

Community Sector Industry

Ordinary Gross Wages

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

<ul style="list-style-type: none"> ▪ Gross Ordinary Wages 	<ul style="list-style-type: none"> ▪ Casual loading
<ul style="list-style-type: none"> ▪ Any above/over award payments 	<ul style="list-style-type: none"> ▪ Other paid leave
<ul style="list-style-type: none"> ▪ Long service leave – where taken as leave and paid by the employer 	<ul style="list-style-type: none"> ▪ Maternity/Paternity leave paid by the employer
<ul style="list-style-type: none"> ▪ Annual Leave – when taken as leave 	<ul style="list-style-type: none"> ▪ Bereavement leave
<ul style="list-style-type: none"> ▪ Jury Duty 	<ul style="list-style-type: none"> ▪ Sick leave
<ul style="list-style-type: none"> ▪ Carer's leave 	<ul style="list-style-type: none"> ▪ Public holidays
<ul style="list-style-type: none"> ▪ First aid allowance 	<ul style="list-style-type: none"> ▪ Workers compensation – When payment is made by the employer in the first instance and then reimbursed by the insurance company
<ul style="list-style-type: none"> ▪ 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:

<ul style="list-style-type: none"> ▪ Overtime 	<ul style="list-style-type: none"> ▪ Payments for materials & equipment
<ul style="list-style-type: none"> ▪ Annual leave loading 	<ul style="list-style-type: none"> ▪ One-off bonuses
<ul style="list-style-type: none"> ▪ Payments in Lieu of notice 	<ul style="list-style-type: none"> ▪ Meal allowance
<ul style="list-style-type: none"> ▪ Redundancy payments 	<ul style="list-style-type: none"> ▪ Protective clothing allowance
<ul style="list-style-type: none"> ▪ Leave without pay 	<ul style="list-style-type: none"> ▪ Travel Allowance
<ul style="list-style-type: none"> ▪ Payments for days worked outside of the ACT 	<ul style="list-style-type: none"> ▪ Maternity/paternity leave paid by the government
<ul style="list-style-type: none"> ▪ Lump sum payments for accrued annual leave, sick leave or long service leave paid on termination 	<ul style="list-style-type: none"> ▪ Workers compensation where payments are made directly by the insurance company
<ul style="list-style-type: none"> ▪ Christmas Bonuses 	<ul style="list-style-type: none"> ▪ 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.