PayBiz – JobKeeper Australia

13/01/2021

Contents

Covid-19 Financial Support

Financial support for wages is available for eligible businesses.
Please refer to the following government website for information on how to apply etc:

https://treasury.gov.au/coronavirus/jobkeeper

Please note this is a pre-tax payment. PAYG still needs to be applied.

JobKeeper Payment Rate

Please check this website to determine which rate to pay:
https://www.ato.gov.au/General/JobKeeper-Payment/Payment-rates/

JobKeeper fortnights	Tier 1 rate	Tier 2 rate
28 September 2020 – 3 January 2021	$1,200	$750
4 January 2021 – 28 March 2021	$1,000	$650

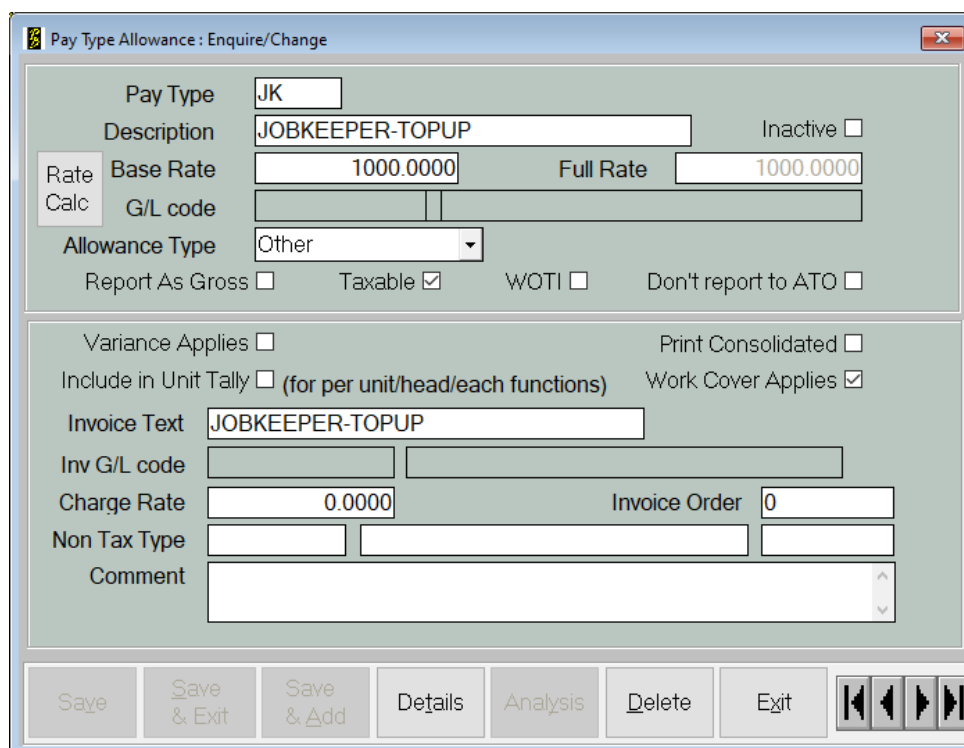**Figure 1: JobKeeper Payment Rates to March 2021**

JobKeeper TopUp Allowance

Create a new Allowance pay type.
PayBiz main menu > Payroll > Pay Types > Add > Pay Type Allowance

This is used to make the JobKeeper payment and must comply with the following specifications:

- **Description** MUST be set to **JOBKEEPER-TOPUP** as per ATO requirements

- **Allowance Type** MUST be set to **Other.**

- **Report As Gross** is not ticked, so this will be itemised as an allowance in STP.

