



Letcher Moroney Instructions - Processing the JobKeeper Payment in Microbase Automation.

Please ensure you are correctly enrolled in JobKeeper prior to updating your payroll.

Please refer to the table below that outlines exactly what needs to be done for each type of employee that your business is receiving JobKeeper Payments on behalf of;

If an employee is	You'll need to
being paid less than the JobKeeper payment	Pay them the full JobKeeper payment. This means you'll pay them in the same way you currently do, plus you'll pay them a topup to bring their taxable gross up to the JobKeeper payment amount. <i>You can choose whether or not to pay superannuation on the topup amount.</i>
being paid more than the JobKeeper payment	Pay them in the same way you currently do. You need to enrol employees for job keeper payment.
stood down (still employed but not working)	Pay them the full JobKeeper payment. Leave is required to accrue on this payment. <i>You can choose whether or not to pay superannuation on this payment.</i>

As you can see in the above table the only employees whose payroll transaction form will change are employees who have received gross pay of less than \$750 per week since March 30, 2020.

Please see example below to help prepare payroll for these employees.

Prior to JobKeeper Payment's

Lucas Herbert is a technician for Maldives Automotive.

Prior to JobKeeper Payments, Lucas' weekly pay is 40 hours a week at a rate of \$15.

His gross pay is \$600 per week. Please see below Lucas' payroll transaction form prior to JobKeeper Payments.

The screenshot shows the 'Payroll Transaction Form' for Lucas Herbert. The form is divided into several sections:

- Details:** Employee: Herbert, Lucas; Date: 24/4/20
- Payment Details:** Media: Direct; Account: BANK SA commercial overdraft 105-...
- Period:** Frequency: Weekly; From: 30/3/20; To: 6/4/20
- Days accrued:** Sick pay, Holiday pay, RDO, LSL all at 0.000. Exclude accruals for this pay:
- Payments:**

Type	Tax	Super	Quantity	Rate	Total
Weekly base pay	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	40	\$15.00	\$600.00
- Totals:**
 - Gross: \$600.00
 - Tax: \$59.00
 - Other: \$0.00
 - Net: \$541.00
 - Super @ 9.5 %
 - Super: \$57.00
- Deductions:**

Type	Account	Quantity	Rate	Total
Employer super contribution	Superannuation			\$57.00
Income tax	PAYG Withholding			\$59.00



JobKeeper Payments are now in place

For JobKeeper purposes Maldives Automotive is an eligible employer and Lucas Herbert is an eligible employee.

Lucas is now eligible to have his pay ‘topped up’.

To do this; choose ‘JobKeeper’ from the type of payments drop-down list and enter the amount that is required to top up the pay to gross \$750, make sure to tick the box for tax to be withheld.

Superannuation Guarantee is not required to be paid on the ‘Top-up’ portion of the gross pay, however, if you choose to pay the Superannuation Guarantee on the ‘Top-up’ it can be paid by ticking the super box and superannuation will accrue.

The screenshot shows a 'Payroll Transaction Form' window. It is divided into several sections: 'Details', 'Payment Details', 'Period', 'Days accrued', 'Payments', 'Totals', and 'Deductions'.
- **Details:** Employee: Herbert, Lucas; Date: 24/4/20.
- **Payment Details:** Media: Direct; Account: BANK SA commercial overdraft 105-1.
- **Period:** Frequency: Weekly; From: 30/3/20; To: 6/4/20.
- **Days accrued:** Table with columns: per, current, this pay. Rows: Sick pay, Holiday pay, RDO, LSL. All values are 0.
- **Payments:** Table with columns: Type, Tax, Super, Quantity, Rate, Total. Rows: Weekly base pay (Tax: checked, Super: checked, Quantity: 40, Rate: \$15.00, Total: \$600.00); JobKeeper (Tax: checked, Super: unchecked, Quantity: blank, Rate: blank, Total: \$150.00).
- **Totals:** Gross: \$750.00; Tax: \$96.00; Other: \$0.00; Net: \$654.00; Super @ 9.5%; Super: \$57.00.
- **Deductions:** Table with columns: Type, Account, Quantity, Rate, Total. Rows: Employer super contribution (Account: Superannuation, Total: \$57.00); Income tax (Account: PAYG Withholding, Total: \$96.00).

Please note; Employees that normally accrue leave entitlements that are receiving JobKeeper will still accrue leave entitlements as normal.



Processing payroll for stood-down employees eligible for JobKeeper

Lucas has now been stood-down due to lack of work.

He will receive the JobKeeper Payment of \$750 per week and zero base pay.

No Superannuation Guarantee will need to accrue on his wage unless the employer makes the election to do so.

To enter this payment, delete his base pay in the payment type section and choose only the JobKeeper payment type. Enter the gross wage as \$750 and calculate the tax.

Payroll Transaction Form

Details
Employee: Herbert, Lucas Date: 27/4/20
Comments:

Payment Details
Media: Direct
Account: BANK SA commercial overdraft 105-
Record:

Period
Frequency: Weekly From: 30/3/20 To: 6/4/20
Insert payment for this period: by charged hours by actual hours [Insert]

Days accrued

	per	current	this pay
Sick pay	0	0.000	0.000
Holiday pay	0	0.000	0.000
RDO	0	0.000	0.000
LSL	0	0.000	0.000

Exclude accruals for this pay

Payments

Type	Tax	Super	Quantity	Rate	Total
JobKeeper	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>			\$750.00

Totals

Gross: \$750.00
Tax: \$96.00
Other: \$0.00
Net: \$654.00
Super @: 0 %
Super: \$0.00

Deductions

Type	Account	Quantity	Rate	Total
Employer super contribution	Superannuation			
Income tax	PAYG Withholding			\$96.00




STP Processed pay runs that require JobKeeper top-up

If you have STP processed a pay after 30th March that requires a JobKeeper top-up you will need to amend the pay by grossing the pay up to \$750 using the JobKeeper pay type.

Microbase will ask you to confirm the modification, tick the 'Yes I'm sure' box and click Yes.

Confirm STP modification

Modify STP record:

 This payroll transaction has already been sent to the ATO and is currently Accepted.

Modifying it now will require that it be resent to the ATO.
Are you sure you want to do this?

Yes I'm sure

Payment amount based on pay frequency

JobKeeper payment amounts you'll need to pay (before tax) based on an employees 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