

From 28 September 2020 to 28 March 2021



Employer eligibility: basic test

- 30% decline in projected GST turnover; or
- 50% decline for businesses with aggregated turnover of more than \$1 billion; or
- 15% decline if a registered charity.
- To be eligible from 28 Sept to 4 Jan 2021, businesses need to measure the decline in **actual** GST turnover for the Sept 2020 quarter against the Sept 2019 quarter.
- To be eligible from 4 Jan to 28 March 2021, businesses need to measure the decline in **actual** GST turnover for the Dec 2020 quarter against the Dec 2019 quarter.
- Entities registered for GST **must use the same method as their BAS reporting to calculate their current GST turnover**. The ATO advises that for most businesses registered for GST, the actual GST turnover will be equal to G1 minus 1A.
- Alternate tests are available for businesses with extenuating circumstances.



Worker Eligibility

In addition to existing eligibility rules, from 3 August, the reference date for assessing eligibility moved to 1 July 2020. This is a change to the previous date of 1 March 2020, and has been made to ensure that those employees hired when conditions began to bounce back, will now be eligible for the payment from 3 August 2020.



Payment rate

From 28 September the payment rate has been reduced and two payment tiers introduced.

To meet the 80+ work hours test and qualify for the higher payment tier, eligible employees or business participants need to have worked for 80+ hours in the reference period. For those eligible employees who worked less than 80 hours during the reference period, the lower rate will apply.

Reference period for eligible employees: 28 days prior to 1 March 2020 or 1 July 2020.

The period with the higher number of hours is to be used for those eligible at 1 March.

Reference period for business participants: Month of February 2020

	Tier 1: 80+ hours	Tier 2: < 80 hours
28 Sept 2020 – 3 Jan 2021	\$1200	\$750
4 Jan – 28 March 2021	\$1000	\$650

[Click](#) to view the announcement made by the treasury and see the extension fact sheet.

For further information or to see if you qualify for JobKeeper, please contact your trusted Ashfords Advisor on 03 9551 2822.



You can still apply

JobKeeper remains open to new recipients provided they meet the existing eligibility requirements and the additional turnover tests during the extension period.