

## Advising ATO eligible employees

### Advising the ATO of which employees are to receive JK Through Payroll Software and STP Reporting.

The ATO and Software companies have designed a system of using the payroll system and special use of the “Other Allowances” to notify the ATO of the commencement of payments to an employee (and also the cessation of payments).

1. Establish an “Other Allowance” type with the exact description of “JOBKEEPER-START-FN01”  
This description applies to all employees that start to receive JK payments from (or backdated) to the first fortnight in the JK scheme ie a payment between 30 March and 12 April).
2. Possibly establish an “Other Allowance” type with the exact description of “JOBKEEPER-START-FN02” for those employees that start in the 2<sup>nd</sup> fortnight, “FN03” for the third etc.
3. When recording the payrun for an employee, include an amount of zero in this allowance field.  
This notifies the ATO of the eligible employee and the employers entitlement to receive the JK subsidy.

The “JOBKEEPER-START-FN##” field only has to be completed the first time, unless the employee stops being eligible and then restarts. Alternatively the software may or you may keep reporting zero in this allowance each payrun.

#### Scenario – backpaying an employee for April

It appears (subject to receiving the ATO formal guidance to employers) that an employer will be able to backpay an employee for the two fortnights in April, but by the end of the 2<sup>nd</sup> fortnight.

- Establish the above “JOBKEEPER-START-FN01” allowance category in the payroll system
- Establish the above “JOBKEEPER-TOPUP” allowance category.
- Pay the employee and include
  - Normal hours for hours worked in this fortnight as you would normally.
  - The JK additional payment (if any) in the “JOBKEEPER-TOPUP” allowance, made up of
    - The topup amount to increase the pay for the fortnight to \$1500
    - The topup amount from the first fortnight to increase that fortnight to \$1500
  - Enter zero (0) in the “JOBKEEPER-START-FN01” allowance

## Advising the ATO of which employees are no longer eligible to receive JK

### Through Payroll Software and STP Reporting.

In the same way that we use a special type of the “Other Allowances” to notify the ATO of the commencement of payments to an employee, an employer can advise the ato of the cessation of eligible payments to an employee.

1. Establish an “Other Allowance” type with the exact description of “JOBKEEPER-FINISH-FN##”  
Replace ## with the number of the respective fortnight
2. When recording the payrun for an employee, include an amount of zero in this “FINISH” allowance field. This notifies the ATO that the employee is not eligible for the fortnight indicated.

The “JOBKEEPER-START-FN##” field only has to be completed the first time, unless the employee stops being eligible and then restarts. Alternatively, the software may or you may continue to report the START FN.

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

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