

COVID-19 wage subsidy (JobKeeper) payments

AccountRight Plus and Premier, Australia only

Updated 27 April 2020

We know there's a lot to take in when it comes to JobKeeper, so we've made a few changes to STP reporting to make it easier.

Information and updates are coming through thick and fast, and our help content is being updated with the latest information all the time, so check back regularly.

If you've previously set up the JOBKEEPER-START-FNxx wage category, we recommend completing task 4 'Notify the ATO that you're starting to pay JobKeeper'. This ensures you'll meet the ATO's reporting guidelines for JobKeeper.

JobKeeper is a government scheme to help businesses continue paying their employees. Eligible employers will be reimbursed a fixed amount of \$1500 per fortnight (before tax) for each eligible employee.

To be eligible for the JobKeeper payment, employers and their employees must meet a range of criteria. For eligibility criteria for you and your employees, and all the details on the JobKeeper scheme, visit the [ATO website](#).

For the latest information about ATO COVID-19 support for your business, visit ato.gov.au/coronavirus

Key dates

Date	Step	Action
Set up for JobKeeper with ATO		
from 30 March	EOI	Express interest in JobKeeper
from 20 April	Enrol	Enrol for JobKeeper with the ATO.
Set up JobKeeper in MYOB		

by 30 April	Notify	Report start fortnight for eligible employees. See steps below.
from 4 May	Declare	Submit pay via STP. See steps below.
by 8 May	Catch-up	Make sure your employees have been paid the correct JobKeeper amounts for April. This must include any required back pay to meet the minimum (\$1500 per fortnight) for the April transition period.
Ongoing tasks		
by 31 May	Meet April deadline	Deadline for reporting pay for April JobKeeper payments.

Setting up JobKeeper payments in AccountRight

Once you've completed the enrollment process, you can set up the following in AccountRight:

- **a new income account** - for receiving JobKeeper payments from the government
- **a new payroll wage (allowance) category** - to report your employees JobKeeper payments via Single Touch Payroll
- **inform the ATO** - you need to notify the ATO that you've started paying JobKeeper to eligible employees.

Let's step you through it.

1. Set up an income account to receive JobKeeper payments

We'll start by creating an income account for the JobKeeper payments you receive.

1. Go to the **Accounts** command centre and click **Accounts List**.
2. Click the **Income** tab.
3. Click **New**. The **Account Information** window appears.
4. Enter an **Account Number** which suits your accounts list.
5. Enter the **Account Name** as **JOBKEEPER SUBSIDY (NO GST)**.

Here's our example:

AR Account Information

New Budgets

Help for this window

Current Balance:

Profile Details Banking History

☐ Header Account ☒ Detail Account ☐ Inactive Account

Account Classification: Income

Account Type: Income

Account Number: 4- 5600

Account Name: JOBKEEPER SUBSIDY (NO GST)

Opening Balance: \$0.00

OK Cancel

6. Click the **Details** tab and choose N-T as the **Tax Code**.
7. Click **OK**.

2. Set up the JobKeeper wage (allowance) category

You can now set up the required payroll wage category to ensure JobKeeper payments are reported correctly to the ATO.

You'll need to set up a payroll wage category: **JOBKEEPER-TOPUP**. This will be used for employees earning *less* than the JobKeeper payment amount, or for those who've been stood down, and must be paid a top-up to bring their taxable gross to \$1,500 per fortnight.

Make sure you name this wage category exactly as described below. It's critical to enter the name exactly as defined by the ATO as any changes may delay reimbursements.

Let's set up the **JOBKEEPER-TOPUP** wage category:

1. Go to the **Payroll** command centre and click **Payroll Categories**.
2. On the **Wages** tab, click **New**. The **Wages Information** window appears.
3. For the **Wages Name**, enter this exact name: **JOBKEEPER-TOPUP**. The wage category name *must* match this (all capitals, with a hyphen and no spaces) to ensure it's accepted by the ATO for Single Touch Payroll reporting.
4. For the **Type of Wages**, select the **Salary** option (regardless of whether your employees are salaried or hourly based).
5. For the **ATO Reporting Category**, choose **Allowance - Other**. This is required by the ATO to ensure the payments are reported correctly through Single Touch Payroll

reporting.

