

JobMaker Hiring Credit Guide

Following our [previous blog](#), we now have more clarity regarding JobMaker and have compiled a guide for you [here](#).

To recap, JobMaker is a credit paid quarterly to eligible businesses for new employees hired on or after 7th October 2020 in a newly formed role.

The JobMaker payment will depend upon three tests being satisfied:

- Employer eligibility
- Employee eligibility
- 'Additionality' test

As well as the above tests, there are a number of exclusions from the scheme which need to be considered when determining if a business is able to access JobMaker.

Due to the restrictions to eligibility this scheme will be challenging to access for employers and prospective employees, which is contrary to what the media has previously suggested. So for those businesses that want to apply for JobMaker it is important that they have a clear understanding of the eligibility requirements, the enrolment process and ongoing compliance.

For further detail about the scheme, refer to our [comprehensive guide to JobMaker](#)

Important Dates

Some important JobMaker dates to remember:

- The first JobMaker period ends on 6 January 2021.
- The ATO have extended the enrolment deadline so you can enrol for JobMaker at any time before the end of the claim period for the relevant JobMaker period.

- For the first JobMaker period, which ends on 6 January 2021, the claim period ends on 30 April 2021. This means that the deadline for enrolling with the ATO for entities wanting to make a JobMaker claim for that period is also 30 April 2021.
- Claims for the first JobMaker period can be made from 1 February 2021.

Let us know if we can assist you in any way by contacting our office on 08 6118 6111 or hello@prescottsolutions.com.au