

**Table 1: JobKeeper rules (Current v latest proposed changes)**  
Current as at 19 August 2020

	JobKeeper 1.0	JobKeeper 2.1	
		Part 1	Part 2
<b>Date of application</b>	30 March 2020 to 27 September 2020	28 September 2020 to 3 January 2021	4 January 2021 to 28 March 2021
<b>Specified decline in turnover %</b>	T/O > \$1 billion – at least 50% T/O ≤ \$1 billion – at least 30% ACNC Charities – at least 15%	T/O > \$1 billion – at least 50% T/O ≤ \$1 billion – at least 30% ACNC Charities – at least 15%	T/O > \$1 billion – at least 50% T/O ≤ \$1 billion – at least 30% ACNC Charities – at least 15%
<b>Turnover test period</b>	Month (March to September 2020) Or June to September 2020 quarter	September 2020 quarter only	December 2020 quarter only
<b>Comparable period</b>	Month or quarter of the previous year or period as determined by the alternative tests	September 2019 quarter or an alternative test yet to be determined by the Commissioner of Taxation.	December 2019 quarter or an alternative test yet to be determined by the Commissioner of Taxation.
<b>GST Turnover</b>	Projected turnover	Actual turnover	Actual turnover
<b>Payment amount per employee per fortnight</b>	\$1,500 per employee per fortnight regardless of how they were engaged (full time/parttime/casual)	Employee worked > 20 hours per week before relevant date of employment <b>\$1,200 per fortnight</b> Employee worked < 20 hours per week before relevant date of employment <b>\$750 per fortnight</b>	Employee worked > 20 hours per week before relevant date of employment <b>\$1,000 per fortnight</b> Employee worked < 20 hours per week before relevant date of employment <b>\$650 per fortnight</b>
<b>Relevant employees</b> <i>(please refer to the blog post for considerations in respect to this)</i>	<i>JobKeeper fortnights before 3 August 2020:</i> Relevant employment commenced before 1 March 2020. <i>JobKeeper fortnights after 3 August 2020:</i> Relevant employment commenced before 1 July 2020.	Relevant employment commenced before 1 July with the rate of payment based on the hours worked in the preceding two fortnights.	Relevant employment commenced before 1 July with the rate of payment based on the hours worked in the preceding two fortnights.