

Employer Contribution Levy - History

The contribution levy is payable by employers quarterly under section 34 of the *Construction Industry Portable Paid Long Service Leave Act 1985*.

The rate of contribution is set by the Minister based on advice from the MyLeave Board and actuarial advice of the amount of funds needed to meet the liabilities of long service leave entitlements and the costs associated with administering the entitlements.

The rate is prescribed in Regulation 8 of the *Construction Industry Portable Paid Long Service Leave Regulations 1986*.

The contribution rates for each year are detailed in the table and chart below.

Year	Contribution Rate	Year	Contribution Rate	Year	Contribution Rate
1987-1988	3.00%	2003-2004	0.50%	2020 (1 Jan)	1.00%
1988 (1 Nov)	2.00%	2005-2006	1.00%	2020 (1 Jul)	0.01%
1989	2.00%	2007-2008	1.25%	2021	0.50%
1990	1.70%	2009-2011	2.25%	2022-2023	0.10%
1991	1.60%	2012-2013	2.00%	2024	0.50%
1992	1.00%	2014	1.90%	2025	0.75%
1993	0.75%	2015	1.50%		
1994-1997	0.50%	2016-2017	1.35%		
1998	0.25%	2018	1.20%		
1999-2002	0.10%	2019	1.10%		

Contribution Rate over the last 20 years

