new eligible employees" would NORMALLY be due by 16 August 2020 for FN10, to be part of the August 2020 JK Claim. However as JobKeeper 3.0 was just legislated on Friday 14 August 2020, the ATO has deferred the Top-Up deadline date for such "new eligible employees" for fortnights FN10 and FN11 to instead be paid by **31 August 2020**.

### **2 - We recommend testing is undertaken now to identify any "new eligible employees" for JobKeeper for August top-ups and 1st Claims.**

This applies to both the existing Scheme 1.0 and extension Scheme 2.0 periods.

### **3 - Only the immediately prior quarter Turnover will be factored into the turnover testing for JK Scheme 2.0 periods**

1. From 28/9/2020 JK eligibility will be based on turnover testing against Sept 2020 quarter Turnover only (not June 2020 quarter also, as stated in JK Scheme 2.0)
2. From 04/01/2021 JK eligibility will be based on turnover testing against Dec 2020 quarter Turnover only (not June 2020 + Sept 2020 quarter also, as stated in JK Scheme 2.0).

The ATO are still to provide details on **Alternative turnover** tests for these above mentioned JK Scheme 2.0 periods. We will await until they are legislated before we communicate those Rules, as we qualified a number of businesses for JobKeeper using such **Alternative tests**.

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What still remains as time critical will be the future testing of turnover for your September 2020 quarter (to consider if your business will be eligible for the JobKeeper Scheme extension)

Accordingly, we strongly recommend that all Businesses ensure that all Sales/Income to 30 Sept 2020 is fully reconciled in your XERO/MYOB/Other software very promptly in that first week of October, to enable us time to undertake the testing for each business before the 12 October 2020 (being the 1<sup>st</sup> Top-Up deadline in the extension period).

\*\*\*

Please note for all businesses that we assist with your JobKeeper requirements - you will continue to receive our regular fortnightly ASK Questionnaire to ALSO assist with this transition and eligibility to JobKeeper 3.0.

Those businesses whom have been dealing with JobKeeper independently, and would now like our assistance, please email **Tahlia** at [tahlia@marktrovato.com.au](mailto:tahlia@marktrovato.com.au) to be added onto our regular fortnightly ASK Questionnaire & Info For JobKeeper.

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