

JobKeeper 2.0 Bookkeepers Action List

Bookkeeper Checklist for JobKeeper 2.0

- ☐ Lodge September 2019 BAS.
- ☐ Ensure all JK relevant September payments are made by 27th Sept to employees.
- ☐ Consider **not** paying employees JK topup for FNs ending 28th Sept or later until JK2 eligibility is known.
- ☐ Lodge September Monthly Declaration for JK1.
- ☐ Understand “GST Turnover” definition for JK2.
- ☐ Renew your engagement letter with clients for JK 2 work – refer “Dear Client” template.

Existing JK Recipients

- ☐ Turnover Test for **QUARTER** ended 30th September 2020, compared to September 2019

If September 2020 is not yet ascertainable to rate of decline (i.e. 30% for most, 15% NFP, 50% Large)

- ☐ consider alternate tests and,
- ☐ advise employer and employees that JK payments will not be paid until after end of September results can be determined.
- ☐ If failed turnover for September – consider Alternative Tests.

If fail all turnover tests:

- ☐ Advise employer of cessation.
- ☐ Advise employees of cessation.
- ☐ Note there is NO notification required to the ATO.
- ☐ Ensure final fortnight payment is paid (prevent future employee Fair Work issues).
- ☐ Document it all – write a file note.
- ☐ Obtain written declaration from employer as to cessation.

New enrolments into JK

Consider any entities that may wish to enter the system based on September turnover

- ☐ Perform all new entity enrolment procedures as for JK 1 – ATO Online.

JK 2 Eligible Entities

- ☐ Assess each employee for Higher Rate (80-hours or more) or Lower Rate (less than 80 hours).
Note must consider both before 1st March and before 1st July periods and alternate tests and use the higher rate if possible.
- ☐ Obtain confirmation from employer.
- ☐ Notify ATO of which rate applies to each employee (STP Allowance code).

- Set Tier Allowance Code to each individual.
 - Change topup setup for relevant employees in payroll.
- ☐ Notify employees of which rate applies ***Recommend: obtain written confirmation of notification from employee as to rate.**
- ☐ Assess Eligible Business Participants as to 80-Hours.
 - Notify EBPS.
 - Obtain Declaration from EBP.
- ☐ Pay wages for time worked as per normal requirements.
- ☐ Pay any JK Top-Up once certain entity is eligible for continuing with JK.
- ☐ Ensure all October top-ups paid (Required by end of October).
- ☐ Lodge October Monthly Declaration – which will include advising Turnover to the ATO.
- ☐ Retest Eligible entities for December Quarter.

Other items to consider

- Employees may be eligible for Services Australia payments.

Fair Work

- Qualifying entities still on JK.
- Legacy Employers (not on JK but with 10% decline).
- No longer eligible for FW JK Provisions.
- Refer ICB explanations on JK 2 Fair Work provisions.