



Coal Mining Industry (Long Service Leave) Payroll Levy Collection (Return Form) Instrument 2023

The Coal Mining Industry (Long Service Leave Funding) Corporation makes the following notifiable instrument.

Dated 5 December 2023

The Coal Mining Industry (Long Service Leave Funding) Corporation has sealed this instrument in accordance with section 6(3) of the *Coal Mining Industry (Long Service Leave) Administration Act 1992*

Contents

1 Name.....	2
2 Commencement	2
3 Authority.....	2
4 Definitions	2
5 Approved form.....	2
Schedule 1—Levy Advice Form	3
Schedule 2—User Guide for completion of the levy return	7

1 Name

This instrument is the *Coal Mining Industry (Long Service Leave) Payroll Levy Collection (Return Form) Instrument 2023*.

2 Commencement

- (1) Each provision of this instrument specified in column 1 of the table commences, or is taken to have commenced, in accordance with column 2 of the table. Any other statement in column 2 has effect according to its terms.

Commencement information

Column 1	Column 2	Column 3
Provisions	Commencement	Date/Details
1. The whole of this instrument	At the same time as the provisions in Schedule 6 to the <i>Fair Work Legislation Amendment (Protecting Workers Entitlements) Act 2023</i> commence.	

3 Authority

This instrument is made under subsection 5(2A) of the *Coal Mining Industry (Long Service Leave) Payroll Levy Collection Act 1992*.

4 Definitions

In this instrument:

Act means the *Coal Mining Industry (Long Service Leave) Payroll Levy Collection Act 1992*.

5 Approved form

Schedule 1 to this instrument contains the approved form for the purposes of paragraph 5(2)(b) of the Act.

Schedule1—Levy Advice Form

EMPLOYER DETAILS	
Employer ID	
Company Name	

LEVY FOR THE	MONTH	
	YEAR	

Total eligible wages:	\$0.00
Total levy payable:	\$0.00

ENTRANTS				Employee postal address				Employee personal details				
LSL number	Surname	Given name(s)	Gender	Street	Suburb	State	Postcode	Work status (FS / PS / FW / PW / C)	Date of birth (dd/mm/yyyy)	Start date	Mobile number	Email address

EXITS

LSL number	Surname	Given name(s)	Date of birth (dd/mm/yyyy)	Cessation date	Cessation code

Cessation codes

01 – Retirement

02 – Ill health /Incapacity

03 – Death

04 – Redundancy

05 – Other

PERIODS OF UNAUTHORISED ABSENCE, UNPAID LEAVE, WORKERS COMPENSATION LEAVE OR LONG SERVICE LEAVE

LSL number	Surname	Given name(s)	Date of birth (dd/mm/yyyy)	Type of leave (L / W / LSL)	Date leave commenced	Date leave concluded

CHANGE OF WORK STATUS

LSL number	Surname	Given name(s)	Date of birth (dd/mm/yyyy)	Previous work status	New work status	Date of change

EMPLOYEE DETAILS

LSL number	Surname	Given name(s)	Date of birth (dd/mm/yyyy)	Work status (FS / PS / FW / PW / C / L / W)	Payroll week start date	Week 1 hours	Week 2 hours	Week 3 hours	Week 4 hours	Week 5 hours	Week 6 hours

Schedule 2—User Guide for completion of the levy return

Introduction

This user guide provides instruction for employers on how to complete the levy return as required under subsection 5(1) of the *Coal Mining Industry (Long Service Leave) Payroll Levy Collection Act 1992 (Collection Act)*.

Collection of the levy return is the responsibility of the Coal Mining Industry (Long Service Leave Funding) Corporation (CLSL). The levy return collects information relating to the employment of **eligible employees** as defined in subsection 4(1) of the *Coal Mining Industry (Long Service Leave) Administration Act 1992 (Administration Act)* to allow CLSL to perform its functions. Employers are required to submit a levy return for each month that they employ eligible employees.

