

	JobKeeper STAGE 1	JobKeeper STAGE 2	JobKeeper STAGE 3
<b>Total Stage Period:</b>	31/3/2020-27/9/2020	28/9/2020 – 3/1/2021	4/1/2021-28/3/2021
<b>Employee Eligibility Test Date:</b>	1/3/2020* *from 3/8/2020 will change to 1/7/2020	1/7/2020	1/7/2020
<b>Business Turnover Test (standard):</b>	30%* reduction in Turnover for; March 2020 vs March 2019 <b>OR</b> predicted 30% reduction in Turnover for April-June 2020 vs April-Jun 2019  *unless annual turnover higher than \$1B then a 50% reduction is needed to qualify, or if the business is a Not for Profit or Charity then a simple 15% reduction is needed to qualify.	30%* reduction in Turnover for; July-September 2020 vs July-September 2019  *unless annual turnover higher than \$1B then a 50% reduction is needed to qualify, or if the business is a Not for Profit or Charity then a simple 15% reduction is needed to qualify.	30%* reduction in Turnover for; October-December 2020 vs October-December 2019  *unless annual turnover higher than \$1B then a 50% reduction is needed to qualify, or if the business is a Not for Profit or Charity then a simple 15% reduction is needed to qualify.
<b>Wage Condition:</b>	All eligible staff must be paid by the participating business, the Wage Condition of at least \$1,500 before tax per fortnight	Staff will need to be assessed in 2 categories, resulting in 4 groups; <ul style="list-style-type: none"> <li>Staff who are Recipients of JobKeeper Stage 1, and who are now getting JobKeeper Stage 2; <ol style="list-style-type: none"> <li>Worked more than 20 hours per week in the 4 weeks before 1/3/2020 - must be paid by the participating business, the Wage Condition of at least \$1,200 before tax per fortnight.*</li> <li>Worked less than 20 hours per week in the 4 weeks before 1/3/2020 - must be paid by the participating business, the Wage Condition of at least \$650 before tax per fortnight.*</li> </ol> </li> <li>Staff who are new Recipients of JobKeeper Stage 2 (never got Stage 1) <ol style="list-style-type: none"> <li>Worked more than 20 hours per week in the 4 weeks before 1/7/2020 - must be paid by the participating business, the Wage Condition of at least \$1,200 before tax per fortnight.**</li> <li>Worked less than 20 hours per week in the 4 weeks before 1/7/2020 - must be paid by the participating business, the Wage Condition of at least \$650 before tax per fortnight.**</li> </ol> </li> </ul> <p>*the ATO can set a different test if the 4 weeks before 1/3/2020 were unusual for the employee (for example, due to bushfires)</p> <p>** the ATO can set a different test if the 4 weeks before 1/7/2020 were unusual for the employee (for example, due to the lockdown restrictions being reintroduced in Victoria/New South Wales, or due to Border Restrictions impacting trade)</p>	Staff will need to be assessed in 2 categories, resulting in 4 groups; <ul style="list-style-type: none"> <li>Staff who are Recipients of JobKeeper Stage 1, and who are now getting JobKeeper Stage 2; <ol style="list-style-type: none"> <li>Worked more than 20 hours per week in the 4 weeks before 1/3/2020 - must be paid by the participating business, the Wage Condition of at least \$1,200 before tax per fortnight.*</li> <li>Worked less than 20 hours per week in the 4 weeks before 1/3/2020 - must be paid by the participating business, the Wage Condition of at least \$650 before tax per fortnight.*</li> </ol> </li> <li>Staff who are new Recipients of JobKeeper Stage 2 (never got Stage 1) <ol style="list-style-type: none"> <li>Worked more than 20 hours per week in the 4 weeks before 1/7/2020 - must be paid by the participating business, the Wage Condition of at least \$1,200 before tax per fortnight.**</li> <li>Worked less than 20 hours per week in the 4 weeks before 1/7/2020 - must be paid by the participating business, the Wage Condition of at least \$650 before tax per fortnight.**</li> </ol> </li> </ul> <p>*the ATO can set a different test if the 4 weeks before 1/3/2020 were unusual for the employee (for example, due to bushfires)</p> <p>** the ATO can set a different test if the 4 weeks before 1/7/2020 were unusual for the employee (for example, due to the lockdown restrictions being reintroduced in Victoria/New South Wales, or due to Border Restrictions impacting trade)</p>
<b>Payment from ATO:</b>	Monthly in arrears to the business	Monthly in arrears to the business	Monthly in arrears to the business
<b>Reporting to the ATO:</b>	Monthly	Monthly	Monthly