Here's our example:

Wages Information

New Employee Exempt Help for this window

Wages Name: Type of Wages: ☒ Salary ☐ Hourly

ATO Reporting Category:

Select the ATO reporting category if you're using Single Touch Payroll. [Learn how](#)

Wages Information

Optional Account: ☐ Override Employees' Wage Expense Account

OK Cancel

Optional expense account

If you want to account for your JobKeeper top-up payments separately, you can [create an expense account](#). You can then select the option **Override Employees' Wage Expense Account** in the wage category and choose the new expense account. Check with your [MYOB Partner](#) or accounting advisor if you're not sure if this is suitable for your business.

6. Click **Employee**, select the employees you'll be paying during the JobKeeper scheme, then click OK.
7. Click OK to save the wage category.

3. Exempt the JobKeeper top-up category from accruing super

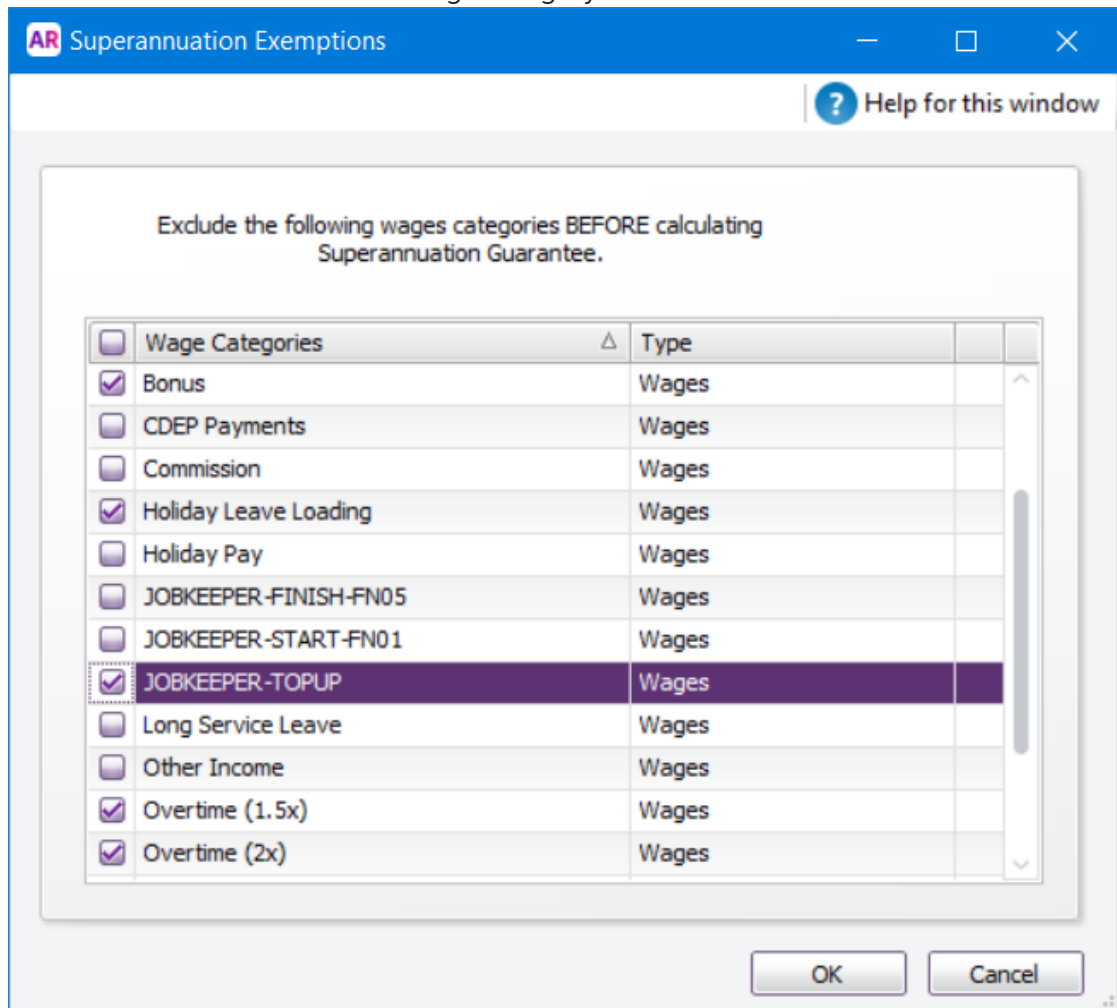
This task is only applicable if you're not paying super on JobKeeper top-up payments. If you will be paying super on these payments you can skip this task.

