



5 May 2020 (this replaces the 4 May Update emailed last night)

## JobKeeper Update for Religious Practitioners

(Based on information supplied on May 3 2020)

### Religious Practitioners (Ministers of the Word / Ordained Ministers)

Entities are now eligible to register for and receive JobKeeper payments for Religious Practitioners (i.e. Ministers of the Word / Ordained Ministers), subject to:

- a. Meeting the 15% loss in turnover
  - o Options for determining turnover, include one of the following:
    - Compare March 2019 to March 2020; or
    - Compare April 2019 to April 2020; or
    - Compare the Quarter Apr-Jun 2019 to April-June 2020
  - o See Turnover Calculation Template (v.4) provided for guidance on calculation and inclusions

#### **Please Note:**

- o If removing government income/grants when assessing Turnover Test Eligibility, and that grant/income is directly linked to the employment of staff, **these employees must be excluded from eligibility for the JobKeeper payment.**
- o Where an employee or Religious Practitioner has an employment contract or placement with the congregation, and they are on the books of the Presbytery, (i.e. the Presbytery ABN pays the employee or religious practitioner and are charging the cost as a management fee to the congregation) **they cannot be included in JobKeeper by the congregation**
  - In this case the Presbytery must itself meet the basic turnover test, i.e. a decline of at least 15% on its own, to be eligible to claim JobKeeper payments for these Ministers / employees.

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b. Eligibility of Individual Religious Practitioners

- Completion and return of the JobKeeper Religious Practitioner Nomination Notice
- Refer Section D of the JobKeeper Religious Practitioner Nomination Notice for individual eligibility criteria, which include:
  - Not **employed** by the religious institution
  - Perform activities in pursuit of their vocation as a religious practitioner and as a member of the registered religious institution
  - Not in full-time study

**Please Note:**

- If you have previously used the JobKeeper Employee Nomination Notice to register ordained Ministers **you will need to correct this by using the JobKeeper Religious Practitioner Nomination Notice.**

**Critical Next Steps for Religious Practitioners:**

1. Determine entity eligibility
2. Make payments for period 30<sup>th</sup> March to 26<sup>th</sup> April, to all eligible employees and Ministers, by **8 May**
  - **Please Note:** For Religious Practitioners on a stipend (i.e. non-Common Law “employees”), JobKeeper assistance will be \$1,500 per fortnight per minister payable to the Entity. **Therefore no top-up is required to be paid to any minister receiving less than \$1,500 a fortnight.**
  - Religious practitioners not on a stipend, are considered to be common law employees for Job Keeper eligibility and are therefore required to be paid the top-up up to make up the minimum \$1,500 per fortnight payment.
3. Make arrangements for eligible Ministers to **complete and return the Religious Practitioner Nomination Notice (form)** as soon as possible, but no later than **15 May:**
  - **Note:** Do not use the Religious Practitioner Nomination Notice form for religious practitioners who are employees (please use the Employee JobKeeper nomination process)

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### Timeline

- **8<sup>th</sup> May** – All payments (for eligible employees and ministers) must be up to date for first two fortnights, i.e. period 30<sup>th</sup> March to 26<sup>th</sup> April, inclusive
- **15<sup>th</sup> May** – Eligible Ministers to return completed JobKeeper Religious Practitioner Nomination Notice
- **31<sup>st</sup> May** – complete JobKeeper registration, including nomination of all eligible employees
- **End of month** – on-line monthly business declarations (subject to provision of reporting template, through the ATO business portal)

For continuing JobKeeper payments please see the fortnightly (ATO) payment schedule below:

### JobKeeper fortnights

JobKeeper Fortnight	Period relating to each JobKeeper Fortnight	Employees are paid on or before
1	30 March – 12 April	8 May*
2	13 April – 26 April	8 May*
3	27 April – 10 May	10 May*
4	11 May – 24 May	24 May*
5	25 May – 7 June	7 June
6	8 June – 21 June	21 June
7	22 June – 5 July	5 July
8	6 July – 19 July	19 July
9	20 July – 2 August	2 August
10	3 August – 16 August	16 August
11	17 August – 30 August	30 August
12	31 August – 13 September	13 September
13	14 September – 27 September	27 September

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## INFORMATION UPDATE

### ATO Quick Link:

<https://www.ato.gov.au/general/jobkeeper-payment/employers/your-eligible-employees/#Employeeswhowerestooddownoronlongtermlea>

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