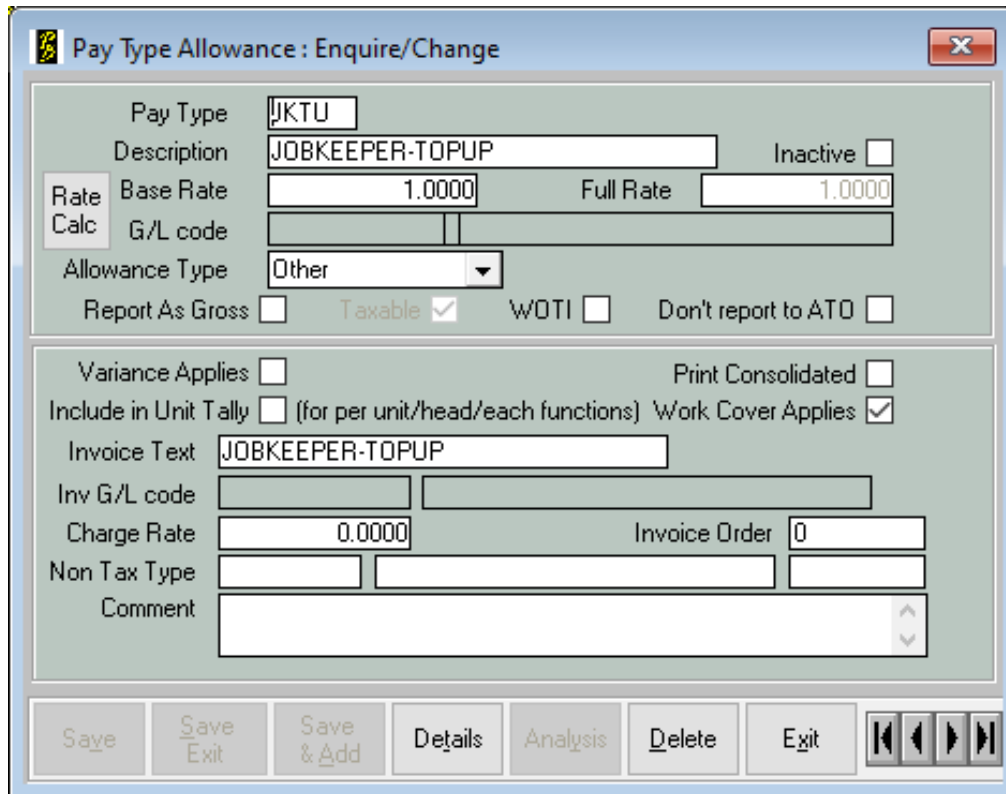- **Taxable** IS ticked. PAYG applies.

Figure 2: Example Job Keeper Allowance Pay Type

- I have set this **Base Rate** in this example to **1000** which is the Tier 1 fortnightly payment from 4th January 2021. If you want to pay weekly, then set this to **500** instead.

- **WOTI** is not ticked, therefore Super Guarantee will NOT be calculated. This is optional, and if you wish to pay the Super Guarantee on this, then ensure WOTI is ticked.

If your employees are working and earning more than $1000/fortnight, you do not need to add the JobKeeper allowance to their payslips.

However, if they are earning less than $1000/fortnight, you will need another Top-Up allowance to increase their taxable gross to the value of the JobKeeper subsidy.

Figure 3: JobKeeper Top-up Allowance example

This allowance is the same as the previous one except that the **Base Rate** is set to 1.0000.
When you use this, enter the amount needed to top up the wages to value of the eligible subsidy in the Quantity field on the payslip or tally sheet.

JobKeeper Start Fortnight Allowance

The ATO requires that the employer indicate via STP when the JobKeeper payment commenced for each eligible employee. This needs to be done via setting up a new pay category for each applicable fortnight (where relevant) over the 13-fortnight period that the JobKeeper payment will run.

As per the "JOBKEEPER-TOPUP" pay type, the start fortnight pay category must be named and set up as per the ATO's specifications.

Create new Allowance pay types.
PayBiz main menu > Payroll > Pay Types > Add > Pay Type Allowance

- **Description** MUST be set to **JOBKEEPER-START-FNxx** where 'xx' is the number of the fortnight, ie the 1st fortnight is '01'. A separate pay type per fortnight will be required.

  To determine what fortnight you commenced paying an employee the JobKeeper payment, refer to the table below and the dates allocated to each fortnight. Cross reference the date you first paid the JobKeeper to the employee with the dates in the table.

