



# Long Service Leave Authority

## Community Sector Fact Sheet

Attribute	Scheme Details
<b>Scheme Commencement</b>	1 July 2010
<b>Portability</b>	Provides a portable long service leave entitlement to employees undertaking relevant work across the community sector industry for any employer within the industry
<b>Compulsory Registration of Employers and Employees</b>	Yes for all employers and their employees
<b>Scope/Definition of Scheme</b>	<ul style="list-style-type: none"> <li>• All community sector work including childcare, residential care (welfare, homecare, respite, social support, rehabilitation) where nursing or medical care is not provided as a major service</li> <li>• Includes residential aged care services and community aged care services</li> <li>• Includes interstate-based companies working in the ACT</li> </ul>
<b>Scheme Expansion</b>	Coverage for Aged Care workers commences 1 July 2016
<b>Basic Worker/Employee Entitlement</b>	8.67 weeks leave after 10 years of service in the industry
<b>Other Entitlements/Benefits</b>	<ul style="list-style-type: none"> <li>• 55 days of service if leaving the industry due to incapacity, retirement age (55) or death (payment to estate) for workers registered before 1 July 2012, 5 years of service for workers registered after 1 July 2012</li> </ul>
<b>Maximum Break in Service/Employment in Industry</b>	Over 4 years – employees with less than 5 years service are deregistered
<b>Minimum Period of Leave</b>	2 weeks
<b>Payment instead of Leave</b>	No
<b>Days of service required for one year's credit</b>	365
<b>Reciprocal Agreement with other States and Territories</b>	No
<b>Backdating of Service</b>	Yes
<b>Information from Authority to Employees</b>	Annual Certificates: -number of days of service credited (total and last FY) -total ordinary remuneration during the previous FY -name of each employer
<b>Employer Levy</b>	<b>1.60%</b> of ordinary wages of employees (post April 2015) <b>1.67%</b> of ordinary wages of employees (pre April 2015) <b>Levy contributions are GST exempt</b>

<b>Employer Returns (employees' working days and wages)</b>	Quarterly – January, April, July, October
<b>Methods of Returns</b>	<ul style="list-style-type: none"> <li>• Electronic Web Return</li> <li>• Spreadsheet electronic update</li> </ul>
<b>Employer Penalties</b>	<p>Late Return - \$100 per month or part thereof</p> <p>Late Payment - \$100 per month or part thereof</p>
<b>Employer Reimbursements</b>	<ol style="list-style-type: none"> <li>1. Where an employee has accrued an entitlement through service that is covered by a combination of the <b>Long Service Leave Act 1976</b> and the <b>Long Service Leave (Portable Schemes) Act 2009</b>, the payment to the employee is to be made by the employer, in accordance with the <b>Long Service Leave Act 1976</b>. The employer can then apply to the Authority for reimbursement of the portion of the payment that relates to service since the commencement of the portable scheme. Reimbursement will be paid to the employer in accordance with the <b>Long Service Leave Act 1976</b>.</li> <li>2. All payments to employees based solely on service accrued after the commencement of the portable scheme will be made directly by the Authority under the <b>Long Service Leave (Portable Schemes) Act 2009</b>.</li> </ol>
<b>Information from Authority to Employers</b>	<p>Quarterly Return</p> <p>Quarterly Statement of Account</p>
<b>Inspection Powers</b>	<p>Broad range of powers:</p> <ul style="list-style-type: none"> <li>• entry to employer premises</li> <li>• right of access to and examination of employment records</li> </ul>
<b>Taxation of LSL Payments</b>	<ul style="list-style-type: none"> <li>• Leave taken is debited against the most recent accrued long service leave</li> <li>• Tax on all payment is calculated by the Authority, withheld from the payment and paid directly to the ATO</li> <li>• Payment Summary is forwarded to the employee</li> </ul>