



Legislative Instrument

JobMaker Hiring Credit Reporting Obligations Instrument 2020

I, Christopher David Jordan, Commissioner of Taxation, make this determination 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*.

Christopher David Jordan AO
Commissioner of Taxation
Dated: 4 December 2020

1. Name of instrument

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

2. Commencement

This instrument commences immediately after it is registered on the Federal Register of Legislation.

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 section 11(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* must, 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.

(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 the 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) and (3).

(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 (including that the minimum hours test has been satisfied)
- (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 they met the hours requirement.

(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 cannot be amended after the claim period.