



JobKeeper 2.0

JobKeeper 1.0: 30 March 2020 – 27 September 2020

JobKeeper 2.0: 28 September 2020 – 28 March 2021

Hours worked by individual in the 4 wks before 1 Mar 2020

30 Mar 2020
- 27 Sep 2020

28 Sep 2020
- 3 Jan 2021

4 Jan 2021
- 28 Mar 2021

20⁺
HOURS



<20⁺
HOURS



\$1,500
PER FORTNIGHT

\$1,200
PER FORTNIGHT

\$1,000
PER FORTNIGHT

\$750
PER FORTNIGHT

\$650
PER FORTNIGHT

GST Turnover

Projected

Actual

Actual

Turnover Test Period

Month (Mar – Sep 2020)
or Jun or Sep 2020 quarter

Jan & Sep 2020 quarters

Jun, Sep & Dec 2020 Quarter

**Specified decline
in GST turnover
percentage** 

- If aggregated turnover ≤ \$1b – at least 30%
- If aggregated turnover > \$1b – at least 50%
- ACNC – registered charities – at least 15%

Payroll Cycles

The table below sets out the minimum amounts that employers need to pay to meet the wage condition, according to whether their payroll cycle is weekly, fortnight or monthly.

Hours worked by individual in the 4 wks before 1 Mar 2020	30 Mar 2020 - 27 Sep 2020	28 Sep 2020 - 3 Jan 2021	4 Jan 2021 - 28 Mar 2021
Weekly Payroll Cycle			
20⁺ HOURS	\$750 PER WEEK	\$600 PER WEEK	\$500 PER WEEK
<20⁺ HOURS		\$375 PER WEEK	\$325 PER WEEK
Fortnightly payroll cycle			
20⁺ HOURS	\$1,500 PER FORTNIGHT	\$1,200 PER FORTNIGHT	\$1,000 PER FORTNIGHT
<20⁺ HOURS		\$750 PER FORTNIGHT	\$650 PER FORTNIGHT

Payroll Cycles



Hours worked by individual in
the 4 wks before 1 Mar 2020

30 Mar 2020
- 27 Sep 2020

28 Sep 2020
- 3 Jan 2021

4 Jan 2021
- 28 Mar 2021

Weekly payroll cycle

<p>20⁺ HOURS</p> 	<p>\$3,000¹ Per month if based on JobKeeper entitlement for the month</p>	<p>\$2,400 Per month if based on JobKeeper entitlement for the month</p>	<p>\$2,000² Per month if based on JobKeeper entitlement for the month</p>
	<p>Per month if based on average over the JobKeeper period</p>	<p>\$2,400 Per month if based on average over the JobKeeper period</p>	<p>\$2,400 Per month if based on average over the JobKeeper period</p>
<p><20⁺ HOURS</p> 	<p>\$3,250 Per month if based on average over the JobKeeper period</p>	<p>\$1,500 Per month if based on JobKeeper entitlement for the month</p>	<p>\$1,300³ Per month if based on JobKeeper entitlement for the month</p>
	<p>Per month if based on average over the JobKeeper period</p>	<p>\$1,525 Per month if based on average over the JobKeeper period</p>	<p>\$1,525 Per month if based on average over the JobKeeper period</p>

¹ August 2020 would be \$ 4,500 instead of \$ 3,000 to include the payments for the three JobKeeper fortnights.

² January 2021 would be \$3,200 instead of \$2,000 to include the payments for the 20th JobKeeper fortnight, ending on 3 January 2021, of \$1,200.

³ January 2021 would be \$2,050 instead of \$1,300 to include the payments for the 20th JobKeeper fortnight, ending on 3 January 2021, of \$750.

Schedule of JobKeeper Fortnights

JobKeeper Fortnight	Month of Payment by ATO	Monthly ATO Payment Per Eligible Individual
1. 30 March – 12 April 2020 2. 13 - 26 April 2020	June 2020 (instead of May 2020)	\$3,000
3. 27 April – 10 May 2020 4. 11 – 24 May 2020	June 2020	\$3,000
5. 25 May 7 June 2020 6. 8- 12 June 2020	July 2020	\$3,000
7. 22 June – 5 July 2020 8. 6 – 9 July 2020	August 2020	\$3,000
9. 20 July – 2 August 2020 10. 3 – 16 August 2020 11. 17 – 30 August 2020	September 2020	\$4,500
12. 31 August – 13 September 2020 13. 14 – 27 September 2020	October 2020	\$3,000
14. 28 September – 11 October 2020 15. 12 -25 October 2020	November 2020	\$2,400 (full) \$1,500 (partial)
16. 26 October – 8 November 2020 17. 9 – 22 November 2020	December 2020	\$2,400 (full) \$1,500 (partial)
18. 23 November – 6 December 2020 19. 7-20 December 2020	January 2021	\$2,400 (full) \$1,500 (partial)
20. 21 December 2020 – 3 January 2021 21. 4 – 17 January 2021 22. 18 – 31 January 2021	February 2021	\$3,200 (full) \$2,050 (partial)
23. 1-14 February 2021 24. 15 – 28 February 2021	March 2021	\$2,000 (full) \$1,300 (partial)
25. 1 – 14 March 2021 26. 15 – 28 March 2021	April 2021	\$2,000 (full) \$1,300 (partial)
Total Possible Amount Per Individual		\$33,900 (full) \$28,650 (partial)