Take a look at these fortnightly pay examples to see what super is typically paid on:

Regular fortnightly income	Fortnightly income with JobKeeper	Super is paid on	You can choose to pay super on
\$1000	\$1500	\$1000	\$500
\$1500	\$1500	\$1500	N/A
\$3000	\$3000	\$3000	N/A

To stop super calculating on the JobKeeper top-up wage category

1. Go to the Payroll command centre and click Payroll Categories.
2. Click the Superannuation tab.
3. Click to open the Superannuation Guarantee category.
4. Click Exempt.
5. Select the JOBKEEPER-TOPUP wage category.



6. Click OK, then click OK again to save these changes.

4. Notify the ATO that you're starting to pay JobKeeper

When you need to report that an employee is eligible for JobKeeper, there's a simple step you need to do to let the ATO know via Single Touch Payroll.

If an employee becomes eligible for JobKeeper during the scheme, you need to complete the steps below for them.

1. Go to the **Payroll** command centre and click **Payroll Reporting**.
2. Click **Payroll Reporting Centre**.
3. Click the **JobKeeper payments** tab.

Can't see the **JobKeeper payments** tab? Close and reopen AccountRight.

4. Select an eligible employee.
5. In the **First JobKeeper fortnight** list, choose the relevant fortnightly period during which your employee started receiving JobKeeper.

Payroll reporting centre

Reports Employment terminations EOFY Finalisation ATO settings **JobKeeper payments**

Only select the first JobKeeper fortnight for eligible employees and we'll send this information to the ATO. When you want to stop claiming JobKeeper for an employee, enter a final JobKeeper fortnight, and notify the ATO.

For more information about JobKeeper payments, [Visit the ATO](#).

Payroll year
2019/20

[Notify the ATO](#)

<input checked="" type="checkbox"/> First name	Last name	First JobKeeper fortnight	Final JobKeeper fortnight
<input checked="" type="checkbox"/> Joe Michael	Bloggs	30 Mar - 12 Apr JOBKEEPER-START-FN01	
<input checked="" type="checkbox"/> Mary	Jones	30 Mar - 12 Apr JOBKEEPER-START-FN01	

6. Repeat for each eligible employee.
7. Once you've selected all eligible employees, click **Notify the ATO**.
8. When prompted, enter the name of the authorised sender and click **Send**.

If an employee becomes **ineligible** during the JobKeeper scheme, you'll need to inform the ATO. See the FAQs below for details.

5. Do your first JobKeeper pay

The first pay you complete under the JobKeeper scheme will look quite similar to any other pay day, but with these changes:

For employees who earn:


- *more* than the JobKeeper payment, enter their pay as you normally would and record their pay against the relevant wage category
- *less* than the JobKeeper payment, or the employee has been stood down, enter a value against the **JOBKEEPER-TOPUP** wage category

As this is the first pay under JobKeeper, make sure you notify the ATO in the Single Touch Payroll reporting centre that you're starting to pay JobKeeper to all eligible employees. For details, see task 4 '*Notify the ATO that you're starting to pay JobKeeper*'.

