

JobMaker Hiring Credit

Employing more staff?

Find out about eligibility for the JobMaker Hiring Credit.



Australian Government

Australian Taxation Office

Employer eligibility criteria

Employers are eligible if they:

- operate a business in Australia, or are a
 - not-for-profit organisation that operates principally 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) for developed country relief (DGR item 9.1.2)
- have an Australian Business Number (ABN)
- are registered for pay as you go (PAYG) withholding
- report through Single Touch Payroll (STP)
- are up-to-date with income tax and GST lodgment obligations for the last 2 years
- have not claimed a JobKeeper payment for a fortnight that started during the JobMaker period.

Employee eligibility criteria

Employees are eligible if they:

- have not given an employee notice to another employer which is still in effect
- are between 16 and 35 years old (inclusive) when they started employment
- 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.

Job creation eligibility criteria

Employers must have an increase in both:

- total employee headcount from 30 September 2020, and
- payroll for the JobMaker period, compared to the 3 months up to 6 October 2020.

Other eligibility criteria

Employees must also:

- start employment with you between 7 October 2020 and 6 October 2021
- be hired as a permanent or casual employee, or on a fixed-term basis
- have worked, or have been paid, for **at least** 20 hours per week you employed them over the JobMaker period
- have given you a notice declaring they meet the employee eligibility criteria.

How the JobMaker Hiring Credit scheme works

1 Register

Register for the JobMaker Hiring Credit through:

- ATO online services
- the Business Portal
- your registered tax or BAS agent.

2 Nominate

Identify, nominate and report your eligible additional employees through your STP enabled software.

3 Claim

You can claim every 3 months from 1 February 2021 through:

- ATO online services
- the Business Portal
- your registered tax or BAS agent.

You need to meet the eligibility requirements before you can claim. Check all details before you submit your claim.