



JobKeeper – election to exclude government grants from turnover for ACNC-registered charities (other than universities or schools)

When to use the form

If you're an Australian Charities and Not-for-profits Commission (ACNC) registered charity (other than a university or a school), you may elect **not** to include government grants in the JobKeeper decline in turnover tests. You can exclude consideration received for supplies you make, from:

- an Australian government agency
- a local government body
- the United Nations or its agency.

This election maintains your relevant percentage for the turnover test. It also allows you to use your turnover excluding government revenue for the purposes of assessing eligibility for the JobKeeper scheme.

Important

- By signing this form you are declaring that you elect to exclude **all** government grants provided by an Australian government agency, a local governing body, or the United Nations or its agency, from the JobKeeper decline in turnover tests.

You cannot select which

- grants this election relates to – this election will be in relation to all applicable government grants
 - decline in turnover test the election relates to – this election applies to the original decline in turnover test and the actual decline in turnover test.
- If you make this election, you cannot include government grants in your GST turnover for the purposes of JobKeeper.
The election is irrevocable.
 - The election is also relevant to the monthly requirement to report current and projected turnover to the Commissioner of Taxation.
 - You can only make the election if, by applying the election, you still meet the original decline in turnover test. You should carefully consider whether making the election will impact your ability to satisfy the decline in turnover tests. If making the election causes you to fail any of those tests, you may be liable to repay overpayments and you may not be able to access the JobKeeper extension periods.

Timing

- If you are enrolling in the JobKeeper scheme for the first time, you need to lodge this form within seven days of enrolling.
- If you are already enrolled in JobKeeper and you have not made an election, we will allow you to lodge the election within seven days of confirming that you have met the actual decline in turnover test for the quarter ending 30 September 2020.

Taxation law authorises us to collect information and to disclose it to other government agencies. For information about your privacy, go to ato.gov.au/privacy

- ! Employees who are fully funded by government grants that are excluded as a result of this election, are not relevant employees. This means you do not have to provide these employees with a JobKeeper nomination form. You can however, still choose to provide them with a nomination form and include them in the JobKeeper scheme if they meet the eligibility criteria.

What is the JobKeeper scheme?

Under the JobKeeper scheme, businesses that meet the relevant decline in revenue (15%, 30% or 50%) can access a subsidy from the Australian Government to continue paying their employees. Affected employers, businesses and religious institutions can claim a fortnightly JobKeeper payment of \$1,500 per eligible employee, per eligible religious practitioner, or for one eligible business participant from 30 March 2020, for a maximum period of six months.

From 28 September 2020, the JobKeeper payment rates have changed and are based on the total hours each employee worked during their reference period. You will need to pay your eligible employees at least the JobKeeper amount that applies to them each JobKeeper fortnight.

- > **Find out more:**
ato.gov.au/jobkeeper

Section A: ACNC-registered charity details

1 ACNC-registered charity name

2 Australian business number (ABN)

3 Address

Street address

Suburb/town/locality

State/territory

Postcode

4 Preferred authorised contact details

Full name

Phone number

Email address

Section B: Election details

Election requirements

- I am an Australian Charities and Not-for-profits Commission (ACNC) registered charity that is not a school or university.
- I am electing to exclude all supplies I have made for consideration provided by an Australian government agency, a local governing body, or the United Nations or its agency, from my current GST turnover and projected GST turnover for JobKeeper purposes.
- I understand this election applies to **all** decline in turnover tests.
- I understand this election is irrevocable.

Section C: Declaration

Entity declaration

I declare that the information I have provided is true and correct and I am authorised to make this declaration.

Agent or authorised representative declaration

I declare:

- *the document has been prepared in accordance with the information supplied by the ACNC-registered entity*
- *I have received a declaration from the ACNC-registered entity stating that the information provided to me is true and correct*
- *I am authorised by the ACNC-registered entity to give the document to the Commissioner of Taxation.*

Signature (electronic signature is acceptable)

Date
DD/MM/YYYY

- ⊖ There are penalties for deliberately making a false or misleading statement.