# MYOB Exo Employer Services

# JobKeeper & JobMaker Payments

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**myob**

# Contents

# JobKeeper Payment

The Australian Government has announced a wage subsidy scheme (JobKeeper) to help businesses affected by COVID-19. Under this scheme, eligible businesses will be able to access a subsidy from the government to continue paying employees.

## How it Works

The JobKeeper payment period commenced on Monday 30 March 2020 and initially applied for 13 full fortnights until Sunday 27 September 2020. The ATO will reimburse participating employers monthly in arrears, $1,500 for each FULL fortnight per eligible employee paid by the employer.

> **Note:** The JobKeeper scheme has been extended to run until 28 March 2021, with some alterations to the amounts paid and the introduction of a two-tier system. See the section "JobKeeper Payment Extension" for information on this extension.

Eligible employers must pay their eligible employees at least $1,500 per fortnight for paydays on or after 30 March. Employers must confirm eligible employees have been paid each month to trigger the ATO reimbursement process and provide some other supporting information.

## Obligations on Employers

Check if your business and employees are eligible for JobKeeper payments by visiting business.gov.au.

As an employer, to receive the JobKeeper Payment you must:

- Enrol and apply for the JobKeeper payment on the ATO website and assess that you have or will experience the required turnover decline. (Make sure the ATO has your current banking details so they can pay your JobKeeper reimbursements.)
- Provide information on eligible employees to the ATO. This includes information on the number of eligible employees engaged as at 1 March 2020 and those currently employed by the business (including those stood down or rehired). For most businesses, the ATO will use Single Touch Payroll data to pre-populate the employee details for the business.
- Ensure that each eligible employee receives at least $1,500 per fortnight (before tax). For employees that were already receiving this amount from the employer, their income will not change. For employees that have been receiving less than this amount, the employer will need to top up the payment to the employee up to $1,500 before tax. And for those employees earning more than this amount, the employer is able to provide them with a topup.
- Notify all eligible employees that they are receiving the JobKeeper Payment.
- Continue to provide information to the ATO on a monthly basis, including the number of eligible employees employed by the business.

The sections below detail how you can use MYOB Exo Payroll to register employees for the JobKeeper Payment and pay them JobKeeper topups as necessary.

# Enrolling for the JobKeeper Payment

Eligible employers can apply for the JobKeeper payment from **Monday 20th April** via the ATO Business Portal.  Employers can learn more from the "Enrol and apply for the JobKeeper payment" page on ATO website.

> **Note:** To be eligible to claim JobKeeper payments for the April period, employers must enrol before **30 April 2020**.

## What do employers need to do?

All details on the enrolment process can be found on the ATO website, but you must:

- Fill in and submit the JobKeeper Payment - register your interest online form.
- Check your eligibility.
- Pay employees at least $1500 per fortnight.
- Notify employees of intent to claim.
- Provide *JobKeeper payment – employee nomination notice* to employee(s) for them to complete and return to you by the end of April.
- Enrol with ATO by completing online form which includes:
    - Bank details
    - Indicate if claiming entitlement based on business participation e.g. Sole Trader
    - Estimated number of employees eligible for the first and second JobKeeper fortnight
    - Turnover declaration

# Setting up MYOB Exo Payroll

## Setting up New Allowances

You will need to set up the following Allowances:

- Allowances to indicate that an employee has started receiving the JobKeeper Payment.
- An Allowance for paying JobKeeper Top-up Payment to employees.
- Allowances to indicate that an employee has finished receiving the JobKeeper Payment.

You will also need to set up new Single Touch Payroll Allowance Categories for these Allowances.

### Start and Finish Allowances

To notify the ATO that an employee has started or finished taking the JobKeeper Payment, you must process a pay that includes a special JobKeeper start or finish Allowance. These Allowances are identified by their description, which specifies whether the employee is starting or finishing the JobKeeper Payment, and the fortnight when they started or finished. See "Appendix 1: JobKeeper Allowances" on page 24 for a table of the required descriptions for each fortnight.
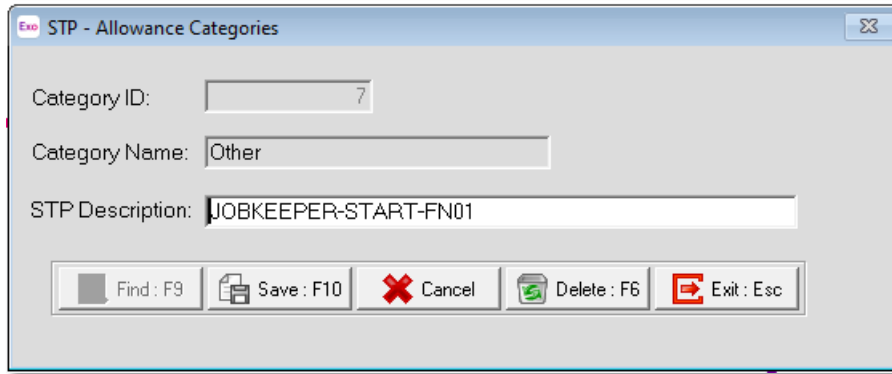
> **Note:** You can set up Allowances for each START & FINISH fortnight, but it is probably easier to create them as you need to for only those fortnights that apply to you.

To set up a JobKeeper start or finish Allowance:

1. Open the STP – Allowance Categories window (Maintenance > Single Touch Payroll > Allowance Categories).
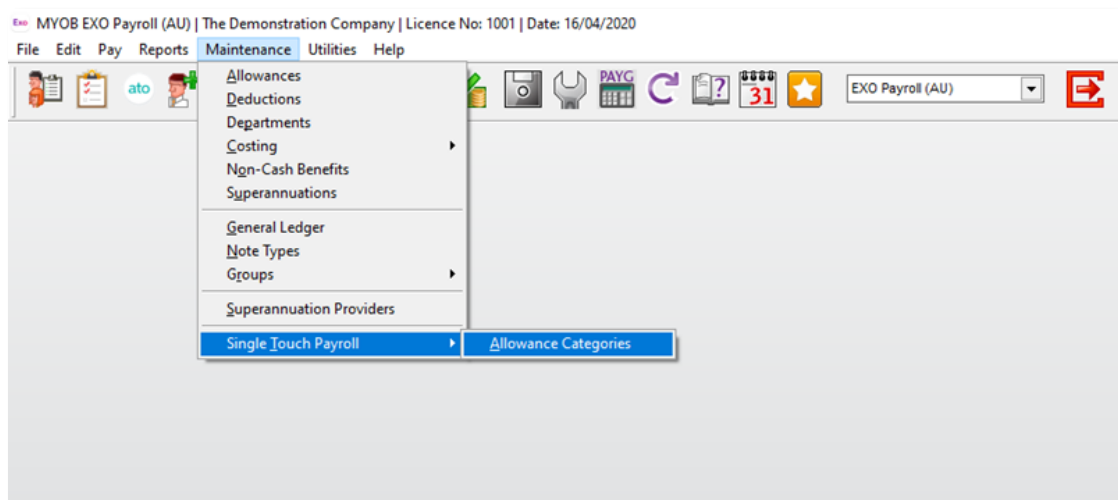
2.  In the **STP Description** field, enter the description of that relates to the fortnight that you are creating the Allowance for, as per the table on page 19.



> **Note:** It is critical that the **STP Description** has this <u>exact</u> description <u>as it appears in the table on page 19</u>. A different description may significantly delay or even prevent reimbursement.

3.  Click **Save** to save the description, then click **Exit** to close the window.
4.  Open the Allowance Maintenance window and create a new Allowance.
5.  Enter an informative **Allowance Name**. This can be anything—it does not have to keep to the JOBKEEPER-START-FNXX format. (That format is only required for the Single Touch Payroll Category—see step 9 below.)
6.  Set the Calculation Method to "Fixed Dollar Amount".
7.  Enter $0.01 into the **Amount** field. (A non-zero amount is required for the Allowance to appear in STP reporting an on employees' payslips.)
8.  Set the **STP Reporting Type** to "Show Separately".
9.  Click the edit button next to the **Single Touch Payroll Category** and select the category you created in steps 1 – 3.

> **Note:** It is critical to assign the correct JOBKEEPER-START-FNXX or JOBKEEPER-FINISH-FNXX category you created earlier.

10. Under **Add to gross liable for**, ensure that the **Superannuation** and **WorkCover** options are unticked.
11. Save the new Allowance.

# Examples



**Figure 1 - A configured JOBKEEPER-START allowance code**



**Figure 2 - A configured JOBKEEPER-FINISH allowance code**

## JobKeeper Topup Allowance
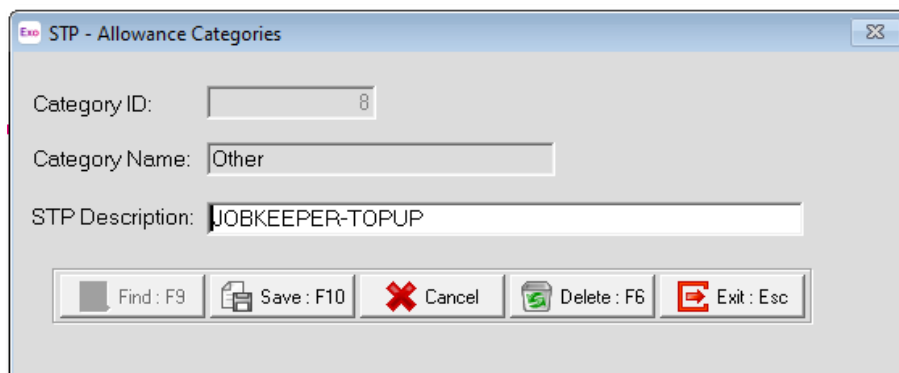
JobKeeper Payment top-ups must be paid using an Allowance with the STP description **JOBKEEPER-TOPUP**.

To set up a JobKeeper top-up Allowance:

1. Open the STP – Allowance Categories window (Maintenance > Single Touch Payroll > Allowance Categories).
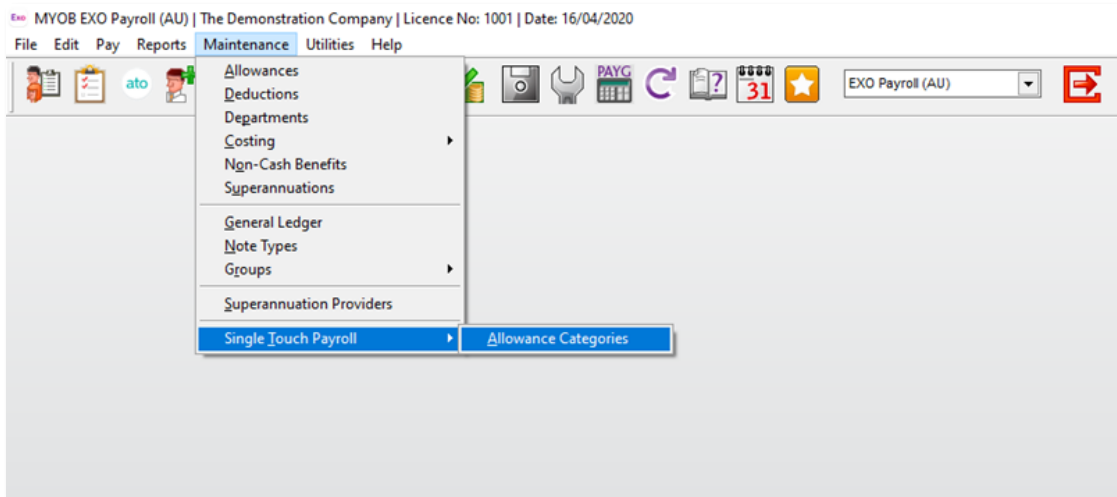


2. In the **STP Description** field, enter "JOBKEEPER-TOPUP".



> **Note:** It is critical that the STP Description has this <u>exact</u> description—a different description may significantly delay or even prevent reimbursement.

3. Click **Save** to save the description, then click **Exit** to close the window.
4. Open the Allowance Maintenance window and create a new Allowance.
5. Enter an informative **Allowance Name**—"JOBKEEPER-TOPUP" is fine.
6. Set the Calculation Method to "Fixed Dollar Amount".
7. Keep the **Amount** field set to $0.0000.
8. Set the **STP Reporting Type** to "Show Separately".
9. Click the edit button next to the **Single Touch Payroll Category** and select the category you created in steps 1 – 3.

