#

# JobKeeper

## Frequently Asked Questions - FAQs

## JobKeeper – what is it?

JobKeeper is the Australian Government’s $130 billion JobKeeper Payment scheme. The scheme supports businesses significantly affected by the coronavirus to help keep more Australians in jobs.

The JobKeeper payment is open to eligible employers, sole traders and other entities to enable them to pay their eligible employee’s salary or wages of at least $1,500 (before tax) per fortnight. You can enroll for the JobKeeper payment through the ATO's Business Portal.

Eligible employers will be reimbursed a fixed amount of $1,500 per fortnight for each eligible employee.

Employers need to pay all eligible employees a minimum of $1,500 (before tax) per fortnight to claim the JobKeeper payment. This will be paid to the employer in arrears each month by the Government, through the ATO. The first payments to eligible employers will commence in the first week of May 2020. JobKeeper payments can be made for a 13 fortnight period beginning 30 March 2020.

If employers do not continue to pay their employees for each pay period, the employees will cease to qualify for the JobKeeper payment.

To be eligible for the JobKeeper payment, employers and their employees must meet a range of criteria.

Refer to the ATO website: <https://www.ato.gov.au/General/JobKeeper-Payment/>

## JobKeeper Payment Dates

JobKeeper applies (with a couple of exceptions) to the following LCA pay periods:

1. JOBKEEPER FN01 LCA pay period ending 5 April (paid 1 April)
 Top ups in off cycle pay period 27 April
2. JOBKEEPER FN02 LCA pay period ending 19 April (paid 15 April)
 Top ups in off cycle pay period 27 April

 Payment by ATO after claim has been reconfirmed

1. JOBKEEPER FN03 LCA pay period ending 3 May (paid 29 April)
 Top ups in normal pay period
2. JOBKEEPER FN04 LCA pay period ending 17 May (paid 13 May)
 Top ups in normal pay period
3. JOBKEEPER FN05 LCA pay period ending 31 May (paid 27 May)
 Top ups in normal pay period
4. JOBKEEPER FN06 LCA pay period ending 14 June (paid 10 June)
 Top ups in normal pay period
5. JOBKEEPER FN07 LCA pay period ending 28 June (paid 24 June)
 Top ups in normal pay period
6. JOBKEEPER FN08 LCA pay period ending 12 July (paid 8 July)
 Top ups in normal pay period
7. JOBKEEPER FN09 LCA pay period ending 26 July (paid 22 July)
 Top ups in normal pay period
8. JOBKEEPER FN10 LCA pay period ending 9 August (paid 5 August)
 Top ups in normal pay period
9. JOBKEEPER FN11 LCA pay period ending 23 August (paid 19 August)
 Top ups in normal pay period
10. JOBKEEPER FN12 LCA pay period ending 6 September (paid 2 September)
 Top ups in normal pay period
11. JOBKEEPER FN13 LCA pay period ending 20 September (paid 16 September)
 Top ups in normal pay period

## Employees

For the purposes of JobKeeper employees include:

* Pastors
* Lay Workers
* Staff

Pastors providing Locum Services via LCA are generally not covered by JobKeeper.

## Employees’ Additional Hours

When an employee receives more than their normal gross payment (i.e. the $1,500 payment is more than their normal or worked hours) the employer and employee can negotiate to extend working hours up to the value of the JobKeeper payment, using the opportunity to facilitate additional work. The employee is entitled to say no. The superannuation implications need to be considered in this (see Superannuation below).

## Employees’ JobKeeper nomination notice

The employer is required to ask their employees to complete the notice on the basis that they have been nominated as an eligible employee. The document can be found <https://www.ato.gov.au/Forms/JobKeeper-payment---employee-nomination-notice/> : The employee needs to confirm their willingness to be nominated by completing the form and returning it to the employer – the employer needs to keep the completed notices for 5 years. An employee can elect not to participate.

## Employee PAYG

The JobKeeper payment of $1,500 per fortnight is subject to PAYG.

## Employees on other Government support

If an employee is currently receiving other government support for their income (e.g. paid parental leave, WorkCover) no JobKeeper assistance is available. The premise is that only one source of government assistance is available per person at any one time.

Once the alternative form of government assistance (e.g. paid parental leave finishes after 18 weeks) they can shift to the JobKeeper subsidy for the remainder of the scheme.

The employer MUST advise HRS of changes as they happen.

## Employees Student Loans(HECS/STSL)

At a basic level HECS repayments should not be affected or initiated by the application of JobKeeper payments but this will be dependent on the employees’ personal circumstances. Where HECS/STSL is currently payable this will continue as normal.

## Employer advice to HRS

The employer must advise the LCA HRS the following details:

* Registration for JobKeeper has been applied for
* Employees who have nominated to be included
* The start date for the application of the allowance (the earliest is 30 March 2020).

## Employers Bank account nomination

When registering for the JobKeeper subsidy you are required to nominate a bank account. We recommend that the designated account is the one used for the HRS sweep.

## Employers claim from ATO

Employers need to reconfirm the eligibility of the business to continue via the ATO Business Portal each month.

