

MYOB Advanced

JobKeeper & JobMaker Payments

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Contents

JobKeeper Payment	4
Obligations on Employers.....	4
Enrolling for the JobKeeper Payment.....	4
Setting up MYOB Advanced.....	5
Setting up a JobKeeper Pay Group.....	5
Setting up JobKeeper Pay Items.....	5
Salary Sacrifice and JobKeeper Payments.....	7
Registering Employees with JobKeeper.....	8
Finishing Employees with JobKeeper.....	8
Topping up Employees' Pays.....	9
Optional: Accounting for the JobKeeper Payment.....	9
JobKeeper Payment Extension.....	10
Obligations for Employers.....	10
Managing Employees.....	11
Setting up Pay Items.....	11
Registering Employees for the Extension Periods.....	12
Finishing Employees with JobKeeper.....	12
JobKeeper Topup Payments.....	12
JobMaker Hiring Credits	13
Obligations on Employers.....	13
Registering for the JobMaker Hiring Credit.....	13
Setting up MYOB Advanced.....	14
Setting up JobMaker Pay Items.....	14
Processing Pay Runs for JobMaker.....	16
Nominating Employees for JobMaker.....	16
Reporting Employees for a JobMaker Period.....	16

Finishing Employees with JobMaker	17
Claiming JobMaker Hiring Credits	17
Correcting Errors	17
Appendix 1: JobKeeper Pay Items	18
JobKeeper Extension.....	19
Appendix 2: JobMaker Periods	20
Appendix 3: JobMaker Pay Items	20

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.

The JobKeeper Payment scheme will reimburse eligible employers \$1,500 per fortnight for each eligible employee. The scheme will run for six months, backdated to 1 March 2020. From the first week in May, JobKeeper Payments will go to eligible employers who have registered for the scheme.

Note: The JobKeeper scheme has been extended to run until 28 March 2021. See the section “JobKeeper Payment Extension” for information on this extension.

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 Advanced to register employees for the JobKeeper Payment and pay them JobKeeper topups as necessary.

Enrolling for the JobKeeper Payment

To enrol your business for the JobKeeper Payment, go to the [“Enrol and apply for the JobKeeper payment” page on the ATO website](#) and follow all of the steps there. In particular, you must:

- Fill in and submit the *JobKeeper Payment - register your interest* online form.
- Print out and fill in a *JobKeeper payment – employee nomination notice* for each employee who you will be receiving a JobKeeper payment for. (This notice is for your and your employees’ records—it does not need to be returned to the ATO.)

Setting up MYOB Advanced

Setting up a JobKeeper Pay Group

We recommend setting up a separate pay group for processing JobKeeper-related pays:

1. Go to the Pay Groups screen (MPPP2710) and set up a new pay group called JOBKEEPER.
2. Go to the Employee Pay Groups screen (MPPP2250) and add each employee who is eligible for the JobKeeper Payment to the new JOBKEEPER pay group.

Note: Employees can also be added when processing a pay run for the new group—this may be necessary if you are not sure which employees to add at this point or if the eligible employees change over time. However, we recommend adding employees via the Employee Pay Groups screen, as this makes processing pay runs for the group quicker and easier.

Setting up JobKeeper Pay Items

You will need to set up the following pay items:

- Pay items to indicate that an employee has started receiving the JobKeeper Payment.
- A pay item for paying JobKeeper Payment topups to employees.
- Pay items to indicate that an employee has finished receiving the JobKeeper Payment.

Start and Finish Pay Items

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 pay item. These allowances are identified by their description and payslip label, which specifies whether the employee is starting or finishing the JobKeeper Payment, and the fortnight when they started or finished. See “Appendix 1: JobKeeper Pay Items” on page 18 for a table of the required descriptions and payslip labels for each fortnight.

Note: You can set up separate pay items for each fortnight, or use one pay item for starting and one for finishing, and update their descriptions and pay slip labels each fortnight. In either case, you must ensure that the descriptions and pay slip labels are exactly as they appear in the table on page 13.

To set up a JobKeeper start or finish pay item:

1. Go to the Pay Items screen (MPPP2210) and create a new pay item.
2. For the pay item, enter the same information in the **Description** and **Payslip label** fields, as per the table on page 18.
3. Keep the **Taxation** option set to “Taxable: Standard PAYE”.
4. On the Calculation Method tab:
 - Select “Amount” for the **Method**.
 - Enter \$0.01 into the **Amount** field. (A non-zero amount is required for the pay item to appear in STP reporting on employees’ payslips.)
5. On the Additional Info tab:
 - Make sure that the **Show on Payslip** option is ticked.
 - Set the **General Ledger Purpose** to “Salaries Expense”.
6. Save the pay item.
7. Go to the Pay Item Liabilities screen (MPPP1025).