> **Note:** It is important to assign the correct JOBKEEPER-TOPUP item you created earlier in the Single Touch Payroll Category.

10. Under **Add to gross liable for**, ensure that the **Superannuation** and **WorkCover** options are unticked.
11. Save the new Allowance.

**Figure 3 - A configured JOBKEEPER-TOPUP Allowance**

# Salary Sacrifice and JobKeeper Payments

ATO instructions for JobKeeper topup payments are to report them as "Allowance Other", and that these payments are not liable for super guarantee (although the employer can choose to pay super on them). The ATO has confirmed that JobKeeper topup payments may be salary sacrificed, and that only the amount remaining after salary sacrifice should be reported as "Allowance Other" in Single Touch Payroll.

MYOB Exo Payroll does not currently explicitly handle STP reporting of salary sacrificing allowances. Below is our suggested workaround, which will achieve the correct STP reporting. When these payments are salary sacrificed to super, gross is reduced, so it will also achieve the correct calculated SG obligation.

**If a JobKeeper topup payment IS NOT being salary sacrificed**, follow the instructions in this document to set up a JobKeeper Topup Allowance for the payment.

**If a JobKeeper topup payment IS being salary sacrificed**, then replace the JobKeeper Topup Allowance with a new Allowance configured as follows:

- **Allowance Name** = A descriptive name, e.g. JobKeeper SS
- **Calculation Method** = Fixed Dollar Amount
- **PAYG** = Taxable
- **STP Reporting Type** = Show Separately
- **Single Touch Payroll Category** = Other – Miscellaneous Allowances
- **Add to gross liable for Superannuation** = unticked or ticked as the employer wishes

**If a JobKeeper topup payment is being PARTIALLY salary sacrificed**, use both allowances to split the payment, i.e. use the "JobKeeper SS" allowance for the amount being sacrificed, and the "JobKeeper Topup" allowance for the non-sacrificed amount.

# Registering Employees with JobKeeper

To notify the ATO that eligible employees have started in the JobKeeper Payment scheme, process a One-Off Pay containing all eligible employees. Each employee's pay must include one of the Allowances with a JOBKEEPER-START-FN** Single Touch Payroll Category, specifying the fortnight that they started.

> **Note:** For payment notification starting in the first 2 fortnights (30 March – 12 April & 13 April – 26 April) this registration process **must be transacted by the 30 April**, for reimbursement payments to be calculated by the ATO.
> For all other fortnights, for any employees joining the JobKeeper program will have to be added in the last day of the respective FORTNIGHT they have started

To process a JobKeeper START registration:

1. You can either:
   a. add the JOBKEEPER-START-FN** into a Current Pay, and pay the employee(s) as per normal, or
   b. create a One-Off Pay for the appropriate pay frequency and add the JOBKEEPER-START-FN** allowance for all eligible employees, and submit this through to the ATO.
2. Repeat the following steps for each employee you want to register:
   a. Click **Allowances** to open the Wages/Allowance window.
   b. Click **Add** and add the **JOBKEEPER-START-FN** allowance** that relates to the fortnight when the JobKeeper Payment has started.
   c. Click Save to save the Allowance, then Save to save the employee's pay.

> **Note:** A fast way to add the **JOBKEEPER-START-FN** allowance to all employees would be to use the Import Time Transactions process – for more information on how to use this feature, **click here**.

3. Once all employees have been added, finish and update the pay as normal.
4. Print payslips for all employees in the pay—these can be provided to employees as notification that they have started JobKeeper Payments.
5. Submit the STP batch generated for the pay—this will notify the ATO of the employees starting or finishing JobKeeper Payments.

If any employees become eligible for the JobKeeper Payment at a later time, you will need follow the steps above to register them with the ATO; otherwise once an employee is registered there is no need to repeat this process.
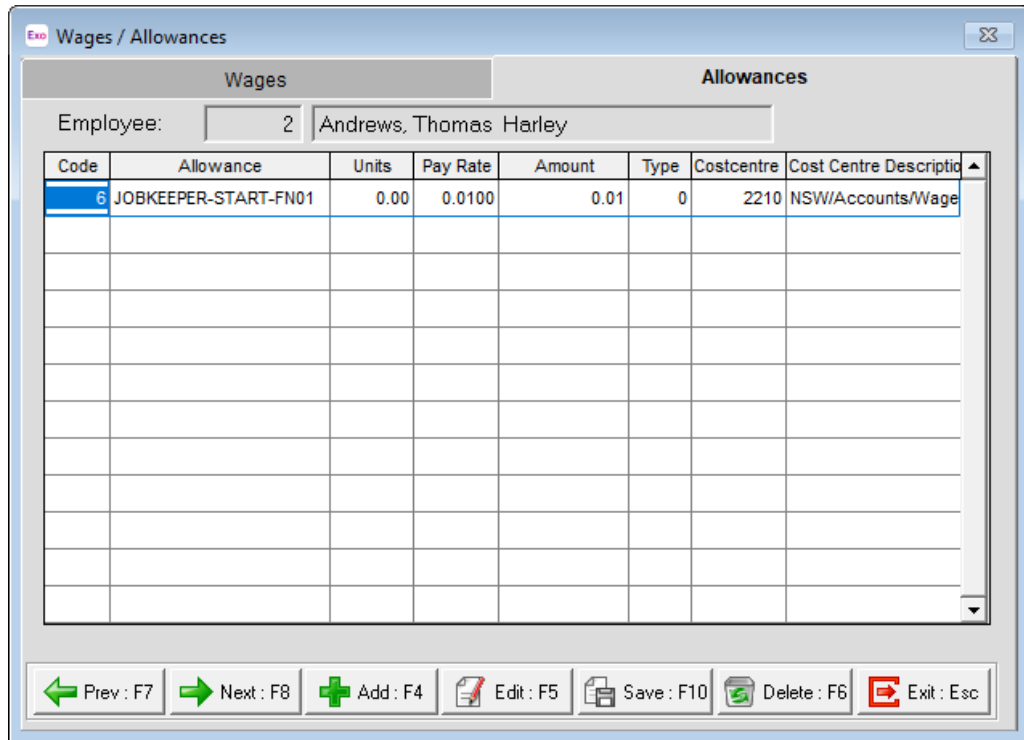


