



Friday 22 May 2020

Re: COVID-19 update

Dear friends in Christ,

Key messages

- Changes have been made to the way that the Synod lodges JobKeeper applications. This will impact congregations who have employees and who use the Payroll Bureau Service. We have included some very technical advice in this update. Please remember any questions can be directed to COVID19@ucaqld.com.au.

Key updates

- After lodging our initial JobKeeper application, changes have been made for future applications.
- Additional operational resources are now available to support congregations and ministry agents.
- Some [Public Health Directions have been updated](#). These may be of relevance to those working in aged care facilities.

Operational resources

Additional [operational resources have been updated](#), including a [safety management plan for those who are vulnerable](#) and a [checklist to support your working from home arrangements](#). There is also a safety management plan to support small group meetings that might occur in a private residence, for example, a bible study.

Also, in person choir performances and rehearsals are to be suspended at this time until further notice. This is based on increased evidence that the transmission of virus droplets in singing may be dispersed over a wider area than the physical distancing requirements, making this a high-risk activity. This will be included in an updated safety management plan for Church services.

Worship resources

A reminder that this Sunday is Chaplaincy Sunday and [resources](#) have been prepared which we commend ministers to use in their services. In 2020, the theme is “living faith in uncertain times” and we celebrate the critical role that chaplains have in the life of our church.

Next week, resources for Pentecost developed by the Multi-Cross Cultural Reference Group will be available for use in the Sunday 31 May 2020 service.

General Tenancy COVID-19 variation agreement

If any congregation has a tenant in a property that is seeking rental relief and seeks to enter into a General Tenancy COVID-19 variation agreement, this needs to be signed by the Property Officer. It is a modification to a lease and the regulations require this to be signed by the Property Officer. It is

best for these adjustments to be sent through to legal@ucaqld.com.au to enable the process for sign-off by the Property Officer to occur.

JobKeeper – technical advice follows!

This week, the Queensland Synod received a JobKeeper payment in relation to ministry agents and Synod office employees. The reconciliation and allocation process to appropriately distribute the net benefit to various stakeholders in relation to the JobKeeper payment for ministry agents has commenced. Further details regarding this process will be provided in the coming weeks.

For congregations that use the Synod’s payroll bureau service, the below advice is updated. Please note, for congregations that **do not** use the Synod’s payroll bureau service, there is no change to the previous advice regarding JobKeeper.

- The JobKeeper scheme and the ATO administration of the scheme has been fluid since JobKeeper was first announced. Changes for NFP’s, government funding and religious practitioners are a few examples.
- A previous congregational update highlighted the challenges in dealing with the JobKeeper scheme given the structure of the church, and that there was a risk to congregations that made a JobKeeper claim for April.
- After 4 May 2020, congregations started to confirm their eligible employees for JobKeeper using the ATO business portal.
 - We have since encountered conflicting feedback from the ATO. This appears to be related to the way the ATO requires payroll systems to report JobKeeper eligibility and top up payments, which is at odds with the employment relationship between a congregation and their employees.
 - The ATO processes appear to favour STP reporting of eligible employees over an employer making employee nominations directly through the ATO business portal.
 - The ATO also appears to focus on ensuring that only one JobKeeper claim is made for each employee.
 - Congregations that have tried to confirm their employees have encountered issues, with the ATO using the Queensland Synod STP (payroll) reporting to the ATO to suggest that the Queensland Synod has claimed the individuals as our employees for JobKeeper (which is not the case).
- If the ATO advises you directly that your claim will be challenged, please contact the Synod office immediately and we will work with you and the ATO to try to resolve the situation. The best contact for the Synod on this matter is COVID19@ucaqld.com.au.

Having considered the alternatives and possible risk associated with each, the JobKeeper advice to congregations that use the payroll bureau service is changing effective immediately:

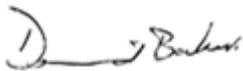
- The Queensland Synod will include congregational employees that are paid using the Synod’s payroll service in our JobKeeper claim.
- We will adjust the fortnightly direct debit by the JobKeeper payment once it is received (similar to what we will be doing for the stipend direct debit).
- Congregations must still retain records related to their turnover to prove their eligibility to participate in the JobKeeper scheme and must retain all JobKeeper Employee Nomination Notices.
- Congregations must continue to provide a list of eligible employees for JobKeeper to the Synod office’s payroll team each pay period by the usual payroll deadline and provide timesheets for eligible employees if they work during the pay period.

- In relation to the ATO business portal:
 - If the congregation was going to make a JobKeeper application in May, it is highly recommended that this is not done.
 - If the congregation made a JobKeeper application in April, no employees should be confirmed in May.
 - The May monthly declaration should reflect no employees being claimed for JobKeeper.
- The Queensland Synod is investigating if we can amend our April JobKeeper claim to include congregational employees. This means that the April JobKeeper payment received by the Queensland Synod would be used to offset the payment the ATO recovers from the congregation.
- The decision to include congregational employees that are paid using the Synod's payroll service in our JobKeeper claim does not prevent the ATO from undertaking an audit in the future. Again, if this occurs the Synod will work with you and the Tax Office to resolve this matter.

Small business grants

Some congregations may be eligible for a grant up to \$10,000 through the Queensland Government [Small Business COVID-19 Adaption Grant Program](#). This grant is to help organisations adapt and sustain business operations, sustain employment and build resilience during these challenging times. The [eligibility criteria](#) should be reviewed before applying for the grant. Congregations can apply for this grant directly, however should you require any assistance, please email missionpossible@ucaqld.com.au.

Unless there is a need to provide an extra-ordinary update, our next COVID-19 update will be sent on Tuesday 26 May 2020. Our prayers and blessings are with you during this time.



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Moderator

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Rev Heather den Houting

General Secretary

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