

JobKeeper

The Government has announced a \$130 billion JobKeeper Payment to help keep more Australians in jobs and support businesses affected by the significant economic impact caused by the coronavirus.

The payment ensures eligible employers remain connected to their workforce and will help businesses restart quickly when the crisis is over.

Employers may seek guidance about employer and employee eligibility from the JobKeeper Payment for business website <https://ato.gov.au/jobkeeper>

What Employers must do:

Check your business meets the eligibility requirements. Visit the ATO website:

<https://www.ato.gov.au/general/jobkeeper-payment/employers/eligible-employers/>

After confirming your eligibility then follow 4 steps.

Step1: Enrol for the JobKeeper Payment. You must visit the ATO website and follow all the rules:

<https://www.ato.gov.au/general/jobkeeper-payment/employers/enrol-for-the-jobkeeper-payment/>

Enrolment is available now. You must enrol prior to End of April, however enrolments are open until the end of May.

Step2: Identify and maintain eligible employees.

The rules: <https://www.ato.gov.au/general/jobkeeper-payment/employers/your-eligible-employees/>

See this page on the ATO website for the employee nomination notice:

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

Ongoing, Employers will be required to notify the ATO of all eligible employees for which they wish to claim the JobKeeper payment **after** the last day of the last full fortnight in the calendar month (26/4, 24/5, 21/6, 19/7 30/8, 27/9).

Step3: Pay your employees. You must visit the ATO website for all information and follow all the

rules: <https://www.ato.gov.au/general/jobkeeper-payment/employers/paying-your-eligible-employees/>

The important 'take-out' is that you must pay your eligible employees in advance, pay them at least \$1500.00 per fortnight, and to claim money for April, you must have paid them and submitted the STP file **by the 8th of May**. Special Allowance Codes you will create below are used to pay the JobKeeper Topup (see below).

Step4: Make a business monthly declaration.

From Monday 4 May, eligible employers may apply for the JobKeeper payment on the ATO Business Portal or via Online services for agents. Employers must confirm eligible employees have been paid each month to trigger the ATO reimbursement process.

- Each month, you must reconfirm your reported eligible employees. This can be done through the Business Portal or via your registered tax or BAS agent.
- If your eligible employees change or leave your employment, you will need to notify the ATO through the business monthly declaration report.
- You must also provide information as to your current and projected GST turnover. This is not a retest of your eligibility, but rather an indication of how your business is progressing under the JobKeeper Payment scheme.

Setting up in WorkDESK

Employers use the STP Pay Event to notify the ATO of eligible employees by including two allowances on **eligible** employees. The WorkDESK application has no knowledge of who is eligible, and you are required to manage this aspect outside of the system. A third allowance code is given to an employee when they finish being eligible, or the end of the scheme is reached on 27 September 2020.

In WorkDESK Pay Events are created during a Payrun update then sent to the ATO when you 'Submit' the STP file.

WorkDESK ATO Reportable allowances ('Separate on PAYG Summary' flag) are to be used for JobKeeper reporting.

Each Employee will require up to 3 reportable allowances over the duration of the JobKeeper period:

1) JOBKEEPER-TOPUP

- A special allowance used each pay when a JobKeeper Topup amount is paid to an employee to bring the pay up to at least \$750 per week or \$1500 if paid as a fortnightly amount.
- This is not included in reportable gross (not in INDB gross) but separately reported
- The amount is taxable
- The amount is optional to accrue super.
The value of your top up payment for each pay should be entered against the employee using this allowance.

2) Start Fortnight Indicator - JOBKEEPER-START-FN##

- This is a special once off allowance code to indicate to the ATO this employee has started Job Keeper payments (JobKeeper Top up)
- To indicate the first JobKeeper fortnightly period for which the subsidy is payable
- Report the Other Allowance Type Description as exactly: JOBKEEPER-START-FNxx where “xx” refers to the fortnightly periods from which the payment first started. For example, JOBKEEPER-START-FN01 to indicate the payment applies from the 1st (30/03 to 12/04) of the 13 JobKeeper fortnights.
- Deviations from this exact description, including failure to use 2-char to indicate the period number, may significantly delay or prevent reimbursement.
- It will require an amount of 0.01 (1 cent) in WorkDESK to trigger the allowance to be reported on the next pay.
- Employees that start on the same fortnight can share the same allowance code (e.g. A551 for JOBKEEPER-START-FN01).
- Only report one Start Fortnight per employee, if an adjustment is required (e.g. incorrect Start Fortnight reported) see the ‘Fixing Issues’ section at the end of this document.
- There are 13 variations of Start Fortnight description. You will add these 13 Allowances in the database and make sure you use the correct allowance when an employee joins the scheme.

