

JobMaker Hiring Credit

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ATTENTION: Rectors, Wardens and Treasurers

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Summary

- The JobMaker Hiring Credit scheme is an incentive for businesses and not-for-profits to employ additional young job seekers aged 16–35 years. A credit is available for up to 12 months for each additional eligible employee hired between 7 October 2020 and 6 October 2021.
- For each additional eligible employee aged 16-29 who worked a minimum of 20 hours per week the credit is \$200/week (or \$100/week for each additional eligible employee aged 30-35 who worked a minimum of 20 hours per week).
- Parishes can be eligible for the JobMaker Hiring Credit, but only in respect to their lay employees (both those in ministry and administrative roles). Clergy licensed to parishes are not eligible employees for the JobMaker scheme.
- To submit a claim for the JobMaker Hiring Credit a parish must register, nominate its additional eligible employees, and demonstrate a net increase in both headcount and payroll for the relevant 3 month period.

Process

- To claim a JobMaker Hiring Credit a parish must register either through the ATO online services via myGov, the Business Portal using myGovID, or its registered tax agent.
- The ATO has determined the reporting obligations required in order for employers to participate in the JobMaker scheme which include using Single Touch Payroll (STP) to demonstrate a net increase in both headcount and payroll.
- Registration will require the parish to provide its baseline headcount, baseline payroll amount, and contact details by the due date for the first JobMaker period it is claiming a credit for.
- The baseline headcount is the parish's total number of employees at 30 September 2020. Each employee, whether full-time, part-time or casual, counts as one.

- The baseline payroll amount is the parish’s total payroll paid from 7 July 2020 to 6 October 2020 inclusive (92-day period).
- There are 8 JobMaker periods and the relevant dates are shown in the table below –

Period	JobMaker period	Due date for nominating employees in STP	Period for submitting claim
1	7/10/2020 to 6/1/2021	27/4/2021	1/2/2021 to 30/4/2021
2	7/1/2021 to 6/4/2021	28/7/2021	1/5/2021 to 31/7/2021
3	7/4/2021 to 6/7/2021	28/10/2021	1/8/2021 to 31/10/2021
4	7/7/2021 to 6/10/2021	28/1/2022	1/11/2021 to 31/1/2022
5	7/10/2021 to 6/1/2022	27/4/2022	1/2/2022 to 30/4/2022
6	7/1/2022 to 6/4/2022	28/7/2022	1/5/2022 to 31/7/2022
7	7/4/2022 to 6/7/2022	28/10/2022	1/8/2022 to 31/10/2022
8	7/7/2022 to 6/10/2022	28/1/2023	1/11/2022 to 31/1/2023

Eligibility

- To be eligible for a JobMaker Hiring Credit the parish must have –
 - Registered
 - Not claimed JobKeeper payments for a fortnight that started during the JobMaker period
 - Satisfied reporting requirements, including up to date Single Touch Payroll (STP) reporting
 - Satisfied both the JobMaker headcount increase and payroll increase eligibility conditions measured with reference to the baseline headcount and payroll
- To be an eligible employee the person must have –
 - Been employed during the relevant JobMaker period
 - Been aged 16-35 when they started employment
 - Started employment between 7 October 2020 and 7 October 2022
 - Worked or been paid for an average of at least 20 hours per week while employed
 - Provided a JobMaker Hiring Credit notice to the employer (and no other employer)
 - Received a JobSeeker Payment, Parenting Payment, or Youth Allowance (except while undertaking full-time study) for at least 28 consecutive days in the 84 days prior to starting employment
- In the parish context –
 - Any lay employee who satisfies each of the conditions in the previous paragraph can be an eligible employee for the purposes of JobMaker Hiring Credit. In that respect the nature of the person’s role is irrelevant (whether it be a lay minister, children or youth minister, etc or a purely administrative support position).
 - An ordained minister or assistant minister licensed to the parish cannot be an eligible employee because they are not an employee for the purposes of the

JobMaker Rules. For the purpose of the JobMaker Rules an employee is a person employed under a contract of service. An ordained minister or assistant minister licensed to a parish is an office holder engaged in activities in pursuit of their vocation as a religious practitioner, and therefore not an employee.

- Where data from a parish's STP reporting for a particular JobMaker period indicates an increase in headcount and/or payroll compared to the baseline data, the action required will vary –
 - If the increase is due to an additional ordained person on staff – no action is required.
 - If the increase is due to an additional eligible employee – a claim should be submitted.
 - If there are 2 additional people, one ordained minister or assistant minister and one eligible employee – a claim should be submitted for the eligible employee. However, in this scenario the parish may also need to contact the ATO to provide details of the effect of the additional payroll relating to the clergy person, we therefore suggest in this case you contact this office for further advice.

Credit

- For each additional eligible employee aged 16-29 who worked, or was paid for, a minimum average of 20 hours per week the JobKeeper Hiring Credit is \$200/week
- For each additional eligible employee aged 30-35 who worked, or was paid for, a minimum of 20 hours per week the JobKeeper Hiring Credit is \$100/week.
- The JobMaker Hiring Credit will be calculated by the ATO and paid to the parish every 3 months in arrears.
- In the second year of the program, the parish's baseline headcount will increase in line with its access to the JobMaker Hiring Credit in the first year of the program. This ensures the JobMaker Hiring Credit is only available for up to 12 months from the date a new job was created.

Generally

- Further information in relation to the JobMaker Hiring Credit is available from the 'JobMaker Hiring Credit scheme' page of the ATO website –
https://www.ato.gov.au/General/JobMaker-Hiring-credit/?gclid=EAlaIQobChMIpLzO8aLz7gIVyV1gCh0RNGLaEAYASAAEgJUgfD_BwE&gclid=aw.ds

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