



EMPLOYER

0.5% Contribution rate to apply for 2024.

MyLeave strives to maintain a low Contribution Rate.

Our 2023 Annual Report tabled in Parliament shows in the financial year (ending 30 June 2023) that we maintain a strong financial position. This enables the costs to the construction industry to remain under the long-term cost of approximately 1.1% per annum whilst ensuring that long service leave benefits are provided for workers. The levy was increased to 0.5% from January 2024 due to industry wage growth and more workers resulting in higher long service liabilities.

We continue to process a significant number of payments to workers and in the 12 months (ending 30 June 2023), we made 4,540 worker payments totalling \$39.8 million. This was an increase on the 2022 level of 4,242 payments totalling \$36.1 million.

Progress update:

MyLeave's IT system and employer portal project

We are making significant progress with development of our new Customer Relationship Management system and our outward facing Worker and Employer portals. We are now able to share some details about the new Employer portal which may change the way you manage and submit information to us in the future.

Once launched, managing your workers will be a separate task to submitting your quarterly return. You will have 24/7 access to your MyLeave portal where you will be able to add or update your workers at a time convenient to you.

Additional worker information will be required to assist us with compliance and data validation. A payroll identifier field will be available to you so that you can allocate a workers payroll ID number or workplace reference number against each worker profile.

Returns will be pre-populated with your list of workers and several key fields of information held within the worker profiles; this results in a smaller set of information being required for return submission.


We intend to provide manual and bulk upload options for new worker creation and return submission for larger companies.

Worker long service leave claims will be received electronically through your employer portal. You will have the ability to set up delegates within your organisation with access rights set by a master user to manage different MyLeave functions.

If you would like to participate in providing feedback on the system changes and possibly testing functionality from an employer's perspective, please contact us at suggestions@myleave.wa.gov.au


Once finalised and endorsed we will provide detailed information on how each of these functions will operate.


What happened in 2023


 **123,100**
registered workers

 **4,540**
workers received a benefit from MyLeave


 **5,368**
average number of registered employers

 **\$39.8 million**
paid in worker benefits

 **\$5.5 million**
contribution levy income generated from employers

 **\$4.2 billion**
construction worker wages

 **\$445 million**
accrued long service leave liability

 **\$608 million**
in cash and investments

 **\$52.21 per year**
average administrative cost per registered construction industry worker

 **8.9%** investment return



To access a full copy of the Annual Report please visit the "Publications and Forms" page on our website.

A proud Industry Partner of MATES in Construction



INFORMATION BOARD

Common questions

Working Directors

Are you a working director?

If your pay arrangements, role in the company, or circumstances have changed over the years, speak with our Compliance and Advisory team to ensure you are still eligible.

Working Directors are a special category of worker in MyLeave and the definition of "Ordinary Rate of Pay" creates complexities regarding the treatment of Working Directors.

The contribution rate is based on the 'ordinary rate of pay' paid to a worker for ordinary hours of work doing on-site construction work.

For Working Directors, the 'ordinary rate of pay' is the rate of pay being received by Directors as workers of their firm. This would be the amount that they receive as wages on a defined, regular, at least monthly basis, that they pay tax on a Pay As You Go (PAYG) basis, have wage records for (pay slips), can present an ATO payment summary at the end of each financial year, and evidence regular payment of wages from the business bank account into their personal bank account.

One-off adjustments during or at the end of the financial year are not included, nor can they be averaged out over the year.

Working Directors who do not receive a regular wage cannot meet these requirements, and their eligibility status is in doubt.

Working Directors who are in this situation or who are unsure of these arrangements should contact MyLeave to discuss the matter.

Quarterly Returns are only to record service days when Working Directors are on-site and working in a prescribed classification.

Supervisors

Workers performing the role of "Supervisor" are only eligible if they are principally employed to perform work that aligns with those of a Foreman under clause 5.1 of the Foreman (Building Trades) Award 1991 or perform work within Schedule A of the Building and Construction General On-site Award 2020.

Eligibility is assessed on the substantial duties of the Worker aligning with a classification of work under a Prescribed Award, not the Workers job title.

Supervisors whose time is predominantly

spent on-site overseeing construction work and who's duties align to that of a Foreman would usually be eligible for MyLeave.

Supervisors whose time is predominantly spent off-site and who's duties more align to that of a Manager, Project Manager, or Superintendent would not usually be eligible for MyLeave.

Workers eligible for MyLeave

Only workers working on-site in classifications of work listed in a prescribed award are eligible for MyLeave. Workers employed in an employer's own workshop or yard, and administration, clerical and managerial workers are not eligible for MyLeave. If you are unsure of your eligibility, please contact a member of our Compliance and Advisory team.

Regulation Changes

To assist us with compliance and data validation, changes to the *Construction Industry Portable Paid Long Service Leave Regulations* have been passed.

