



Members Update

Dear member,

Welcome to the August 2020 member's update.

This month we look at Jobkeeper updates, extensions of unpaid pandemic leave and annual leave at half pay in some Modern Awards (including new Schedule Y for paid pandemic leave), and a quick revisit on the SG Amnesty (which ends on 7 September).

JOBKEEPER UPDATES

JobKeeper extension

To be eligible for JobKeeper Payments under the extension, businesses and not-for-profits will still need to demonstrate that they have experienced a decline in turnover of:

- 50 per cent for those with an aggregated turnover of more than \$1 billion;
- 30 per cent for those with an aggregated turnover of \$1 billion or less; or
- 15 per cent for Australian Charities and Not for profits Commission-registered charities (excluding schools and universities)

FN	Jobkeeper FN start date	Jobkeeper subsidy	
		Employees working 20 hours or more	Employees working less than 20 hours
10	03-08-20	\$ 1,500.00	
11	17-08-20	\$ 1,500.00	
12	31-08-20	\$ 1,500.00	
13	14-09-20	\$ 1,500.00	
		Jobkeeper subsidy	
		Employees working 20 hours or more	Employees working less than 20 hours
14	28-09-20	\$ 1,200.00	\$ 750.00
15	12-10-20	\$ 1,200.00	\$ 750.00
16	26-10-20	\$ 1,200.00	\$ 750.00
17	09-11-20	\$ 1,200.00	\$ 750.00
18	23-11-20	\$ 1,200.00	\$ 750.00
19	07-12-20	\$ 1,200.00	\$ 750.00
20	21-12-20	\$ 1,200.00	\$ 750.00
21	04-01-21	\$ 1,000.00	\$ 650.00
22	18-01-21	\$ 1,000.00	\$ 650.00
23	01-02-21	\$ 1,000.00	\$ 650.00
24	15-02-21	\$ 1,000.00	\$ 650.00
25	01-03-21	\$ 1,000.00	\$ 650.00
26	15-03-21	\$ 1,000.00	\$ 650.00

20 July 2020 – changes for child care providers

Eligibility for JobKeeper payments has ceased from 20 July for:

- **employees** of an approved provider of child care services where the employee's ordinary duties are that they are principally engaged in the operation of the child care centre
- **eligible business participants** where the business entity is an approved provider of a child care service.

Childcare providers need to make sure that they do not claim JobKeeper for employees and eligible business participants who are no longer eligible. They will not be reimbursed for payments made after JobKeeper Fortnight 8 (6 July to 19 July) – and although not specifically mentioned on the ATO website, the advice we have received is that the employee should be reported with JOBKEEPER-FINISH-FN09 to indicate they are no longer an eligible employee.

Extensions of unpaid pandemic leave and annual leave at half pay in Modern Awards/Paid pandemic leave

There have been a number of extensions and cessations of Schedule X in Modern Awards – Schedule X deals with unpaid pandemic leave and annual leave at half pay.

With so many changes and extensions, it may be easier to provide the following links:

[Awards that still have Schedule X as well as its new end date in each award](#)

[List of awards where unpaid pandemic leave \(Schedule X\) no longer applies](#)

New Schedule Y

Aged Care Award Nurses Award Health Services Award	Y (new schedule providing for up to 2 weeks' paid pandemic leave for eligible residential aged care employees for each time they can't work because of circumstances relating to coronavirus. There are some conditions that need to be met for employees to access the leave.	29 July 2020 until 29 October 2020. https://coronavirus.fairwork.gov.au/coronavirus-and-australian-workplace-laws/temporary-changes-to-workplace-laws-during-coronavirus/paid-pandemic-leave-in-some-awards
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The SG Amnesty

You may be aware that the SG amnesty ends 7 September 2020 (11.59pm). Any amnesty amounts paid before 7 September 2020 for unpaid/late super that relates to quarters between 1 July 1992 and 31 March 2018 are tax deductible and the \$20 admin fee per employee per quarter is also waived.

It may be wise to visit any unpaid superannuation amounts soon with the amnesty ending in less than 5 weeks and fees and penalties will again apply and tax deductions will no longer be permitted.

We have had a number of queries on how to complete the SG Charge statement for the Amnesty and how to remove the admin fee – **if you are using spreadsheet version, please use the specific SG Amnesty spreadsheet** - https://www.ato.gov.au/uploadedFiles/Content/SPR/downloads/SG_Amnesty_form_2020.xls

This does not include the admin fee when determining the liability. If you use the standard SG Charge statement spreadsheet, you will incur the admin fee.

The ATO recognises that for some employers, applying for the amnesty will result in them receiving a refund and are working on returning these payments. In particular:

- for those employers who are eligible and lodged a super guarantee charge (SGC) statement between 24 May 2018 and 6 March 2020, (these employers lodged in good faith however the legislation was not passed in time and as such incurred the admin fee)
- those employers who have made payments of SGC or contributions to employee super funds in 2017-18 or 2018-19 that are eligible for income tax deductions - finance have/will need to lodge amended income tax returns

If you require any assistance in competing these statements, please reach out to our helpdesk. We will also be covering the SG Charge statement in our Superannuation Masterclass to be held on 20th and 25th August 2020. We are aware of a number of organisations – different sizes and industries - who have received notification from the ATO instructing them to complete SG Charge statements for particular employees and for whole quarters. This has stemmed from the introduction of STP - the last eligible quarter for the amnesty is March 2018 and, as most employers began reporting through STP for the 2018-19 FY and SG contributions/OTE were reported through STP, the ATO has been matching these contributions to the contributions the superannuation funds are reporting as received.

MEMBERS WEBINAR

Our August webinar will be held on 26 August 2020 at 1pm and the topic will be “What constitutes remuneration for payroll tax purposes”

[Register here](#)