

If your calculations are correct, you do not satisfy the work test, so you may not be eligible to claim PPL.

33 The work test period

Primary claimant's work test period

- (1) The **work test period** for a primary claimant is the 392 days immediately before:
 - (a) if the child is born on or before the expected date of birth of the child—the day the child is born; or
 - (b) if the child is born after the expected date of birth of the child—either:
 - (i) the day the child is born; or
 - (ii) if the person does not satisfy the work test in the work test period that applies under subparagraph (i), the expected date of birth of the child.

34 When a person performs *qualifying work*

- (1) A person performs **qualifying work** on a day if at least one of the following applies on the day:
 - (a) the person performs at least one hour of paid work;
 - (b) the person takes a period of paid leave of at least one hour;
 - (c) the day is in the person's PPL period for a previous child;
 - (d) the day is in the person's DAPP period for a previous child.
- (2) For the purposes of paragraph (1)(b), the PPL rules may prescribe what is, or is not, taken to be paid leave.

35 When a person performs *paid work*

Self-employed

- (3) A person performs **paid work** on a day if, on that day, the person performs work for the purposes of a business that is carried on for profit (whether in or outside of Australia) by:
 - (a) the person (whether alone or with others); or
 - (b) an entity that is controlled by the person (whether alone or with others).

*When a person **controls** an entity*

- (4) A person **controls** an entity if the person has the capacity to determine the outcome of decisions about the entity's financial and operating policies.

entity means any of the following:

- (a) a natural person;
- (b) a body corporate;

- (c) a body politic;
- (d) a partnership;
- (e) any other unincorporated association or body of persons;
- (f) a trust.

35A Hours of qualifying work on a day in a PPL or DAPP period

If person does not perform paid work or take paid leave in previous PPL or DAPP period

- (1) For the purposes of step 5 of the method statement in section 32, if a person performs qualifying work on a day only because the day is in the person's PPL period or DAPP period for a previous child, the person is taken to have performed on that day:
 - (a) 7.6 hours of work, if the day is a week day; and
 - (b) no hours of work, if the day is a Saturday or Sunday.

If person performs paid work in previous PPL or DAPP period

- (2) For the purposes of step 5 of the method statement in section 32, if a person performs qualifying work on a day because both:
 - (a) the person performs at least one hour of paid work on the day; and
 - (b) the day is in the person's PPL period or DAPP period for a previous child;
 the person is taken to have performed on that day the greater of:
 - (c) the hours of work the person would be taken to have performed if subsection (1) applied; and
 - (d) the number of hours of paid work performed by the person on that day.

Note: Paid work for a permissible purpose could be performed during a person's PPL period or DAPP period for a previous child (see Division 7 of this Part and Division 7 of Part 3A-3).

If person takes paid leave in previous PPL or DAPP period

- (3) For the purposes of step 5 of the method statement in section 32, if a person performs qualifying work on a day because both:
 - (a) the person takes a period of paid leave of at least one hour on the day; and
 - (b) the day is in the person's PPL period or DAPP period for a previous child;
 the person is taken to have performed on that day the greater of:
 - (c) the hours of work the person would be taken to have performed if subsection (1) applied; and
 - (d) the number of hours of paid leave taken by the person on that day.