



Long Service Leave Authority

Building and Construction Scheme Details

Attribute	Scheme Details
Scheme Commencement	1 October 1981
Mandatory	<ul style="list-style-type: none"> • Yes for all employers and their employees • Optional for contractors/sub - contractors
Scope/Definition of Scheme	<ul style="list-style-type: none"> • All trades and building, demolition, maintenance and construction related work undertaken in the ACT • Includes interstate-based companies with employees working in the ACT
Basic Worker/Employee Entitlement	<ul style="list-style-type: none"> • 13 weeks leave after 10 years of service in the industry
Other Entitlements/Benefits	<ul style="list-style-type: none"> • 5 years if leaving the industry permanently (payment after 20 weeks) for workers registered before 1 July 2012, 7 years for workers registered from 1 July 2012 • 55 days if leaving industry due to incapacity retirement age or death (payment to estate) for workers registered before 1 July 2012, 5 years for workers registered from 1 July 2012
Maximum Break in Service/Employment in Industry	4 years and over – employees with less than 5 years of service are deregistered
Minimum Period of Leave	2 weeks
Payment instead of Leave	Yes but only for workers registered before 1 July 2012
Days of service required for one year's credit	220 (maximum)
Reciprocal Agreement with other States and Territories	Yes – all jurisdictions in Australia
Calculation of Entitlement	Days of service x highest weekly wage over the most recent 2 and 4 quarters at time of taking leave
Backdating of Service	Yes
Information from Authority to Employees	Annual Certificates: -number of days of service credited (total and last financial year)
Apprenticeship Service to count towards Entitlement	Yes – apprentices must be registered by employer and included in quarterly return

Employer Levy	<p>From 1 October 2013 the levy rate will be 2.5%</p> <p>1 October 2012 – 30 September 2013 1.75% levy rate</p> <p>1 July 2011 – 30 September 2012 1.25% levy rate</p> <p>1 May 1992 – 30 June 2011 1.00% levy rate</p> <p>1 October 1981 - 30 April 1992 2.50% levy rate</p> <p>Levy contribution are GST exempt</p>
Employer Returns (employees' working days and wages)	Quarterly – January, April, July, October
Methods of Returns	<ul style="list-style-type: none"> • Electronic Web Return • Spreadsheet electronic upload
Employer Penalties	<p>Late Return - \$100 per month or part thereof</p> <p>Late Payment - \$100 per month or part thereof</p>
Employer Reimbursements	Amounts paid to employees under 1976 Long Service Act
Information from Authority to Employers	<p>Quarterly Return</p> <p>Quarterly Statement of Account</p>
Registered Contractors Levy	<p>2.5% of earnings (ordinary wages)</p> <p>Levy contributions are GST exempt</p>
Registered Contractors Entitlement	Total amount paid to Authority plus interest accrued at rate as determined by the Board (based on Authority's return on investment for preceding 6 month period)
Inspection Powers	<p>Broad range of powers:</p> <ul style="list-style-type: none"> • entry to employer premises • right of access to and examination of employment records
Taxation of LSL Payments	<ul style="list-style-type: none"> • Leave taken is debited against the most recently accrued long service leave • Tax on all payments is calculated by the Authority, withheld from the payment and paid directly to the ATO • Payment Summary is forwarded to the employee