



JobKeeper Webinar

Frequently Asked Questions

Turnover Calculation

Q. What should be included/excluded in relation to income and expenditure? Examples of each of the following would be helpful:

- ▶ Total sales (as reported in the BAS)
- ▶ Exclude Input Taxed Supplies & Income¹
- ▶ Donations/Gifts (not included in the BAS)²
- ▶ Supplies made within GST Religious Group³
- ▶ Supplies made within GST Group (if separate ABNs)⁴

Response:

¹ Input Taxed Supplies include interest income, residential rental income, input taxed fundraising event.

² gifts/donations/offerings received from external parties, e.g. from congregation members/attendees.

³ GST Religious Group income, e.g. donations/gifts/contributions received from other UCA Church entities must be included. Any input taxed supplies within the GST Religious Group are to be excluded from the calculation.

⁴ Only relevant if you report a BAS that includes more than one ABN. A separate eligibility test will need to be completed for each ABN with income split and recognised for each ABN. Any input taxed supplies within the GST Group are to be excluded from the calculation.

An updated template (Excel Spreadsheet) has been provided to assist in “applying the turnover test”.

Q. What happens if we don’t drop 15% until May, but have already processed wages in April based on JobKeeper (i.e. used JobKeeper payroll allocations and lodged with STP)?

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Response:

You would not be eligible for JobKeeper on this basis unless your projection for Apr-Jun Qtr 2020 will have a greater than 15% decline in turnover.

Q. Over what period or periods should we make the calculation?

Response:

Month of March 2020 (compared to March 2019) - Actuals

Month of April 2020 (compared to April 2019) - Projection

Quarter Apr-Jun 2020 (compared to Qtr Apr-Jun 2019) - Projection

Q. When we add Donations and Gifts into the JobKeeper Eligibility Calculation Template, should we include Wider Work Donations (Code I3 Items), or should this be excluded from the turnover calculation because the proceeds eventually go to an external organisation?

Response:

It should be included in the turnover test.

Employee Eligibility

Q. Who is responsible for notifying eligible employees and how?

- ▶ Are casual/visiting preachers eligible, if they were regularly rostered?
- ▶ Are UTC candidates eligible?

Response:

At the time of this response, anyone on a stipend is not an eligible employee. If at a future date, the ATO advises otherwise, one needs to

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ensure that the casual/visiting preacher is only registered for the JobKeeper payment from the primary ABN and is definitely preaching on a regular and systematic basis.

UTC candidates are not eligible as they are not employees.

Q. What should we be doing if we have already stood an employee(s) down?

Response:

If eligible for the JobKeeper Payment from a turnover test perspective, and you decide to enroll in the program, you have to nominate all employees, including those stood down. You would then have to pay them the minimum of \$1,500 per fortnight.

Q. What records do we need to keep?

- ▶ What happens if the Employee Notice Form is not returned on time?
- ▶ Do we need to send a copy of Employee Notice Forms to Synod/Presbytery?

Response:

You need to keep each Employee Notice Form and a register of all employees included in each monthly submission.

All Employee Notice Forms are to be kept by the congregation and copies are not required by Synod or Presbytery.

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Q. Should we include ministers when entering the number of employees to claim the JobKeeper subsidy, or should we wait until later in the week for further advice?

Response:

Until there is a change in advice from either Treasury or the ATO, ministers are not eligible employees.

ATO Registration

Q. Who is responsible for registering a Congregation and its employees with the ATO?

- ▶ If we use the Synod Payroll Bureau Service will the PBS register eligible employees on our behalf?

Response:

The congregation is responsible for registering the Congregation for JobKeeper Payment.

If the congregation has its own payroll, it is responsible for registering the employees as well

If using the Synod Payroll Bureau Service, the JobKeeper Request Form, which provides a register of eligible employees is to be forwarded to the PBS. This form will update your STP file and ensure any Top Up payments are made. The latter will be calculated by the PBS – but the JobKeeper enrolment, and lodgement of the monthly declaration is still the responsibility of the Congregation.

Q. We have already registered an expression of interest, do we need to register again?

- ▶ What happens if we miss the 26th April deadline for registering?
- ▶ Should we register anyway, even if we fall under the 15%?