Now, let's establish the JobKeeper payment amounts you'll need to pay (before tax) based on an employee's pay frequency:

Pay frequency	JobKeeper payment amount	Calculation
Weekly	\$750	1500 / 2
Fortnightly	\$1500	1500 x 1
Twice a Month	\$1625	1500 x 26 / 24
Monthly (average)	\$3250	1500 x 26 / 12

Let's take you through it:

1. Go to the **Payroll** command centre and click **Process Payroll**.
2. Choose who you're paying and the pay dates, then click **Next**.
3. Click the zoom  arrow to open an employee's pay.
4. Take note of the amount shown against **Base Salary** or **Base hourly wage** category. This is typically the employee's regular income and will help you work out how to record the JobKeeper payment.
5. Enter the employee's pay.

If an employee is	Do this
being paid less than the JobKeeper payment	<ol style="list-style-type: none">a. Enter the hours or amount for the work they've done against the relevant wage categories, such as Base Salary or Base Hourly.b. Enter the top-up amount (to bring their pay up to the required JobKeeper payment amount) against the JOBKEEPER-TOPUP wage category. Only enter the amount, not hours. This ensures leave won't accrue on the JobKeeper top-up. See the FAQ below for more details.
being paid more than the JobKeeper payment	Enter their pay as you normally would against the relevant wage categories, such as Base Salary or Base Hourly .
stood down	Enter the full JobKeeper payment against the JOBKEEPER-TOPUP wage category. Stood down employees still accrue their usual leave entitlements. See the FAQ below for more details.

Here are some examples:

Example 1: Employee paid less than \$750 per week

Here's an example of a casual employee who works 20 hours per week and whose pay is less than the JobKeeper amount (\$750).

For their 20 hours they earn \$576.92 a week. Under JobKeeper, they'll now earn \$750 a week so we've put their extra \$173.08 against the JOBKEEPER-TOPUP wage category (\$576.92 + \$173.08 = \$750).

Payroll Category	Hours	Account	Amount
Base Hourly	20.00	6-5100 Wages & Salaries	\$576.92
Holiday Pay →	0.00	6-5100 Wages & Salaries	\$0.00
Overtime (1.5x)	0.00	6-5100 Wages & Salaries	\$0.00
Sick Pay →	0.00	6-5100 Wages & Salaries	\$0.00
JOBKEEPER-TOPUP		6-5150 WAGES JOBKEEPER TOPUP	\$173.08
Union Fee		2-1540 Union Fees Payable	\$0.00
PAYG Withholding		2-1510 PAYG Withholdings Payable	-\$96.00

Example 2: Employee paid more than \$1500 per fortnight

Here's an employee whose fortnightly pay is more than the fortnightly JobKeeper amount (\$1500). They normally earn \$1742.31 a fortnight. Under JobKeeper, they'll still be paid the same.

So we'll enter their pay as we normally would and record their pay against the relevant wage category, in this case Base Salary.

Payroll Category	Hours	Account	Amount
Holiday Pay →	0.00	6-5100 Wages & Salaries	\$0.00
Sick Pay →	0.00	6-5100 Wages & Salaries	\$0.00
Base Salary		6-5100 Wages & Salaries	\$1,742.31
Union Fee		2-1540 Union Fees Payable	\$0.00
PAYG Withholding		2-1510 PAYG Withholdings Payable	-\$276.00

Example 3: Employee who is stood down

Here's an employee who has been stood down. Regardless of what they were earning while working, they'll now receive the full JobKeeper payment.

So in their fortnightly pay we'll enter \$1500 against the JOBKEEPER-TOPUP wage category.

Payroll Category	Hours	Account	Amount
Holiday Pay →	0.00	6-5100 Wages & Salaries	\$0.00
Sick Pay →	0.00	6-5100 Wages & Salaries	\$0.00
Base Salary		6-5100 Wages & Salaries	\$0.00
JOBKEEPER-TOPUP		6-5150 WAGES JOBKEEPER TOPUP	\$1,500.00
Union Fee		2-1540 Union Fees Payable	\$0.00
PAYG Withholding		2-1510 PAYG Withholdings Payable	-\$192.00

- When you're done, click OK.
- Repeat steps 3 - 8 for each employee.
- Finish your pays as you normally would. [Need a refresher?](#)

6. Receive the JobKeeper payments from the government

The JobKeeper reimbursements from the government will be deposited into your nominated bank account.

