





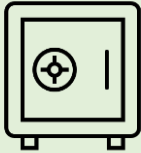



<p>COMMENCES:</p>		<ul style="list-style-type: none"> • 7 OCTOBER 2020 (until 6 October 2021) • Through ATO online services or Business Portal
<p>EMPLOYER eligibility criteria:</p>		<ul style="list-style-type: none"> • Registered for JB HC Scheme • Carry on a business in Australia (NFP; DGR; Overseas aid; Developing Country Relief) • ABN • Up to date with tax lodgements (last 2 years). Must keep up to date with lodgements • Registered for PAYG • Reporting through STP (if not visit ATO website) • Not receiving JOBKEEPER • Not ineligible employer • Eligible employee • Adequate record of paid hours • Obtain an Employee nomination notice
<p>EMPLOYER Additionality eligibility criteria:</p>		<ul style="list-style-type: none"> • Employee must be an additional job • Increase in employee headcount from 30/9/2020 • Increase in payroll cost compared to 3 months to 30/9/2020
<p>EMPLOYEE eligibility criteria:</p>		<ul style="list-style-type: none"> • Genuine employment relationship (arms-length) • 16 to 35 years • Worked at least 20 paid hours per week • Commenced between 7/10/2020 and 6/10/2021 • Received JOBSEEKER, Youth Allowance (Other), or Parenting Payment for at least one moth within the past three months (30/9/2020) • First year of employment with the employer • Permanent, casual or fixed term • Not Independent Contractor • Not receiving a wage subsidy • Not receiving a wage from another employer

<p>Date to REGISTER:</p>		<ul style="list-style-type: none"> • Through ATO Online Services from 7 December 2020 • Register at any time until 6 October 2021
<p>Amount:</p>		<ul style="list-style-type: none"> • Aged 16 to 29 years \$200 / week • Aged 30 to 35 years \$100 / week • Based on number of days worked
<p>How paid?</p>		<ul style="list-style-type: none"> • Quarterly in arrears
<p>Date 1st CLAIM</p>		<ul style="list-style-type: none"> • 1 February 2021 • There are deadlines by which you must make a claim (Key dates on ATO website)

ATO RESOURCES

The ATO have created a number of resources including:

- ATO information and guidance <https://www.ato.gov.au/General/JobMaker-Hiring-Credit/>
- Registering <https://www.ato.gov.au/general/JobMaker-Hiring-Credit/Register-for-JobMaker-Hiring-Credit/>
- JOBMAKER employee notice <https://www.ato.gov.au/General/JobMaker-Hiring-Credit/Employee-notice/>
- JOBMAKER Hiring Credit payment estimator <https://www.ato.gov.au/General/JobMaker-Hiring-Credit/>