**Figure 4 - A JOBKEEPER START Allowance added to an employee pay**
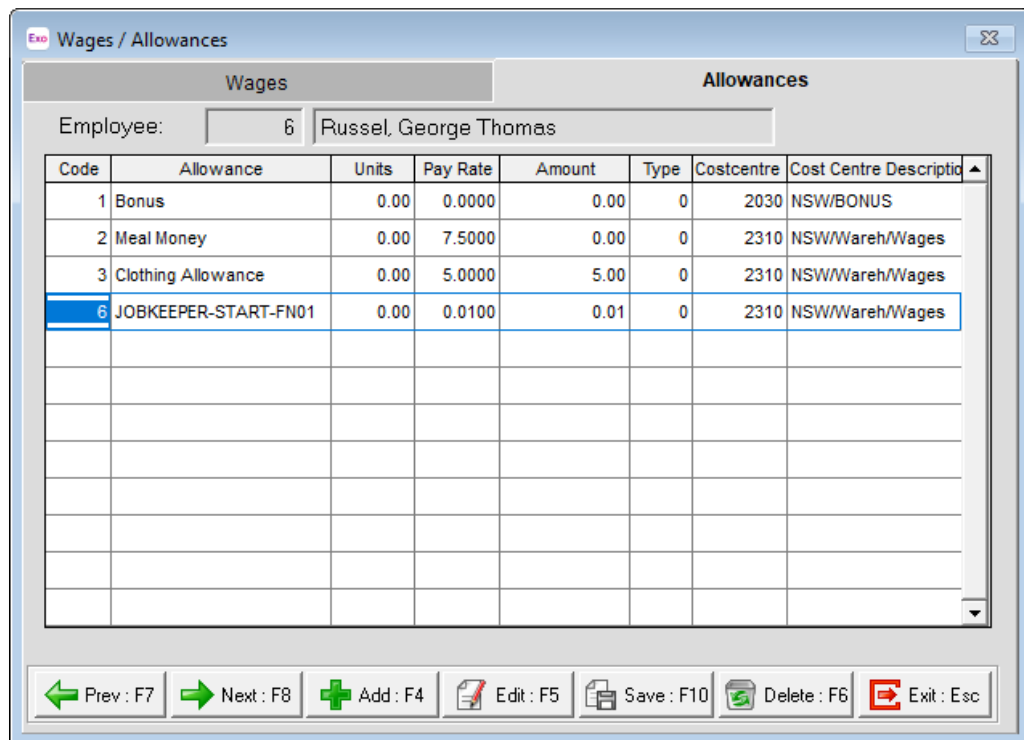


**Figure 5 - A JOBKEEPER START Allowance added to a normal Current Pay**

**Figure 6 - JOBKEEPER START Allowances appearing in the STP submission**

# Finishing Employees with JobKeeper

By default, once employees have started the JobKeeper Payment scheme, they will remain in it until the scheme finishes at the end of September 2020. If an employee becomes ineligible for the JobKeeper Payment earlier than this, you will need to process a One-Off Pay including that employee, whose pay must have the appropriate JOBKEEPER-FINISH-FN** Allowance, specifying the fortnight that they finished. Process the pay in the same way as you did when registering the employee.

> **Note:** See the ATO website for information on the conditions that would cause an employee to be no longer eligible for the JobKeeper Payment.

# Topping up Employees' Pays

Once you have registered employees for the JobKeeper Payment, you can continue to process pays as normal, topping up employee's pays where necessary.

The Government will provide a fortnightly payment of $1,500 per eligible employee until 27 September 2020. This equates to the following amounts at different pay frequencies:

| Pay frequency | JobKeeper Payment amount | Calculation |
|---|---|---|
| Weekly | $750 | 1500 / 2 |
| Fortnightly | $1,500 | 1500 × 1 |
| Twice a month | $1,650 | 1500 × 26 / 24 |
| Monthly | $3,250 | 1500 × 26 / 12 |

**If an employee earns more than this amount**, then nothing more needs to be done—continue to process pays for the employee as normal.

**If an employee earns less than this amount**, you will need to top up their pay to the right amount, by adding a JOBKEEPER-TOPUP Allowance to their usual pays. For example, if a waged employee normally earns $570 per week, then their weekly pay should include:

- Their usual $570 wages.
- A JOBKEEPER-TOPUP Allowance with an amount of $180.
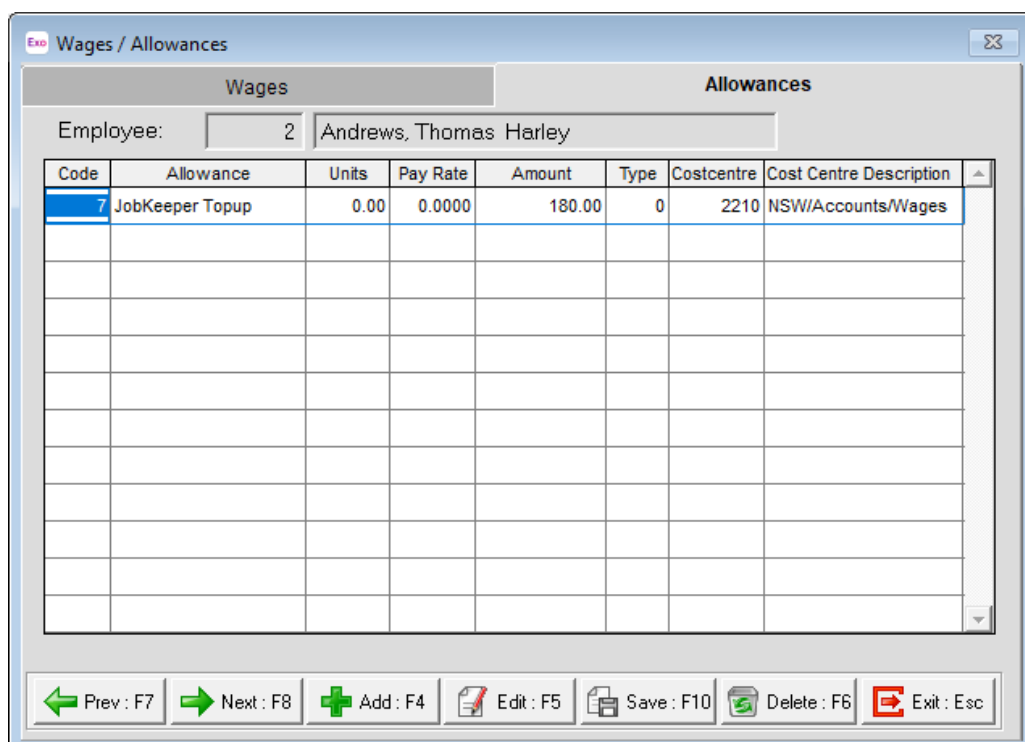