3) Finish Fortnight indicator - JOBKEEPER-FINISH-FN##

- This is a special once off allowance code to indicate to the ATO an employee has Finished Job Keeper payments (you report to the ATO the fortnight FN## from which the JobKeeper payment no longer applies i.e. the fortnight after the last eligible payment).
- This finish fortnight can report outside the financial year. E.g you can have one financial year report the start, and another financial year report the 'finish'. It will require an amount of 0.01 (1 cent) in WorkDESK to trigger the allowance to be reported in the next STP PayEvent.
- Employees that Finish on the same fortnight can share the same allowance code (e.g. A585 for Finish Fortnight 5 goes against all eligible employees finishing in Fortnight 5).
Only report one Finish Fortnight for an individual employee, if an adjustment is required (e.g. incorrect Finish Fortnight reported) see the ‘Fixing Issues’ section at the end of this document.
- There are 13 variations of Finish Fortnights required if one or more employees finish JobKeeper scheme. You will add these 13 allowances so they are available to use when an employee finishes in any one of the fortnights.

Configuring in WorkDESK:

The following screens are examples of the ones you must use in your system to get ready for JobKeeper.

Add a new GL code to keep track of the JobKeeper Payments

Add this somewhere in your balance sheet or discuss with your accountant for the best place to put this in your WorkDESK General Ledger.

Accounting - General Ledger

View | Maintain | Add | Journal Entries | End of Year | Period End Dates

Account code 785.00

Format Selection

Title JobKeeper Clearing

Bracket if Balance Debit

Print in Column 0

Number of underlines Nil

Total-to 000.00

Total-to 000.00

Contra Account 000.00

Detail from Revenue/Purchase No

Enable as Revenue code Enable as Purchase code

Save Exit

- You will receipt the JobKeeper payments the ATO give you to this account.
- This money will be part of your assessable income for the company but as you are paying an employee a Topup wage that you subsequently have reimbursed by the ATO it should over time be a zero net balance. Keep your tax accountant informed.

Adding in New Allowance Codes

1) JobKeeper Top-up Allowance - to pay the employee

The screenshot shows the 'Accounting - Payroll' window with the 'Allowances' tab selected. The form contains the following fields and options:

- Allowance Code:** A550 (Yellow)
- Short Name:** JKTOPU (Yellow)
- Description:** JOBKEEPER-TOPUP (Yellow)
- Pay Advice Print Group:** (Empty)
- Pay / Deduct Basis:** Amount (Red)
- Separate on PAYG Summ:** Yes (Red)
- Taxable?:** Yes (Red)
- Pay during Holidays?:** No
- Add to OTE for Super?:** No (Yellow)
- General Ledger code:** 785.00 (Yellow)
- GL code to Credit:** (Empty)
- Standard Pay Amount:** 0.00
- Standard Charge Amount:** 0.00
- Variable Amount:** (Empty)
- Reportable Type:** Other (Red)
- Reportable Description:** JOBKEEPER-TOPUP (Red)
- Exclude from salary sacrifice:** (Checked)
- Subject to Work Cover:** (Unchecked)
- Subject to Payroll Tax:** (Unchecked)
- Exempt Foreign Income:** (Unchecked)
- Include for portable LSL:** (Unchecked)

Buttons for 'Save' and 'Exit' are located at the bottom right.

Red = Mandatory Fields

Yellow = optional or user customisable fields.

Allowance Code: A550 - use any free available allowance code greater than A200.

