

Building and Construction Industry Ordinary Gross Wages

When lodging your quarterly return please include the following when calculating ordinary gross wages:

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| ▪ Gross Ordinary Wages | ▪ Casual loading |
| ▪ Any above/over award payments | ▪ Other paid leave (e.g. rain days) |
| ▪ Rostered days off (RDO's) | ▪ Jury duty |
| ▪ Annual Leave – when taken as leave | ▪ Paternity leave paid by the employer |
| ▪ Department of Education allowance | ▪ Maternity leave paid by the employer |
| ▪ Sick leave | ▪ Carer's leave |
| ▪ Public holidays | ▪ First aid allowance |
| ▪ Bereavement leave | ▪ Apprentice tech/school days |
| ▪ Workers compensation – When payment is made by the employer in the first instance and then reimbursed by the insurance company | ▪ Weekend work and public holiday penalty rates – only for normal rostered shifts forming ordinary hours of duty (excluding overtime) |

When calculating ordinary gross wages please exclude:

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| ▪ Overtime | ▪ Payments for materials & equipment |
| ▪ Annual leave loading | ▪ One-off bonuses |
| ▪ Payments in Lieu of notice | ▪ Meal allowance |
| ▪ Redundancy payments | ▪ Protective clothing allowance |
| ▪ Site allowance | ▪ Travel Allowance |
| ▪ Payments for days worked outside of the ACT | ▪ Maternity/paternity leave paid by the government |
| ▪ Lump sum payments for accrued annual leave, sick leave or long service leave paid on termination | ▪ Workers compensation where payments are made directly by the insurance company |
| ▪ Christmas Bonuses | ▪ Ex-gratia payments |

Definition of Ordinary Remuneration for all industries

Long Service Leave (Portable Schemes) Act 2009 – Dictionary

Ordinary remuneration, for a person, means the amount paid or payable to

The person for work, other than any amounts for –

(a) Overtime; or

(b) Expenses incurred by the person; or

(c) The use of materials, equipment or a motor vehicle provided by the person.