**Figure 7 - A JOBKEEPER-TOPUP payment added to an employee's pay**

**Figure 8 - Ensuring a weekly employee receives $750 Gross Taxable using a TOPUP**

# Confirming Employee Payments with the ATO

Each month, you will need to reconfirm that your reported eligible employees have not changed, using ATO online services, the Business Portal or via your registered tax agent.

You will be required to complete a monthly JobKeeper Declaration report that will require employers to provide some information as to your current and projected turnover and the confirmation of declaring x employees over each fortnight. As details of these payments would be submitted using STP, employee details will be prefilled making it a little easier.

Once declaration has been completed, the process will then trigger the reimbursement payment to the employers nominated bank account.

# JobKeeper Payment Extension

The JobKeeper Scheme has been extended to 28 March 2021. This extension is divided into two extension periods:

- **September extension / Quarter 3**: from 28 September 2020 to 3 January 2021
- **January extension / Quarter 4**: from 4 January 2021 to 28 March 2021

You must show that you are eligible for each extension period separately (see "Obligations on Employers" below). The JobKeeper Payment is available to employers who were enrolled in the JobKeeper scheme in the original period, and to employers who were not enrolled for the original period, but who are eligible for the new periods.

The JobKeeper Payment amount has been changed for the extension periods, and a two-tier system has been introduced. Tiers are based on the hours an employee works during the four-week reference period before either 1 March 2020 or 1 July 2020.

Quarter 3 (28 September 2020 to 3 January 2021) comprises seven fortnights of:

- **Tier 1**: $1,200 per fortnight for those working 80 hours or more in any reference period; and
- **Tier 2**: $750 per fortnight for those working less than 80 hours in any reference period

Quarter 4 (4 January 2021 to 28 March 2021) comprises six fortnights of:

- **Tier 1**: $1,000 per fortnight for those working 80 hours or more in any reference period; and
- **Tier 2**: $650 per fortnight for those working less than 80 hours in any reference period

> **Note:** Employees must stay at the same tier for the whole six month extension, and it must be the highest tier that applies to them.

See "JobKeeper extension" on the ATO website for more information.

## Obligations on Employers

As an employer, you must:

- Enrol and apply for the JobKeeper Payment on the ATO website, if you are not already enrolled—you don't need to re-enrol for the JobKeeper extension if you are already enrolled for JobKeeper for fortnights before 28 September.
- Assess that you have or will experience the required turnover decline. (Make sure the ATO has your current banking details so they can pay your JobKeeper reimbursements.)
    - For the September/Quarter 3 extension, you must show that your actual GST turnover has declined in the September 2020 quarter relative to a comparable period (generally the corresponding quarter in 2019).
    - For the January/Quarter 4 extension, you must show that your actual GST turnover has declined in the December 2020 quarter relative to a comparable period (generally the corresponding quarter in 2019).
- Work out if the tier 1 or tier 2 rate applies to each of your eligible employees.
- Ensure that each eligible employee receives the correct amount according to their tier and which extension period they are being paid in.

If you do not qualify for the extension periods, but you were previously enrolled in the JobKeeper scheme, you do not have to do anything—there is no need to process a finishing pay item for any employees, as they will simply no longer receive payments after the end of the original period.

# Managing Employees

For employees who did not receive payments in the original JobKeeper period, but will begin receiving JobKeeper payments in the extension periods:

* You need to notify the ATO that they have started in the JobKeeper Payment scheme.
* You need to notify the ATO which tier applies to them.

For employees who did receive payments in the original JobKeeper period and will continue to receive JobKeeper payments in the extension periods:

* You do not need to notify the ATO that they have started in the JobKeeper Payment scheme.
* You do need to notify the ATO which tier applies to them.

For employees who did receive payments in the original JobKeeper period and will not receive JobKeeper payments in the extension periods:

* You do not need to do anything. The employees will stop receiving payments after the end of the original period.

# Setting up Allowances

You will need to set up the following new Allowances to receive the JobKeeper Payment during the extension periods:

* Allowances to indicate that an employee has started receiving the JobKeeper Payment for each of the fortnights in the extension periods.
* Allowances to indicate that an employee has finished receiving the JobKeeper Payment for each of the fortnights in the extension periods.
* Allowances that indicate which tier applies to an employee.

## Start and Finish Allowances

Allowances for starting and finishing the JobKeeper Payment are set up as for the original period—see "Setting up New Allowances" on page 6. The only difference is that the Allowances Categories for the new Allowances must have descriptions that specify fortnights in the extension periods, using the descriptions that are specified in the table on page 25.

> **Note:** A new, shorter form for descriptions has been introduced. The "Allowance Descriptions for JobKeeper Extension" table on page 25 contains the new short form descriptions, although you can continue to use the longer form if you want. For example, the starting pay item for fortnight 14 can have the description JOBKEEPER-START-FN14 or JK-ST-FN14—either will be accepted.

## JobKeeper Tier Allowances

Two Allowances that indicate an employee's tier must be set up. These Allowances should be set up the same as the start and finish pay items, but must have Allowance Categories whose descriptions are set to:

- JK-TIER1 – this pay item will be used for employees on Tier 1
- JK-TIER2 – this pay item will be used for employees on Tier 2

As with the other JobKeeper Allowance Categories, these categories must have the exact descriptions above—a different description may significantly delay or even prevent reimbursement.