- If you use A599 or less, after paying an employee the amount is set to 0 & you can manually enter in the amount at the time of next pay - useful if the value each pay changes or occurs for a short period.
- If you use A600 or above, after paying the employee the amount will stay on the employee for the next pay - useful if the value to pay doesn't change.
- **Short Name:** JKTOPU - only shows on some WorkDESK reports where a short description is needed to fit on a print out
- **Description:** JOBKEEPER-TOPUP Use for WorkDESK reports
- **Pay/ Deduct Basis:** Amount
- **Separate on PAYG Summ:** Yes
- **Taxable:** Yes
- **Pay during Holidays?:** No
- **Add to Super for OTE?:** User optional - at the time of writing this documentation it is optional to accrue super for JobKeeper payments & is up to the employer to decide. Set to 'No' to not accrue super or Yes to accrue super.
- **General Ledger code:** Suggest you add a new GL code to keep track of the JobKeeper Payments - somewhere in your balance sheet. Otherwise contact your accountant.
- **Reportable Type:** Top right box 'Other'
- **Reportable Description:** JOBKEEPER-TOPUP
It is mandatory that the Reportable Description matches exactly as is written here.

2) JobKeeper Start Fortnight - to report which Fortnight Period the employee started to receive the JobKeeper payment/s.

Red = Mandatory Fields

Yellow = optional or user customisable fields.

Allowance Code: A551 - use any free available allowance code between A200 and A600.

- Use a code less than A600 as this should only be reported once per employee
- **Short Name:** JBKF01 - only shows on some WorkDESK reports where a short description is needed to fit on a print out
- **Description:** JOBKEEPER-START-FN01 Use for WorkDESK reports
- **Pay/ Deduct Basis:** Amount
- **Separate on PAYG Summ:** Yes
- **Taxable:** No
- **Pay during Holidays?:** No
- **Add to Super for OTE?:** No.
- **General Ledger code:** Suggest to use the same GL code as your JobKeeper Top Up allowance code.
- **Reportable Type:** Top right box 'Other'
- **Reportable Description:** JOBKEEPER-START-FN01
It is important that the Reportable Description matches exactly as is written here.
- You will be required to add separate allowance codes for different Start Fortnights. e.g. use A552 for Start Fortnight period 2, and set the description for it to JOBKEEPER-START-FN02
Example Start Fortnight 2
- You can add just the Start Fortnight allowances you are required to report, you do not need to add all Start Fortnights 1-13 at once, you can add them as needed. E.g. if you are not required to report Start Fortnight 2 then you don't need to add this into WorkDESK.

The screenshot shows a software window titled "Accounting - Payroll" with a tabbed interface. The "Allowances" tab is active. The form contains the following fields and options:

- Payrun | Super Adjustment | Super End of Period | Allowances | Deductions | Direct Deposits | C
- Allowance Code: A552
- Other: Other (dropdown)
- Short Name: JKSF02
- Description: JOBKEEPER-START-FN02
- Pay Advice Print Group: [empty]
- Pay / Deduct Basis: Amount (dropdown)
- Separate on PAYG Summ: Yes
- Taxable?: No
- Pay during Holidays?: No
- Add to OTE for Super?: No (dropdown)
- General Ledger code: 785.00
- G L code to Credit: [empty]
- Standard Pay Amount: 0.00
- Standard Charge Amount: 0.00
- Variable Amount: [checkbox]
- Exclude from Salary Sacrifice: [checkbox]
- Subject to Work Cover: [checkbox]
- Subject to Payroll Tax: [checkbox]
- Exempt Foreign Income: [checkbox]
- Include for portable LSL: [checkbox]
- Buttons: Save, Exit

Each Fortnight below to a different pay period. See table below for the full JobKeeper FN dates and matching fortnights.

3) JobKeeper Finish Fortnight - to report which Fortnight Period the employee finished receiving the JobKeeper payment/s.

The screenshot shows the 'Accounting - Payroll' window with the 'Allowances' tab selected. The form contains the following fields and options:

- Allowance Code:** A571 (Yellow)
- Short Name:** JKFF01 (Yellow)
- Description:** JOBKEEPER-FINISHFN01 (Yellow)
- Reportable Type:** Other (Red)
- Reportable Description:** JOBKEEPER-FINISH-FN01 (Red)
- Pay / Deduct Basis:** Amount (Red)
- Separate on PAYG Summ:** Yes (Red)
- Taxable ?**: No (Red)
- Pay during Holidays ?**: No (Red)
- Add to OTE for Super ?**: No (Red)
- General Ledger code:** 785.00 (Yellow)
- GL code to Credit:** (Empty)
- Standard Pay Amount:** 0.00
- Standard Charge Amount:** 0.00
- Variable Amount:** (Empty)

Buttons for 'Save' and 'Exit' are located at the bottom right.