- Please refer to this website if the current fortnight is not present in the table below:
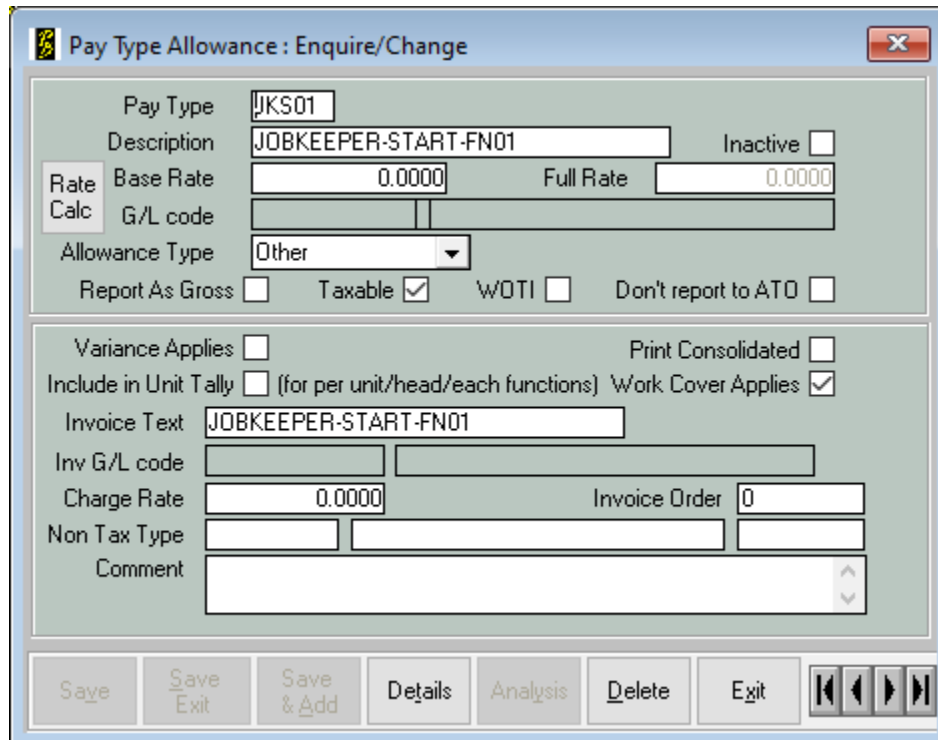 https://www.ato.gov.au/General/JobKeeper-Payment/JobKeeper-key-dates/#Jobkeeperfortnights1

FN	Dates	'Other Allowance' description
21	04/01/2021–17/01/2021	JOBKEEPER-START-FN21
22	18/01/2021–31/01/2021	JOBKEEPER-START-FN22
23	01/02/2021–14/02/2021	JOBKEEPER-START-FN23
24	15/02/2021–28/02/2021	JOBKEEPER-START-FN24
25	01/03/2021–14/03/2021	JOBKEEPER-START-FN25
26	15/03/2021–28/03/2021	JOBKEEPER-START-FN26

Figure 4: JOBKEEPER-START-FNxx Codes

The purpose of creating these pay categories is to add them into the pay run as a one-off for each eligible employee. This data will then be transmitted to the ATO when the pay run is reported via STP.

- **Allowance Type** MUST be set to **Other.**

- **Report As Gross** is not ticked, so this will be itemised as an allowance in STP.

- **Taxable** IS ticked. Even though the value is 0, making it taxable keeps it in the correct section for STP filing.

- **Base Rate** is set to 0.0000 – This allowance is used for reporting purposes only, not for payments.

Figure 5: JOBKEEPER-START-FN01 example

This pay type is used to inform the ATO from which fortnight the JobKeeper subsidy is to be reimbursed.
It only needs to be reported once and cannot be forward dated.

Only create start fortnight pay types for the fortnights that apply.

E.g.
An employee starts working for you on 15/04/2020. Looking at the table on the previous page, this date corresponds with fortnight 02, so you would use an allowance with the description JOBKEEPER-START-FN02.