8. For the new pay item, set the liabilities as follows:

Option	Setting
Active	Ticked
Add to Gross Earnings	Ticked
Liable for WorkCover	Unticked
Liable for Superannuation	Unticked
Add to Gross Taxable Income	Ticked
Liable for Payroll Tax	Ticked
Payroll Tax Category	Allowances
ATO Category	Allowance Other

9. Save the changes.

Topup Pay Item

JobKeeper Payment topups must be paid using an Allowance pay item with the description and payslip label as **JOBKEEPER-TOPUP**.

Note: It is essential that the pay item has this exact description and payslip label — a different description/payslip label may significantly delay or even prevent reimbursement.

To set up a JobKeeper topup pay item:

1. Go to the Pay Items screen (MPPP2210) and create a new pay item.
2. Enter “JOBKEEPER-TOPUP” for the **Description** and **Payslip label**.
3. Keep the **Taxation** option set to “Taxable: Standard PAYE”.
4. On the Calculation Method tab, select “Amount” for the **Method**.
5. On the Additional Info tab:
 - a. Make sure that the **Show on Payslip** option is ticked.
 - b. Set the **General Ledger Purpose** to “Salaries Expense”.
6. Save the pay item.
7. Go to the Pay Item Liabilities screen (MPPP1025).

8. For the new pay item, set the liabilities as follows:

Option	Setting
Active	Ticked
Add to Gross Earnings	Ticked
Liable for WorkCover	Unticked
Liable for Superannuation	Unticked
Add to Gross Taxable Income	Ticked
Liable for Payroll Tax	Ticked
Payroll Tax Category	Allowances
ATO Category	Allowance Other

9. Save the changes.

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 Advanced 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 and use an “Allowance” pay item

If a JobKeeper topup payment IS being salary sacrificed, then replace the allowance pay item with a new pay item as follows:

- **Type** = Income
- **Taxation** = Standard PAYG
- **Liable for Superannuation** = unticked or ticked as the employer wishes
- **ATO category** = Gross Payments

If a JobKeeper topup payment is being PARTIALLY salary sacrificed, use both pay items to split the payment, i.e. use the “income” pay item for the amount being sacrificed, and the “Allowance” pay item for the non-sacrificed amount

If pay runs have already been completed with JobKeeper topup payments as allowances and salary sacrificed, then use the **Adjust Pays** action on the Pay Run Details screen (MPPP3120) and replace the ‘allowance’ pay item with the ‘income’ pay item. Completing this pay run will automatically create an STP batch that will correct the allowance value. Do not process the payment batch for the Positive Adjustment pay run. If the employee has already been included in an STP finalisation batch then this would need to be re-done for the affected employees.

Registering Employees with JobKeeper

To notify the ATO that eligible employees have started in the JobKeeper Payment scheme, process a one-off/ad hoc pay run containing all eligible employees. Each employee's pay must include one of the JOBKEEPER-START-FN** start pay items, specifying the fortnight that they started.

To process a JobKeeper start pay run:

1. Go to the Manage Pays screen (MPPP4110) and create a new pay run for the JOBKEEPER pay group you set up previously.
2. On the Pay Run Details screen (MPPP3120) use the **+** and **Remove** buttons to add and/or remove employees from the pay run as necessary.

Note: Ideally, all employees should be added to the pay group using Employee Pay Groups screen (MPPP2250)—if you add employees to the pay run using the buttons on the Pay Run Details screen, they will be brought in with all of the pay items from their Standard Pay, which will need to be zeroed out.

3. Repeat the following steps for each employee in the pay:
 - a. Click on the employee to open the Employee's Current Pay screen (MPPP3130).
 - b. Click the **+** button to add the appropriate JOBKEEPER-START-FN** pay item to the employee's pay. Double-check that the description and payslip label in the **Pay Item** column is correct, as per the table on page 5.
 - c. Save the employee's pay.
4. Process and complete the pay as normal.
5. Generate payslips for all employees—these can be provided to employees as notification that they have started JobKeeper Payments.
6. Submit the STP batch generated for the pay—this will notify the ATO of the employees starting or finishing JobKeeper Payments.

