

## JobKeeper Critical Dates & Eligibility Tests

The following applies to organisations who are currently JobKeeper eligible or maybe eligible for JobKeeper 2.0 Extension 1. If this advice does not apply to you, please disregard.

## Upcoming JobKeeper 2.0 Fortnights

JobKeeper Fortnight	Period relating to each JobKeeper Fortnight	Employees are paid on or before
14	28 September – 11 October	31 October
15	12 October – 25 October	31 October

You don't have to change your pay cycle to the same as JobKeeper fortnight - as long as you pay any JobKeeper eligible employees up to at least the appropriate Tier level before tax. This must be paid within the above JobKeeper fortnights.

If you usually pay your employees less frequently than fortnightly, the payment can be allocated between fortnights in a reasonable manner.

## Monthly Declaration Periods

Each month you must make a declaration to the ATO in order to be reimbursed for the JobKeeper payments made to staff in the previous month. You need to do this between the 1st and 14th of the month (for example, to be reimbursed for JobKeeper payments made in September you need to complete your declaration by 14 October).

Month	Monthly Declaration Period
September (last JK1 fortnight)	1 October - 14 October
October (JK2)	1 November - 14 November



## CMSolutions Eligibility Guides for Employees and Employers for JobKeeper 2.0 Extension 1

- JobKeeper 2.0 Extension 1 Decision Tree Guide Not for profit employer eligibility
- JobKeeper 2.0 Extension 1 <u>Decision Tree Guide P&Cs ONLY</u>
- JobKeeper 2.0 Extension 1 Turnover Decline Examples & Test
- JobKeeper 2.0 Extension 1 <u>Alternate Decline Test for Employers</u>
- JobKeeper 2.0 Extension 1 <u>Step 1 Determination for Employees</u>
- JobKeeper 2.0 Extension 1 <u>Step 2 Determination for Employees Hours worked reference</u> period
- JobKeeper 2.0 Extension 1 <u>Step 2A Determination for Employees Alternate reference</u> period
- JobKeeper 2.0 Extension 1 <u>Step 3 Determination for Employees Payment Rate</u>

For more information, visit the Australian Taxation Office website here.

If you would prefer CMSolution's experienced Payroll and Bookkeeping team to take care of this for you, or if you have any further questions or concerns, please contact the CMSolution's office

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