

Building and Construction Industry

Ordinary Gross Wages

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

▪ 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
▪ 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:

▪ 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.