



Australian Government
Australian Taxation Office

JobMaker Hiring Credit Reporting Obligations Instrument 2020

as amended

made under subsection 20(4) of the *Coronavirus Economic Response Package (Payments and Benefits) Act 2020* and subsection 27(3) of the *Coronavirus Economic Response Package (Payments and Benefits) Rules 2020*.

This compilation includes amendments up to *JobMaker Hiring Credit Reporting Obligations Amendment Instrument 2021 (F2021L00466)*.

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Uncommenced amendments

The effect of uncommenced amendments is not shown in the text of the compiled law. Any uncommenced amendments affecting the law are accessible on the Federal Register of Legislation (www.legislation.gov.au). The details of amendments made up to, but not commenced at, the compilation date are underlined in the endnotes. For more information on any uncommenced amendments, see the series page on the Federal Register of Legislation for the compiled law.

Application, saving and transitional provisions for provisions and amendments

If the operation of a provision or amendment of the compiled law is affected by an application, saving or transitional provision that is not included in this compilation, details are included in the endnotes.

Modifications

If the compiled law is modified by another law, the compiled law operates as modified but the modification does not amend the text of the law. Accordingly, this compilation does not show the text of the compiled law as modified. For more information on any modifications, see the series page on the Federal Register of Legislation for the compiled law.

Self-repealing provisions

If a provision of the compiled law has been repealed in accordance with a provision of the law, details are included in the endnotes.

1. Name of instrument

This determination is the *JobMaker Hiring Credit Reporting Obligations Instrument 2020*.

3. Application

This instrument applies for all jobmaker periods commencing on or after October 7 2020 to outline the reporting requirements applicable to the jobmaker scheme for the purposes of paragraph 27(1)(g) and subsection 27(3) of the *Coronavirus Economic Response Package (Payments and Benefits) Rules 2020*.

4. Determination

This instrument applies to any employer participating or seeking to participate in the jobmaker scheme.

5. Definitions

Subject to any addition or change contained in another paragraph, an expression used in this instrument that is defined in section 4 of the *Coronavirus Economic Response Package (Payments and Benefits) Rules 2020* (the Rules) (including, for the avoidance of doubt subsection 4(2) of the Rules) has the same meaning in this instrument as it has in the Rules.

In this instrument:

baseline headcount has the meaning as in the Rules.

baseline payroll amount has the meaning as in the Rules.

claim information means the information set out in section 8 of this instrument

claim period: a claim period is one of the periods described as claim periods by subsection 10(1) of this instrument.

eligible additional employee has the same meaning as in the Rules.

employer has the same meaning as in the Rules.

jobmaker period has the same meaning as in the Rules.

jobmaker scheme has the same meaning as in the Rules.

6. Satisfying reporting obligations

For the purposes of paragraph 27(1)(h) of the Rules, an employer meets the reporting requirements for a jobmaker period if the employer has given the information for that jobmaker period to the Commissioner set out in this instrument by the time and in the manner specified in this instrument.

Part 1: Employee Reporting (information about employees)

7. Reporting on employees prior to jobmaker claim

(1) If an employer is required to notify the Commissioner of amounts under section 389-5 of Schedule 1 to the *Taxation Administration Act 1953*, the employer must give the information in subsection (2) to the Commissioner for the jobmaker period before the time specified (the **STP JobMaker Reporting Deadline**) in the following table:

No	Jobmaker period	STP jobmaker reporting deadline
1	7 October 2020 – 6 January 2021	27 April 2021
2	7 January 2021 – 6 April 2021	28 July 2021
3	7 April 2021 – 6 July 2021	28 October 2021
4	7 July 2021 – 6 October 2021	28 January 2022
5	7 October 2021 – 6 January 2022	27 April 2022
6	7 January 2022 – 6 April 2022	28 July 2022
7	7 April 2022 – 6 July 2022	28 October 2022
8	7 July 2022 – 6 October 2022	28 January 2023

(2) The employer must have notified the Commissioner of the following details for each employee who is an eligible additional employee in the same manner the Commissioner must be notified of amounts under section 389-5 of Schedule 1 to the *Taxation Administration Act 1953*:

- (a) tax file number
- (b) date of birth
- (c) full name
- (d) date employment commenced (if occurring in the jobmaker period)

- (e) date employment ceased (if occurring in the jobmaker period), and
- (f) whether the employee met the average hours of work requirement in subsection 30(2) of the Rules for the jobmaker period.