Important information

CLSL is required to approve the levy return form as a notifiable instrument in accordance with subsection 4(2A) of the Collection Act. To access the levy return in the format required for submission, please visit www.coallsl.com.au.

This user guide is for levy returns for periods after **1 January 2024**. The information on the levy return allows CLSL to collect information on casual employees required to implement changes made to CLSL's legislation as a result of *the Fair Work Legislation Amendment (Protecting Workers Entitlements) Act 2023*.

Instruction

This section provides guidance on how to complete each field on the levy return. Drop-down fields available on the version of the levy return required for submission are provided.

Terms in bold font are defined in the glossary of terms and supporting legislation.

Section 1 – Employer Details

This section provides identifying information in relation to the employer of eligible employees such that CLSL can confirm that the entity has fulfilled its obligations to submit the levy return.

Field	Instruction
Employer ID	Unique number provided to employer by CLSL at time of registration. {six- or seven-digit number}
Company name	The legal entity name of the employer.
Month	The applicable month for the levy return.
Year	The applicable year for the levy return.
Total eligible wages	Automated field. The sum of eligible wages paid for all eligible employees during the applicable month.
Total levy payable	Automated field. The sum of the total levy payable for all eligible employees.

Section 2 - Entrants

This section provides detailed information in relation to employees commencing eligible employment in the reporting period.

Field	Instruction
LSL number	<p>Unique number for each individual eligible employee registered under CLSL's scheme.</p> <p>If the employee has not previously been an eligible employee under the scheme, they will not have an LSL number for the first levy return on which they are included, and this field should be left blank.</p> <p>{Six- or seven-digit number, no spaces}</p>
Surname	<p>The employee's legal surname consistent with formal identification.</p> <p>{Abbreviations, preferred names and nicknames are not accepted}</p>
Given name(s)	<p>The employee's legal first and middle name(s) consistent with formal identification.</p> <p>{Abbreviations, preferred names and nicknames are not accepted}</p>
Gender	<p>The employee's nominated gender.</p> <p>{Drop-down Field Options – (F)emale, (M)ale, (I)ntersex / Indeterminate, (N)ot stated}</p>
Postal address	<p>The employee's current postal address.</p> <p>{PO boxes are accepted}</p>
Work status	<p>The employee's type of employment and remuneration arrangement as outlined in their employment agreement.</p> <p>{Drop-down Field Options – (FS) Full-time salaried, (PS) Part-time salaried, (FW) Full-time wages, (PW) Part-time wages, (C)asual}</p>
Date of birth	<p>The employee's date of birth consistent with formal identification.</p> <p>{Entered in the format dd/mm/yyyy}</p>
Start date	<p>The date the employee commenced working as an eligible employee.</p> <p>{Entered in the format dd/mm/yyyy}</p>
Mobile number	<p>The employee's personal mobile number (if known).</p> <p>{Ten-digit number, no spaces}</p>
Email address	<p>The employee's personal email address (if known).</p>

Section 3 - Exits

This section provides detailed information in relation to employees ceasing eligible employment during the reporting period.

Field	Instruction
LSL number	Unique number for each individual eligible employee registered under the Scheme. {Six- or seven-digit number, no spaces}
Surname	The eligible employee's legal surname consistent with formal identification. {Abbreviations, preferred names and nicknames are not accepted}
Given name(s)	The eligible employee's legal first and middle name(s) consistent with formal identification. {Abbreviations, preferred names and nicknames are not accepted}
Date of birth	The eligible employee's date of birth consistent with formal identification. {Entered in the format dd/mm/yyyy}
Cessation date	The date the eligible employee ceased their role as an eligible employee. {Entered in the format dd/mm/yyyy}
Cessation code	The cessation code relevant to the eligible employee's reason for ceasing . {Drop-down Field Options – (01) Retirement, (02) Ill Health / Incapacity, (03) Death, (04) Redundancy, (05) Other}

