

## Eligible religious practitioner

An individual is an eligible religious practitioner of your religious institution for the fortnight if they meet all the following:

- They are not employed by you.
- They are a minister of religion or a full-time member of a religious order and undertake activities in pursuit of their vocation as a member of your religious institution (at 1 March 2020 and for the fortnight you are claiming).
- They are remunerated by you in one or more of the following ways
  - a payment for undertaking activities in pursuit of their vocation as a religious practitioner and as a member of your religious institution
  - a provision of a fringe benefit
  - a provision of a benefit that is exempt from fringe benefits tax.
- As at 1 March 2020, they were both
  - aged at least 18 (or were 16 or 17, and were independent or not undertaking full-time study)
  - an Australian resident (within the meaning of section 7 of the *Social Security Act 1991*), or a resident for income tax purposes and the holder of a special category (Subclass 444) visa.
- They are not currently receiving government parental leave or Dad and Partner Pay.
- They are not currently totally incapacitated for work and receiving payments under an Australian workers' compensation law in respect of their total incapacity to work.
- They are not an employee (other than a casual employee) of another entity.
- They have given you a JobKeeper nomination notice.
- They have not previously given another entity, or us, a JobKeeper nomination notice.

Can you also please confirm that each priests have spent at least 80 hours per month in pursue of their vocation as a religious practitioner within DT.

DT will need a written declaration to confirm that they satisfy the minimum 80 hours per month, to be completed for the month of February 2020.

Please see extract from the ATO regarding the above.

## **JobKeeper extension – fortnights from 28 September 2020**

During the JobKeeper extension period the JobKeeper payment you receive for your eligible religious practitioner will depend on whether they spent at least 80 hours doing activities that pursue their vocation as a religious practitioner with your institution.

This will need to be completed in their reference period (which is usually February 2020). However, in some cases an alternative reference period may be used. If you are claiming the tier 1 rate your eligible religious practitioner must provide you with a written declaration to confirm if they met the 80-hour threshold

Please do not hesitate to contact me if you have any further queries.

Kind regards,

Rupert Cheong

Director

**Alpha Accountancy Services Pty Ltd**

Phone - (08) 92188667 Mobile – 0419922028

Suite 11, 3 Barker Avenue, Como, WA, 6152.

PO Box 5513, Canning Vale South, WA, 6155.

[rupert.cheong@aswa.com.au](mailto:rupert.cheong@aswa.com.au)

[www.aswa.com.au](http://www.aswa.com.au)