

JOBKEEPER 2.0 CHANGES

A summary of the changes, which has been extracted from the 'JobKeeper Payment Factsheet' is outlined below:

Employee Eligibility

From the fortnight starting 3 August 2020, eligible employees now include those who were **employed at 1 July 2020** and meet the below criteria:

- are current employees, including employees who have been stood down or re-hired as at 1 July 2020, were either:
 - employed on a full time or part time basis, or
 - employed on a regular and systematic casual basis for at least 12 months prior to 1 July 2020, and not a permanent employee of any other employer
- were at least 16 years of age at 1 July 2020, unless they are a full-time student who is not financially independent in which case they must have been at least 18 years of age at 1 July 2020
- have completed the ATO's JobKeeper Employee Nomination Notice form, agreeing to receive JobKeeper payments from you and confirming they are not receiving a JobKeeper payment from another employer
- were a resident for Australian tax purposes on 1 July 2020, and
- are an Australian citizen, the holder of a permanent visa, or a Special Category (Subclass 444) Visa Holder at 1 July 2020.

In addition to the above requirements, there are fortnightly eligibility criteria that an employee must meet. These require that the employee must not have received any of the following during the fortnight:

- Government-funded Parental Leave Pay or Dad and Partner Pay, or
- a payment under workers compensation law in respect to total incapacity that lasted the full duration of the fortnight

What do I need to do?

Based on the information on the ATO website [here](#), below is a summary of next steps for you to consider:

- Identify new eligible employees engaged at 1 July 2020
- Send new eligible employees the JobKeeper Employee Nomination Notice by **21 August 2020** so they can agree to be nominated
- If the employee agrees to be nominated, ensure you pay them the minimum JobKeeper payment for the 3 August and 17 August JobKeeper fortnights by **31 August 2020**

For specific guidance on your obligations as a participant in the scheme don't hesitate to contact us