

JobMaker Hiring Credit

Information for Tax and BAS agents



Australian Government
Australian Taxation Office

Registration

You need to register before you can make a claim for JobMaker Hiring Credit payments.

To register on your behalf, your tax or BAS agent will need:

- Contact details (if they do not already have them)
- Baseline headcount – total employees on 30 September 2020
- Baseline payroll amount – for the 3-month period up to and including 6 October 2020.

Payment claims

You can claim JobMaker Hiring Credit payments for up to 12 months from an eligible employee's start date.

Give your agent the following information as soon as possible after the JobMaker period ends.

New or existing business using a new agent

If you are a new or existing business using a new agent, you will need to provide them with your:

- Australian Business Number (ABN)
- Financial institution account details (account name, BSB code and account number)
- Pay As You Go (PAYG) withholding registration details.

All businesses

All businesses need to provide:

■ Documents and information that confirm:

- you are operating a business in Australia, or are a
 - not-for-profit organisation operating in Australia
 - deductible gift recipient (DGR) endorsed either as a public fund or for a public fund you operated under the Overseas Aid Gift Deductibility Scheme (DGR item 9.1.1) or for developed country relief (DGR item 9.1.2).

■ Payroll information:

- payroll expenses incurred during the relevant JobMaker period (to calculate your payroll increase at end of the JobMaker period)
- the number of employees employed on the last day of the JobMaker period (to calculate your headcount increase at end of each JobMaker period).

■ Eligible additional employees not already reported through Single Touch Payroll

- full name
- Tax file number (TFN)
- date of birth
- start date (if during the relevant JobMaker period)
- cessation date (if during the relevant JobMaker period).

■ Records of hours worked by eligible employees

such as payslips, payroll data, rosters, employment contracts, timesheets, business diaries, appointments books or logbooks.

■ Other information – any other information required for your tax and GST lodgment obligations.

JobMaker periods

- 1 7 October 2020 – 6 January 2021
- 2 7 January 2021 – 6 April 2021
- 3 7 April 2021 – 6 July 2021
- 4 7 July 2021 – 6 October 2021
- 5 7 October 2021 – 6 January 2022
- 6 7 January 2022 – 6 April 2022
- 7 7 April 2022 – 6 July 2022
- 8 7 July 2022 – 6 October 2022

For more information about the JobMaker Hiring Credit visit ato.gov.au/jobmakerhiringcredit

Information is current as at 6 December