As of 14 April, 2020

**Declarations to the ATO**

There are a range of declarations to be made to the ATO; Eligible Employer, Monthly Reporting, Decline in Turnover which have not been provided.

**Decline in Turnover**

**Alternative Tests:** The ATO have to design and inform us about the “Alternative Tests” to proving a Decline in Turnover. The Act allows for comparing this March to March 2019 or this Quarter to March 2019 Quarter. We need further guidance from the ATO.

**BackPay for April**

The Act and the Rules seem to be opening a door for employers to make a declaration to the ATO about backpaying people in April and still being eligible to receive the JK Subsidy before actually paying them. In effect backpaying.

The rules are definitely providing for employers to backpay the Topup to $1500 in the second fortnight (13th April to 26th April) for payments that weren’t made during the first fortnight (31st March to 12th April). However it is pretty clear that is a once off “Transition” and it appears to state that the payment must still be paid during (in) that second fortnight.

There is a gap in the information about backpaying after receiving the subsidy.

**Employee Nomination Form**

There is to be an Approved Form provided by the ATO.

**Notifying the ATO – if not using STP**

The ATO have designed and software companies are now building the ability to report through STP to the ATO. The ATO need to build and provide the alternate reporting system.

**Notifying the ATO – Self Employed**

The system does not yet exist to notify the ATO that you are self employed and your turnover has dropped. Therefore that you will be eligible to receive JobKeeper payments.