



## **JobKeeper Scheme**

### **ATO announces extension for wage payments**

The ATO has just announced that it has extended the time in which employers need to pay employees for JobKeeper fortnights 1 and 2 until 8 May 2020.

One of the key requirements of the JobKeeper Scheme is that employers must first pay their employees before they can apply to receive JobKeeper Payments.

Originally, a concession was available that allowed employers to make the payments for JobKeeper fortnights 1 and 2 by 26 April 2020 (being the end of fortnight 2). The ATO then extended this to 30 April 2020.

However, under this new announcement, a further extension has been granted until 8 May 2020 providing employers with additional time to ensure they have paid each eligible employee \$3,000 for JobKeeper fortnights 1 and 2.

**As a warning**, employers must be aware that, despite the fact they can now pay their employees as late as 8 May 2020 and still be eligible for JobKeeper Payments for fortnights 1 and 2, they are still required to pay their employees a further \$1,500 by 10 May 2020 in relation JobKeeper fortnight 3 (which ends on the same date). At the current time, no extension to this date has been announced, and it would be unwise for employers to anticipate that there will be one.

Reference can also be made to the following:

#### **ATO website**

<https://www.ato.gov.au/general/JobKeeper-Payment/>

#### **Assistant Treasurer's media release**

<https://ministers.treasury.gov.au/ministers/michael-sukkar-2019/media-releases/jobkeeper-payment-extension-help-business-cashflow-0>