



7 September 2020

Dear Chairperson and Treasurer

Via email

Job Keeper 2.0

As you will be aware the Federal Parliament passed the JobKeeper 2.0 legislation last week, which extended the time frame that JobKeeper is available from the original 27 September 2020 to 31 March 2021.

There are new calculation criteria and new payment rates for claims and allowances.

LCA HRS need advice on your eligibility and also to know that you have advised your staff of any impact on their payroll payments.

The calculation criteria to determine ongoing eligibility:

- In order to claim JobKeeper in the period 28 September to 31 December (2020 Q4) your congregation GST income must have fallen by more than 15%. The calculation is based on the period 1 July to 30 September 2019 actual against the same months in 2020 actual/forecast.
- In order to claim JobKeeper in the period 1 January to 31 March (2021 Q1) your congregation GST income must have fallen by more than 15%. The calculation is based on the period 1 October to 31 December 2019 actual against 2020.

A schedule that looks like this is appropriate for you to use to assess your eligibility:

LCA Job Keeper Eligibility Schedule - JK2.0		
2019 Actual	2020 Actual/Budget	Notes/Difference
July 2019	July 2020	Actual 2020
\$	\$	
August 2019	August 2020	Actual 2020
\$	\$	
September 2019	September 2020	Forecast 2020
\$	\$	
Total for quarter	Total for quarter	Total difference for quarter 2019/2020
\$	\$	\$ % (eg total 2019 = \$1,200; total 2020 = \$1,000 difference is \$200 and % is 200/1200 = 17% reduction)



Once you have determined your eligibility for 2020 Q4 you need to determine if you are going to elect to make a claim on JobKeeper. This needs to be a deliberate Church Council decision and should be minuted in due course. In the meantime, an authorised person needs to advise the LCA HRS of any decision to continue to claim JobKeeper or not.

Then you need to:

- **Advise HRS**

HRS require a completed eligibility schedule to be forwarded by email (hrs@lca.org.au) from an authorised officer of the congregation, along with advice that you **are or are not** claiming JobKeeper 2.0. **This must be received by HRS by Thursday 24 September** so that the pay of 30 September (which is part of JobKeeper 2.0) is accurately completed.

If you are no longer eligible or are not making a claim HRS will turn off the JobKeeper Key on each employee which advises the ATO (through STP) that you are no longer claiming the payment and ceases making any top up payments/allowances to your staff.

- **Advise the ATO**

If you are continuing your JobKeeper claims then HRS will continue to pay employees as normal (incorporating any adjustment to allowances - see below) and you continue to complete the monthly declarations via the ATO portal.

You will need to repeat this exercise in December 2020 in relation to 2021 Q1. LCA HRS will send emails again close to the time for you to advise.

New rates of JobKeeper 2.0

The new rates of claim and to determine payment of any top up allowance to staff are:

For 2020 Q4 29 September 2020 to 4 January 2021		For 2021 Q1 5 January to 28 March	
Full time staff (over 20 hours per week)	Part time staff (under 20 hours per week)	Full time staff (over 20 hours per week)	Part time staff (under 20 hours per week)
Fortnightly	Fortnightly	Fortnightly	Fortnightly
\$1,200	\$750	\$1,000	\$650

This does mean that any staff currently on a JobKeeper Allowance top up will have their top up reduced. Some may no longer receive any top up payments.

Those staff working more than 20 hours per week and earning over \$1,500 per fortnight will not see this change. Employers will receive a reduced amount in the following fortnights claim as above.

You do need to advise your staff of these changes and the amount they are now likely to be paid (subject to hours worked in any one fortnight, any other allowances



and your eligibility). A separate letter on this will come to you if your staff are receiving top up payments detailing the specifics of who is affected and what their top up amount will be if your eligibility continues.

If you already have a JobKeeper notification form from your employee or pastor you do not need to complete a new one for the extension programmes. Your staff need to complete the JobKeeper payment employee nomination notice if they are now eligible to join. Please see the ATO website:

<https://www.ato.gov.au/Forms/JobKeeper-payment---employee-nomination-notice/>

Thank you for your cooperation and assistance with this matter. If you have any questions please do not hesitate to contact us.

Debbie Venz

LC Business Manager

Chris Materne

LCA Church Worker Support Manager