

JOBKEEPER 2.0 EXTENSION 1 DECISION TREE GUIDE NOT FOR PROFIT EMPLOYER ELIGIBILITY

Refer to separate decision tree for P&Cs

Issue Date: 8 October 2020

Childcare centres/ services are not Eligible for JobKeeper 2.0

Reference: www.ato.gov.au/general/JobKeeper-Payment

Not For Profit Employer Eligibility

Turnover Decline test:
All income*, in July - September
2020 Compared to July -
September 2019

*ALL income -Excluding

- JobKeeper Subsidy
- Cash Flow Boost
- the Early Childhood Education & Care Relief Package
- payments of grants to an entity that has no binding obligations to do anything or does not provide goods or services in return for monies.
- Special rules for Government grants and certain income for ACNC Registered Charities. Refer to ATO website.

Is decline in Turnover:

- 15% or more for ACNC Registered Charities (but not ACNC Registered Preschools & Kindergartens)
- or
- 30% for others including preschools and kindergartens

(Refer to Turnover decline example tool)

NO

**NOT ELIGIBLE FOR JOBKEEPER 2.0
FROM 28 SEPTEMBER 2020
TO 3 JANUARY 2021**

YES

**ELIGIBLE FOR JOBKEEPER 2.0
FROM 28 SEPTEMBER 2020 TO 3 JANUARY 2021.
FOR ELIGIBLE EMPLOYEES ONLY**

**Alternate test for
determining decline
maybe available in
certain circumstances**

**SIMILAR TEST WILL APPLY FOR 4 JANUARY 2021 - 28 MARCH 2021 PERIOD
BASED ON OCTOBER - DECEMBER 2020 TO OCTOBER - DECEMBER 2019**