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 them; 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 September 2020. If an employee becomes ineligible for the JobKeeper Payment earlier than this, you will need to process a pay run including that employee, whose pay must have the appropriate JOBKEEPER-FINISH-FN** pay item, specifying the fortnight that they finished. Process the pay run 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 pay runs 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, using their usual Salary or Wage pay items.

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 pay item to their usual pay runs. For example, if a waged employee normally earns \$500 per week, then their weekly pay should include:

- Their usual \$500 Ordinary Wages pay item.
- A JOBKEEPER-TOPUP pay item of \$250.

Optional: Accounting for the JobKeeper Payment

For employees who earn more than the JobKeeper Payment amount, and who therefore do not need a topper, you may want to include the JobKeeper Payment amount as a portion of their pay. This is not required for reporting to the ATO, but you may find it useful for reconciling the JobKeeper Payments you receive from the Government with the amounts you paid to employees.

To do this, you would need to:

1. Set up a new pay item for the JobKeeper Payment amount, e.g. "JOBKEEPER PAYMENT". This pay item should be set up the same as a normal Salary or Wages pay item. In particular, the pay item should be liable for Superannuation—only JobKeeper topups are exempt from Super.
2. Whenever you pay employees:
 - a. Add a JOBKEEPER PAYMENT pay item with the full JobKeeper Payment value for their pay frequency, as per the table on page 9.
 - b. Reduce the employees' normal Salary or Wages pay items by the amount of the JobKeeper Payment.

For example, if an employee normally earns \$2,000 per fortnight, then their pay would include:

- A JOBKEEPER PAYMENT pay item of \$1,500.
- Their normal Salary or Wage pay item, reduced to \$500.

This will keep their pay at the usual amount of \$2,000, but record the JobKeeper Payment amount as part of it.

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 for 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 for 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 Pay Items

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

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

Start and Finish Pay Items

Pay items for starting and finishing the JobKeeper Payment are set up as for the original period—see “Setting up JobKeeper Pay Items” on page 5. The only difference is that the new pay items’ descriptions and payslip labels must specify fortnights in the extension periods, using the descriptions and payslip labels that are specified in the table on page 13.

Note: A new, shorter form for descriptions and pay slip labels has been introduced. The “JobKeeper Extension” table on page 13 contains the new short form descriptions and payslip labels, 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 and payslip label JOBKEEPER-START-FN14 or JK-ST-FN14—either will be accepted.

JobKeeper Tier Pay Items

Two pay items that indicate an employee's tier must be set up. These pay items should be set up the same as the start and finish pay items, but must have the following text for the **Description** and **payslip label**:

- 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 pay items, these items must have the exact descriptions and payslip labels above—a different description/payslip label may significantly delay or even prevent reimbursement. The tier-indicating items should also have an amount of \$0.01.

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 pay items, specifying the fortnight that they started.
- For all employees, either the JK-TIER1 or JK-TIER2 item, depending on which tier applies to them.

Process the pay run as per the instructions in “Registering Employees with JobKeeper” on page 8. 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.

Note: As employees stay on the same tier for the entire extension period, there should be no need to change an employee's tier. However, if you register an incorrect tier initially, use the **Adjust Pays** action on the affected pay run, then replace the incorrect tier pay item with the correct one and complete the pay run.

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 run including that employee, whose pay must have the appropriate JK-FI-FN** pay item, specifying the fortnight that they finished. Process the pay run 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 9. 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.

Employers receive the payment for eligible employees who work (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 Advanced 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 Advanced

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 pay item. These pay items are identified by their payslip label and description.

To set up a JobMaker nomination pay item:

1. Go to the Pay Items screen (MPPP2210) and create a new pay item.
2. Set the **Type** to "ALLOWANCE".
3. Enter a **Description** and **payslip label** for the pay item:
 - For the nomination pay item, the description and payslip label must be **JMHC-NOM**.
 - For the re-nomination pay item, the description and payslip label must be **JMHC-RENOM**.
4. Keep the **Taxation** option set to "Taxable: Standard PAYE".
5. On the Calculation Method tab:
 - Select "Amount" for the **Method**.
 - Enter \$0.01 into the **Amount** field. (A non-zero amount is required for the pay item to appear in STP reporting an on employees' payslips.)
6. On the Additional Info tab:
 - Make sure that the **Show on Payslip** option is ticked.
 - Set the **General Ledger Purpose** to "Salaries Expense".
7. Save the pay item.
8. Go to the Pay Item Liabilities screen (MPPP1025).
9. For the new pay item, set the liabilities as follows:

Option	Setting
Active	Ticked
Add to Gross Earnings	Ticked
Liable for WorkCover	Unticked
Liable for Superannuation	Unticked
Add to Gross Taxable Income	Ticked
Liable for Payroll Tax	Ticked
Payroll Tax Category	Allowances
ATO Category	Allowance Other

10. Save the changes.

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 pay item. These pay items are identified by their payslip label and description. One pay item must be created for each JobMaker period that employees qualify under—see “Appendix 2: JobMaker Periods” on page 20 for details of the eight JobMaker periods.

