

JobMaker Hiring Credit

Eligible additional employees



Australian Government
Australian Taxation Office

Employee eligibility criteria

Employees are eligible if they:

- have received income support payments, including the JobSeeker Payment, Youth Allowance (other than on the basis that the individual was undertaking full-time study or was a new apprentice) or Parenting Payment
 - for at least 28 consecutive days (or 2 fortnights)
 - within the 84 days (or 6 fortnights) before being hired
- start employment with you between **7 October 2020** and **6 October 2021**
- are between 16–35 years old (inclusive) when they started employment
- are hired as a permanent or casual employee, or on a fixed-term basis
- give you a notice declaring they meet the employee eligibility criteria
- have not given an employee notice to another employer which is still in effect
- work, or are paid, for at least 20 hours per week you employed them over the JobMaker period.

Reporting via Single Touch Payroll

Before you can make a claim for JobMaker Hiring Credit payments, you must:

- register for the scheme - you can do this through ATO online services, Online services for business, the Business portal, or your registered tax or BAS agent
- be reporting via Single Touch Payroll (STP)
- nominate your eligible additional employees through STP.

Your employees need to have completed an employee notice – you can access a notice on our website or create your own.

- You don't need to send the completed notice to us but should keep a copy for your records.

You need to be lodging STP payroll events:

- your payroll must be STP enabled
- there is no need to adjust the frequency of your payroll reporting, you can continue with your current reporting cycle.

Check you can report all required information through your STP-enabled payroll software:

- this includes each eligible additional employee's tax file number, name, date of birth, and commencement and cessation dates.

- you also need to enter the JobMaker allowance codes to both
 - nominate each employee (this is JMHC-NOM for all eligible employees you are looking to claim for)
 - confirm each employee has met the 20 hours test (see the table below).
- report your employee nominations and 20 hour tests to the ATO using allowance codes through your STP-enabled payroll software at least three days before you want to claim
- you should also ensure that your STP reporting is up to date at least three days before the end date of each claim period.

Ensure your STP-enabled software supports JobMaker Hiring Credit:

- Talk to your digital service provider or payroll provider about how you can use or upgrade your current software to submit the information required to support your claim.
- If not, you may still be able to submit the required information by manually adding both the nomination and 20 hours codes in 'Other allowances' in your payroll report.

Key JobMaker Hiring Credit dates and STP codes

Period	JobMaker period	20 hours test met allowance code	Claim period	STP reporting due date
One	7 October 2020 – 6 January 2021	JMHC-P01	1 February 2021 – 30 April 2021	27 April 2021
Two	7 January 2021 – 6 April 2021	JMHC-P02	1 May 2021 – 31 July 2021	28 July 2021
Three	7 April 2021 – 6 July 2021	JMHC-P03	1 August 2021 – 31 October 2021	28 October 2021
Four	7 July 2021 – 6 October 2021	JMHC-P04	1 November 2021 – 31 January 2022	28 January 2022
Five	7 October 2021 – 6 January 2022	JMHC-P05	1 February 2022 – 30 April 2022	27 April 2022
Six	7 January 2022 – 6 April 2022	JMHC-P06	1 May 2022 – 31 July 2022	28 July 2022
Seven	7 April 2022 – 6 July 2022	JMHC-P07	1 August 2022 – 31 October 2022	28 October 2022
Eight	7 July 2022 – 6 October 2022	JMHC-P08	1 November 2022 – 31 January 2023	28 January 2023

Visit ourcomeback.gov.au to find out about other available support from the Australian Government.

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