## JobKeeper 2.0 — Update Including Alternative Tests

This round of JobKeeper is more complex than the first, and may be harder to prove for some businesses. If you have been unable to meet the 'basic' turnover test by comparing the September 2020 quarter to the same period in 2019, there may be options available under the *Alternative Tests*, including:

- Irregular Turnover Test
- New Business Test
- Disposals, Acquisitions or Restructures Test
- Substantial Increase In Turnover Test
- Drought and Natural Disaster Test
- Sole Trader or Small Partnership with Sickness, Injury or Leave Test

We've summarised the key details in this update.

Let us know if we can assist you in any way by contacting our office on 08 6118 6111 or <a href="hello@prescottsolutions.com.au">hello@prescottsolutions.com.au</a>

Click the link below to download your copy of the JobKeeper update

<u>JobKeeper from 28 September 2020 — including alternative tests</u>