

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*

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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.

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

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| Schedule1—Levy Advice Form | |  |  | **LEVY FOR THE** | | **MONTH** |  | |
| **EMPLOYER DETAILS** | |  |  | **YEAR** |  | |
| **Employer ID** |  |  |  |  |  |  |  | |
| **Company Name** |  |  |  |  | **Total eligible wages:** | | $0.00 |
|  |  |  |  |  | **Total levy payable:** | | $0.00 |

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| **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** |
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| **EXITS** | | | | | | | | | | | | | | | | | |
| **LSL number** | | **Surname** | | | **Given name(s)** | | | **Date of birth (dd/mm/yyyy)** | | | | **Cessation date** | | | **Cessation code** | | |
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| **Cessation codes** | **01 – Retirement** | **02 – Ill health /Incapacity** | **03 – Death** | **04 – Redundancy** | **05 – Other** |  |

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| **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** |
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| **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** |
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| **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** |
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| **EMPLOYEE DETAILS (continued)** | | | | | | | | | |
| **LSL number** | **Is the employee’s casual loading rate quantified in their industrial instrument?** | **Total base rate of pay $** | **Total ordinary rate of pay $** | **Incentive based payments / bonuses $** | **Casual loading (if applicable) $** | **Hourly rate of pay $** | **Eligible wages $** | **Levy paid $** | **Method of calculating eligible wage** |
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|  |  |  |  |  |  |  | **$0.00** | **$0.00** |  |

**EFT PAYMENTS TO:** Commonwealth Bank - Brisbane

Account Name: Coal Mining Industry (LSL Funding) Corp. – Levy Account

BSB: 064-000

Account Number: 10753332

Reference: EMPLOYER ID MUST BE QUOTED AS REFERENCE WHEN MAKING THE PAYMENT

**PRIVACY STATEMENT:** Personal information collected by CLSL is protected by the Privacy Act 1988. Our Privacy Statement is available at www.coallsl.com.au and sets out the primary purposes for which CLSL collects, uses and discloses your personal information. CLSL will not use or disclose your personal information for other purposes unless you consent or it is permitted to do so by the Privacy Act 1988.

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 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](http://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.**

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| 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. |

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| Section 2 - Entrants | |
| This section provides detailed information in relation to employees commencing eligible employment in the reporting period. | |
| Field | **Instruction** |
| LSL number | Unique number for each individual eligible employee registered under CLSL’s scheme.  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.  {Six- or seven-digit number, no spaces} |
| Surname | The employee’s legal surname consistent with formal identification.  {Abbreviations, preferred names and nicknames are not accepted} |
| Given name(s) | The employee’s legal first and middle name(s) consistent with formal identification.  {Abbreviations, preferred names and nicknames are not accepted} |
| Gender | The employee’s nominated gender.  {Drop-down Field Options – (F)emale, (M)ale, (I)ntersex / Indeterminate, (N)ot stated} |
| Postal address | The employee’s current postal address.  {PO boxes are accepted} |
| Work status | The employee’s **type of employment** and **remuneration arrangement** as outlined in their employment agreement.  {Drop-down Field Options – (FS) Full-time salaried, (PS) Part-time salaried, (FW) Full-time wages, (PW) Part-time wages, (C)asual} |
| Date of birth | The employee’s date of birth consistent with formal identification.  {Entered in the format dd/mm/yyyy} |
| Start date | The date the employee commenced working as an eligible employee.  {Entered in the format dd/mm/yyyy} |
| Mobile number | The employee’s personal mobile number (if known).  {Ten-digit number, no spaces} |
| Email address | The employee’s personal email address (if known). |

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| 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} |

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| 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} |

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| 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} |

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| 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 | Unique number for each individual eligible employee registered under the Scheme.  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.  {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} |
| Work status | The eligible employee’s type of employment and remuneration arrangement as outlined in their employment agreement.  {Drop-down Field Options – (FS) Full-time salaried, (PS) Part-time salaried, (FW) Full-time wages, (PW) Part-time wages, (C)asual} |
| Payroll week start date | The start date of the first **payroll week** relevant to the reporting period.  {Entered in the format dd/mm/yyyy} |
| Week hours | Relevant to part-time and **casual employees**.  All hours worked by part-time and casual employees in the relevant week of the reporting period.  {Enter a number with up to 2 decimal places} |
| Quantified casual loading | Relevant to casual employees.  Confirm whether the casual employee’s employment agreement includes **quantifiable casual loading**.  {Drop-down Field Options – (Y)es, (N)o} |
| Total base rate of pay | Relevant to casual eligible employees *with* quantifiable casual loading.  The total amount earned by a casual employee at their **base rate of pay**, during the reporting period.  {Entered a dollar amount, to two decimal places} |

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| Field | Instruction |
| Casual Loading | Relevant to casual eligible employees *with* 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 *without* 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 ofcalculating 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* *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:

1. *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.
2. *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.
3. *Death* – employment ceased as a result of an eligible employee’s passing. Refer s 39CC – Payment on death of the Administration Act.
4. *Redundancy* – eligible employment ceased due to redundancy. Refer section 39CB – Payment on cessation – redundancy of the Administration Act.
5. *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.