Attribute	Scheme details
Scheme	Security industry, commenced 1 January 2013
Registration	Registration is compulsory for all employers and their employees (fulltime, part-time & casual) performing relevant work within the ACT.
Scope/definition of the scheme	The *Long Service Leave (Portable Schemes) Act 2009* covers security activities including: • Security work carried out in the ACT including Patrol guards, cash-in transit, guards with firearm or dog, monitoring centre operator, bodyguard, security consultant crowd control (excludes work in relation to security equipment e.g. advice, sales, maintenance, installation and repair*) • Includes interstate-based companies working in the ACT Office workers and workers who are not performing relevant work are not covered by the scheme.
Employee entitlement	6.06 weeks leave after 7 years of service
Other entitlements for Employees	Claim after 5 years (1825 days) – for leaving the industry permanently, total incapacity, age retirement (ages 55 and over) and deceased claims.
Maximum break in service/employment in the industry	If employees have a break in service of over 4 years, their account is deregistered.
Payment instead of leave	5 years' service (aged 55+ only qualify)
Minimum period of leave	2 weeks leave minimum per claim (14 days)
Reciprocal agreement with other states and territories	No, the Security Industry is portable within ACT only.
Calculation of entitlement	Calculated weekly pay rate is the highest of the weekly averages of the ordinary remuneration received by the registered worker in the immediate previous 6 months, 12 months, 5 years.
Backdating of service	Any period of unrecorded service from original scheme commencement can be applied to an employee's registration with Act Leave where a return, which includes details of the unrecorded service, is submitted and paid by the employer.
Information from ACT Leave to employees	A new employee registration letter is sent when an employee is registered. Employees also receive an annual statement showing service credits from the last financial year.
Employer Levy	From 1 April 2018 the levy rate is 1.07% From 1 July 2024 the levy rate will be 1.47% Previous rates were: 1 January 2013 to 31 March 2018 – levy rate 1.47% Levy contributions are GST exempt

Employer returns	Employer returns are lodged quarterly. January – March (due date 30 April) April – June (due date 31 July) July – September (due date 31 October) October – December (due date 31 January)
Submitting returns	Employers can submit their quarterly returns via the online portal. There is also an option to upload data via a CSV file spreadsheet.
Late submission of employer quarterly returns	Employer late submission fees and infringement notices apply if a quarterly return is not lodged before the due date: $200 late submission fee – 1 month after the end of the quarter $200 late submission fee – 2 months after the end of the quarter $640 (Individuals) & $3,200 (Corporations) infringement notice – 3 months after the end of the quarter
Late payment of employer quarterly returns	ACT Leave will charge interest on any outstanding levy amount.
Employer reimbursements	Where an employee has accrued an entitlement through service that is covered by a combination of the *Long Service Leave Act 1976* and the *Long Service Leave (Portable Schemes) Act 2009*, the payment to the employee is to made by the employer, in accordance with the provisions of the *Long Service Leave Act 1976*. The employer can then apply to ACT Leave for reimbursement of the portion of the payment that relates to service since the commencement of the portable scheme. Reimbursement will be made in accordance with Section 89 & 89A of the *Long Service Leave (Portable Schemes) Act 2009* at the accrual rate of the *Long Service Leave Act 1976*. All payments to employees based solely on service accrued after the commencement of the portable scheme will be made directly by ACT Leave under the provisions of the *Long Service Leave (Portable Schemes) Act 2009*.
Information to Employers	Every quarter a statement of account and information regarding the next return period is sent electronically.
Working Directors and registered contractors	Contractors and Working Directors are not classified as employees, but have the option to register with ACT Leave and make contributions for themselves as of 1 July 2017.
Inspection powers	ACT Leave has a broad range of powers including entry to employer premises and right of access to and examination of employment records
Taxation of leave payments	Tax on all payments is calculated by ACT Leave, withheld from the payment in accordance with ATO guidelines and remitted directly to the ATO. An end-of-year income statement will be available from an employees ATO online services account through myGov.