

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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| <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 (e.g. rain days) |
| <ul style="list-style-type: none"> ▪ Rostered days off (RDO's) | <ul style="list-style-type: none"> ▪ Jury duty |
| <ul style="list-style-type: none"> ▪ Annual Leave – when taken as leave | <ul style="list-style-type: none"> ▪ Paternity leave paid by the employer |
| <ul style="list-style-type: none"> ▪ Maternity leave paid by the employer | <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"> ▪ Bereavement leave |
| <ul style="list-style-type: none"> ▪ Apprentice tech/school days | <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:

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| <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"> ▪ Site allowance | <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.