

**JOBKEEPER 2.0 WORKED EXAMPLE
FOR PROFIT BUSINESS WITH ANNUAL TURNOVER OF LESS THAN \$1 BILLION**

Example JobKeeper 2 Eligibility December Quarter				Example JobKeeper 2 Eligibility March 2021 Quarter				
	June Quarter	September Quarter	Eligible	June Quarter	September Quarter	December Quarter	Eligible	
2019 Actual Revenue	\$300,000	\$300,000		\$300,000	\$300,000	\$300,000		
Situation 1				Situation 1				
2020 Actual Revenue	\$150,000	\$175,000		\$150,000	\$175,000	\$200,000		
% Fall	50%	42%	Yes	50%	42%	33%	Yes	
Situation 2				Situation 2				
2020 Actual Revenue	\$175,000	\$225,000		\$150,000	\$175,000	\$225,000		
% Fall	42%	25%	No	50%	42%	25%	No	
Situation 3				Situation 3				
2020 Actual Revenue	\$225,000	\$150,000		\$225,000	\$150,000	\$175,000		
% Fall	25%	50%	Yes	25%	50%	42%	Yes	
Jobkeeper Amount per fortnight				Jobkeeper Amount per fortnight				
Working 20 hours or more a week			\$1,200	Working 20 hours or more a week			\$1,000	
Working less than 20 hours a week			\$750	Working less than 20 hours a week			\$650	

Remember:

The JobKeeper Payment will continue to be made by the ATO to employers in arrears - you need the cash to fund this.

You have to pay your staff the appropriate minimum for each quarter. For example some working less than 20 hours you need to pay at least 750 per fortnight in the December quarter.

Now applies to eligible staff as at 1 July 2020. New employees after this date are not eligible.