Here's how to record those payments in AccountRight:

If you use bank feeds

The payments from the government will appear in AccountRight when your bank feed transactions appear.

- If you've already recorded a **Receive Money** transaction for the deposit (as described below), you can [match the bank feed transaction](#) to it.
- If you haven't already recorded a **Receive Money** transaction for the deposit, you can do so straight from the **Bank Feeds** window. When creating the **Receive Money** transaction, allocate the deposit to the income account we set up earlier (the steps below will show you what this means).

For details about how to work with bank feed transactions, see [Approving a bank feed](#).

If you don't use bank feeds

You'll need to manually record a **Receive Money** transaction.

To manually record a Receive Money transaction

1. Go to the **Banking** command centre and click **Receive Money**. The **Receive Money** window is displayed.
2. In the **Deposit to Account** field, choose the bank account the payment went into.
3. If you've set up a card for the ATO or Australian Government (for example), choose this card in the **Payor** field.
4. In the **Amount** field, enter the payment amount.
5. Enter a **Memo** to describe this transaction. This'll make it easier to identify the transaction later.
6. In the **Acct No.** field on the first line, choose the income account we created earlier. The **Name** and **Amount** will appear.

Here's our example:

AR Receive Money

Register Journal ? Help for this window

Deposit to Account: 1-1110 General Cheque Account 1 Undeposited Funds Balance: \$112,149.59 Tax Inclusive

Payor: ATO ID No.: CR000044

Amount: \$15,000.00 Date: 16/06/2020

Payment Method: Details...

Memo: JobKeeper reimbursement for May

Acct No.	Name	Amount	Job	Memo	Tax
4-5600	JOBKEEPER SUBSIDY (NO GST)	\$15,000.00			N-T

Total Allocated: \$15,000.00
Tax: \$0.00
Total Received: \$15,000.00
Out of Balance: \$0.00

Save as Recurring Use Recurring

Record Cancel

7. The **Tax** code will be based on the one you specified when creating the income account, so you shouldn't need to change this.

Book your spot to learn about the
JobKeeper payments in our free webinars

MYOB Academy

FAQs

How are leave accruals affected by JobKeeper?

Typically, an eligible employee's leave entitlements will not change under JobKeeper. The amount of leave they were accruing *before* JobKeeper will continue to accrue *during* JobKeeper. For more information, visit the [Fair Work website](#).

As the JOBKEEPER-TOPUP is set up as a salary type wage category, hours can't be entered against it on the pay run. So if an employee's leave entitlements are based on a % of hours worked, no leave will accrue on JOBKEEPER-TOPUP payments.

This means you'll need to use a new wage category if you need to record leave accruals for employees:

- whose leave is [set up as a % of hours worked](#), and
- who are receiving payments against JOBKEEPER-TOPUP, for example a stood down employee.

This category will only be used to calculate leave accruals and will have no dollar amount against it. Therefore, it won't need to be reported to the ATO.

Let's step you through it:

1. Go to the **Payroll** command centre and click **Payroll Categories**.
2. On the **Wages** tab, click **New**. The **Wages Information** window appears.
3. For the **Wages Name**, enter a name that's easy to identify, such as **Leave Accrual - Stand Down**.
4. For the **Type of Wages**, select the **Hourly** option (regardless of whether your employees are salaried or hourly based).
5. For the **ATO Reporting Category** choose **Not Reportable**.
6. For the **Pay Rate**, select **Fixed Hourly Rate of** and leave the value as **\$0.0000**.

Here's our example:

Wages Information

New Employee Exempt Help for this window

Wages Name: Type of Wages: ☐ Salary ☒ Hourly

ATO Reporting Category:

Select the ATO reporting category if you're using Single Touch Payroll. [Learn how](#)

Wages Information

Pay Rate: ☐ Regular Rate Multiplied by: ☒ Fixed Hourly Rate of:

Optional Account: ☒ Override Employees' Wage Expense Account

☐ Automatically Adjust Base Hourly or Base Salary Details

OK Cancel

7. Click **Employee**, select the employees who will be paid the JobKeeper payments, then click **OK**.

8. Click **OK** to save the wage category.

When you pay the employee, enter the amount of hours they need to accrue leave on.