Red = Mandatory Fields

Yellow = optional or user customisable fields.

Allowance Code: A571 - use any free available allowance code between A200 and A600.

- Use a code less than A600 as this should only be reported once per employee
- **Short Name:** JKFF01 - only shows on some WorkDESK reports where a short description is needed to fit on a print out
- **Description:** JOBKEEPER-FINISHFN01 Use for WorkDESK reports - character limit, remove one hyphen for display purposes
- **Pay/ Deduct Basis:** Amount
- **Separate on PAYG Summ:** Yes
- **Taxable:** No
- **Pay during Holidays?:** No
- **Add to Super for OTE?:** No.
- **General Ledger code:** Suggest to use the same GL code as your JobKeeper Top Up allowance code.
- **Reportable Type:** Top right box 'Other'
- **Reportable Description:** JOBKEEPER-FINISH-FN01
It is important that the Reportable Description matches exactly as is written here.
- You will be required to add separate allowance codes for different Finish Fortnights. e.g. use A572 for Finish Fortnight period 2, and set the description for it to JOBKEEPER-FINISH-FN02
- You can add just the Finish Fortnight allowances you are required to report, you do not need to add all Finish Fortnights 1-13 at once, you can add them as needed. E.g. if you are not required to report Finish Fortnight 1 then you do not need to add this into WorkDESK.

Example Finish Fortnight 2

The screenshot shows a software window titled "Accounting - Payroll" with several tabs: "Payrun", "Super Adjustment", "Super End of Period", "Allowances", "Deductions", and "Direct Deposits". The "Allowances" tab is active. The form contains the following fields and options:

- Allowance Code: A572
- Short Name: JKFF02
- Description: JOBKEEPER-FINISFN02
- Pay Advice Print Group: (empty)
- Pay / Deduct Basis: Amount
- Separate on PAYG Summ: Yes
- Taxable?: No
- Pay during Holidays?: No
- Add to OTE for Super?: No
- General Ledger code: 785.00
- G L code to Credit: __. __
- Standard Pay Amount: 0.00
- Standard Charge Amount: 0.00
- Variable Amount:
- Other: (dropdown menu)
- JOBKEEPER-FINISH-FN02 (text field)
- Exclude from Salary Sacrifice:
- Subject to Work Cover:
- Subject to Payroll Tax:
- Exempt Foreign Income:
- Include for portable LSL:

Buttons for "Save" and "Exit" are located at the bottom right of the form.

Adding Allowances to Employees

1) Paying the Employee JobKeeper Top up

Add the JobKeeper Top Up allowance code to the File -> Employee -> Enter/ Alter Allowances/ Deductions with their Amount

All/Ded Code	Description	Amount	Tax	YearTD	Certificate?	Leave Type
A200	Meal Allowance	0.00	0.00	0.00		
A220	Accrual neg	0.00	0.00	0.00		
A550	JOBKEEPER-TOPUP	750.00	0.00	750.00		

Employee: ADAIP Ms Pieta ADAIR

Allowance/Deduction/Banking/Super

All/Ded code: A550 Ann Pers Adj

Type: JOBKEEPER-TOPUP

Total Amount: 750.00

Tax: 0.00

Date From: // Date To: //

Banking Information

B/S/B Number: _____

Account Number: _____

Account Name: _____

Superannuation

Member Number: _____

Date Joined: //

Buttons: Delete, Save, Exit

You will need to calculate the amount for your employees and pay periods based on the information provided by the Treasury and in the JobKeeper Fact Sheets. The amount above is for example only.

Press 'Save'.

2) If this is the first pay period you will need to add the 'Start Fortnight' allowance code to the employee.

Use the tables on page 15 "Start Fortnight Codes to use" to confirm which fortnight you should be reporting.

Only report a Start Fortnight once per employee.

