

26th August 2020

2021 Salary Service Rates

The salary service rates applicable from 1 January 2021 to 31 December 2021 are identified below for incorporation into 2021 budgets:

		Superannuation		Payroll Tax	Payroll Tax on Super	Workcover	Workcover Rate on Super	Annual Recreational Leave	Annual Leave Loading	Long Service Leave	Total On-Costs
	Note	DBP/ICP	APP								
Continuing & Fixed Term	1	14.00%	3.00%	4.85%	0.82%	0.44%	0.07%	7.69%	1.00%	3.86%	35.74%
Fixed Term	2	14.50%		4.85%	0.70%	0.44%	0.06%	7.69%	1.00%	3.86%	33.10%
Casual	3	9.50%		4.85%	0.46%	0.44%	0.04%				15.29%

NOTES

1. 17% superannuation applies to staff employed with a service fraction of 50% or greater and who hold an appointment for a period of one year or more.
2. Fixed term employees working less than twelve months, or less than 0.5 FTE will receive an increased superannuation contribution of 14.5%, effective 1st July 2020, which will subsequently increase to 17% from 1st July 2021.
3. Casual employees working less than twelve months, or less than 0.5 FTE will receive 9.5% superannuation contribution.
4. Payroll- tax and Work cover are applied to 'Superannuable salary' and as such, the on-costs have been adjusted to allow for this.



Mark Smith,
 Chief Financial & Operating Officer