

## **Stand Down and JobKeeper Examples**

### **A note regarding casuals:**

For the purpose of defining an “employee”. A casual employee who is in receipt of JobKeeper is engaged in employment and therefore their employer is required to report service and pay the levy on their ordinary pay to MyLeave.

To be eligible for JobKeeper, a casual must be a long-term employee and be employed on a regular and systematic basis for at least 12 months. The employer must determine what the employee's ordinary pay is for hours ordinarily worked. This should be derived from the information used to determine regular / systemic employment.

A casual who is not in receipt of JobKeeper and who is told not to return to work is not considered to be an employee for MyLeave reporting purposes.

### **Example - Item 2**

#### **(PERMANENT EMPLOYEE – STOOD DOWN AND NOT WORKING)**

Joanne is a plumber who is employed on a permanent full-time basis. She has been stood down for the entire April – June quarter.

Joanne's employer is required to report the days she would ordinarily work when not stood down. These days are to be reported in the “JK” column of the MyLeave return. Gross Wages are to be reported based on her ordinary rate of pay for each day she would ordinarily work.

If Joanne was a permanent part-time employee, the reportable days and wages should be based on her ordinary rate of pay for the days she would ordinarily work.

Any annual leave days are to be recoded in column “C”.

### **Example – Item 3**

#### **(PERMANENT EMPLOYEE – REDUCED HOURS OR STAND DOWN FOR PORTION OF PERIOD)**

Tim is an electrician who is employed on a permanent full-time basis. He worked for the entire month of April before having his hours reduced for May and June.

Tim's employer is required to report any days worked on-site in column “D” of the return (normal days worked). Any annual leave days are to be recoded in column “C”.

If Tim was directed to work a reduced number of days on-site (For example Monday – Wednesday), the days worked are to be reported in column “D” and the days he was directed not to work (Thursday and Friday) should be reported in the “JK” column of the return.

The contribution levy needs to be paid for all days (columns C, D and JK) and is to be based on Tim's ordinary rate of pay for those days.

If Tim was directed to work Monday – Friday but work reduced hours each day, the wages reported should still be based on his ordinary rate of pay for the hours he is ordinarily employed to work.

#### **Example – Item 4**

##### **(CASUAL EMPLOYEE – IN RECEIPT OF JOBKEEPER AND NOT WORKING)**

Helen is a crane operator on a construction site and is employed on a casual basis. She has been asked not to return to work due to the downturn in work but qualifies for and is in receipt of JobKeeper due to her regular / systemic employment. She is working no days on-site but remains employed while receiving JobKeeper payments.

Helen's employer is required to report all days that she would have been expected to work in the "JK" column. Gross Wages are to be reported based on her ordinary rate of pay for those days.

As a guide, if Helen was employed for the entire prior quarter – the days and gross wages reported for that quarter should be used. If she was not employed for the entire prior quarter, the employer needs to ascertain what her ordinary pay for days ordinarily worked would be.

#### **Example – Item 5**

##### **(CASUAL EMPLOYEE – IN RECEIPT OF JOBKEEPER AND STILL WORKING)**

Craig is a labourer working on a construction site and is employed on a casual basis. He normally works 4 days a week, but his employer has dropped him back to 2 days a week due to the downturn in work. Craig qualifies for and is in receipt of JobKeeper due to his regular / systemic employment.

Craig's employer is required to report all days worked on-site (2 days a week) into the "D" column of the return. They are also required to report the other 2 days a week that would normally have been worked in the "JK" column. Gross Wages are to be reported based on his ordinary rate of pay for all days reported in columns D and JK.