



JobKeeper legacy employers – 10% decline in turnover template certificate

On 4 September 2020, the Fair Work Act JobKeeper provisions were extended until 28 March 2021 with some changes.

The extended provisions allow **legacy employers** to use some of the JobKeeper provisions from 28 September 2020 if they meet certain conditions. To use these provisions they need to get a 10% decline in turnover certificate.

This is a template certificate that can be used by an **eligible financial service provider** to confirm that a **legacy employer** has met the '10% decline in turnover test' set out in the extended Fair Work Act JobKeeper provisions.

Before using this template, make sure you go to [Legacy employers](#) and [Information for eligible financial service providers](#) at coronavirus.fairwork.gov.au/JobKeeper for more information on:

- Why and when a certificate is needed (including when a small business can use a statutory declaration instead of a certificate)
- What the 10% decline in turnover test is
- Who an eligible financial service provider is
- Who a legacy employer is.

! IMPORTANT

- In providing a certificate, an eligible financial service provider must confirm the employer satisfied the 10% decline in turnover test for the designated quarter. The Supplementary Explanatory Memorandum for the *Coronavirus Economic Response Package (Jobkeeper Payments) Amendment Bill 2020* relevantly states that the eligible financial service provider is required 'to confirm that the test has been met based on the information provided, and does not constitute an audit or assurance engagement' (clause 1.5).
- Employers must provide an eligible financial service provider with all the information they need to accurately determine whether the employer meets the 10% decline in turnover test.
- An employer can face penalties if they knowingly provide an eligible financial service provider with false or misleading information.

How to use this template certificate

This template certificate has been colour coded to assist you to complete it accurately. Complete the **< red sections >** with the relevant details and then change the font to black, and delete the instructional information in *blue italics*.

Need help?

- Visit [JobKeeper wage subsidy scheme](#) at coronavirus.fairwork.gov.au/JobKeeper
- Submit an enquiry online through [My account](#) at www.fairwork.gov.au/register
- Call us on 13 13 94 (select the prompt for the coronavirus hotline)
- Read about employer eligibility and the extended JobKeeper scheme on the [ATO website – JobKeeper extension](#).

Make sure you're using the latest version of this template certificate by downloading the most up-to-date version from coronavirus.fairwork.gov.au/jobkeeper

The Fair Work Ombudsman is committed to providing you with advice that you can rely on.

The information contained in this template is general in nature. If you are unsure about how it applies to your situation you can call our Infoline on 13 13 94 or speak with a union, industry association or a workplace relations professional.

10% decline in turnover certificate

Issued for the purposes of section 789GCD(1) of the Fair Work Act 2009

Employer details	
Name of employer	<Insert Legacy Employer's Legal Entity Name>
Employer's ABN or ACN	<Insert Legacy Employer's Legal Entity ABN or ACN>
Designated quarter	
<input type="checkbox"/> June 2020 quarter (1 April 2020 – 30 June 2020 inclusive)	
<input type="checkbox"/> September 2020 quarter (1 July 2020 – 30 September 2020 inclusive)	
<input type="checkbox"/> December 2020 quarter (1 October 2020 – 31 December 2020 inclusive)	
Note: A legacy employer needs a certificate for:	
<ul style="list-style-type: none">• the June 2020 quarter, if they want to use the Fair Work Act JobKeeper provisions between 28 September 2020 and 27 October 2020 inclusive• the September 2020 quarter, if they want to use the Fair Work Act JobKeeper provisions between 28 October 2020 and 27 February 2021 inclusive• the December 2020 quarter, if they want to use the Fair Work Act JobKeeper provisions between 28 February 2021 and 28 March 2021 inclusive	

Declaration

I <insert eligible financial service provider's name>, confirm that, for the purposes of section 789GCD(1) of the *Fair Work Act 2009*, the employer listed above satisfies the 10% decline in turnover test for the designated quarter identified above.¹

I confirm I am an eligible financial service provider as defined in section 789GC of the Fair Work Act 2009 because I am (*tick the appropriate box*):

- registered as a registered tax agent under the *Tax Agent Services Act 2009*
- registered as a registered BAS agent under the *Tax Agent Services Act 2009*
- a qualified accountant as defined in the *Corporations Act 2001*.

I also confirm I am not:

- a director of the employer or employee of the employer
- an [associated entity](#) of the employer, or
- a director or employee of an associated entity of the employer.

Signature of eligible financial service provider:

¹ The Supplementary Explanatory Memorandum for the *Coronavirus Economic Response Package (Jobkeeper Payments) Amendment Bill 2020* relevantly states that the eligible financial service provider is required 'to confirm that the test has been met based on the information provided, and does not constitute an audit or assurance engagement' (clause 1.5).

Date certificate issued:

<Insert name of financial service provider>

<Insert business name and ABN/ACN of financial service provider>

<Insert address of financial service provider>

<Insert phone number and email address of the financial service provider>