All/Ded Ct	Description	Amount	Tax	YearTD	Certificate?	Leave Type
A220	Accrual neg	0.00	0.00	0.00		
A550	JOBKEEPER-TOPUP	750.00	0.00	750.00		
A551	JOBKEEPER-START-FN0	0.00	0.00	0.01		

Allowance/Deduction/Banking/Super

All/Ded code: A551 Ann Pers Adj

Type: JOBKEEPER-START-FN01

Total Amount: 0.01

Tax: 0.00

Date From: // Date To: //

Banking Information

B/S/B Number: _____

Account Number: _____

Account Name: _____

Superannuation

Member Number: _____

Date Joined: // //

Buttons: Delete, Save, Exit

This Start Fortnight is an example only, you will need to determine which Fortnight # you are required to report for each employee.

3) Notifying the Employee & ATO the Last Fortnight period

If this is the fortnight after the last eligible pay period for job keeper for this employee, you will need to add the 'Finish Fortnight' allowance code to the employee.

The ATO must be informed of the fortnight from which the JobKeeper payment no longer applies.

Use the tables on page 16 "Finish Fortnight Codes to use" to confirm which fortnight you should be reporting.

Only report a Finish Fortnight once per employee.

All/Ded Ct	Description	Amount	Tax	YearTD	Certificate?	Leave Type
A200	Meal Allowance	0.00	0.00	0.00		
A220	Accrual neg	0.00	0.00	0.00		
A550	JOBKEEPER-TOPUP	0.00	0.00	1500.00		

Allowance/Deduction/Banking/Super

All/Ded code: A577 Ann Pers Adj

Type: JOBKEEPER-FINISHFN07

Total Amount: 0.01

Tax: 0.00

Date From: // Date To: //

Banking Information

B/S/B Number: _____

Account Number: _____

Account Name: _____

Superannuation

Member Number: _____

Date Joined: // //

Buttons: Delete, Save, Exit

This Finish Fortnight is an example only, you will need to determine which Fortnight # you are required to report when an employee/s finish.

4) If the Employee is not receiving any other pay

If no other timesheets/ gross is being paid in this Payrun to the employee i.e. only receiving the JobKeeper Allowance then you must enter in an Adjustment allowance A060 on the employee.

The screenshot shows the 'Employee -- ADAIP' window. At the top, there are tabs for 'View', 'Maintain', 'Add', 'Enter/Alter Timesheets', and 'Enter/Alter Allowances/Deductions'. The 'Employee' field is set to 'ADAIP' and the name is 'Ms Pieta ADAIR'. Below this is a table with the following data:

All/Ded Code	Description	Amount	Tax	YearTD	Certificate?	Leave Type
A060	Adjustments	0.00	0.00	0.00		
A200	Meal Allowance	0.00	0.00	0.00		
A220	Accrual neg	0.00	0.00	0.00		

Below the table is a form for entering an allowance. The 'All/Ded code' is 'A060', 'Type' is 'Adjustments', and 'Total Amount' is '0.00'. There are also fields for 'Tax' (0.00), 'Date From', and 'Date To'. To the right, there are sections for 'Banking Information' (B/S/B Number, Account Number, Account Name) and 'Superannuation' (Member Number, Date Joined). At the bottom, there are 'Delete', 'Save', and 'Exit' buttons.

5) Processing the Employee Pay

Processing the Payrun

If the employee is receiving the full benefit (i.e. only being paid the JobKeeper Top Up allowance) then this needs to be processed through an Adjustment Payrun.

The screenshot shows the 'Accounting - Payroll' window. The 'Payrun' tab is selected. The 'PAYRUN INSTRUCTIONS' section contains the following fields:

- Payroll Type: Casual
- Pay Group: [Empty]
- Adjustment Payrun: (highlighted in green)
- Ind Hol Pay:
- Payment Method: All Pay Types
- Payrun from Date: 29/04/2020
- Payrun to Date: 05/05/2020
- Allowance Cost Override:
- Pay Advice: AUPAYT
- Cheque: [Empty]
- Super Payment Date: 15/01/2015
- Bank Processing Date: 21/04/2020

At the bottom, there are 'Proceed' and 'Exit' buttons. To the right, there are two empty tables with 'From' and 'To' columns.

Otherwise process the Payrun as normal.

Confirm the Excel Reports that the JobKeeper allowances are reporting the correct values for each employee.

Single Touch Reporting

Following the above steps (allowance setup and adding to employees) should result in the STP Excel reports during the Payrun including these reportable allowances.

