



COVID-19

GUIDANCE NOTE

Extension of JobKeeper

Government Announcement

- ▶ On 21 July 2020, the Australian Government announced that it will be extending the JobKeeper Payment subsidy until 28 March 2021; however, eligibility criteria and payment amounts shall be changing.
- ▶ From 28 September 2020, eligibility for the JobKeeper payment will be based on actual turnover for the most recent quarters, and the payment (currently \$1,500 per fortnight) will be stepped down and paid at one of two rates.

Turnover eligibility

- ▶ Your congregation (ABN) will need to demonstrate that it continues to meet the 15% decline in GST Turnover Test in both the June (April, May and June) and September (July, August and September) quarters of 2020 compared to the same quarters of the prior year (namely 2019) to be eligible for JobKeeper from 28 September 2020 to 3 January 2021. *[see link to template]*
- ▶ To continue to be eligible for the JobKeeper for the period 4 January 2021 to 28 March 2021, not only will the GST Turnover Test have to meet the 15% decline in each of the June and September quarters of 2020, but it will also have to meet this test for the December (October, November and December) quarter of 2020.
- ▶ *Note that this test is calculated on **actual** data (not forecast)*
- ▶ A new template (in Excel spreadsheet format) has been provided to assist you in assessing the turnover eligibility for your congregation. *Please note that the template has been designed to capture actuals, as this is the basis of eligibility going forward; however, it can be used for projections to determine whether your congregation is likely to be eligible.*

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Payment rates

From 28 September 2020 to 3 January 2021, the payment rate will be

- ▶ \$1,200 per fortnight for all eligible employees, who were on the payroll before 1 March 2020, were working more than 20 hours per week on average
- ▶ \$750 per fortnight for all eligible employees, who were on the payroll before 1 March 2020, who were working less than 20 hours per week on average

From 4 January to 28 March 2021, the payment rate will be

- ▶ \$1,000 per fortnight for all eligible employees, who were on the payroll in the four weeks before 1 March 2020, were working more than 20 hours per week on average
- ▶ \$650 per fortnight for all eligible employees, who were on the payroll in the four weeks before 1 March 2020, who were working less than 20 hours per week on average

Religious Practitioners

- ▶ Eligibility criteria for religious practitioners who are not employees (ordained ministers) remains unchanged and therefore is not related to the hours worked.

(Note: This is the current situation but is subject to confirmation or otherwise after Parliament sits on 24 August 2020)

- ▶ As long as these religious practitioners, who are not employees, were on the payroll in the four weeks prior to 1 March 2020, the congregation will receive the higher rate of payment (\$1,200 per fortnight from 28 September, stepped down to \$1,000 per fortnight from 4 Jan)

Nominate payment rates

- ▶ The congregation will need to nominate which payment rate they are claiming for each of the employees (and religious practitioners).

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Additional information

- ▶ If the congregation does not meet the additional turnover tests for the Extension of JobKeeper, this does not affect its eligibility to claim for JobKeeper payments up to 27 September 2020.
- ▶ If the congregation has not previously qualified for JobKeeper payments but meets the existing eligibility requirements, they can apply for the JobKeeper extension, provided they meet these additional turnover tests during the extension period.
- ▶ Other eligibility rules remain in relation to employees and religious practitioners (ordained ministers).
 - Congregations will be required to continue making payments to employees equal to, or greater than, the amount of the JobKeeper payment (before tax), based on the payment rate that applies to each employee.
 - For religious practitioners (ordained ministers), congregations will be required to continue making payments to them based on their normal pay that applies to each of them.
- ▶ The ATO will continue to make JobKeeper payments to the congregations in arrears.

Links for further information

- ▶ [Turnover Eligibility Test Spreadsheet](#)
- ▶ [Government Fact Sheet – Extension of the JobKeeper Payment](#)

Contact information

If Congregations should have any difficulties in completing this task, support will be provided first of all by their Presbytery Representative; otherwise support from Synod Office is available by contacting Ling Luan on 0433 979 766, Kingsley Murphy on 0408 411 830 or Hubert Delgorge on 0400 966 752.

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