Section 4 - periods of unauthorised absence, unpaid leave, workers compensation leave or long service leave	
This section describes any periods of absence or leave within the reporting period that will impact the employee's qualifying service or eligible wage amount.	
Field	Instruction
LSL number	Unique number for each individual eligible employee registered under the Scheme. {Six- or seven-digit number, no spaces}
Surname	The eligible employee's legal surname consistent with formal identification. {Abbreviations, preferred names and nicknames are not accepted}
Given name(s)	The eligible employee's legal first and middle name(s) consistent with formal identification. {Abbreviations, preferred names and nicknames are not accepted}
Date of birth	The eligible employee's date of birth consistent with formal identification. {Entered in the format dd/mm/yyyy}
Type of leave	Any reportable absence or leave that may impact an eligible employee's qualifying service or eligible wage amount during the reporting period. {Drop-down Field Options – (L)eave without pay, (W)orker's compensation, (LSL) Long service leave}
Date leave commenced	The date the reportable absence or leave commenced. {Entered in the format dd/mm/yyyy}
Date leave concluded	The date the reportable absence or leave concluded (if within the reporting period). {Entered in the format dd/mm/yyyy}

Section 5 – Change of Work Status	
This section describes any changes in type of employment (not remuneration arrangement), occurring within the reporting period, that will impact the reporting requirements for an employee.	
Field	Instruction
LSL number	Unique number for each individual eligible employee registered under the Scheme. {Six- or seven-digit number, no spaces}
Surname	The eligible employee’s legal surname consistent with formal identification. {Abbreviations, preferred names and nicknames are not accepted}
Given name(s)	The eligible employee’s legal first and middle name(s) consistent with formal identification. {Abbreviations, preferred names and nicknames are not accepted}
Date of birth	The employee’s date of birth, consistent with formal identification. {Entered in the format dd/mm/yyyy}
Previous work status	The eligible employee’s work status as declared on the previous month’s levy return form. {Drop-down Field Options – (FS) Full-time salaried, (PS) Part-time salaried, (FW) Full-time wages, (PW) Part-time wages, (C)asual}
New work status	The eligible employee’s new work status. {Drop-down Field Options – (FS) Full-time salaried, (PS) Part-time salaried, (FW) Full-time wages, (PW) Part-time wages, (C)asual}
Date of change	The date of the eligible employee’s work status change. {Entered in the format dd/mm/yyyy}

Section 6 – Employee details	
This section provides the specific eligible wage and employment information required for all eligible employees employed in the reporting period.	
Field	Instruction
LSL number	<p>Unique number for each individual eligible employee registered under the Scheme.</p> <p>If the employee has not previously been an eligible employee under the scheme, they will not have an LSL number for the first levy return on which they are included, and this field should be left blank.</p> <p>{Six- or seven-digit number, no spaces}</p>
Surname	<p>The eligible employee’s legal surname consistent with formal identification.</p> <p>{Abbreviations, preferred names and nicknames are not accepted}</p>
Given name(s)	<p>The eligible employee’s legal first and middle name(s) consistent with formal identification.</p> <p>{Abbreviations, preferred names and nicknames are not accepted}</p>
Date of birth	<p>The eligible employee’s date of birth consistent with formal identification.</p> <p>{Entered in the format dd/mm/yyyy}</p>
Work status	<p>The eligible employee’s type of employment and remuneration arrangement as outlined in their employment agreement.</p> <p>{Drop-down Field Options – (FS) Full-time salaried, (PS) Part-time salaried, (FW) Full-time wages, (PW) Part-time wages, (C)casual}</p>
Payroll week start date	<p>The start date of the first payroll week relevant to the reporting period.</p> <p>{Entered in the format dd/mm/yyyy}</p>
Week hours	<p>Relevant to part-time and casual employees.</p> <p>All hours worked by part-time and casual employees in the relevant week of the reporting period.</p> <p>{Enter a number with up to 2 decimal places}</p>
Quantified casual loading	<p>Relevant to casual employees.</p> <p>Confirm whether the casual employee’s employment agreement includes quantifiable casual loading.</p> <p>{Drop-down Field Options – (Y)es, (N)o}</p>
Total base rate of pay	<p>Relevant to casual eligible employees <i>with</i> quantifiable casual loading.</p> <p>The total amount earned by a casual employee at their base rate of pay, during the reporting period.</p> <p>{Entered a dollar amount, to two decimal places}</p>