STP Fields	Field Name	Sub-Field	Payroll ID	Payroll ID GUID	Surname	First Name	Pay Code Description	Period Amount	YTD Amount
PAYEVNTEMP47	Payee Gross Payments		ADAIP	82b177bc-f30b-4b8a-9bca-3cf64a4fbc66	ADAIR	Pieta	Ordinary Pay	0.01	0.02
PAYEVNTEMP130	Payee Total INB PAYGW Amount		ADAIP	82b177bc-f30b-4b8a-9bca-3cf64a4fbc66	ADAIR	Pieta	Tax	217.00	434.00
PAYEVNTEMP7	Allowance Type	OTHER	ADAIP	82b177bc-f30b-4b8a-9bca-3cf64a4fbc66	ADAIR	Pieta	A551 JOBKEEPER-START-FN01	0.01	0.01
PAYEVNTEMP7	Allowance Type	OTHER	ADAIP	82b177bc-f30b-4b8a-9bca-3cf64a4fbc66	ADAIR	Pieta	A550 JOBKEEPER-TOPUP	750.00	2250.00
PAYEVNTEMP22							Payer Total Gross Payments	0.01	0.00
PAYEVNTEMP20							Payer Total PAYGW Amount	217.00	0.00

e.g. you should see the JobKeeper Top Up allowance code reporting this period amount.

If this is the first pay you should see the JobKeeper Start Fortnight allowance (with 0.01). when you are processing your final fortnight you should expect to see another line with the 'Final' fortnight allowance description.

Confirm the amount for JobKeeper Top Up and JobKeeper-Start (0.01) before proceeding.

Note: the JobKeeper Top Up does not add to reportable Gross

Working out Fortnight Date Ranges

Payroll cycles

Regardless of the frequency of regular pay cycles or out of cycle pay periods, or the pay period start and end dates, the \$1,500 per fortnight applies to the **paydays** (payment date) within the defined fortnights and from which fixed fortnight the payment applies. Special rules apply for payments within the month of April and for employees receiving monthly pay.

Claim cycle

Employers will be required to notify the ATO of all eligible employees for which they wish to claim the JobKeeper payment **after** the last day of the last full fortnight in the calendar month. Employers will also be required to complete a monthly declaration online. Refer to the next table for details.

	M	T	W	T	F	S	S
April	Fortnight 01 (30 March – 12 April)						
	30	31	1	2	3	4	5
	6	7	8	9	10	11	12
	Fortnight 02 (13 April – 26 April)						
	13	14	15	16	17	18	19
	20	21	22	23	24	25	26
May	Fortnight 03 (27 April – 10 May)						
	27	28	29	30	1	2	3
	4	5	6	7	8	9	10
	Fortnight 04 (11 May – 24 May)						
	11	12	13	14	15	16	17
	18	19	20	21	22	23	24
June	Fortnight 05 (25 May to 7 June)						
	25	26	27	28	29	30	31
	1	2	3	4	5	6	7
	Fortnight 06 (8 June to 21 June)						
	8	9	10	11	12	13	14
	15	16	17	18	19	20	21
July	Fortnight 07 (22 June to 5 July)						
	22	23	24	25	26	27	28
	29	30	1	2	3	4	5
	Fortnight 08 (6 July to 19 July)						
	6	7	8	9	10	11	12
	13	14	15	16	17	18	19
August	Fortnight 09 (20 July to 2 August)						
	20	21	22	23	24	25	26
	27	28	29	30	31	1	2
	Fortnight 10 (3 August to 16 August)						
	3	4	5	6	7	8	9
	10	11	12	13	14	15	16
Sept	Fortnight 11 (17 August to 30 August)						
	17	18	19	20	21	22	23
	24	25	26	27	28	29	30
	Fortnight 12 (31 August to 13 September)						
	31	1	2	3	4	5	6
	7	8	9	10	11	12	13
Fortnight 13 (14 September to 27 September)							
14	15	16	17	18	19	20	
21	22	23	24	25	26	27	
End of Subsidy							
28	29	30	1	2	3	4	

Legend:

- Last day of 2 full fortnights in the month
- Last day of 3 full fortnights in the month

Start Fortnights to Use

Each employer’s payroll arrangements may be different, and employees may enter, or exit pay periods at different times. Some workers may be on workers’ compensation absences and only return to work sometime after the start of the JobKeeper payment. There is no way for the ATO to know these employee-specific arrangements, so the JobKeeper Start Fortnight is required to inform the ATO from which fortnight the subsidy is to be reimbursed.