These changes will require Employers to maintain additional worker information in their Employer portal to remain compliant, these include things like additional employment information and contact details to ensure we are able to contact workers regarding their entitlements.

High Court Decision affecting Labour-hire Employment Relationships

In February 2022, the High Court of Australia [2022] HCA 1 determined that a labourer engaged by a labour-hire company was an worker and not an independent contractor. This affects 'Odco-style' labour hire arrangements that have previously not been held to create employment relationships. If you are operating on this basis, please contact us as this may affect the eligibility of your workers.

Subcontractor or Employee?

In cases where the situation is not clear, we have developed guidelines to assist in the determination of the matter.

A full copy of the guidelines is available on our website.

In reaching a determination as to whether a worker/employer relationship exists, we would normally obtain documentation and seek responses to a number of questions which would draw out sufficient information on which to base a decision.

These questions and factors for consideration have been developed from judicial precedents.

If you are unsure of whether a worker/ employer relationship exists, please first refer to the guidance material available under the "Employer" section of our website, if you are still in doubt, contact us.

Lodging your Quarterly Returns via the MyLeave web portal

When lodging your quarterly return to us via the MyLeave web portal, we recommend that you input the data as soon as possible. Don't delay in submitting your return until the last day as you may experience delays if high volumes of employers are trying to lodge their returns at the same time.

Please note that there are two methods to lodge returns on the web portal;

- Direct entry into the Online Employer Return Form
- Upload of spreadsheet and then submission via the Online Employer Return Form

If required, a practice facility is available via the "Employer" portal login screen. Just click "Practice" and you will be able to try out the functionality before submitting your return.

Reportable Service Days

Reportable Service Days include part days and weekends, where a worker is employed in the construction industry, on which a worker is entitled to receive ordinary pay. This includes rostered days off, public holidays, annual leave, paid sick leave, paid maternity leave, workers compensation, and stand down. For the period 30/03/2020 - 28/03/2021, long-term casuals who were receiving JobKeeper payments are to be reported as Service Days.

Note: Each day or part day employed as a worker in the construction industry, in an eligible job role is to be reported as a full day of service.

Reportable Service Days can sometimes be difficult to assess for industrial instruments which are not based upon a standard 5-day week (Monday - Friday). Our Compliance and Advisory team are happy to provide any necessary assistance to you in clarifying issues regarding penalty rates and/or Reportable Service Days.

You will be required to provide a copy of your industrial instrument to the team for review purposes.

Definition of Ordinary Pay for quarterly Returns

When preparing your quarterly returns, the ordinary pay for reportable service days will vary depending on if the worker is entitled to paid leave or not.

For workers entitled to paid leave, ordinary pay means the rate of pay (disregarding any leave loading) to which the person is entitled for leave (other than long service leave) to which the person is entitled.

Please note that ordinary pay does not include annual leave loading but does include other amounts such as rental allowance, utilities allowance, living away from home allowance etc. – if these allowances are due to a worker when on paid leave.

If a worker is not entitled to paid leave (other than long service leave), the ordinary pay of the person is the rate of pay to which the person is entitled for ordinary hours of work. For instance, the ordinary rate for casuals will include casual loading, other applicable allowances, and may include weekend work.

Ordinary pay and reportable Service Days must be calculated in calendar years and not financial years as the levy may differ from 1 January of each year.

Did you know that maintenance work is included?

Please be aware that maintenance work is also covered by MyLeave. Many employers think that we only cover construction work.

Workers engaged under a temporary visa

Workers engaged in Western Australia under a working visa are to be included on Quarterly Returns.

How does my worker apply for long service leave?

All that your worker has to do to claim their long service leave is complete and submit the Application for Payment of Long Service Leave Form to MyLeave.

A copy of the form can be obtained via the publications and forms section of our website. The form is in two parts. The worker should complete Part 1, and you, the employer, should complete Part 2. Once both parts are completed, please send the form to us by email and we will process the application. An application usually takes 10-15 business days to process.

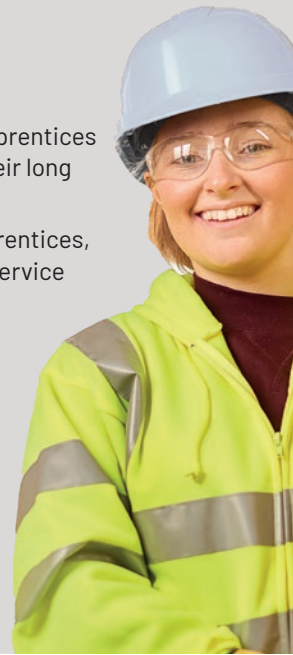
Apprentices

Employers are reminded that they must register and report apprentices with MyLeave. Time served as an apprentice count towards their long service leave entitlement.

Employers do not have to make financial contributions for apprentices, however, are required to complete quarterly returns showing service days in the industry.