JobKeeper Finish Fortnight Allowance

Similarly, with the JobKeeper start fortnight, the ATO must be made aware when JobKeeper payments cease for any employee, as they may no longer be eligible. The ineligibility may be due to:

- Workers' compensation absence
- Cessation of employment
- Change of citizenship, visa, personal circumstances

The ATO only need to be notified if the payments cease before the 13-fortnight period, i.e. before the 27th of September (being the date the JobKeeper payments subsidy ceases).

As per the "JOBKEEPER-START-FNxx" pay type, the finish fortnight pay type must be named and set up as per the ATO's specifications:
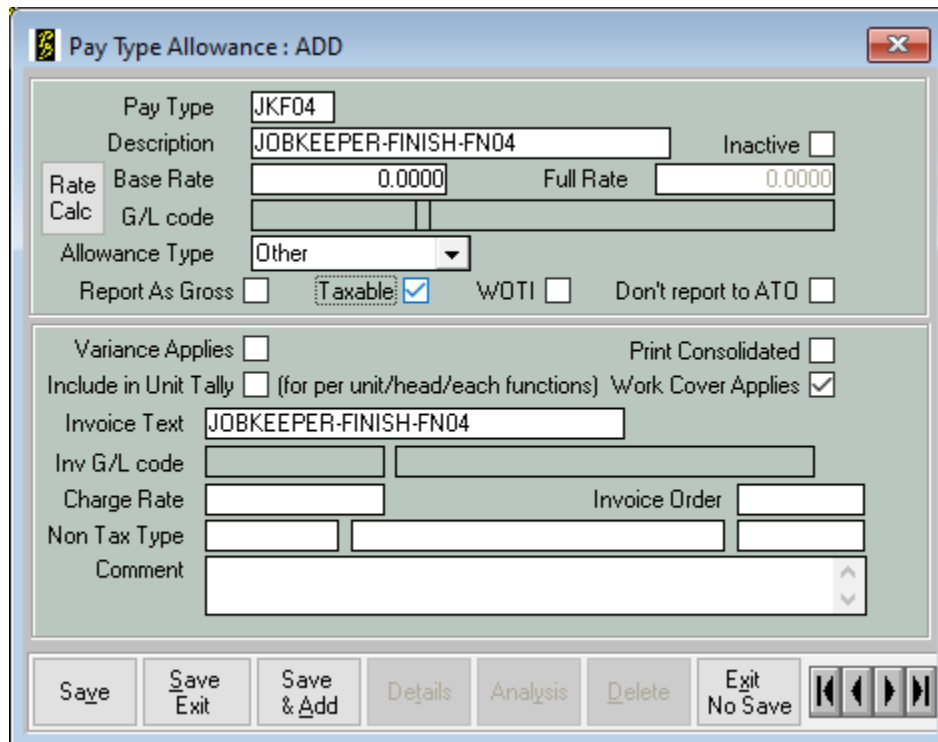

Figure 6: JobKeeper Finish Allowance example

Description MUST be set to **JOBKEEPER-FINISH-FNxx** where 'xx' is the number of the fortnight, ie the 1st fortnight is '01'. A separate pay type per fortnight will be required.

The purpose of creating these pay categories is as a one-off for each eligible employee.
This data will then be transmitted to the ATO when the pay run is reported via STP

To determine what fortnight you stopped paying an employee the JobKeeper payment, refer to the table below and the dates allocated to each fortnight:

FN	Dates	'Other Allowance' description
21	04/01/2021–17/01/2021	JOBKEEPER-FINISH-FN21
22	18/01/2021–31/01/2021	JOBKEEPER-FINISH-FN22
23	01/02/2021–14/02/2021	JOBKEEPER-FINISH-FN23
24	15/02/2021–28/02/2021	JOBKEEPER-FINISH-FN24
25	01/03/2021–14/03/2021	JOBKEEPER-FINISH-FN25
26	15/03/2021–28/03/2021	JOBKEEPER-FINISH-FN26

Figure 7: JOBKEEPER-FINISH-FNxx Codes

- **Allowance Type** MUST be set to **Other.**

- **Report As Gross** is not ticked, so this will be itemised as an allowance in STP.