Employers-reporting-through-STP- The STP upload will populate the required data on a per pay run basis to the ATO direct from LCA HRS.

## Employers currently in vacancy

JobKeeper payments are only available while the pastor is “employed”, once he has left the parish the JobKeeper payments cease. An incoming pastor will not be eligible for the JobKeeper subsidy with a new “employer”. Parishes/congregations in vacancy are not eligible to receive the JobKeeper payment for the vacant call position. Please refer to the LCA Pastors’ Transfer and Support Fund page on the LCA website for further information or contact your district office if this is creating hardship for your calling body.

Where the employer has other employees, they are eligible for JobKeeper assistance if all other eligibility criteria are met.

## Employer JobKeeper payment in full

The government is providing a subsidy of $1,500 per fortnight per eligible employee to eligible employers. The full amount of the subsidy must be paid to the employee.

Where an employee is paid a gross income of more than this no adjustment is required.

Where an employee is currently (or regularly) paid less than this the full $1,500 amount must be paid to that employee. A “top up” allowance is then designated in the payroll system.

## Employees with Multiple Employers

Where an employee is employed by more than one employer they must choose which one is going to receive their JobKeeper subsidy. This will depend on particular circumstances and individual needs. They can ONLY select one employer to receive the subsidy.

A part time role should typically be given precedence above a casual role for JobKeeper purposes.

## Employers - Relationship Authorisation Manager (RAM)

A single designated person (probably the Treasurer) must be designated as the individual who can represent the employer online with the ATO. This is required to be enacted for JobKeeper applications and payments. Instructions on how to do this are in Appendix 1. The website is here: <https://authorisationmanager.gov.au/#/login> . The myGOVID is used to confirm the identity of the person claiming a relationship with the entity and then for logging into the system operations. The myGOVID is accessed via an app on either Android (V7 and higher) or Apple (IOS 10 or higher) app stores.

## Employers registration

The employer must register for JobKeeper. The instructions are here: <https://www.ato.gov.au/general/jobkeeper-payment/In-detail/JobKeeper-guide---employers-reporting-through-STP/>

The verification and registration paperwork should be kept as part of the records of the employer for a minimum of 5 years.

## Employer Single Touch Payroll (STP) files

All STP files are uploaded by LCA HRS for those whose payroll is managed by the LCA and will continue to do so in compliance with JobKeeper requirements. LCA HRS has JobKeeper functionality activated from 20 April 2020.

The JobKeeper notifications to the ATO are also updated as part of the enhanced LCA HRS processes.

## Employer Superannuation

Superannuation is payable at 9.5% of gross earnings (based on hours worked). Any difference (i.e. the “top up” portion) does not need to have superannuation added.

If you the employer decides this payment is to be made to some or all of your entity’s employees you must advise the LCA HRS (jobseeker.hrs@lca.org.au) specifically for each employee.

# Appendix 1 – Relationship Authorisation Manager (RAM)

Refer to RAM and myGOVID guide

Q: I can’t do/lodge my congregation’s Business Activity Statement (BAS) with the Australian Taxation Office (ATO); or

Q: My Auskey device isn’t working (or recognised)

A: Auskeys are no longer in use – they have been replaced by the new **myGOVID app on your mobile phone**, which you can download from either the Apple or Play stores.

Note you will need to have your Driver’s Licence or Passport AND your Medicare card handy to set-up the myGOVID on the first occasion. See page 8 of the guide.

Follow the subsequent steps .in the guide

Here are some handy hints

Make sure you can access a computer. Have your personal Tax File Number to confirm your identity.

You need to call a special ATO number (**1300 287 539** (select option 3 for Relationship Authorisation Manager (RAM) enquiries) for them to set you up as the authorised manager of the entity (have your ABN ready). In practise your name must appear on the Australian Charities and Not For Profit Commission’s website as an official of the entity, or no help can be provided (acnc.gov.au).

Once the ATO person identifies you (know your personal Tax File Number), and you wait for them to check you on acnc.gov.au, then wait again while they set you up, The ATO person will then send you a link to your nominated email.

If the ATO person has trouble finding your entity/ABN on the acnc.gov.au website, gently let them know that the general search function “enter your key word” at top right, no longer works, you need to go to the white ribbon below the logos and select the third from left “**search for a charity**” then enter the ABN (which has 11 numerals)

**Further detail for someone going to set up**

Your name at myGOVID step one, **must match EXACTLY to what you advise at step 2,** or it won’t work.

[Tip: Your name at myGOVID usually defaults to first\_name and surname, even when you enter additional given names. Once you have done step 1, and before you attempt step 2, login to myGOVID on your mobile and on the first screen check the second option by clicking the small arrow on the right of “View your myGOVID information”.

Under ‘Identity details’ you will first see your name exactly as you tell the ATO in step 2 e.g. ‘Jonathon Smith’ (not Jonathon James Smith).

[***https://authorisationmanager.gov.au/#/login***](https://authorisationmanager.gov.au/#/login)

***Extract of the ATO How To pack is at attachment #1***