



Small Business Grant

The Small Business Grant is designed to encourage small businesses that do not pay payroll tax to employ new full-time, part-time and casual workers, and expand their business in NSW.

Businesses that increase the number of NSW Full-Time Equivalent (NSW FTE) employees will receive a grant for each additional NSW employee in a new position at the anniversary date of employment.

A business' NSW FTE employees is the total paid hours worked by all NSW employees (i.e. full-time, part-time and casual) during a week divided by the average hours worked by a full-time employee.

Application for registration

Employers are required to register their business and the employment of a person in a position that is a new job. When registering a new job, employers are required to advise the number of NSW FTE employees immediately before the position was filled.

Registration for the grant can be made within 60 days after the employment starts.

Register for the grant at www.osr.nsw.gov.au/info/online/sbg

Eligible businesses

To be eligible for the grant your business:

- must have an active Australian Business Number (ABN)
- is not liable to pay payroll tax for a financial year, if any part of that financial year falls within the grant period.

Eligible employment

The employment of a person is eligible for the grant if:

- the person is employed in a position that is a new job
- the employment commences on or after 1 July 2015 and before 1 July 2019
- the employment is maintained for a period of 12-months
- your number of NSW FTE employees, prior to creating a new position increases and is maintained over a 12-month period
- the services of the employee are performed wholly or mainly in NSW.

New job

A new job is created if the number of your NSW FTE employees increases and the number is maintained over a 12-month period from the creation of the new position.

The Chief Commissioner may refuse to pay the grant if your NSW FTE employees decreases for more than 30 days during the 12-month period.