The Act provides the following definition of *apprentices*; *apprentice means a person who is an apprentice under a training contract that:*

- (a) provides for training in a classification of work referred to in a prescribed industrial instrument relating to the construction industry that is a prescribed classification; and
- (b) is registered under the Vocation Education and Training Act 1996 Part 7 Division 2 or an Act of another State or Territory that corresponds to that Act.



123,100

Registered workers



4,540

LSL claims processed



\$39.8 Million

LSL claims paid

Value of Assets

2017	\$569 million	\$	2021	\$674 million	\$
2018	\$600 million	\$	2022	\$596 million	\$
2019	\$632 million	\$	2023	\$608 million	\$
2020	\$605 million	\$			

Follow us on Facebook and LinkedIn!

We are trying to connect with you in more dynamic and interactive ways.



Be the first to know about the latest updates.

Find helpful reminders, tips, and advice for all your MyLeave activities.

Quick and efficient way to get in touch.

Search "MyLeave" on Facebook and LinkedIn to like and follow our page.



Need a helping hand?

You'll find our website gives you the answers quickly!

www.myleave.wa.gov.au

Important notices



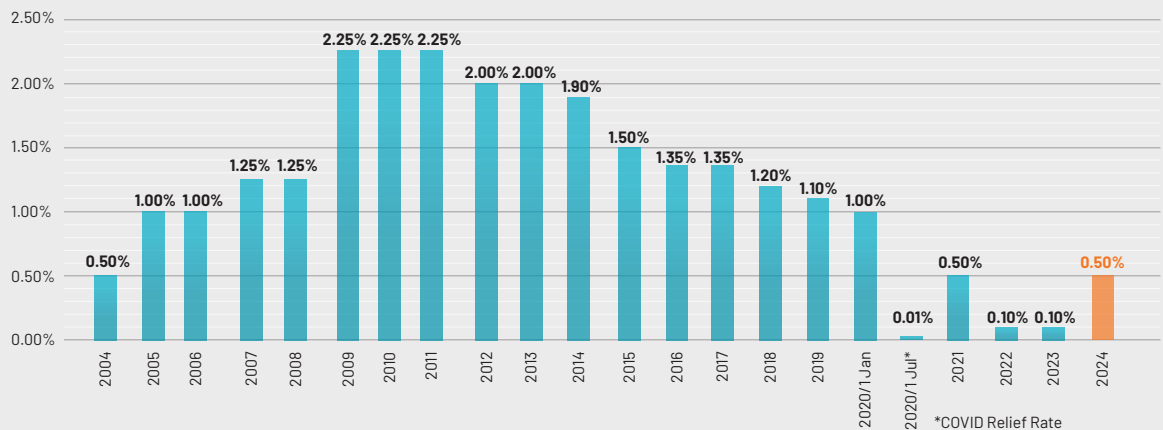
Contribution Rate

Following our annual review, the Contribution Levy for the 2024 calendar year will be 0.5% of the ordinary rate of pay.

The Contribution Levy is determined by several factors. Industry wage growth and more workers resulting in an increase in long service leave liabilities is driving the need to increase the levy.

Employers continue to benefit from a low levy that is below the long-term cost of worker entitlements of approximately 1.1% per annum.

Contribution Rate over the last 20 years



Paperless quarterly returns

Quarterly returns are distributed via email. This process enables employers to complete quarterly returns online and reduces postage and processing expenses.

If you cannot locate your quarterly return, please check your email spam folder and have your IT team or provider add the domain "myleave.wa.gov.au" to your safe sender list to prevent our emails being marked as spam.



Get online to lodge your quarterly return
www.myleave.wa.gov.au

Paperless distribution of worker Annual Notices

The preferred method of distributing worker Annual Notices is via email.

This provides an efficient service to workers and reduces postage and processing expenses. The MyLeave team will liaise with employers to collect worker email addresses where they are not currently held. Workers without email addresses will receive their Annual Notice in the post.

Contact Us

Website: www.myleave.wa.gov.au
Email: hi@myleave.wa.gov.au
Telephone: (08) 9476 5400 Mon - Fri 8:00am to 4:30pm
Freecall: 1800 198 136 Mon - Fri 8:00am to 4:30pm
Address: 3rd Floor, 50 Colin Street West Perth WA 6005
Postal Address: PO Box 1333 West Perth WA 6872

Interstate Scheme websites

Northern Territory www.ntbuild.com.au
Queensland www.qleave.qld.gov.au
New South Wales www.longservice.nsw.gov.au
Australian Capital Territory www.actleave.act.gov.au
Victoria www.leaveplus.com.au
Tasmania www.tasbuild.com.au
South Australia www.portableleave.org.au

Who's on the Board

Susan Barrera
Chair

Representing Workers
Steve McCartney
Chris Prast
Kari Pnacek

Representing Employers
Joanne Alilovic
John Gelavis
Kate Schick

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