# Registering Employees for the Extension Periods

To notify the ATO that eligible employees are starting or continuing in the JobKeeper Payment scheme for the extension periods, process a one-off/ad hoc pay run containing all eligible employees. Each employee's pay must include the following pay items:

- For employees who are starting the JobKeeper scheme, one of the JK-ST-FN** start Allowances, specifying the fortnight that they started.
- For all employees, either the JK-TIER1 or JK-TIER2 Allowance, depending on which tier applies to them.

Process the pay run as per the instructions in "Registering Employees with JobKeeper" on page 11.

If any new employees become eligible for the JobKeeper Payment at a later time, you will need to process a new ad hoc pay to register just those employees; otherwise there is no need to repeat this process.

# Finishing Employees with JobKeeper

By default, once employees have started the JobKeeper Payment scheme, they will remain in it until the scheme finishes at the end of March 2021. If an employee becomes ineligible for the JobKeeper Payment earlier than this, you will need to process a pay including that employee, whose pay must have the appropriate JK-FI-FN** Allowance, specifying the fortnight that they finished. Process the pay in the same way as you did when registering the employee.

# JobKeeper Topup Payments

When topping up employee's pays, continue to follow the instructions in the section "Topping up Employees' Pays" on page 14. Remember that the amount that employees' pays must be topped up to changes depending on the extension period and the employee's tier:

| Tier | Quarter 3 period | Quarter 4 period |
|------|------------------|------------------|
| Tier 1 (80+ hours during the reference period) | $1,200 per fortnight | $1,000 per fortnight |
| Tier 2 (less than 80 hours during the reference period) | $750 per fortnight | $650 per fortnight |

# JobMaker Hiring Credits

From 7 October 2020, employers can qualify for a JobMaker Hiring Credit when they hire an eligible person aged 16 to 35. The JobMaker scheme applies for each new job created until 6 October 2021.

Eligible employers can qualify for:

- $200 a week for each additional eligible employee they hire aged 16 to 29. And
- $100 a week for each additional eligible employee they hire aged 16 to 30 to 35.

Employer receive the payment for eligible employees who (or are paid for) an average of at least 20 hours a week for up to 12 months.

The JobMaker Hiring Credit can be claimed quarterly in arrears from the ATO, starting from 1 February 2021.

> **Note:** See **"JobMaker Hiring Credit scheme" on the ATO website** for more information.

## Obligations on Employers

Check if your business and employees are eligible for JobMaker Hiring Credits by visiting business.gov.au.

As an employer, to receive JobMaker Hiring Credits you must:

- Register and apply for JobMaker on the ATO website and assess that you are eligible to receive the payment. (Make sure the ATO has your current banking details so they can pay your JobMaker Hiring Credits.)
- Provide information on eligible employees who are nominated for JobMaker to the ATO. For most businesses, the ATO will use Single Touch Payroll data to pre-populate the employee details for the business.
- If a qualifying employee ceases employment and is then re-hired, you must re-nominate them.
- Notify the ATO each JobMaker period that the nominated employees qualified for JobMaker, i.e. that they met the minimum hours test for the period.
- Claim JobMaker Hiring Credits for each period using the ATO website.

The sections below detail how you can use MYOB Exo Payroll to nominate employees for the JobMaker and notify the ATO that they qualified for a JobMaker period.

### Registering for the JobMaker Hiring Credit

Businesses can register for the JobMaker Hiring Credit from 6 December 2020. You can register using ATO online services, the ATO Business Portal, or through a registered tax or BAS agent. In particular, you must:

- Supply your total number of employees as at 30 September 2020
- Supply your payroll amount for the quarter up to 6 October 2020

# Setting up MYOB Exo Payroll

## Setting up JobMaker Pay Items

You will need to set up the following pay items:

- Pay items to indicate that an employee has been nominated (or re-nominated) for JobMaker.
- Pay items to report that an employee qualified for JobMaker for a period.

### Nomination Pay Items

To notify the ATO that an employee has been nominated (or re-nominated) for the JobMaker scheme, you must process a pay that includes a special JobMaker nomination Allowance. These pay items are identified by their description.

To set up a JobMaker nomination Allowance:

1. Open the STP – Allowance Categories window (Maintenance > Single Touch Payroll > Allowance Categories).
2. In the **STP Description** field, enter a description:
   a. For the nomination Allowance, the description <u>must</u> be **JMHC-NOM**.
   b. For the re-nomination Allowance, the description <u>must</u> be **JMHC-RENOM**.

> **Note:** It is critical that the **STP Description** has this <u>exact</u> description. A different description may significantly delay or even prevent reimbursement.

3. Click **Save** to save the description, then click **Exit** to close the window.
4. Open the Allowance Maintenance window and create a new Allowance.
5. Enter an informative **Allowance Name**. This can be anything—it does not have to keep to the JMHC format.
6. Set the Calculation Method to "Fixed Dollar Amount".
7. Enter $0.01 into the **Amount** field. (A non-zero amount is required for the Allowance to appear in STP reporting an on employees' payslips.)
8. Set the **STP Reporting Type** to "Show Separately".
9. Click the edit button next to the **Single Touch Payroll Category** and select the category you created in steps 1 – 3.

> **Note:** It is critical to assign the correct JMHC-NOM or JMHC-RENOM category you created earlier.

10. Under **Add to gross liable for**, ensure that the **Superannuation** and **WorkCover** options are unticked.
11. Save the new Allowance.

## Period Reporting Pay Items

To report to the ATO that an employee met the minimum hours test for a JobMaker period, you must process a pay that includes a special JobMaker reporting Allowance. These pay items are identified by their description. One Allowance must be created for each JobMaker period that employees qualify under—see "Appendix 2: JobMaker Periods" on page 26 for details of the eight JobMaker periods.

To set up a JobMaker period reporting Allowance:

1. Open the STP – Allowance Categories window (Maintenance > Single Touch Payroll > Allowance Categories).
2. In the **STP Description** field, enter the description of that relates to the JobMaker period that you are creating the Allowance for, as per the table on page 26.

> **Note:** It is critical that the **STP Description** has this <u>exact</u> description <u>as it appears in the table on page 26</u>. A different description may significantly delay or even prevent reimbursement.