- **Taxable** IS ticked. Even though the value is 0, making it taxable keeps it in the correct section for STP filing.

- **Base Rate** is set to 0.0000 – This allowance is used for reporting purposes only, not for payments.
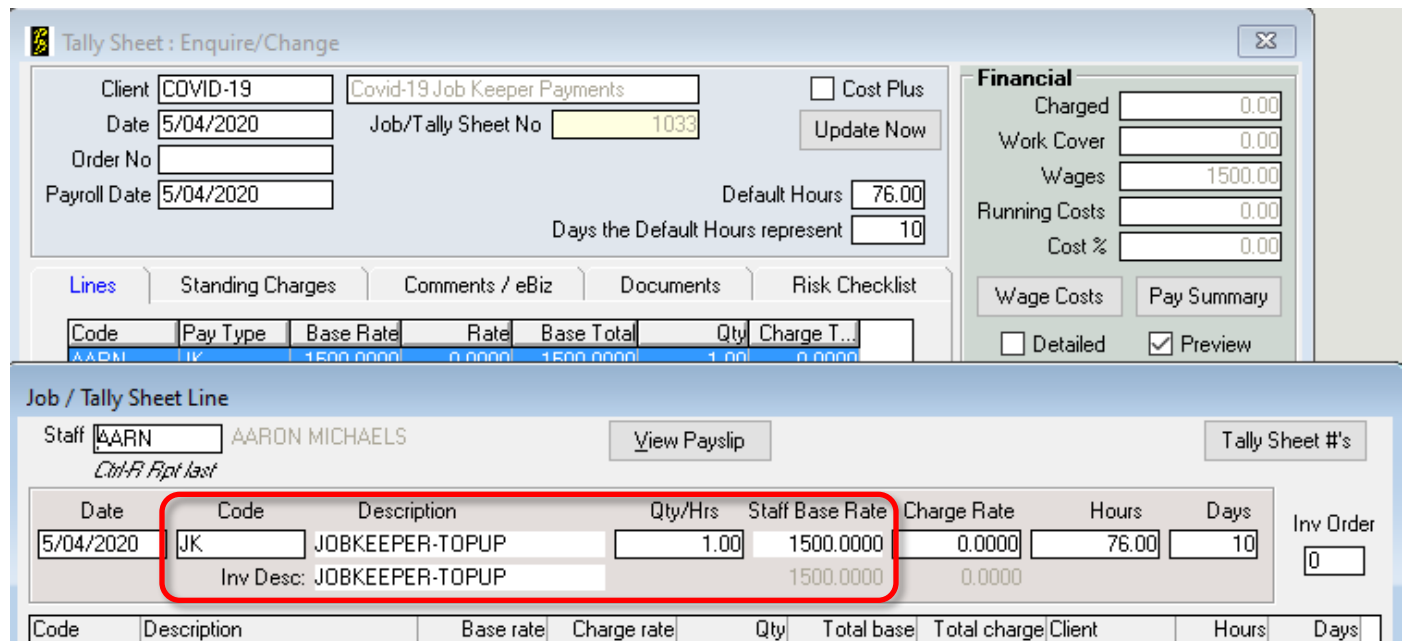
Tally Sheet Entry – Employee Not Working

A tally sheet is a tidy way to keep them together, however you could enter the lines directly onto payslips if you prefer.

You may want to add a new Debtor to use for this purpose. In the example below I have created a debtor called COVID. This Job/Tally Sheet will not be invoiced, it is simply used for the purposes of entering these payments.

Please Note: The following examples use the original payment of $1500 per fortnight. This amount will vary depending on the dates and the amount the employee is eligible for.