Example: An employee who has been stood down and is currently being paid \$1500 per fortnight as part of JobKeeper.

We've entered the following:

- 76 hours against the **Leave Accruals - Stand Down** category (this has a \$0.00 amount).
- \$1500 against the **JOBKEEPER-TOPUP** category.

Notice the Holiday Leave Accrual and Sick Leave Accrual amounts have been automatically calculated.

Payroll Category	Hours	Account	Amount	...
Wages, Deductions and Taxes				
Holiday Pay	0.00	6-5100 Wages & Salaries	\$0.00	
Leave Accruals - Stand Down	76.00	6-5100 Wages & Salaries	\$0.00	
Sick Pay	0.00	6-5100 Wages & Salaries	\$0.00	
Base Salary		6-5100 Wages & Salaries	\$0.00	
JOBKEEPER-TOPUP		6-5100 Wages & Salaries	\$1,500.00	
PAYG Withholding		2-1510 PAYG Withholdings Payable	-\$192.00	
Entitlements				
Holiday Leave Accrual	5.846	6-5100 Wages & Salaries	\$0.00	
Sick Leave Accrual	2.338	6-5100 Wages & Salaries	\$0.00	

Need help with this? [Contact us](#) or speak to an [MYOB Partner](#).

What if I've paid my employees before setting up JobKeeper?

No problem, there's no need to change the pays you've already done.

Before your next pay run, make sure you notify the ATO that you've started making JobKeeper payments via Single Touch Payroll. For details, see task 4 *'Notify the ATO that you're starting to pay JobKeeper'*.

When notifying the ATO, make sure you choose the relevant fortnightly period during which your employee started receiving JobKeeper.

For example, if you've already paid employees during the period 30/03/2020 - 12/04/2020, you need to choose the **30 Mar - 12 April** fortnightly period in the **First JobKeeper fortnight** field.

Payroll reporting centre

Reports Employment terminations EOFY Finalisation ATO settings JobKeeper payments

Only select the first JobKeeper fortnight for eligible employees and we'll send this information to the ATO. When you want to stop claiming JobKeeper for an employee, enter a final JobKeeper fortnight, and notify the ATO.

For more information about JobKeeper payments, [Visit the ATO](#).

Payroll year
2019/20 ⌵

Notify the ATO

<input type="checkbox"/>	First name	Last name	First JobKeeper fortnight	Final JobKeeper fortnight
<input checked="" type="checkbox"/>	Joe Michael	Bloggs	30 Mar - 12 Apr JOBKEEPER-START-FN01 ⌵	17 Aug - 30 Aug JOBKEEPER-FINISH-FN11 ⌵
<input type="checkbox"/>	Mary	Jones	30 Mar - 12 Apr JOBKEEPER-START-FN01 ⌵	⌵

Do I have to pay back pay?

As the ATO requires each eligible employee to be paid at least \$1500 per fortnight, you'll need to make sure your first JobKeeper pay includes any required back pay.

The ATO has requested that all JobKeeper back pays and pay corrections for April 2020 are to be reported and completed no later than 1 May 2020.

Example: Fortnightly employee whose regular fortnightly pay is \$1100 and is owed JobKeeper back pay

Your business became eligible for JobKeeper from 30 March (1st fortnight of JobKeeper scheme), but you already processed a pay for the employee on 10 April (before you set up JobKeeper in AccountRight). Your next pay is scheduled for 24 April (2nd fortnight of JobKeeper scheme).

You need to work out the amount of JobKeeper back pay you owe the employee from the previous pay and add it to their next pay.

So, if you've paid your employee their regular pay of \$1100 per fortnight, your next pay will need to include the \$400 JobKeeper top-up back pay, as well as the additional \$400 they would be getting for this fortnight's JobKeeper top-up.

\$1100 (regular pay) + \$400 (JobKeeper top-up backpay) + \$400 (JobKeeper top-up current pay) = \$1900. This will bring their total gross pay for this fortnight to \$1900.

