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### Important Reminder: JobKeeper 2.0 Second Extension

Members are reminded that the second extension of JobKeeper 2.0 commences from **4 January 2021 until 27 March 2021** – with payments for eligible employees reducing to **\$1,000** per fortnight for employees who worked 20 hours or more during the relevant reference period (i.e. 1 March or 1 July 2020) and **\$650** per fortnight otherwise.

#### What do I need to do?

- **Re-assess business eligibility:** Determine whether you have met the decline in turnover test by assessing whether your actual GST turnover has declined by the required amount (i.e. 30% or 50%, depending on turnover) in the December 2020 quarter relative to the comparable period (generally the corresponding quarter in 2019).
- **Submit the decline in turnover form from the ATO:** This must be completed before you can complete your business monthly declaration from 1 February 2021.
- **Pay eligible employees at least the applicable JobKeeper amount:** The ATO is allowing employers until 31 January 2021 to meet the JobKeeper wage condition – i.e. \$1,000 / \$650 per fortnight.
- **Notify employees which payment rates applies to them:** This must be done within seven days of notifying the ATO of the payment rate that applies to each employee.
- **Consider whether any JobKeeper enabling directions need to be extended or reissued:** Take the opportunity to review any JobKeeper enabling directions/requests (e.g. JobKeeper enabling stand down direction to work reduced hours) currently in place. For those who do not qualify for the second extension of JobKeeper 2.0, any existing directions/requests automatically cease on 4 January 2021.

**Note:** An employer who ceases to be eligible for JobKeeper 2.0 can qualify as a **JobKeeper Legacy Employer** if they meet the **10% decline in turnover test** for the relevant quarter, when compared to the same quarter in 2019. For directions issued during January 2021, the relevant quarter is the September 2020 quarter. Legacy employers can give new JobKeeper enabling stand down directions provided that it does **not** result in a reduction of an employee's hours of work to below **60%** of their ordinary hours of work as at 1 March 2020 (e.g. for a full-time employee working 38 ordinary hours per week, this would equate to 22.8 hours per week), or to require an employee to work less than **two hours** on a day that they work. Legacy employers also need to meet more stringent consultation requirements, including providing at least seven days' written notice (unless the employee genuinely agrees to a shorter timeframe) and keeping a written record of the consultation.

#### What else do I need to know?

The ATO has advised that it will allow additional time to meet certain obligations under the current iteration of JobKeeper due to the Christmas/New Year's period and has also provided information on how it will treat payments brought forward due to the holiday season. See the [ATO website](#) for further information.

Further details on eligibility, decline in turnover tests, JobKeeper payment rates, reporting obligations and JobKeeper enabling directions are available from the [VACC/ACCI JobKeeper 2.0 Employer Guide](#) – and for Legacy employers, the [VACC/ACCI Legacy Employer Guide](#).

Members seeking further advice and support are encouraged to contact the Workplace Relations team on 03 9829 1123 or [ir@vacc.com.au](mailto:ir@vacc.com.au)

## **Clerks Award - Schedule I extended to 30 June 2021**

On 22 December, a Full Bench of the Fair Work Commission issued a [Determination](#) approving an application to vary Schedule I of the Clerks – Private Sector Award 2020 (Clerks Award) from 29 March 2021 to 30 June 2021 – and including a new provision dealing with remote working arrangements.

The new Schedule I provision in the Clerks Award defines 'Remote Work' as meaning work undertaken by an employee from their home or any other location of their choosing that is not the premises of their employer. Whilst retaining the previous extended span of hours for day workers undertaking remote work under – i.e. from 6am to 10pm Monday to Friday and from 7am to 12.30pm on Saturday – the new provision provides for the following additional flexibilities:

- employees may elect to work their hours in a non-continuous manner while undertaking remote work, where it has been agreed with the employer that the work does not need to be undertaken continuously;
- part-time employees may select their own starting and finishing times when undertaking remote work, with agreement from their employer; and
- in relation to meal and rest breaks of employees undertaking remote work, employees can take at a time and/or alter the configuration to suit their personal circumstances (e.g., an employee entitled to take an unpaid meal break of between 30 and 60 minutes may instead choose to take 3 unpaid breaks of 20 minutes duration), subject to agreement with the employer.

The changes provide practical flexibility to the operation of the Clerks Award for employees working from home – and importantly, recognize the need for employer approval of such arrangements.

Members seeking further information are encouraged to contact the Workplace Relations team on 03 9829 1123 or [ir@vacc.com.au](mailto:ir@vacc.com.au)

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