Figure 8: Example of a JobKeeper line

If this is the first time paying the JobKeeper subsidy for this employee, also add the START allowance for the appropriate fortnight, with a Quantity of 1:
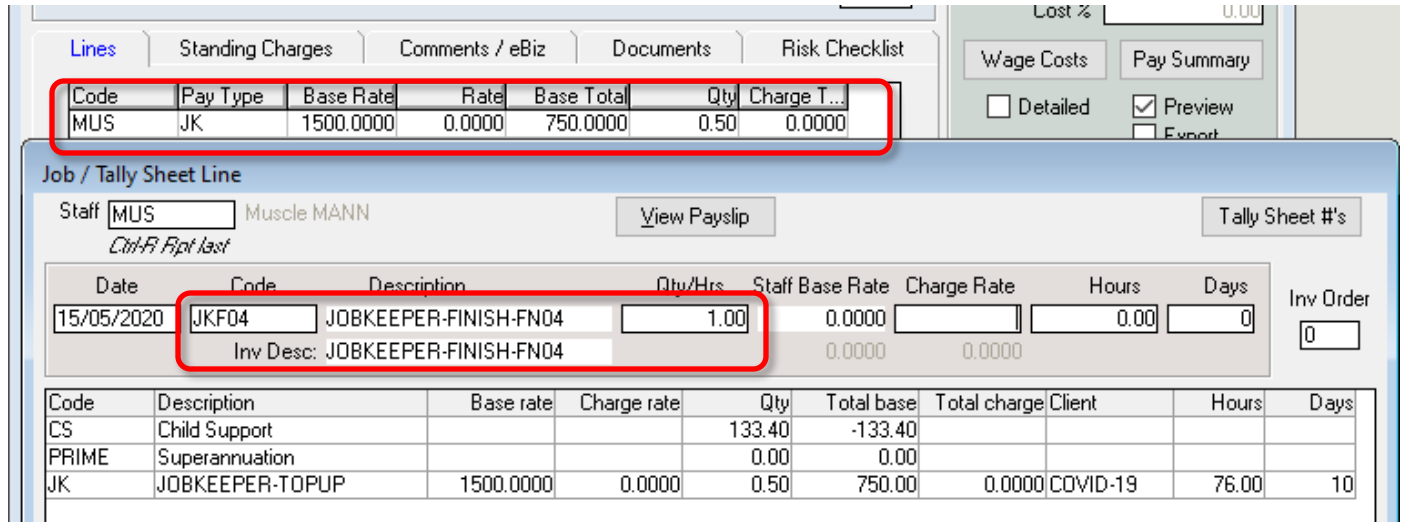

Figure 9: JobKeeper Start line

When an employee stops working for you, add the appropriate Finish allowance for the fortnight corresponding with the employees finish date:

This example shows an employee who has left on 15/04/2020. This is half way through Fortnigt 04 (according to the date table).
Therefore the JobKeeper Top-Up has been claimed for 1 week (quantity = 0.5) and the appropriate Finish allowance has been added with a Quantity of 1.

Figure 10: Sample payslip for Employee

Note:
- *The JOBKEEPER-START-FNxx and JOBKEEPER-FINISH-FNxx lines do not show on the payslip because the value is 0. However, they are included in the STP file to advise the ATO of the starting/finishing fortnight for the subsidy for this employee*

JobKeeper – Employee Working

Earning more than the Eligible Fortnightly Payment

Please check this website to determine which rate to pay:
https://www.ato.gov.au/General/JobKeeper-Payment/Payment-rates/