3. Click **Save** to save the description, then click **Exit** to close the window.
4. Open the Allowance Maintenance window and create a new Allowance.
5. Enter an informative **Allowance Name**. This can be anything—it does not have to keep to the JMHC-PXX format. (That format is only required for the Single Touch Payroll Category—see step 9 below.)
6. Set the Calculation Method to "Fixed Dollar Amount".
7. Enter $0.01 into the **Amount** field. (A non-zero amount is required for the Allowance to appear in STP reporting an on employees' payslips.)
8. Set the **STP Reporting Type** to "Show Separately".
9. Click the edit button next to the **Single Touch Payroll Category** and select the category you created in steps 1 – 3.

> **Note:** It is critical to assign the correct JMHC-PXX category you created earlier.

10. Under **Add to gross liable for**, ensure that the **Superannuation** and **WorkCover** options are unticked.
11. Save the new Allowance.

# Processing Pays for JobMaker

## Nominating Employees for JobMaker

Eligible employees must complete a JobMaker employee notice, declaring they meet the eligibility requirements for the employer to receive the JobMaker Hiring Credit.

You must then notify the ATO that the employees have been nominated, and supply their TFN, start date and date of birth.

To do this, process a pay run containing the eligible employees. Each employee's pay must include the JMHC-NOM pay item. (Or JMHC-RENOM pay item, if the employee had been nominated previously and then ceased employment—see "Finishing Employees with JobMaker" below).

To include a JobMaker nomination in a pay run:

1. You can either:
   a. add the JMHC-NOM Allowance into a Current Pay, and pay the employee(s) as per normal, or
   b. create a One-Off Pay for the appropriate pay frequency and add the JMHC-NOM allowance for all eligible employees, and submit this through to the ATO.
2. Repeat the following steps for each employee you want to register:
   a. Click **Allowances** to open the Wages/Allowance window.
   b. Click **Add** and add the **JMHC-NOM** or **JMHC-RENOM** Allowance.
   c. Click **Save** to save the Allowance, then **Save** to save the employee's pay.
3. Once all employees have been added, finish and update the pay as normal.
4. Submit the STP batch generated for the pay—this will submit the employee's details and notify the ATO that they have been nominated for the JobMaker Hiring Credit.

If any new employees eligible for the JobMaker scheme are hired at a later time, you will need to nominate them using this process; otherwise there is no need to repeat the process.

## Reporting Employees for a JobMaker Period

To be able to claim the JobMaker Hiring Credit for a period, you must report to the ATO that each employee hired under the JobMaker scheme qualified for JobMaker that period, i.e. that they met the minimum hours test for the period. You only need to do this once per employee per JobMaker period—see "Appendix 2: JobMaker Periods" on page 26 for the start and end dates of each period.

To report qualifying employees, process a pay run containing the employee(s), including the JMHC-PXX pay item for the appropriate period in each employee's pay:

1. You can either:
   a. add the JMHC-P** Allowance into a Current Pay, and pay the employee(s) as per normal, or
   b. create a One-Off Pay for the appropriate pay frequency and add the JMHC-P** allowance for all eligible employees, and submit this through to the ATO.

2. Repeat the following steps for each employee you want to register:
   a. Click **Allowances** to open the Wages/Allowance window.
   b. Click **Add** and add the **JMHC-P\*\*** allowance that relates to the period being reported on—see the table on page 26 .
   c. Click **Save** to save the Allowance, then **Save** to save the employee's pay.
3. Once all employees have been added, finish and update the pay as normal.
4. Submit the STP batch generated for the pay—this will notify the ATO that the employee qualified for the JobMaker Hiring Credit that period.

## Finishing Employees with JobMaker

If an employee ceases employment, processing the termination in MYOB Exo Payroll will report their cessation date in the STP submission for their final pay—you don't need to do anything else.

If you re-hire an eligible employee who was previously hired under the JobMaker scheme, you will need to re-nominate them. To do this, following the steps under "Nominating Employees for JobMaker" on page 22 (including sending a new TFN declaration), using the JMHC-RENOM pay item instead of the JMHC-NOM one.

# Claiming JobMaker Hiring Credits

You can claim JobMaker Hiring Credits using ATO online services, the ATO Business Portal, or through a registered tax or BAS agent. Claims are lodged after the period they applied to ends—see "Appendix 2: JobMaker Periods" on page 26 for the start and end dates of each period and the dates when credits can be claimed for each period.

> **Note:** You should allow 72 hours processing time for the STP submission that notifies the ATO of qualifying employees for a period.

# Correcting Errors

If you submit a JobMaker Allowance in error, you can correct this using a new Allowance configured with the same STP description as the Allowance that you used in the error, with "X" added to the end.

For example:

- If you mistakenly nominated an employee using the JMHC-NOM Allowance, create a new pay item identical to the JMHC-NOM item with STP description **JMHC-NOMX**. Process a new pay run with this pay item added to the relevant employee's pay.
- If you mistakenly reported an employee's qualification for the third JobMaker period using the JMHC-P03 Allowance, create a new Allowance with the STP description **JMHC-P03X**, then process a new pay run with this pay item added to the relevant employee's pay.

> **Note:** You do not need to report the JMHC-NOMX code if a nominated employee ceases employment—in this case, follow the instructions in the "Finishing Employees with JobMaker" section on page 23.

# Appendix 1: JobKeeper Allowances

The Allowances used for registering employees with JobKeeper and informing the ATO when they finish JobKeeper must be configured with a Single Touch Payroll category that specifies the fortnight when the employees started/finished. The STP categories must have descriptions that are formatted in the following tables.

> **Note:** This format must be followed when setting the **STP Description** on the STP – Allowance Categories window. You do not have to use this format for the Allowances' names—they can be anything.

