

JobKeeper & Payroll Cycles



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Payroll cycle	Minimum amount to meet wage condition						
Weekly Employer pays their eligible employee every Thursday	Employer must pay at least \$750 per week						
Fortnightly Employer pays their eligible employee every 2 nd Tuesday	<p>Employer must pay at least \$1,500 per fortnight, even if the fortnights do not align with the JobKeeper fortnights. There is no requirement that the payment to the employee be referable to work done in the JobKeeper fortnight. What is required is that a payment of at least \$1,500 is paid to the employee during the JobKeeper fortnight.</p> <p>Example — 1st JobKeeper fortnight</p> <table><tr><td>JobKeeper fortnight:</td><td>30 March to 12 April 2020</td></tr><tr><td>Payroll cycle:</td><td>1 April to 14 April 2020</td></tr><tr><td>Payments dates (in arrears):</td><td>31 March, then 14 April etc.</td></tr></table> <p>The payroll cycle may end on 14 April 2020, which is 2 days after the end of the JobKeeper fortnight, but the preceding payment was made on 31 March, which falls within the JobKeeper fortnight.</p> <p>Example — Fortnightly payroll cycle</p> <p>An employer ordinarily pays an employee \$2,000 in one fortnight, and \$800 in the next. It is not possible to aggregate the two amounts, or carry an excess amount over from another fortnight, so the required top-up for the second fortnight is \$700.</p>	JobKeeper fortnight:	30 March to 12 April 2020	Payroll cycle:	1 April to 14 April 2020	Payments dates (in arrears):	31 March, then 14 April etc.
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Monthly Employer pays their eligible employee on the 15 th day of the month	<p>Employer must pay at least:</p> <ul style="list-style-type: none">▪ \$3,000 per month in all JobKeeper months except August which is at least \$4,500; or▪ \$3,250 per month <p>The ATO will accept either of these, however if the employer chooses to pay at least \$3,250 per month for the 6 JobKeeper months, the ATO will not pay JobKeeper payments of more than \$3,000 per eligible employee per month other than in September (for the three fortnights ending in August) when the payment will be \$4,500 per eligible employee.</p> <p>Unlike fortnightly payroll cycles, there is no requirement that payments under a monthly payroll cycle be paid in the fortnight. This is because the ability to allocate a payment to a JobKeeper fortnight in a reasonable manner is available only where the pay period is longer than a fortnight.</p> <p>Example — Monthly payroll cycle</p> <p>An employer ordinarily pays an employee \$2,800 for a month. The required top-up is \$200.</p>						