Field	Instruction
Casual Loading	Relevant to casual eligible employees <i>with</i> quantifiable casual loading. The total amount of casual loading earned by the employee during the reporting period. {Entered in a dollar amount, to two decimal places}
Total ordinary rate of pay	Relevant to casual eligible employees <i>without</i> quantifiable casual loading. The total amount earned by a casual employee at their ordinary rate of pay (excluding any incentive-based payments and bonuses). {Entered in a dollar amount, to two decimal places}
Incentive based payments and bonuses	Relevant to casual eligible employees. The total amount of incentive-based payments and bonuses (paid at least monthly) paid to an employee within the reporting period. {Entered in a dollar amount, to two decimal places}
Hourly rate of pay	Relevant to all eligible employees. The employee's hourly rate of pay as outlined in their employment agreement. {Entered in a dollar amount, to two decimal places}
Eligible wages	Relevant to all eligible employees. The calculated eligible wages amount for the employee for the reporting period. {Entered in a dollar amount, to two decimal places}
Levy paid	Relevant to all eligible employees. The calculated levy payable for the employee for the reporting period. {Entered in a dollar amount, to two decimal places}
Method of calculating eligible wages	Relevant to all eligible employees. Nomination of the eligible wages calculation applied to the employee. {Drop-down Field Options – Method – s3B(1)(a), Method – s3B(1)(b), Method – s3B(2), Method – s3B(3)(a), Method – s3B(3)(b)}

Glossary of Terms

Base rate of pay – Defined in s 3 of the Collection Act to have the same meaning as in the *Fair Work Act 2009*.

Casual employee – as defined in s 15A of the *Fair Work Act 2009*.

Eligible employee – as defined in s 4(1) of the Administration Act.

Eligible wages – defined in s 3B of the Collection Act. The amounts paid to an eligible employee that form the calculation of eligible wages depends on the employee's type of employment:

- For full-time or part-time employees paid a base rate of pay, the greater of ss 3B(1)(a) or 3B(1)(b) of the Collection Act applies. This may change each month depending on the income earned by the employee.
- For full-time or part-time employees paid an annual salary, s 3B(2) of the Collection Act applies.
- For casual employees whose casual loading is quantifiable in their industrial instrument, s 3B(3)(a) of the Collection Act applies.
- For casual employees whose casual loading is not quantified in their industrial instrument, s 3B(3)(b) of the Collection Act applies.
- The above methods for casual employees applies only to eligible wages paid on or after 1 January 2024.

Employer – as defined in s 4(1) of the Administration Act.

Hourly rate of pay – the hourly amount paid to an employee for their ordinary hours of work, as stated in their employment agreement. For salaried employees, this may require a calculation based on their ordinary hours of work during the period.

Incentive based payments and bonuses – for the purposes of calculating eligible wages, this refers to payments of this nature made to an employee at least once a month.

Levy payable – an amount payable to CLSL in respect of eligible wages paid to eligible employees in the period. In accordance with s 6 of the *Coal Mining Industry (Long Service Leave) Payroll Levy Act 1992*, the levy is payable by the person who paid those wages.

Levy Rate – the percentage of the eligible wages paid as prescribed in the *Coal Mining Industry (Long Service Leave) Payroll Levy Regulations 2018*.

Method of calculating eligible wages – see above under **eligible wages**.

Ordinary rate of pay – for the purposes of the levy return, this is the rate of pay paid to a casual employee whose employment agreement does not include a quantifiable casual loading amount.