This means \$800 needs to be recorded against the JOBKEEPER-TOPUP wage category.

Here's our example:

Payroll Category		Hours		Account	Amount
Holiday Pay	➔	0.00	6-5100	Wages & Salaries	\$0.00
Overtime (1.5x)		0.00	6-5100	Wages & Salaries	\$0.00
Sick Pay	➔	0.00	6-5100	Wages & Salaries	\$0.00
Base Salary			6-5100	Wages & Salaries	\$1,100.00
JOBKEEPER-TOPUP			6-5150	WAGES JOBKEEPER TOPUP	\$800.00
Union Fee			2-1540	Union Fees Payable	\$0.00
PAYG Withholding			2-1510	PAYG Withholdings Payable	-\$330.00

An employee has become ineligible during JobKeeper. What should I do?

If an employee becomes **ineligible** during the JobKeeper scheme, you need to notify the ATO via Single Touch Payroll, by choosing a Final JobKeeper fortnight date for the employee.

1. Go to the **Payroll** command centre and click **Payroll Reporting**.
2. Click the **JobKeeper payments** tab.
3. Select the employee.
4. In the Final JobKeeper fortnight list, choose the relevant fortnightly period during which your employee will stop receiving JobKeeper payments.

Payroll reporting centre

[Reports](#)
[Employment terminations](#)
[EOFY Finalisation](#)
[ATO settings](#)
[JobKeeper payments](#)

Only select the first JobKeeper fortnight for eligible employees and we'll send this information to the ATO. When you want to stop claiming JobKeeper for an employee, enter a final JobKeeper fortnight, and notify the ATO.

For more information about JobKeeper payments, [Visit the ATO](#).

Payroll year
2019/20

[Notify the ATO](#)

<input type="checkbox"/>	First name	Last name	First JobKeeper fortnight	Final JobKeeper fortnight
<input checked="" type="checkbox"/>	Joe Michael	Bloggs	30 Mar - 12 Apr JOBKEEPER-START-FN01	17 Aug - 30 Aug JOBKEEPER-FINISH-FN11
<input type="checkbox"/>	Mary	Jones	30 Mar - 12 Apr JOBKEEPER-START-FN01	

5. Repeat for any other affected employees.
6. Once you're done, click **Notify the ATO**.
7. When prompted, enter the name of the authorised sender and click **Send**.

This will inform the ATO (when you send the pay via Single Touch Payroll reporting) that the employee will no longer receive JobKeeper payments.

What if I've accidentally selected an ineligible employee for JobKeeper?

If you've notified the ATO that JobKeeper has started for an employee that is *not* eligible for JobKeeper, you can easily fix this in the STP reporting centre.

1. Go to the **Payroll** command centre and click **Payroll Reporting**.
2. Click the **JobKeeper payments** tab.
3. Select the ineligible employee.
4. In the **Final JobKeeper fortnight** list, choose the same fortnightly period you chose for the **First JobKeeper fortnight**.

Payroll reporting centre

Reports Employment terminations EOFY Finalisation ATO settings JobKeeper payments

Only select the first JobKeeper fortnight for eligible employees and we'll send this information to the ATO. When you want to stop claiming JobKeeper for an employee, enter a final JobKeeper fortnight, and notify the ATO.

For more information about JobKeeper payments, [Visit the ATO](#).

Payroll year
2019/20 ⌵

Notify the ATO

	First name	Last name	First JobKeeper fortnight	Final JobKeeper fortnight
<input type="checkbox"/>	Joe Michael	Bloggs	30 Mar - 12 Apr JOBKEEPER-START-FN01 ⌵	⌵
<input checked="" type="checkbox"/>	Mary	Jones	30 Mar - 12 Apr JOBKEEPER-START-FN01 ⌵	30 Mar - 12 Apr JOBKEEPER-FINISH-FN01 ⌵

5. Repeat this for any other employees who you've accidentally selected.
6. Click **Notify the ATO**.
7. When prompted, enter the name of the authorised sender and click **Send**.

If you need to reverse or delete any pays you've processed for the employee, see [Changing a recorded pay](#).