


Construction Benefit Services

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What to include and exclude as Remuneration

When completing Employer Return Forms, employers must calculate the levy payable based on the total remuneration paid to each construction worker during the return period.

The Act relies on the general meaning of "remuneration" which is to reward or pay a person for work or service. To ensure that levy payments are equitable, certain payments to workers are included and others excluded.

Remuneration Includes:

- Annual leave (but not lump sum payment upon termination)
- Paid sick leave
- Public holidays
- Rostered days off
- Industry allowance
- Tool allowance
- Worker's compensation income maintenance (but not the levy payable to Workcover)

Remuneration Does Not Include:

- Overtime
- Annual leave loading
- Payment in lieu of annual leave upon termination
- Bonuses
- Fares or travelling allowance
- Site allowance
- Weekends
- Retirement, retrenchment or redundancy payments, other than back pay
- Special rates paid irregularly to compensate for occasional disabilities when working, except where the rate is included during periods of paid leave

As a broad rule of thumb, if a particular item is not listed as an exclusion then it should be included.

However the following items have been listed for clarification.

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| • Leading Hand allowance | include |
| • Consolidated Disability Allowance | include |
| • Daily Productivity Bonus | include |
| • Daily Attendance Allowance | include |
| • First Aid Allowance | include |
| • Over award payment made to a worker because he is better skilled or more experienced | include |
| • Bonus if paid irregularly eg Christmas bonus | exclude |
| • Bonus if paid regularly eg daily attendance bonus | include |