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Response:

Registering an expression of interest does not initiate anything in the JobKeeper Payment process. You need to electronically enrol through your business portal.

You will need to register your congregation by Monday, 26 April (and those not on the PBS have until 30 April to register according to the ATO website).

It is not advisable to register if your turnover test falls under the 15% as one of the questions when registering requires you to answer on what basis you meet the turnover test.

Q. How do we register if we don't have a MyGov ID?

- ▶ Please clarify the process for registration through the ATO Business Portal (Step 4) – if we submit our BAS by paper?
- ▶ Can we go back to a paper system if registering on-line?

Response:

To apply for JobKeeper Payments, you can only do this online through the ATO Business Portal.

The first step is that whoever is authorised to access the ATO Business Portal for your congregation must be set up with myGovID on their smartphone. The below link provides the process for registering myGovID.

<https://www.mygovid.gov.au/how-do-i-get-set-up>

Note: it is recommended that one uses ones personal email address for this process as it is a form of identity which can then be utilised for other government related interactions, not necessarily just in your work for the Church.

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You can continue to submit your BAS by paper if you have always done so; however, once you have lodged a BAS through the ATO Business Portal, you have to continue doing so.

Q. How will continuing eligibility be assessed?

- ▶ Page 3 of the previous Information Update suggests that eligibility to participate, in the scheme, will need to be reassessed each month, this seems to be directly opposed to what the ATO have stated. Please provide clarification as regards to continuing eligibility.

Response:

The turnover eligibility test is a one off test. You will be required to provide turnover data each month for information purposes to the ATO so that the Government can determine the effectiveness of the programme.

Q. If a Congregation is basing their 15% turnover test on a future month – May 2020 in this case – and at this stage they are **unsure** as to whether they will have ‘enough’ downturn, should they still go ahead and enrol and start claiming the JobKeeper Payments for April?

- ▶ Is there a ‘wait and see’ option to enrol from May/June and then start making top up payments less the first 6 fortnights worth, that have essentially been foregone.

Response:

Yes, there is a ‘wait and see’ option; however, there won’t be any retrospective JobKeeper payments made for previous months.

Note: You can carry out a projection for the Apr-Jun Qtr at this time to determine whether your congregation is immediately eligible.

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Initiating JobKeeper Payments

Q. What is the trigger for payroll involvement and when will payments be made/received?

- ▶ If we don't use the Synod Payroll Bureau Service (PBS)?
- ▶ If we do use the Synod PBS?

Response:

In response to both questions, employees must be paid their normal pay by the end of April, and if on less than \$1,500 per fortnight gross, must be 'topped up' to this amount and paid by the end of April.

The JobKeeper start date must also be updated via your payroll system, if you are using it to report through STP.

If on Single Touch Payroll (STP), and the payroll system is set up for JobKeeper payments, the process of reporting to the ATO will be

automated and the JobKeeper subsidy will be returned to the congregation in the following month, once you have lodged your monthly declaration through your business portal.

Q. What happens if the first pay/s for April have been entered through STP and did not include payroll categories for JobKeeper, but we want to claim JobKeeper for this period?

Response:

You would then have to enter the data manually into the ATO Business Portal.

If you are using the PBS, you need to have advised them no later than 26 April, so that your JobKeeper eligible employees STP files can be updated for **April**.

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Q. If a person is employed permanent part time who receives a (disability) pension. **How will Jobkeeper impact this?**

- ▶ Is it income tested?
- ▶ Is it absorbed into existing wages/salary or paid “on top”?

Response:

No, it is not income tested. The minimum of \$1,500 per fortnight would have to be paid to the employee, ensuring “top up” if being currently less than this amount. The employee would need to seek advice on the possible impact of these payments on his or her other government allowances.

Q. What happens in the event of split placements or multiple employment arrangements between Congregations and/or Presbyteries?

- ▶ Where the individual is directly paid across both ABNs?
- ▶ Is the entity with the greater placement percentage to apply for the funds and then proportionally share the funding received so both entities benefit not just the recipient of the funding

Response:

Refer to scenarios in PowerPoint presentation.

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