

Scenario 1:

Adam owns a real estate business with 2 employees. Adam expects GST Turnover to fall by more than 30% in the upcoming months.

Anne is a **permanent full-time employee** with a salary of **\$3000 every fortnight** before tax and she continues to work for the business.

Nick is **permanent part-time employee** with a salary of **\$1000 every fortnight** before tax and who continues to work for the business

Adam's business and both **employees are eligible for jobkeeper payment from FN01** (Fortnight 01)

The start period should be reported only once, unless there is a break in employment and the employee is restarting with that employer.

April					
Fortnight	Employee	Salary or Wages	Allowances		
			Type	Description	Amount
01	Anne	\$3000	Other	JOBKEEPER-START-FN01	\$0
	Nick	\$1000	Other	JOBKEEPER-START-FN01	\$0
			Other	JOBKEEPER-TOPUP	\$500
02	Anne	\$6000	(paid as normal and JobKeeper allowance is not required)		
	Nick	\$2000	Other	JOBKEEPER-TOPUP	\$1000

Nick advises that he will be helping out his brother in his business for 2 weeks and he wants to take **unpaid leave from the week starting 11 May**.

May					
Fortnight	Employee	Salary or Wages	Allowances		
			Type	Description	Amount
03	Anne	\$9000	(paid as normal and JobKeeper allowance is not required)		
	Nick	\$3000	Other	JOBKEEPER-TOPUP	\$1500
04	Anne	\$12000	(paid as normal and JobKeeper allowance is not required)		
	Nick	\$3000	Other	JOBKEEPER-FINISH FN04	\$0

Nick returns to work for Adam on 25 May

June					
Fortnight	Employee	Salary or Wages	Allowances		
			Type	Description	Amount
05	Anne	\$15000	(paid as normal and JobKeeper allowance is not required)		
	Nick	\$4000	Other	JOBKEEPER-START FN05	\$0
			Other	JOBKEEPER-TOPUP	\$2000
06	Anne	\$18000	(paid as normal and JobKeeper allowance is not required)		
	Nick	\$5000	Other	JOBKEEPER-TOPUP	\$2500

Scenario 2:

Shelley and Calvin are individual partners in a partnership operating an Australian business called DSC Accounting. They have 2 employees.

Frank, who is a **permanent full-time employee** with a salary of **\$4000 per fortnight** before tax and

Stanley, who is a **permanent part-time employee** with a salary of **\$800,000 per fortnight** before tax.


Only one of the partners can be nominated as the eligible business participant for the JobKeeper payment. Shelley and Calvin agree to nominate Shelley.

April					
Fortnight	Employee	Salary or Wages	Allowances		
			Type	Description	Amount
01	Frank	\$4000	The partnership reports through STP as usual. There is no Jobkeeper allowance paid or reported during this period.		
	Stanley	\$800,000			
02	Frank	\$8000			
	Stanley	\$1600,000			
03	Frank	\$12000			
	Stanley	\$2400,000			

On May 4th 2020, a fall in turnover of 45% for May 2020 is projected for the partnership when compared to May 2019. Therefore, the business meets the requirements for fall in turnover from that time onwards. **The partnership enrolls in Jobkeeper, commencing in May.** The money paid to Shelley as a business participant is not reported through STP.


May					
Fortnight	Employee	Salary or Wages	Allowances		
			Type	Description	Amount
04	Frank	\$16000	Other	JOBKEEPER-START-FN04	\$0
	Stanley	\$2400800	Other	JOBKEEPER-START-FN04	\$0
JOBKEEPER-TOPUP				\$700	
05	Frank	\$20000	(paid as normal and JobKeeper allowance is not required)		
	Stanley	\$2401600	Other	JOBKEEPER-TOPUP	\$1400

Scenario 3: Employee paid monthly




Wen is an eligible employee, paid on the 15th of April for the pay period 01 April to 30 April. Wen is paid \$2,750 for the month. The pay period covers both FN01 and FN02 and her employer is unsure what the correct JobKeeper start fortnight to report is.

The start fortnight actually reported



	M	T	W	T	F	S	S
	Fortnight 01 (30 March – 12 April)						
	30	31	1	2	3	4	5
	6	7	8	9	10	11	12
April	Fortnight 02 (13 April – 26 April)						
	13	14	15	16	17	18	19
	20	21	22	23	24	25	26
	Fortnight 03 (27 April – 10 May)						


Wen's actual pay day



- In this scenario Wen's employer would report other allowances with the description **JOBKEEPER-START-FN01** with an amount of \$0.
- Wen's salary of \$2,750 would be reported as usual.
- And the top-up (for the April period) would be reported in other allowances as **JOBKEEPER-TOPUP** - \$250

Where employees are paid monthly, the first fortnight of the month should be used to report the start date. This allows the ATO to know that the employer should be reimbursed for the full month.

Scenario 4: Reporting for the Transition period




John runs a small business with 3 employees, Paul, Sylvia and Ben.
Paul is paid \$2,000 per fortnight
Sylvia is paid \$1,100 per fortnight
Ben is also normally paid \$1,100 per fortnight. However, he is currently being paid workers compensation, and will be returning to work on 11 May

John is running his pays today 24 April. It's the first time that he has reported since enrolling for JobKeeper and he is not sure what he needs to report in his software.

Reporting for Paul	Reporting for Sylvia	Reporting for Ben
John reports for Paul in the Other Allowance Type Description JOBKEEPER-START-FN01 with an amount of \$0, and reports the \$2000 paid as per normal.	John reports for Sylvia in the Other Allowance Type Description JOBKEEPER-START-FN01 with an amount of \$0. He reports the \$1,100 she is paid as per normal. He also reports in the Other Allowance Type Description JOBKEEPER-TOPUP with an amount of \$800 (\$400 for April FN 1 & 2)	John does not report anything for Ben in this pay, as he is not an eligible employee. On 22 May, John reports JOBKEEPER-START-FN04 with an amount of \$0. He reports the \$1,100 he is paid as per normal. He also reports in the Other Allowance Type Description JOBKEEPER-TOPUP with an amount of \$400.

Scenario 5: Back Pay



Charlotte owns a small beauty salon with 2 employees. On 18 March Charlotte closed her doors to customers. Her employees have not been paid since this date.

Charlotte realises that her staff are getting offers to work from other employers and she doesn't want to lose them. She decides to back pay them and enrolls for JobKeeper on 25 April.

On April 29 (Fortnight 03) Charlotte reports for each employee

- Other Allowance Type Description **JOBKEEPER-START-FN01**, with an amount of zero
- Other Allowance Type Description **JOBKEEPER-TOPUP** with an amount of \$3000. (i.e. \$1,500 x 2)

Charlotte enrolled for JobKeeper before 30 April and she notified the ATO and completed the monthly declaration before 31 May.
She is eligible to be reimbursed for the payments made for the April period.

Scenario 6: Quarterly concessional payers



Tim has a quarterly reporting concession for STP, he wants to claim JobKeeper payments but wasn't sure whether he is able to as a quarterly reporter. Tim can still continue to report quarterly and receive JobKeeper payments.

Tim needs to report via online channels ensuring he:

- enrolls for JobKeeper
- notifies the ATO of the fortnight start date for each of his eligible employees
- completes the monthly declaration

By declaring at the end of each month Tim will receive reimbursement on a monthly basis.

Tim is meeting all the requirements to receive the JobKeeper payments by enrolling, notifying the ATO of eligible employees and completing his monthly declaration. There is more information in agent and employer guides on ato.gov.au.