Note: the manner entities notify the Commissioner of amounts under section 389-5 of Schedule 1 to the Taxation Administration Act 1953 is known as Single Touch Payroll.

(2A) If the Commissioner is satisfied that subsection (2B) applies to an employer at a time on or after the first day of the jobmaker period and no later than the STP JobMaker Reporting Deadline for that jobmaker period, the employer is only required to notify the Commissioner of the details set out in paragraphs (2)(a) and (c) for that jobmaker period and any subsequent jobmaker periods.

(2B) This subsection applies at a time if an employer is unable to notify the Commissioner of one or more of the details in paragraphs (2)(b) or (2)(d) to (2)(f) through the software available to the employer (whether directly or indirectly through another entity authorised to act on the employer's behalf) to notify the Commissioner of amounts in accordance with section 389 - 5 of Schedule 1 to the *Taxation Administration Act 1953*.

Note: Some software providers cannot update their software to support reporting of all information required in subsection 7(2) for a jobmaker period through Single Touch Payroll. Where an employer is using one of these software solutions, this subsection will be satisfied.

(3) For an employer who is exempt under subsection 389-10(3) of Schedule 1 to the *Taxation Administration Act 1953* from being required to notify the Commissioner of amounts under section 389-5, if that employer provides the Commissioner with claim information by phone in accordance with subsection 9(2) of this instrument, the employer must have notified the Commissioner of all amounts under section 16-150 of Schedule 1 to the *Taxation Administration Act 1953* that were required to be notified to the Commissioner in the two years that end on the last day of the jobmaker period.

(4) Under subsection (3), an employer must have notified the Commissioner of all amounts required to be notified before it provides the claim information.

Part 2: Information to be provided as part of the JobMaker Hiring Credit payment claim

8. Required information to report

- (1) An employer must give the Commissioner the information about the entitlement for the jobmaker period set out in subsections (2), (3) and (3A).
- (2) The claim information must include the following details:
 - (a) the total payroll expenses for the jobmaker period
 - (b) the baseline payroll amount for the period
 - (c) the total headcount at the end of the period
 - (d) the baseline headcount for the period
 - (e) confirmation that each employee included in the claim calculation is an eligible additional employee
 - (f) a declaration meeting the requirements of subsection (4)
 - (g) a signature meeting the requirements of subsection (5), and
 - (h) the details of the employer's financial institution account including:
 - (i) account name

- (ii) BSB code, and
- (iii) account number.

(3) For an employer who reports to the Commissioner in accordance with subsection 9(2), the employer must also provide the following information for each employee it intends to claim for as an eligible additional employee:

- (a) tax file number
- (b) date of birth
- (c) full name
- (d) date employment commenced (if occurring in the jobmaker period)
- (e) date employment ceased (if occurring in the jobmaker period), and
- (f) whether the employee met the average hours of work requirement in subsection 30(2) of the Rules for the jobmaker period.

(3A) If subsection 7(2B) applies to an employer for a jobmaker period, the employer must also provide the information described in subsection (3).

Note: Information that must be provided under this subsection must be provided in the manner set out in subsection 9(1).

(4) The declaration requirements are as follows:

- (a) If lodged by the employer, the following declaration:
'I declare that the information is true and correct.'
- (b) If lodged by an authorised agent, the following declaration:
*'I have prepared this document in accordance with information supplied by the entity
I have received a declaration in writing from the entity stating that the information is true and correct
I am authorised by the entity to give this document to the Commissioner'*

(5) The signature requirements are as follows:

Signature requirement	Purpose
Digital signature produced by the use of the myGovID identity credential after the authorised relationship is verified through Relationship Authorisation Manager used to access government online services.	To log in to a range of business to government websites and to electronically sign forms when lodged via certain ATO online services.
Digital signature produced by the use of identity credentials provided by the myGov service.	For signing an electronic approved form that is lodged or given to the ATO via ATO Online.
Identification of the person in accordance with 'Proof of record ownership' procedures for inbound calls prepared under Chief Executive Instruction (CEI) – Identity Management Policy.	To allow the person to lodge the form via phone.

9. How to report claim information

(1) Subject to subsection (2), an employer must lodge the claim information with the Australian Taxation Office via ATO Online Services for Individuals, ATO Online Services for Business, Online Services for Agents or the Business Portal.

(2) If an employer is exempt under subsection 389-10(3) of Schedule 1 to the *Taxation Administration Act 1953* from being required to notify the Commissioner of amounts under section 389-5, the employer may provide claim information to the Commissioner by phone.