To set up a JobMaker period reporting item:

1. Go to the Pay Items screen (MPPP2210) and create a new pay item.
2. Set the **Type** to “ALLOWANCE”.
3. For the pay item, enter the same information in the **Description** and **Payslip label** fields, as per the table on page 20.
4. Keep the **Taxation** option set to “Taxable: Standard PAYE”.
5. On the Calculation Method tab:
 - Select “Amount” for the **Method**.
 - Enter \$0.01 into the **Amount** field. (A non-zero amount is required for the pay item to appear in STP reporting an on employees’ payslips.)
6. On the Additional Info tab:
 - Make sure that the **Show on Payslip** option is ticked.
 - Set the **General Ledger Purpose** to “Salaries Expense”.
7. Save the pay item.
8. Go to the Pay Item Liabilities screen (MPPP1025).
9. For the new pay item, set the liabilities as follows:

Option	Setting
Active	Ticked
Add to Gross Earnings	Ticked
Liable for WorkCover	Unticked
Liable for Superannuation	Unticked
Add to Gross Taxable Income	Ticked
Liable for Payroll Tax	Ticked
Payroll Tax Category	Allowances
ATO Category	Allowance Other

10. Save the changes.

Processing Pay Runs 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 supply the TFN, start date and date of birth details, submit a TFN Declaration for the employees before running their first pay run—this ensures that their details will be included in the next STP submission.

To notify the ATO of the employees' nomination, 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 JobKeeper" below).

To include a JobMaker nomination in a pay run:

1. Go to the Manage Pays screen (MPPP4110) and create a new pay run for the pay group that the employees belong to.
2. Repeat the following steps for each employee to be nominated:
 - a. Click on the employee to open the Employee's Current Pay screen (MPPP3130).
 - b. Click the + button to add the JMHC-NOM or JMHC-RENOM pay item.
 - c. Save the employee's pay.
3. Process and complete the pay as normal. The STP batch for the pay run will be submitted automatically, notifying the ATO of the employees' nomination.

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 20 for the start and end dates of each period.

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

1. Go to the Manage Pays screen (MPPP4110) and create a new pay run for the pay group that the employee(s) belong to.
2. Repeat the following steps for each employee to be reported:
 - a. Click on the employee to open the Employee's Current Pay screen (MPPP3130).
 - b. Click the + button to add the JMHC-P** pay item that relates to the period being reported on—see the table on page 20 .
 - c. Save the employee's pay.
3. Process and complete the pay as normal. The STP batch for the pay run will be submitted automatically, notifying the ATO of the employees' qualification for the period.

Finishing Employees with JobMaker

If an employee ceases employment, processing the termination using the Termination wizard in MYOB Advanced People 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, follow the steps under "Nominating Employees for JobMaker" on page 16 (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 20 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 pay item in error, you can correct this using a new pay item configured with the same description and payslip label as the item that you used in the error, with "X" added to the end.

For example:

- If you mistakenly nominated an employee using the JMHC-NOM pay item, create a new pay item identical to the JMHC-NOM item with description and payslip label as **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 pay item, create a new pay item with the description and payslip label as **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 17.

Appendix 1: JobKeeper Pay Items

The pay items used for registering employees with JobKeeper and informing the ATO when they finish JobKeeper must have descriptions and payslip label that specify the fortnight when the employees started/finished. The descriptions and payslip label must be formatted as follows:

Fortnight	Starting pay item description & payslip label	Finishing pay item description & payslip label
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

JobKeeper Extension

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

Fortnight	Starting pay item description & payslip label	Finishing pay item description & payslip label
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 Jan – 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 Pay Items

The pay items used for reporting to the ATO that employees qualified for the JobMaker Hiring Credit for a period must have descriptions and payslip labels specifying the period that the employees qualified for. The descriptions and payslip labels must be formatted as follows:

Period	Reporting pay item description & payslip label
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