If your employee is working and earning more than current fortnightly payment amount, then continue to pay them as usual, including their Super Guarantee.
Your business will still receive the JobKeeper subsidy for eligible employees to help you meet the cost of their wages.
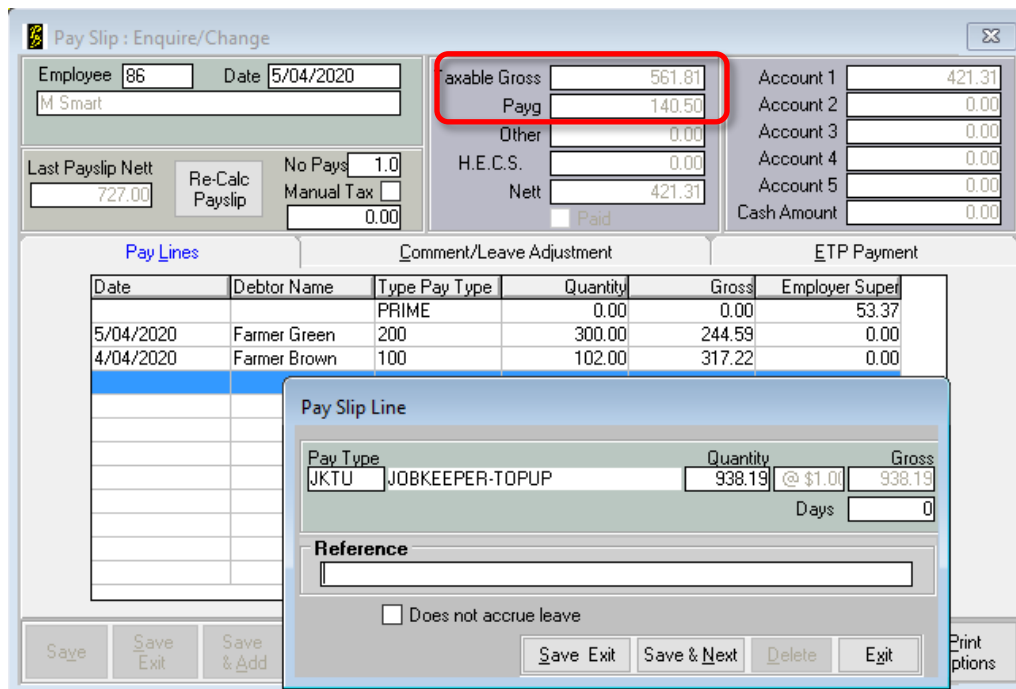
Earning less than the Eligible Fortnightly Payment

This is for Employees who are working but are earning less than the value of the JobKeeper subsidy and are having their wages topped up by their employer.

Use the JKTU - JOBKEEPER-TOPUP allowance with the base rate of 1.
Add the allowance either directly to each employee's payslip or via a tally sheet, to make their taxable gross at least the value of the payment they are eligible for.

E.g. In this example, the employee's Taxable Gross is only 561.81, and the eligible payment used is $1500

- Add the Job Keeper Top-up allowance to a new line.
- Double click or hit the F8 key in the Quantity field to open the calculator.
- Perform the calculation: 1500 – 561.81
- Hit Enter to accept the result and close the calculator. The result will be entered into the Quantity field.
- **Save Exit**

Figure 11: Example Payslip Line for Job Keeper Top-Up

PAYBIZ

PAY ADVICE

For Period 15/07/2019 to 5/04/2020

PayBiz AUS DEMO
ABN No : 67094544519

Tax Code : WT
TFN No : 123123126
Shearer

Maxwell Smart
HQ
Sydney NSW 1023

Date	Client	Description	Total	Qty / Rate
4/04/2020	Farmer Brown	FULL SHEAR EWES : $	317.22	(102 @ $3.1100)
5/04/2020	Farmer Green	FULL CRUTCH EWES/HOGG : $	244.59	(300 @ $0.8153)
		JOBKEEPER-TOPUP : $	938.19	(938.19 @ $1.0000)
		============		
		GROSS : $	1500.00	
		PAYG : $	-375.25	
		============		
		NETT : $	1124.75	
		============		
		061234 0123456 $	1124.75	DEMO Wages

YTD Gross :	2603.00	
YTD Payg :	651.25	
Employer Super :	53.37	Superannuation (YTD: $55.86)

Figure 12: Sample Payslip

Note:
- *In this example the JKTU allowance has not had WOTI ticked, therefore the Superannuation has only been calculated on the actual wages earned (9.5% x 561.81 = $53.37) and not on the JobKeeper Top-Up payment.*
This is optional and you can choose to pay Super on the full taxable gross. To do this ensure that WOTI has been ticked on the pay type.