10. When claim information needs to be reported

(1) An employer must submit claim information for a jobmaker period during the corresponding claim period. The following table outlines the corresponding claim period for each jobmaker period.

No	Jobmaker period	Claim period
1	7 October 2020 – 6 January 2021	1 February 2021 – 30 April 2021
2	7 January 2021 – 6 April 2021	1 May 2021 – 31 July 2021
3	7 April 2021 – 6 July 2021	1 August 2021 – 31 October 2021
4	7 July 2021 – 6 October 2021	1 November 2021 – 31 January 2022
5	7 October 2021 – 6 January 2022	1 February 2022 – 30 April 2022
6	7 January 2022 – 6 April 2022	1 May 2022 – 31 July 2022
7	7 April 2022 – 6 July 2022	1 August 2022 – 31 October 2022
8	7 July 2022 – 6 October 2022	1 November 2022 – 31 January 2023

(2) Claim information submitted by an employer in accordance with section 9 (other than information covered by paragraph 8(2)(h)) cannot be changed by an employer after the claim period in which it is provided.

Endnotes

Endnote 1—About the endnotes

The endnotes provide information about this compilation and the compiled law.

The following endnotes are included in every compilation:

Endnote 1—About the endnotes

Endnote 2—Abbreviation key

Endnote 3—Legislation history

Endnote 4—Amendment history

Abbreviation key—Endnote 2

The abbreviation key sets out abbreviations that may be used in the endnotes.

Legislation history and amendment history—Endnotes 3 and 4

Amending laws are annotated in the legislation history and amendment history.

The legislation history in endnote 3 provides information about each law that has amended (or will amend) the compiled law. The information includes commencement details for amending laws and details of any application, saving or transitional provisions that are not included in this compilation.

The amendment history in endnote 4 provides information about amendments at the provision (generally section or equivalent) level. It also includes information about any provision of the compiled law that has been repealed in accordance with a provision of the law.

Misdescribed amendments

A misdescribed amendment is an amendment that does not accurately describe the amendment to be made. If, despite the misdescription, the amendment can be given effect as intended, the amendment is incorporated into the compiled law and the abbreviation “(md)” added to the details of the amendment included in the amendment history.

If a misdescribed amendment cannot be given effect as intended, the abbreviation “(md not incorp)” is added to the details of the amendment included in the amendment history.

Endnote 2—Abbreviation Key

ad = added or inserted

am = amended

amdt = amendment

c = clause(s)

C[x] = Compilation No. x

o = order(s)

Ord = Ordinance

orig = original

par = paragraph(s)/subparagraph(s)
/sub-subparagraph(s)

Ch = Chapter(s)	pres = present
def = definition(s)	prev = previous
Dict = Dictionary	(prev...) = previously
disallowed = disallowed by Parliament	Pt = Part(s)
Div = Division(s)	r = regulation(s)/rule(s)
exp = expires/expired or ceases/ceased to have effect	reloc = relocated
F = Federal Register of Legislation	renum = renumbered
gaz = gazette	rep = repealed
LA = <i>Legislation Act 2003</i>	rs = repealed and substituted
LIA = <i>Legislative Instruments Act 2003</i>	s = section(s)/subsection(s)
(md) = misdescribed amendment can be given effect	Sch = Schedule(s)
(md not incorp) = misdescribed amendment cannot be given effect	Sdiv = Subdivision(s)
mod = modified/modification	SLI = Select Legislative Instrument
No. = Number(s)	SR = Statutory Rules
	Sub-Ch = Sub-Chapter(s)
	SubPt = Subpart(s)
	<u>underlining</u> = whole or part not commenced or to be commenced

Endnote 3—Legislation history

Name	Registration	Commencement	Application, saving and transitional provisions
JobMaker Hiring Credit Reporting Obligations Instrument 2020	4 Dec 2020 (F2020L01535)	4 Dec 2020 (s 2)	
JobMaker Hiring Credit Reporting Obligations Amendment Instrument 2021	21 Apr 2021 [F2021L00466]	21 Apr 2021 (s 2)	Sch 1 (item 13)

Endnote 4—Amendment history

Provision affected	How affected
s 2.....	rep LA s48D
s 5.....	am [F2021L00466]
s 7.....	am [F2021L00466]
s 8.....	am [F2021L00466]
s 10.....	am [F2021L00466]