



Guidance on Jobkeeper Reporting via STP

The ATO has issued guidance to help employers reporting eligible employees and JobKeeper top-up payments through Single Touch Payroll ('STP').

For each eligible employee, employers must notify the ATO of the following events, when and if they occur, via their payroll program and using ATO prescribed descriptions:

- **STARTING** – indicates when an eligible employee started being paid JobKeeper payments;
- **TOPPING UP** – indicates top-up payments to employees earning less than \$1500 per fortnight; and
- **STOPPING** – indicates when an employee is no longer eligible and JobKeeper payments need to be stopped.

This process will be managed through the 'STP Pay Event'.

It is important that the correct descriptions be used to avoid your claim being delayed or denied.

Employers must enter the relevant JobKeeper description (as outlined below) in the 'Allowance-other', 'Other Earnings' or 'Allowance' categories.

Please note there are different labels attributed to this field across the range of accounting software packages. We will use the 'Other Earnings' category consistent with QBO software.

STARTING - To report the JobKeeper start fortnight for an eligible employee:

Use the description 'JOBKEEPER-START-FNXX' in the 'Other Earnings' field where 'XX' represents the JobKeeper fortnight from which the first payment is made. Please refer to the table below for the correct fortnight description.

Report the amount as 'zero', or as \$0.01 if the software does not support reporting 'zero'.

JOBKEEPER-START-FNXX 'Other Earnings' Descriptions

FN	Dates	Other Earnings Description
01	30/03/2020–12/04/2020	JOBKEEPER-START-FN01
02	13/04/2020–26/04/2020	JOBKEEPER-START-FN02
03	27/04/2020–10/05/2020	JOBKEEPER-START-FN03
04	11/05/2020–24/05/2020	JOBKEEPER-START-FN04
05	25/05/2020–07/06/2020	JOBKEEPER-START-FN05
06	08/06/2020–21/06/2020	JOBKEEPER-START-FN06
07	22/06/2020–05/07/2020	JOBKEEPER-START-FN07
08	06/07/2020–19/07/2020	JOBKEEPER-START-FN08
09	20/07/2020–02/08/2020	JOBKEEPER-START-FN09
10	03/08/2020–16/08/2020	JOBKEEPER-START-FN10
11	17/08/2020–30/08/2020	JOBKEEPER-START-FN11
12	31/08/2020–13/09/2020	JOBKEEPER-START-FN12
13	14/09/2020–27/09/2020	JOBKEEPER-START-FN13

TOPPING UP - To report a top-up payment for an eligible employee ordinarily earning less than \$1,500 per fortnight:

Use the description 'JOBKEEPER-TOPUP' in the 'Other Earnings' field for the top-up amount.

The software will report the cumulative year-to-date top-up amount for the JobKeeper payment as per other amounts reported in STP.

STOPPING - To report the first full JobKeeper fortnight an employee became ineligible:

Use the description 'JOBKEEPER-FINISH-FNXX' where 'XX' represents the JobKeeper fortnight in which the last payment is made.

For example, an employee resigns, and their last payment was on 13 May 2020. As this falls in JobKeeper fortnight 04 (being 11/05/2020 – 24/05/2020), the description 'JOBKEEPER-FINISH-FN04' should be used to notify the ATO that the employee is not eligible for JobKeeper from FN05.

JOBKEEPER-FINISH-FNXX 'Other Earnings' Descriptions

FN	Dates	Other Earnings Description
01	30/03/2020–12/04/2020	JOBKEEPER-FINISH-FN01
02	13/04/2020–26/04/2020	JOBKEEPER-FINISH-FN02
03	27/04/2020–10/05/2020	JOBKEEPER-FINISH-FN03
04	11/05/2020–24/05/2020	JOBKEEPER-FINISH-FN04
05	25/05/2020–07/06/2020	JOBKEEPER-FINISH-FN05
06	08/06/2020–21/06/2020	JOBKEEPER-FINISH-FN06
07	22/06/2020–05/07/2020	JOBKEEPER-FINISH-FN07
08	06/07/2020–19/07/2020	JOBKEEPER-FINISH-FN08
09	20/07/2020–02/08/2020	JOBKEEPER-FINISH-FN09
10	03/08/2020–16/08/2020	JOBKEEPER-FINISH-FN10
11	17/08/2020–30/08/2020	JOBKEEPER-FINISH-FN11
12	31/08/2020–13/09/2020	JOBKEEPER-FINISH-FN12
13	14/09/2020–27/09/2020	JOBKEEPER-FINISH-FN13

Making corrections to (previously reported) JobKeeper start and finish information

The ATO's guidance identifies several situations where errors made in reporting the JobKeeper start or finish information may need correction and sets out options for doing so.

In particular, guidance is provided for making corrections where:

- the wrong employee was reported as starting or finishing;
- a later start or finish fortnight is incorrectly reported;
- an earlier start or finish fortnight is incorrectly reported; or
- a future-dated start or finish fortnight is reported.

The ATO is urging employers to exercise extreme caution to ensure the accuracy of originally reported information as multiple corrections cannot be made through the STP Pay Event, 'Other Earnings' field. Refer to the following link for more information: <https://www.ato.gov.au/General/JobKeeper-Payment/In-detail/Reporting-eligible-employees-and-JobKeeper-top-up-payments-via-STP/>

Please contact our office if you require more information or assistance on reporting JobKeeper payments through STP.