For Example:

- A monthly paid (payday 20th) employee becomes eligible for the JobKeeper payment on 23/04
- The employee is paid \$1,200 for the month (reported as INB Gross)
- By reporting Other allowance with description: **JOBKEEPER-TOPUP** for \$300, this informs the ATO that the Gross of \$1,200 plus the top-up of \$300 is only \$1,500 for the month.
- This may appear as if the employer has not passed on the full \$3,000 of the JobKeeper payment for this eligible employee, however, the employer also reports:
 - Other Allowance with description: **JOBKEEPER-START-FN02** for 0.01 (reversals are discouraged).
 - This alerts the ATO that the eligibility applies from the 2nd fortnight and only \$1,500 is reimbursed and the employer has passed on the full top-up to the employee

The JOBKEEPER-START-FNxx codes are:

FN	Dates	Allowance Description
01	30/03/2020-12/04/2020	JOBKEEPER-START-FN01
02	13/04/2020-26/04/2020	JOBKEEPER-START-FN02
03	27/04/2020-10/05/2020	JOBKEEPER-START-FN03
04	11/05/2020-24/05/2020	JOBKEEPER-START-FN04
05	25/05/2020-07/06/2020	JOBKEEPER-START-FN05
06	08/06/2020-21/06/2020	JOBKEEPER-START-FN06
07	22/06/2020-05/07/2020	JOBKEEPER-START-FN07
08	06/07/2020-19/07/2020	JOBKEEPER-START-FN08
09	20/07/2020-02/08/2020	JOBKEEPER-START-FN09
10	03/08/2020-16/08/2020	JOBKEEPER-START-FN10
11	17/08/2020-30/08/2020	JOBKEEPER-START-FN11
12	31/08/2020-13/09/2020	JOBKEEPER-START-FN12
13	14/09/2020-27/09/2020	JOBKEEPER-START-FN13

When you give an employee a JOBKEEPER-START-FNxx make sure the date of payment (bank processing date) falls into the correct FN Allowance Code you set up in WorkDESK. Remember, the ATO is only interested in the above calendar, not your usual “week ending” date. It is all about the date the employee got the money.

Finish Fortnights to use

As for the JobKeeper Start Fortnight, the ATO must be informed when the employee is no longer eligible for the JobKeeper payment. The ineligibility may be due to:

- Workers' compensation absence
- Cessation of employment
- Change of citizenship, visa, personal circumstances The ATO must be informed of the fortnight from which the JobKeeper payment no longer applies. The JobKeeper Finish Fortnight may be reported once or continue to be reported in subsequent Pay Events but must not be forward-dated.

For Example:

- A weekly paid (Thursday) employee becomes ineligible for the JobKeeper payment on 13/07
- The employee is paid \$560 for the month of July (reported as INB Gross)
- The employer has also reported Other allowances with descriptions:
 - **JOBKEEPER-START-FN01** for 0.01
 - **JOBKEEPER-FINISH-FN09** for 0.01
- By reporting Other allowance with description: **JOBKEEPER-TOPUP** for \$940 (new financial year YTD amount), this informs the ATO that the Gross of \$560 plus the top-up of \$940 is only \$1,500 for the month
- This may have appeared as if the employer had not passed on the full \$3,000 of the JobKeeper payment for this eligible employee, if not for reporting the **full fortnight** when the employee is ineligible for the JobKeeper payment
- This alerts the ATO that the eligibility applied from the 1st fortnight of JobKeeper and no longer applies from the 8th fortnight, and only \$1,500 is reimbursed and the employer has passed on the full top-up to the employee

The **JOBKEEPER-FINISH-FNxx** codes are:

FN	Dates	Allowance Description
01	30/03/2020-12/04/2020	JOBKEEPER-FINISH-FN01
02	13/04/2020-26/04/2020	JOBKEEPER-FINISH-FN02
03	27/04/2020-10/05/2020	JOBKEEPER-FINISH-FN03
04	11/05/2020-24/05/2020	JOBKEEPER-FINISH-FN04
05	25/05/2020-07/06/2020	JOBKEEPER-FINISH-FN05
06	08/06/2020-21/06/2020	JOBKEEPER-FINISH-FN06
07	22/06/2020-05/07/2020	JOBKEEPER-FINISH-FN07
08	06/07/2020-19/07/2020	JOBKEEPER-FINISH-FN08
09	20/07/2020-02/08/2020	JOBKEEPER-FINISH-FN09
10	03/08/2020-16/08/2020	JOBKEEPER-FINISH-FN10
11	17/08/2020-30/08/2020	JOBKEEPER-FINISH-FN11
12	31/08/2020-13/09/2020	JOBKEEPER-FINISH-FN12
13	14/09/2020-27/09/2020	JOBKEEPER-FINISH-FN13

Fixing issues

Below sections cover most scenarios for adjusting or correcting any reported Job Keeper details. Please be aware that multiple corrections for one employee is currently not supported by the ATO. If you need to make more than one correction for an employee you may need to contact the ATO for assistance with this.

JobKeeper start fortnight Corrections

There are several scenarios that may need correction with respect to the JobKeeper Start Fortnight:

- **Wrong employee** – if the wrong employee was reported as eligible via the use of the **JOBKEEPER-START-FNXX**, then cancel this employee from eligibility via the use of matching **JOBKEEPER-FINISH-FNXX** where the “XX” fortnights are the same (cancellation via matching start/finish fortnights)
- **Incorrect start FN (later)** – if a later start fortnight is incorrectly reported, report an additional earlier start fortnight. ATO will assume the earliest start fortnight is relevant where no unmatched finish fortnight is reported. For example: reported **JOBKEEPER-START-FN02** but should have been **JOBKEEPER-START-FN01**
- **Incorrect start FN (earlier)** – if an earlier start fortnight is incorrectly reported, cancel this entry via a matching finish fortnight (cancellation via matching start/finish fortnights) and report an additional later start fortnight
- **Future-dated start FN** – if the JobKeeper start fortnight is greater than the STP Pay Event Pay/Update Date field, then it will be ignored, as if not reported. It will only become valid in the matching JobKeeper fixed fortnight that applies. Do not cancel or otherwise attempt to correct this invalid entry.

This design does not support multiple corrections, so extreme caution should be taken to ensure accuracy of originally reported JobKeeper data. This critical detail is used to determine reimbursement to the employer.

JobKeeper finish fortnight Corrections

There are several scenarios that may need correction with respect to the JobKeeper Finish Fortnight:

- **Wrong employee** – if the wrong employee was reported as becoming ineligible via the use of the **JOBKEEPER-FINISH-FNXX**, then cancel this ineligibility via the use of matching **JOBKEEPER-START-FNXX** where the “XX” fortnights are the same (cancellation via matching start/finish fortnights)
- **Incorrect finish FN (later)** – if a later finish fortnight is incorrectly reported, report an additional earlier finish fortnight. ATO will assume the earliest finish fortnight is relevant where no unmatched start fortnight is reported. For example: reported **JOBKEEPER-FINISH-FN06** but should have been **JOBKEEPER-START-FN05**
- **Incorrect finish FN (earlier)** – if an earlier finish fortnight is incorrectly reported, cancel this entry via a matching start fortnight (cancellation via matching start/finish fortnights) and report an additional later finish fortnight
- **Future-dated finish FN** – if the JobKeeper finish fortnight is greater than the STP Pay Event Pay/Update Date field, then this will assist to inform the ATO that the period reported is the final pay to be claimed, as the employee becomes ineligible in the **following** fortnight. This is the required timing to report cessation of the JobKeeper payment – in the preceding fortnight, during the final JobKeeper eligible fortnight. Finish fortnights greater than the next JobKeeper fortnight are ignored. For example, an employee who becomes ineligible on 30/06/2020 will be reported in the pay period covering that JobKeeper fortnight (FN07) with **JOBKEEPER-FINISH-FN08**, as the employee may be terminated and not be included in future STP reports.

The correction options for the JobKeeper payment are limited, given the use of the only STP Pay Event field that can be used for this purpose: Other Allowance Type description field. Extreme caution should be taken by employers to ensure that validation and reconciliation processes are strong enough to warrant confidence in the initially reported data.