## Allowance Descriptions for Initial JobKeeper Period

| Fortnight | Starting Allowance STP category | Finishing Allowance STP category |
| --- | --- | --- |
| Fortnight 1 (30 Mar – 12 Apr) | JOBKEEPER-START-FN01 | JOBKEEPER-FINISH-FN01 |
| Fortnight 2 (13 Apr – 26 Apr) | JOBKEEPER-START-FN02 | JOBKEEPER-FINISH-FN02 |
| Fortnight 3 (27 Apr – 10 May) | JOBKEEPER-START-FN03 | JOBKEEPER-FINISH-FN03 |
| Fortnight 4 (11 May – 24 May) | JOBKEEPER-START-FN04 | JOBKEEPER-FINISH-FN04 |
| Fortnight 5 (25 May – 7 Jun) | JOBKEEPER-START-FN05 | JOBKEEPER-FINISH-FN05 |
| Fortnight 6 (8 Jun – 21 Jun) | JOBKEEPER-START-FN06 | JOBKEEPER-FINISH-FN06 |
| Fortnight 7 (22 Jun – 5 Jul) | JOBKEEPER-START-FN07 | JOBKEEPER-FINISH-FN07 |
| Fortnight 8 (6 Jul – 19 Jul) | JOBKEEPER-START-FN08 | JOBKEEPER-FINISH-FN08 |
| Fortnight 9 (20 Jul – 2 Aug) | JOBKEEPER-START-FN09 | JOBKEEPER-FINISH-FN09 |
| Fortnight 10 (3 Aug – 16 Aug) | JOBKEEPER-START-FN10 | JOBKEEPER-FINISH-FN10 |
| Fortnight 11 (17 Aug – 30 Aug) | JOBKEEPER-START-FN11 | JOBKEEPER-FINISH-FN11 |
| Fortnight 12 (31 Aug – 13 Sep) | JOBKEEPER-START-FN12 | JOBKEEPER-FINISH-FN12 |
| Fortnight 13 (14 Sep – 27 Sep) | JOBKEEPER-START-FN13 | JOBKEEPER-FINISH-FN13 |

# Allowance Descriptions for JobKeeper Extension

**Note:** This table shows the new, shorter description format, but you can still use long form descriptions as in the previous table, e.g. JOBKEEPER-START-FNxx.

| Fortnight | Starting pay item description | Finishing pay item description |
|---|---|---|
| **Quarter 3** | | |
| Fortnight 14 (28 Sep – 11 Oct) | JK-ST-FN14 | JK-FI-FN14 |
| Fortnight 15 (12 Oct – 25 Oct) | JK-ST-FN15 | JK-FI-FN15 |
| Fortnight 16 (26 Oct – 8 Nov) | JK-ST-FN16 | JK-FI-FN16 |
| Fortnight 17 (9 Nov – 22 Nov) | JK-ST-FN17 | JK-FI-FN17 |
| Fortnight 18 (23 Nov – 6 Dec) | JK-ST-FN18 | JK-FI-FN18 |
| Fortnight 19 (7 Dec – 20 Dec) | JK-ST-FN19 | JK-FI-FN19 |
| Fortnight 20 (21 Dec – 3 Jan) | JK-ST-FN20 | JK-FI-FN20 |
| **Quarter 4** | | |
| Fortnight 21 (4 Jan – 17 Jan) | JK-ST-FN21 | JK-FI-FN21 |
| Fortnight 22 (18 Jul – 31 Jan) | JK-ST-FN22 | JK-FI-FN22 |
| Fortnight 23 (1 Feb – 14 Feb) | JK-ST-FN23 | JK-FI-FN23 |
| Fortnight 24 (15 Feb – 28 Feb) | JK-ST-FN24 | JK-FI-FN24 |
| Fortnight 25 (1 Mar – 14 Mar) | JK-ST-FN25 | JK-FI-FN25 |
| Fortnight 26 (15 Mar – 28 Mar) | JK-ST-FN26 | JK-FI-FN26 |

# Appendix 2: JobMaker Periods

Employers can claim JobMaker Hiring Credits for each of the periods listed in the following table. The table also shows the date ranges when you can claim a JobMaker Hiring Credit for each period. The final date of each date range is the last date when you can register for and/or claim JobMaker Hiring Credits for that period.

| Period | Period dates | STP reporting due date | Claim dates | Registration/claim due date |
|--------|--------------|------------------------|-------------|------------------------------|
| 1 | 7 Oct 2020 – 6 Jan 2021 | 27 Apr 2021 | 1 Feb 2021 – 30 Apr 2021 | 30 Apr 2021 |
| 2 | 7 Jan 2021 – 6 Apr 2021 | 28 Jul 2021 | 1 May 2021 – 31 Jul 2021 | 31 Jul 2021 |
| 3 | 7 Apr 2021 – 6 Jul 2021 | 28 Oct 2021 | 2 Aug 2021 – 31 Oct 2021 | 31 Oct 2021 |
| 4 | 7 Jul 2021 – 6 Oct 2021 | 28 Jan 2022 | 1 Nov 2021 – 31 Jan 2022 | 31 Jan 2022 |
| 5 | 7 Oct 2021 – 6 Jan 2022 | 27 Apr 2022 | 1 Feb 2022 – 30 Apr 2022 | 30 Apr 2022 |
| 6 | 7 Jan 2022 – 6 Apr 2022 | 28 Jul 2022 | 1 May 2022 – 31 Jul 2022 | 31 Jul 2022 |
| 7 | 7 Apr 2022 – 6 Jul 2022 | 28 Oct 2022 | 1 Aug 2022 – 31 Oct 2022 | 31 Oct 2022 |
| 8 | 7 Jul 2022 – 6 Oct 2022 | 28 Jan 2023 | 1 Nov 2022 – 31 Jan 2023 | 31 Jan 2023 |

# Appendix 3: JobMaker Allowances

The Allowances used for reporting to the ATO that employees qualified for the JobMaker Hiring Credit for a period must be configured with Single Touch Payroll categories whose descriptions are formatted as in the following table.

| Period | Reporting pay item description |
|--------|-------------------------------|
| 7 Oct 2020 – 6 Jan 2021 | JMHC-P01 |
| 7 Jan 2021 – 6 Apr 2021 | JMHC-P02 |
| 7 Apr 2021 – 6 Jul 2021 | JMHC-P03 |
| 7 Jul 2021 – 6 Oct 2021 | JMHC-P04 |
| 7 Oct 2021 – 6 Jan 2022 | JMHC-P05 |
| 7 Jan 2022 – 6 Apr 2022 | JMHC-P06 |
| 7 Apr 2022 – 6 Jul 2022 | JMHC-P07 |
| 7 Jul 2022 – 6 Oct 2022 | JMHC-P08 |