Payroll week – seven-day period starting on the first day of an employer's pay cycle. Employers are required to report all hours worked by part-time and casual employees each week.

Qualifying service – a period of service as an eligible employee of one or more employers. S 39A(2) of the Administration Act provides that periods of unauthorised absences and periods of unpaid leave (other than some community service, certain periods of stand down or workers compensation) are not periods of qualifying service.

Quantifiable casual loading – where casual loading is a separately identifiable amount in the rate of pay of a casual eligible employee in the employee’s industrial instrument, s 3B(3)(a) of the Collection Act prescribes that this amount is included in the eligible wage calculation for the employee.

Reason for ceasing – the noted reason for an employee ceasing to be an eligible employee. Division 3 of the Administration Act prescribes payments on cessation of employment as an eligible employee. The reason for cessation may impact when an eligible employee is entitled to access a cessation payment.

The reasons for cessation on the levy return are:

- (01) *Retirement* – eligible employment ceased due to retirement from the industry. This option should only be selected for employees aged 60 years or over. Refer s 39CA – Payment on cessation – ill health and retirement of the Administration Act.
- (02) *Ill Health / incapacity* – eligible employment ceased due to ill health or incapacity. Refer s 39CA – Payment on cessation – ill health and retirement of the Administration Act.
- (03) *Death* – employment ceased as a result of an eligible employee’s passing. Refer s 39CC – Payment on death of the Administration Act.
- (04) *Redundancy* – eligible employment ceased due to redundancy. Refer section 39CB – Payment on cessation – redundancy of the Administration Act.
- (05) *Other* – an employee ceases to be an eligible employee other than by retirement, ill health, death or redundancy. This will include resignation, the end of an employment contract, or due to a change to an ineligible role within the same organisation. Refer s 39C – Payment on cessation - general of the Administration Act.

Remuneration arrangement – the method of payment applicable to the employee, as defined in their employment agreement. Options are:

- (1) *Annual salary* – a full-time or part-time employee is paid an annual salary for the hours of work set out in their employment agreement, paid at regular intervals.
- (2) *Wages* – a full-time or part-time employee is paid a base rate of pay for hours worked.

Reportable absence or leave – some absences and leave types will impact both the qualifying service and entitlements of eligible employees and as such, must be identifiable in reporting. These are:

- (1) *Periods of unpaid and unauthorised leave* - in accordance with S39A(2) of the Administration Act, periods of unauthorised leave unpaid leave (excluding some community service, or certain periods of stand down) do not contribute to an employee’s qualifying service.
- (2) *Worker’s compensation* - Paragraph 39A(2)(iii) of the Administration Act requires that periods of worker’s compensation under Commonwealth law are included in the qualifying service of eligible employees. However, the payment of such compensation may impact the eligible wages calculation for the employee.
- (3) *Periods of long service leave* - s 39AB and 39AC of the Administration Act prescribe the granting of and minimum payment requirements to employees for periods of long service leave taken. These payments may impact the calculation of eligible wages of the employee.

Type of employment – As reflected in the employee’s employment agreement. For the purposes of CLSL’s scheme, the relevant types of employment are full-time, part-time, or casual.

The type of employment determines the amount of long service leave an eligible employee is entitled to for a week of qualifying service, as set out in s 39AA of the Administration Act.

Week hours - all hours worked by part-time and casual employees in the relevant week of the reporting period.

Work status – reflects combination of the type of employment stated in the employee’s employment agreement and their remuneration arrangement. An eligible employee’s work status determines which calculation of eligible wages in s 3B of the Collection Act applies. Options are:

- (1) *Full-time salaried (FS)* – a full-time employee who is paid an annual salary.
- (2) *Part-time salaried (PS)* – a part-time employee who is paid an annual salary.
- (3) *Full-time wages (FW)* – a full-time employee who is paid a base rate of pay.
- (4) *Part-time wages (PW)* – a part-time employee who is paid a base rate of pay.
- (5) *Casual (C)* – a casual employee.